UNITED STATES STATUTES AT LARGE

CONTAINING THE

LAWS AND CONCURRENT RESOLUTIONS
ENACTED DURING THE FIRST SESSION OF THE
SEVENTY-SIXTH CONGRESS
OF THE UNITED STATES OF AMERICA

1939

AND

TREATIES, INTERNATIONAL AGREEMENTS OTHER
THAN TREATIES, AND PROCLAMATIONS

COMPILED, EDITED, INDEXED, AND PUBLISHED BY AUTHORITY OF LAW
UNDER THE DIRECTION OF THE SECRETARY OF STATE

VOLUME 53

PART 1

INTERNAL REVENUE CODE

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PREFACE

The Internal Revenue Code, approved February 10, 1939, and published in this volume as Public Act No. 1 of the Seventy-sixth Congress, is the first Federal act of its kind since the Revised Statutes of the United States, approved June 22, 1874. Title XXXV of the Revised Statutes embraces the general and permanent statutes relating exclusively to internal revenue, in force on December 1, 1873.

The internal revenue title, which comprises all of the Code except the preliminary sections relating to its enactment, is intended to contain all the United States statutes of a general and permanent nature relating exclusively to internal revenue, in force on January 2, 1939; also such of the temporary statutes of that description as relate to taxes the occasion of which may arise after the enactment of the Code. These statutes are codified without substantive change and with only such change of form as is required by arrangement and consolidation. The title contains no provision, except for effective date, not derived from a law approved prior to January 3, 1939.

The derivation of the title, in its textual sequence, is shown in the appendix, part I, table A. Conversely, the placement of the statutes in the title, cited in their chronological order, is shown in table B. The Revised Statutes of the United States and the Statutes at Large of the United States are the sources of the law codified. The Revised Statutes cover the period ended December 1, 1873. The Statutes at Large codified cover the period following December 1, 1873, and are published in the 35 volumes numbered 18 to 52, inclusive. The separate enactments carried into the internal revenue title, wholly or in part, from the Statutes at Large are 143 in number, exclusive of 93 statutes involving express amendment, reenactment, or repeal. The 277 Revised Statutes sections codified were derived from 21 basic statutes. The whole body of internal revenue law in effect on January 2, 1939, therefore, has its ultimate origin in 164 separate enactments of Congress. The earliest of these was approved July 1, 1862; the latest, June 16, 1938.

The Internal Revenue Code is an enactment without change of the 1939 edition of the Codification of Internal Revenue Laws prepared by Mr. Colin F. Stam and Mr. L. L. Stratton, of the staff of the Joint Committee on Internal Revenue Taxation, with the assistance of the Department of the Treasury and the Department of Justice. The bill embodying that codification, H. R. 2762, was introduced on January 18, 1939, by Mr. Doughton, of North Carolina, chairman of the Committee on Ways and Means of the House of Representatives and vice chairman of the Joint Committee on Internal Revenue Taxation. Mr. Doughton submitted the unanimously favorable report of the Committee on Ways and Means on January 20. Unanimous consent for consideration of the bill was requested and objected to on January 23. It was called up on the following Calendar Wednesday, January 25, and passed on that date by a vote of 350 to 16. On January 27, the bill was messaged to the Senate and referred to the Committee on Finance, before whom a hearing was held on the 30th. At the direction of Mr. Harrison, of Mississippi, chairman of the Joint Committee on Internal Revenue Taxation and of the Committee

on Finance, Mr. George, of Georgia, a member of both committees, submitted the unanimously favorable report of the Committee on Finance on February 1. The bill was considered by the Senate on the following day and passed without a record vote.

The 1939 codification was the fourth to be published by the staff of the Joint Committee on Internal Revenue Taxation. The first, published in 1930, embraced the general and permanent internal revenue laws in force on December 1, 1930; the second, published in 1933, the laws in force on July 16, 1932; and the third, published in 1938, the laws in force at the beginning of that year.

In the preparation of these codifications, invaluable assistance was received from the Department of the Treasury, the Department of Justice, and the Legislative Reference Service of the Library of Congress. To the Division of Research and Publication of the Department of State grateful acknowledgment is made of the index to this volume and of their expert aid in the revision of the proof of the appendix.

The appendix, published under the provisions of section 9 of the Internal Revenue Code, is divided into four parts. Part I consists of tables of reference to internal revenue statutes. Tables A and B have been described above. Table C cites the statutes expressly repealed, in whole or in part, together with the repealing statutes. Table D cites the statutes expressly amended or reenacted, with the amending or reenacting statutes. The derivation of the sections of the Revised Statutes relating to internal revenue is shown in table E. Mr. W. H. McClenon, of the Legislative Reference Service of the Library of Congress, rendered indispensable aid in the preparation of these tables, as well as of the Code generally.

Part II of the appendix contains the provisions of the Constitution of the United States relating to taxation.

Part III of the appendix, prepared by the Department of the Treasury, contains miscellaneous statutory and treaty provisions affecting the administration of internal revenue laws but omitted from the Code for the reason that they are of a temporary nature or do not relate exclusively to internal revenue.

Part IV of the appendix digests several court opinions construing the repeal provisions of the Revised Statutes. The similarity of the repeal provisions of the Revised Statutes and those of the Code suggests the possible applicability of these decisions to questions that may arise affecting the Code.

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NOTICE

The original of every act and joint resolution printed in this volume has the following heading:

SEVENTY-SIXTH CONGRESS OF THE UNITED STATES OF AMERICA;

AT THE FIRST SESSION

Begun and held at the City of Washington on Tuesday, the third day of January, one thousand nine hundred and thirty-nine

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All bills and joint resolutions presented to the President of the United States bear the signatures of the Speaker (or of the Speaker *pro tempore*) of the House of Representatives and of the Vice President of the United States and President of the Senate (or of the President of the Senate *pro tempore*); those signatures accordingly appear on the originals of all acts and joint resolutions.

The signature of the President of the United States appears on the originals of all approved acts and joint resolutions.

The original of every act and joint resolution has endorsed thereon a certificate of origin, signed, as the case may be, by the Clerk of the House of Representatives or by the Secretary of the Senate and reading "I certify that this Act (or Joint Resolution) originated in the House of Representatives (or Senate)." The origin of the act contained in this part of the volume, as indicated by "H. R. 2762" in the headnote on page 1, was in the House of Representatives.

INTERNAL REVENUE CODE

FEBRUARY 10, 1939
[H. R. 2762]
[PUBLIC, No. 1]
Chapter 2

INTERNAL REVENUE CODE

Intended to Include All General and Permanent Laws of the United States and Parts of Such Laws, Relating Exclusively to Internal Revenue, in Force on January 2, 1939, and All Internal Revenue Laws Relating to Temporary Internal Revenue Taxes the Occasion for Which Arises After the Effective Date of the Code

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FIRST SESSION OF THE SEVENTY-SIXTH CONGRESS

OF THE

UNITED STATES OF AMERICA

AN ACT

To consolidate and codify the internal revenue laws of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the laws of the United States hereinafter codified and set forth as a part of this act under the heading "Internal Revenue Title" are hereby enacted into law.

SEC. 2. CITATION.—This act and the internal revenue title incorporated herein shall be known as the Internal Revenue Code and may be cited as "I. R. C.".

SEC. 3. EFFECTIVE DATE.—Except as otherwise provided herein, this act shall take effect on the day following the date of its enactment.

SEC. 4. REPEAL AND SAVINGS PROVISIONS.—(a) The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of the enactment of this act.

(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment, board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.

(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

(d) All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to said repeal, may be commenced and prosecuted within the same time as if this act had not been passed.

(e) The authority vested in the President of the United States, or in any officer or officers of the Treasury Department, by the law as it existed immediately prior to the enactment of this act, hereafter to give publicity to tax returns required under any internal revenue law in force immediately prior to the enactment of this act or any information therein contained, and to furnish copies thereof and to prescribe the terms and conditions upon which such publicity may be given or such copies furnished, and to make rules and regulations with respect to such publicity, is hereby preserved. And the provisions of law authorizing such publicity and prescribing the terms, conditions, limitations, and restrictions upon such publicity and upon the use of the information gained through such publicity and the provisions of law prescribing penalties for unlawful publicity of such returns and for unlawful use of such information are hereby preserved and continued in full force and effect.

SEC. 5. CONTINUANCE OF EXISTING LAW.—Any provision of law in force on the 2d day of January 1939 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision under such Title takes effect.

SEC. 6. ARRANGEMENT, CLASSIFICATION, AND CROSS REFERENCES.—The arrangement and classification of the several provisions of the Internal Revenue Title have been made for the purpose of a more convenient and orderly arrangement of the same, and, therefore, no inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion thereof, nor shall any outline, analysis, cross reference, or descriptive matter relating to the contents of said Title be given any legal effect.

SEC. 7. EFFECT UPON SUBSEQUENT LEGISLATION.—The enactment of this act shall not repeal nor affect any act of Congress passed since the 2d day of January 1939, and all acts passed since that date shall have full effect as if passed after the enactment of this act; but, so far as such acts vary from, or conflict with, any provision contained in this act, they are to have effect as subsequent statutes, and as repealing any portion of this act inconsistent therewith.

SEC. 8. COPIES AS EVIDENCE OF ORIGINAL.—Copies of this act printed at the Government Printing Office and bearing its imprint shall be conclusive evidence of the original Internal Revenue Code in the custody of the Secretary of State.

SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of the United States Statutes at Large, with an appendix and index, but without marginal references; the date of enactment, bill number, public and chapter number shall be printed as a headnote.

SEC. 10. INTERNAL REVENUE TITLE.—The Internal Revenue Title, heretofore referred to, and hereby and herein enacted into law, is as follows:

INTERNAL REVENUE TITLE

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CHAPTER 1—INCOME TAX

SUBCHAPTER A—INTRODUCTORY PROVISIONS

SEC. 1. APPLICATION OF CHAPTER.

The provisions of this chapter shall apply only to taxable years beginning after December 31, 1938. Income, war-profits, and excess-profits taxes for taxable years beginning prior to January 1, 1939, shall not be affected by the provisions of this chapter, but shall remain subject to the applicable provisions of the Revenue Act of 1938 and prior revenue acts, except as such provisions are modified by legislation enacted subsequent to the Revenue Act of 1938.

SEC. 2. CROSS REFERENCES.

The cross references in this chapter to other portions of the chapter, where the word "see" is used, are made only for convenience, and shall be given no legal effect.

SEC. 3. CLASSIFICATION OF PROVISIONS.

The provisions of this chapter are herein classified and designated as—

Subchapter A—Introductory provisions,

Subchapter B—General provisions, divided into Parts and sections,

Subchapter C—Supplemental provisions, divided into Supplements and sections.

SEC. 4. SPECIAL CLASSES OF TAXPAYERS.

The application of the General Provisions and of Supplements A to D, inclusive, to each of the following special classes of taxpayers, shall be subject to the exceptions and additional provisions found in the Supplement applicable to such class, as follows:

(a) Estates and trusts and the beneficiaries thereof,—Supplement E.

(b) Members of partnerships,—Supplement F.

(c) Insurance companies,—Supplement G.

(d) Nonresident alien individuals,—Supplement H.

(e) Foreign corporations,—Supplement I.

(f) Individual citizens of any possession of the United States who are not otherwise citizens of the United States and who are not residents of the United States,—Supplement J.

(g) Individual citizens of the United States or domestic corporations, satisfying the conditions of section 251 by reason of deriving a large portion of their gross income from sources within a possession of the United States,—Supplement J.

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(i) Foreign personal holding companies and their shareholders,—Supplement P.
(j) Mutual investment companies—Supplement.

SUBCHAPTER B—GENERAL PROVISIONS

Part I—Rates of Tax

SEC. 11. NORMAL TAX ON INDIVIDUALS.

There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 4 per centum of the amount of the net income in excess of the credits against net income provided in section 25.

SEC. 12. SURTAX ON INDIVIDUALS.

(a) DEFINITION OF "SURTAX NET INCOME".—As used in this section the term "surtax net income" means the amount of the net income in excess of the credits against net income provided in section 25 (b).

(b) RATES OF SURTAX.—There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual a surtax as follows:

Upon a surtax net income of $4,000 there shall be no surtax; upon surtax net incomes in excess of $4,000 and not in excess of $6,000, 4 per centum of such excess.

$80 upon surtax net incomes of $6,000; and upon surtax net incomes in excess of $6,000 and not in excess of $8,000, 5 per centum in addition of such excess.

$180 upon surtax net incomes of $8,000; and upon surtax net incomes in excess of $8,000 and not in excess of $10,000, 6 per centum in addition of such excess.

$300 upon surtax net incomes of $10,000; and upon surtax net incomes in excess of $10,000 and not in excess of $12,000, 7 per centum in addition of such excess.

$440 upon surtax net incomes of $12,000; and upon surtax net incomes in excess of $12,000 and not in excess of $14,000, 8 per centum in addition of such excess.

$600 upon surtax net incomes of $14,000; and upon surtax net incomes in excess of $14,000 and not in excess of $16,000, 9 per centum in addition of such excess.

$780 upon surtax net incomes of $16,000; and upon surtax net incomes in excess of $16,000 and not in excess of $18,000, 11 per centum in addition of such excess.

$1,000 upon surtax net incomes of $18,000; and upon surtax net incomes in excess of $18,000 and not in excess of $20,000, 13 per centum in addition of such excess.

$1,260 upon surtax net incomes of $20,000; and upon surtax net incomes in excess of $20,000 and not in excess of $22,000, 15 per centum in addition of such excess.

$1,560 upon surtax net incomes of $22,000; and upon surtax net incomes in excess of $22,000 and not in excess of $26,000, 17 per centum in addition of such excess.

$2,240 upon surtax net incomes of $26,000; and upon surtax net incomes in excess of $26,000 and not in excess of $32,000, 19 per centum in addition of such excess.

$3,380 upon surtax net incomes of $32,000; and upon surtax net incomes in excess of $32,000 and not in excess of $38,000, 21 per centum in addition of such excess.

$4,640 upon surtax net incomes of $38,000; and upon surtax net incomes in excess of $38,000 and not in excess of $44,000, 24 per centum in addition of such excess.

$6,080 upon surtax net incomes of $44,000; and upon surtax net incomes in excess of $44,000 and not in excess of $50,000, 27 per centum in addition of such excess.

$7,700 upon surtax net incomes of $50,000; and upon surtax net incomes in excess of $50,000 and not in excess of $56,000, 31 per centum in addition of such excess.

$9,560 upon surtax net incomes of $56,000; and upon surtax net incomes in excess of $56,000 and not in excess of $62,000, 35 per centum in addition of such excess.

$11,660 upon surtax net incomes of $62,000; and upon surtax net incomes in excess of $62,000 and not in excess of $68,000, 39 per centum in addition of such excess.

$14,000 upon surtax net incomes of $68,000; and upon surtax net incomes in excess of $68,000 and not in excess of $74,000, 43 per centum in addition of such excess.

$16,580 upon surtax net incomes of $74,000; and upon surtax net incomes in excess of $74,000 and not in excess of $80,000, 47 per centum in addition of such excess.

$19,400 upon surtax net incomes of $80,000; and upon surtax net incomes in excess of $80,000 and not in excess of $90,000, 51 per centum in addition of such excess.

$24,500 upon surtax net incomes of $90,000; and upon surtax net incomes in excess of $90,000 and not in excess of $100,000, 55 per centum in addition of such excess.

$30,000 upon surtax net incomes of $100,000; and upon surtax net incomes in excess of $100,000 and not in excess of $150,000, 58 per centum in addition of such excess.

$59,000 upon surtax net incomes of $150,000; and upon surtax net incomes in excess of $150,000 and not in excess of $200,000, 60 per centum in addition of such excess.

$89,000 upon surtax net incomes of $200,000; and upon surtax net incomes in excess of $200,000 and not in excess of $250,000, 62 per centum in addition of such excess.

$120,000 upon surtax net incomes of $250,000; and upon surtax net incomes in excess of $250,000 and not in excess of $300,000, 64 per centum in addition of such excess.

$152,000 upon surtax net incomes of $300,000; and upon surtax net incomes in excess of $300,000 and not in excess of $400,000, 66 per centum in addition of such excess.

$218,000 upon surtax net incomes of $400,000; and upon surtax net incomes in excess of $400,000 and not in excess of $500,000, 68 per centum in addition of such excess.

$286,000 upon surtax net incomes of $500,000; and upon surtax net incomes in excess of $500,000 and not in excess of $750,000, 70 per centum in addition of such excess.

$461,000 upon surtax net incomes of $750,000; and upon surtax net incomes in excess of $750,000 and not in excess of $1,000,000, 72 per centum in addition of such excess.

$641,000 upon surtax net incomes of $1,000,000; and upon surtax net incomes in excess of $1,000,000 and not in excess of $2,000,000, 73 per centum in addition of such excess.

$1,371,000 upon surtax net incomes of $2,000,000; and upon surtax net incomes in excess of $2,000,000 and not in excess of $5,000,000, 74 per centum in addition of such excess.

$3,591,000 upon surtax net incomes of $5,000,000; and upon surtax net incomes in excess of $5,000,000, 75 per centum in addition of such excess.

(c) TAX IN CASE OF CAPITAL GAINS OR LOSSES.—

For rate and computation of alternative tax in lieu of normal tax and surtax in the case of a capital gain or loss from the sale or exchange of capital assets held for more than eighteen months, see section 117 (c).

(d) SALE OF OIL OR GAS PROPERTIES.—

For limitation of surtax attributable to the sale of oil or gas properties, see section 105.

(e) TAX ON PERSONAL HOLDING COMPANIES.—

For surtax on personal holding companies, see section 500.

(f) AVOIDANCE OF SURTAXES BY INCORPORATION.—

For surtax on corporations which accumulate surplus to avoid surtax on shareholders, see section 102.

SEC. 13. TAX ON CORPORATIONS IN GENERAL.

(a) ADJUSTED NET INCOME.—For the purposes of this chapter the term "adjusted net income" means the net income minus the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations.

(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the net income of every corporation the net income of which is more than $25,000 (except a corporation subject to the tax imposed by section 14, section 231 (a), Supplement G, or Supplement Q) a tax computed under subsection (c) of this section or a tax computed under subsection (d) of this section, whichever tax is the lesser.

(c) GENERAL RULE.—The tax computed under this subsection shall be as follows:

(1) A tentative tax shall first be computed equal to 19 per centum of the adjusted net income.

(2) The tax shall be the tentative tax reduced by the sum of—

(A) 16½ per centum of the credit for dividends received provided in section 26 (b); and

(B) 2½ per centum of the dividends paid credit provided in section 27, but not to exceed 2½ per centum of the adjusted net income.

(d) ALTERNATIVE TAX (CORPORATIONS WITH NET INCOME SLIGHTLY MORE THAN $25,000).—

(1) If no portion of the gross income consists of interest allowed as a credit by section 26 (a) (relating to interest on certain obligations of the United States and Government corporations), or of dividends of the class with respect to which credit is allowed by section 26 (b), then the tax computed under this subsection shall be equal to $3,525, plus 32 per centum of the amount of the net income in excess of $25,000.

(2) If any portion of the gross income consists of such interest or dividends, then the tax computed under this subsection shall be as follows:

(A) The net income shall be divided into two divisions, the first division consisting of $25,000, and the second division consisting of the remainder of the net income.

(B) To the first division shall be allocated, until an aggregate of $25,000 has been so allocated: First, the portion of the gross income consisting of such interest; second, the portion of the gross income consisting of such dividends; and third, an amount equal to the excess, if any, of $25,000 over the amounts already allocated to the first division.

(C) To the second division shall be allocated, until there has been so allocated an aggregate equal to the excess of the net income over $25,000: First, the portion of the gross income consisting of such interest which is not already allocated to the first division; second, the portion of the gross income consisting of such dividends which is not already allocated to the first division; and third, an amount equal to the excess, if any, of the net income over the sum of $25,000 plus the amounts already allocated to the second division.

(D) The tax shall be equal to the sum of the following:

(i) A tax on the $25,000 allocated to the first division, computed under section 14 (c), on the basis of the allocation made to the first division and as if the amount so allocated constituted the entire net income of the corporation.

(ii) 12 per centum of the dividends received allocated as such to the second division.

(iii) 32 per centum of the remainder of the amount allocated to the second division, except interest allowed as a credit under section 26 (a).

(e) CORPORATIONS IN BANKRUPTCY AND RECEIVERSHIP.—If a domestic corporation is for any portion of the taxable year in bankruptcy under the laws of the United States, or insolvent and in receivership in any court of the United States or of any State, Territory, or the District of Columbia, then, when the tax is computed under subsection (c), the tentative tax shall be reduced by 2½ per centum of the adjusted net income, instead of by 2½ per centum of the dividends paid credit.

(f) JOINT-STOCK LAND BANKS.—In the case of a joint-stock land bank organized under the Federal Farm Loan Act, 39 Stat. 360, 42 Stat. 1454 (U. S. C. Title 12, § 641), as amended, when the tax is computed under subsection (c), the tentative tax shall be reduced by 2½ per centum of the adjusted net income, instead of by 2½ per centum of the dividends paid credit.

(g) RENTAL HOUSING CORPORATIONS.—In the case of a corporation which at the close of the taxable year is regulated or restricted by the Federal Housing Administrator under section 207 (b) (2) of the National Housing Act, as amended, 52 Stat. 17, when the tax is computed under subsection (c), the tentative tax shall be reduced by 2½ per centum of the adjusted net income, instead of by 2½ per centum of the dividends paid credit; but only if such Administrator certifies to the Commissioner the fact that such regulation or restriction existed at the close of the taxable year. It shall be the duty of such Administrator promptly to make such certification to the Commissioner after the close of the taxable year of each corporation which is so regulated or restricted by him.

(h) EXEMPT CORPORATIONS.—

For corporations exempt from taxation under this chapter, see section 101.

(i) TAX ON PERSONAL HOLDING COMPANIES.—

For surtax on personal holding companies, see section 500.

(j) IMPROPER ACCUMULATION OF SURPLUS.—

For surtax on corporations which accumulate surplus to avoid surtax on shareholders, see section 102.

SEC. 14. TAX ON SPECIAL CLASSES OF CORPORATIONS.

(a) SPECIAL CLASS NET INCOME.—For the purposes of this chapter the term "special class net income" means the adjusted net income minus the credit for dividends received provided in section 26 (b).

(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the special class net income of the following corporations (in lieu of the tax imposed by section 13) the tax hereinafter in this section specified.

(c) CORPORATIONS WITH NET INCOMES OF NOT MORE THAN $25,000.—If the net income of the corporation is not more than $25,000, and if the corporation does not come within one of the classes specified in subsection (d), (e), (f), or (g) of this section, the tax shall be as follows:

Upon special class net incomes not in excess of $5,000, 12½ per centum.

$625 upon special class net incomes of $5,000, and upon special class net incomes in excess of $5,000 and not in excess of $20,000, 14 per centum in addition of such excess.

$2,725 upon special class net incomes of $20,000, and upon special class net incomes in excess of $20,000, 16 per centum in addition of such excess.

(d) SPECIAL CLASSES OF CORPORATIONS.—In the case of the following corporations the tax shall be an amount equal to 16½ per centum of the special class net income, regardless of the amount thereof:

(1) Banks, as defined in section 104.

(2) Corporations organized under the China Trade Act, 1922, (42 Stat. 849 (U. S. C., Title 15, c. 4).)

(3) Corporations which, by reason of deriving a large portion of their gross income from sources within a possession of the United States, are entitled to the benefits of section 251.

(e) FOREIGN CORPORATIONS.—

(1) In the case of a foreign corporation engaged in trade or business within the United States or having an office or place of business therein, the tax shall be an amount equal to 19 per centum of the special class net income, regardless of the amount thereof.

(2) In the case of a foreign corporation not engaged in trade or business within the United States and not having an office or place of business therein, the tax shall be as provided in section 231 (a).

(f) INSURANCE COMPANIES.—In the case of insurance companies, the tax shall be as provided in Supplement G.

(g) MUTUAL INVESTMENT COMPANIES.—In the case of mutual investment companies, as defined in Supplement Q, the tax shall be as provided in such Supplement.

(h) EXEMPT CORPORATIONS.—

For corporations exempt from taxation under this chapter, see section 101.

(i) TAX ON PERSONAL HOLDING COMPANIES.—

For surtax on personal holding companies, see section 500.

(j) IMPROPER ACCUMULATION OF SURPLUS.—

For surtax on corporations which accumulate surplus to avoid surtax on stockholders, see section 102.

SEC. 15. CORPORATE TAXES EFFECTIVE FOR TWO TAXABLE YEARS.

The taxes imposed by section 13, section 14 (except subsection (e) (2)), Supplement G, or Supplement Q, of this chapter, or by section 13, section 14, or Supplement G of the Revenue Act of 1936, shall not apply to any taxable year beginning after December 31, 1939.

Part II—Computation of Net Income

SEC. 21. NET INCOME.

(a) DEFINITION.—"Net income" means the gross income computed under section 22, less the deductions allowed by section 23.

(b) CROSS REFERENCES.—

For definition of "adjusted net income", see section 13 (a); for definition of "special class net income", see section 14 (a).

SEC. 22. GROSS INCOME.

(a) GENERAL DEFINITION.—"Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. In the case of Presidents of the United States and judges of courts of the United States taking office after June 6, 1932, the compensation received as such shall be included in gross income; and all Acts fixing the compensation of such Presidents and judges are hereby amended accordingly.

(b) EXCLUSIONS FROM GROSS INCOME.—The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(1) LIFE INSURANCE.—Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or otherwise (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(2) ANNUITIES, ETC.—Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income under this chapter or prior income tax laws in respect of such annuity equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (1) or this paragraph;

(3) GIFTS, BEQUESTS, AND DEVISES.—The value of property acquired by gift, bequest, devise, or inheritance (but the income from such property shall be included in gross income);

(4) TAX-FREE INTEREST.—Interest upon (A) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (B) obligations of a corporation organized under Act of Congress, if such corporation is an instrumentality of the United States; or (C) the obligations of the United States or its possessions. Every person owning any of the obligations enumerated in clause (A), (B), or (C) shall, in the return required by this chapter, submit a statement showing the number and amount of such obligations owned by him and the income received therefrom, in such form and with such information as the Commissioner may require. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit) and in the case of obligations of a corporation organized under Act of Congress, the interest shall be exempt only if and to the extent provided in the respective Acts authorizing the issue thereof as amended and supplemented, and shall be excluded from gross income only if and to the extent it is wholly exempt from the taxes imposed by this chapter;

(5) COMPENSATION FOR INJURIES OR SICKNESS.—Amounts received, through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness;

(6) MINISTERS.—The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(7) INCOME EXEMPT UNDER TREATY.—Income of any kind, to the extent required by any treaty obligation of the United States;

(8) MISCELLANEOUS ITEMS.—The following items, to the extent provided in section 116:

Earned income from sources without the United States;

Salaries of certain Territorial employees;

The income of foreign governments;

Income of States, municipalities, and other political subdivisions;

Receipts of shipowners' mutual protection and indemnity associations;

Dividends from China Trade Act corporations;

Compensation of employees of foreign governments.

(c) INVENTORIES.—Whenever in the opinion of the Commissioner the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner, with the approval of the Secretary, may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

(d) INVENTORIES IN CERTAIN INDUSTRIES.—

(1) PRODUCERS AND PROCESSORS OF CERTAIN NON-FERROUS METALS.—A taxpayer shall be entitled to elect the method of taking inventories provided in paragraph (2) if his principal business is—

(A) Smelting non-ferrous ores or concentrates, or refining non-ferrous metals, or both; or

(B) Producing brass, copper products, or brass products, or any one or more of them, not further advanced than rods, sheets, tubes, bars, plates, or strips.

(2) INVENTORIES OF RAW MATERIALS.—A taxpayer entitled to elect, and who has so elected, shall, in taking his inventory as of the close of any taxable year of raw materials which are—

(A) used in a business described in paragraph (1); and

(B) not yet included in goods in process or finished goods; and

(C) so intermingled that they cannot be identified with specific invoices;

treat such raw materials remaining on hand as being: First, those included in the inventory as of the beginning of the taxable year (in the order of acquisition) to the extent thereof, and second, those acquired in the taxable year, in the order of acquisition.

(3) TANNERS.—A taxpayer whose principal business is tanning hides or skins, or both, shall be entitled to elect (with respect to any taxable year) the method provided in paragraph (2) as to the raw materials (including those included in goods in process and in finished goods) in the business of tanning hides, or skins, or both, if so intermingled that they cannot be identified with specific invoices.

(4) INVENTORIES AT COST.—In the case of the application of the provisions of paragraph (2) or (3) all inventories of such materials shall be taken at cost, including the inventory as of the close of the preceding taxable year even though such preceding taxable year began prior to January 1, 1939.

(5) ELECTION OF METHOD.—The method provided in paragraph (2) or (3) shall not be applied unless the taxpayer, at or before the filing of his return for the preceding taxable year, has filed with the Commissioner his election to have it apply.

(6) REGULATIONS AS TO CHANGE.—The change to such method shall be made in accordance with such regulations as the Commissioner, with the approval of the Secretary, may prescribe as necessary to prevent the avoidance of tax.

(7) CHANGE TO DIFFERENT METHOD.—An election made under this subsection shall be irrevocable and the method so elected shall be applied in all subsequent taxable years notwithstanding any change

in the principal business of the taxpayer, unless with the approval of the Commissioner change to a different method is authorized, and then upon such terms and conditions and in accordance with such regulations as the Commissioner, with the approval of the Secretary, may prescribe.

(e) DISTRIBUTIONS BY CORPORATIONS.—Distributions by corporations shall be taxable to the shareholders as provided in section 115.

(f) DETERMINATION OF GAIN OR LOSS.—In the case of a sale or other disposition of property, the gain or loss shall be computed as provided in section 111.

(g) GROSS INCOME FROM SOURCES WITHIN AND WITHOUT UNITED STATES.—

For computation of gross income from sources within and without the United States, see section 119.

(h) FOREIGN PERSONAL HOLDING COMPANIES.—

For provisions relating to gross income of foreign personal holding companies and of their shareholders, see section 334.

(i) CONSENT DIVIDENDS.—

For inclusion in gross income of amounts specified in shareholders' consents, see section 28.

(j) INCOME FROM MORTGAGES MADE OR OBLIGATIONS ISSUED BY JOINT STOCK LAND BANKS.—

For taxable status of income derived from mortgages made or obligations issued by joint stock land banks, see section 3799.

SEC. 23. DEDUCTIONS FROM GROSS INCOME.

In computing net income there shall be allowed as deductions:

(a) EXPENSES.—

(1) IN GENERAL.—All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

(2) CORPORATE CHARITABLE CONTRIBUTIONS.—No deduction shall be allowable under paragraph (1) to a corporation for any contribution or gift which would be allowable as a deduction under subsection (q) were it not for the 5 per centum limitation therein contained and for the requirement therein that payment must be made within the taxable year.

(b) INTEREST.—All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from the taxes imposed by this chapter.

(c) TAXES GENERALLY.—Taxes paid or accrued within the taxable year, except—

(1) Federal income, war-profits, and excess-profits taxes (other than the excess-profits tax imposed by section 106 of the Revenue Act of 1935, 49 Stat. 1019, or by section 600 of this title);

(2) income, war-profits, and excess-profits taxes imposed by the authority of any foreign country or possession of the United States; but this deduction shall be allowed in the case of a taxpayer who does not signify in his return his desire to have to any extent the benefits of section 131 (relating to credit for taxes of foreign countries and possessions of the United States);

(3) estate, inheritance, legacy, succession, and gift taxes; and

(4) taxes assessed against local benefits of a kind tending to increase the value of the property assessed; but this paragraph

shall not exclude the allowance as a deduction of so much of such taxes as is properly allocable to maintenance or interest charges.

(d) TAXES OF SHAREHOLDER PAID BY CORPORATION.—The deduction for taxes allowed by subsection (c) shall be allowed to a corporation in the case of taxes imposed upon a shareholder of the corporation upon his interest as shareholder which are paid by the corporation without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes.

(e) LOSSES BY INDIVIDUALS.—In the case of an individual, losses sustained during the taxable year and not compensated for by insurance or otherwise—

(1) if incurred in trade or business; or

(2) if incurred in any transaction entered into for profit, though not connected with the trade or business; or

(3) of property not connected with the trade or business, if the loss arises from fires, storms, shipwreck, or other casualty, or from theft. No loss shall be allowed as a deduction under this paragraph if at the time of the filing of the return such loss has been claimed as a deduction for estate tax purposes in the estate tax return.

(f) LOSSES BY CORPORATIONS.—In the case of a corporation, losses sustained during the taxable year and not compensated for by insurance or otherwise.

(g) CAPITAL LOSSES.—

(1) LIMITATION.—Losses from sales or exchanges of capital assets shall be allowed only to the extent provided in section 117.

(2) SECURITIES BECOMING WORTHLESS.—If any securities (as defined in paragraph (3) of this subsection) become worthless during the taxable year and are capital assets, the loss resulting therefrom shall, for the purposes of this chapter, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

(3) DEFINITION OF SECURITIES.—As used in this subsection the term "securities" means (A) shares of stock in a corporation, and (B) rights to subscribe for or to receive such shares.

(h) WAGERING LOSSES.—Losses from wagering transactions shall be allowed only to the extent of the gains from such transactions.

(i) BASIS FOR DETERMINING LOSS.—The basis for determining the amount of deduction for losses sustained, to be allowed under subsection (e) or (f), and for bad debts, to be allowed under subsection (k), shall be the adjusted basis provided in section 113 (b) for determining the loss from the sale or other disposition of property.

(j) LOSS ON WASH SALES OF STOCK OR SECURITIES.—

For disallowance of loss deduction in the case of sales of stock or securities where within thirty days before or after the date of the sale the taxpayer has acquired substantially identical property, see section 118.

(k) BAD DEBTS.—

(1) GENERAL RULE.—Debts ascertained to be worthless and charged off within the taxable year (or, in the discretion of the Commissioner, a reasonable addition to a reserve for bad debts); and when satisfied that a debt is recoverable only in part, the Commissioner may allow such debt, in an amount not in excess of the part charged off within the taxable year, as a deduction. This paragraph shall not apply in the case of a taxpayer, other than a bank, as defined in section 104, with respect to a debt evidenced by a security as defined in paragraph (3) of this subsection.

(2) SECURITIES BECOMING WORTHLESS.—If any securities (as defined in paragraph (3) of this subsection) are ascertained to be worthless and charged off within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer

other than a bank, as defined in section 104, for the purposes of this chapter, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

(3) DEFINITION OF SECURITIES.—As used in this subsection the term "securities" means bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form.

(l) DEPRECIATION.—A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence. In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income allocable to each.

(m) DEPLETION.—In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case; such reasonable allowance in all cases to be made under rules and regulations to be prescribed by the Commissioner, with the approval of the Secretary. In any case in which it is ascertained as a result of operations or of development work that the recoverable units are greater or less than the prior estimate thereof, then such prior estimate (but not the basis for depletion) shall be revised and the allowance under this subsection for subsequent taxable years shall be based upon such revised estimate. In the case of leases the deductions shall be equitably apportioned between the lessor and lessee. In the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant. In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and the trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income allocable to each.

For percentage depletion allowable under this subsection, see section 114 (b), (3) and (4).

(n) BASIS FOR DEPRECIATION AND DEPLETION.—The basis upon which depletion, exhaustion, wear and tear, and obsolescence are to be allowed in respect of any property shall be as provided in section 114.

(o) CHARITABLE AND OTHER CONTRIBUTIONS.—In the case of an individual, contributions or gifts payment of which is made within the taxable year to or for the use of:

(1) the United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(2) a domestic corporation, or domestic trust, or domestic community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(3) the special fund for vocational rehabilitation authorized by section 12 of the World War Veterans' Act, 1924, 43 Stat. 611 (U. S. C., Title 38, § 440);

(4) posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or

(5) a domestic fraternal society, order, or association, operating under the lodge system, but only if such contributions or gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals;

to an amount which in all the above cases combined does not exceed 15 per centum of the taxpayer's net income as computed without the benefit of this subsection. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary.

For unlimited deduction if contributions and gifts exceed 90 per centum of the net income, see section 120.

(p) PENSION TRUSTS.—

(1) GENERAL RULE.—An employer establishing or maintaining a pension trust to provide for the payment of reasonable pensions to his employees shall be allowed as a deduction (in addition to the contributions to such trust during the taxable year to cover the pension liability accruing during the year, allowed as a deduction under subsection (a) of this section) a reasonable amount transferred or paid into such trust during the taxable year in excess of such contributions, but only if such amount (1) has not theretofore been allowable as a deduction, and (2) is apportioned in equal parts over a period of ten consecutive years beginning with the year in which the transfer or payment is made.

(2) DEDUCTIONS UNDER PRIOR INCOME TAX ACTS.—Any deduction allowable under section 23 (q) of the Revenue Act of 1928, 45 Stat. 802, or the Revenue Act of 1932, 47 Stat. 182, or the Revenue Act of 1934, 48 Stat. 691, under section 23 (p) of the Revenue Act of 1936, 49 Stat. 1661, or the Revenue Act of 1938, 52 Stat. 464, which under such section was apportioned to any taxable year beginning after December 31, 1937, shall be allowed as a deduction in the years to which so apportioned to the extent allowable under such section if it had remained in force with respect to such year.

(3) EXEMPTION OF TRUSTS UNDER SECTION 165.—The provisions of paragraphs (1) and (2) of this subsection shall be subject to the qualification that the deduction under either paragraph shall be allowable only with respect to a taxable year (whether the year of the transfer or payment or a subsequent year) of the employer ending within or with a taxable year of the trust with respect to which the trust is exempt from tax under section 165.

(q) CHARITABLE AND OTHER CONTRIBUTIONS BY CORPORATIONS.—In the case of a corporation, contributions or gifts payment of which is made within the taxable year to or for the use of a domestic corporation, or domestic trust, or domestic community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children (but in the case of contributions or gifts to a trust, chest, fund, or foundation, only if such contributions or gifts are to be used within the United States exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legis-

lation; to an amount which does not exceed 5 per centum of the taxpayer's net income as computed without the benefit of this subsection. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary.

(r) DIVIDENDS PAID BY BANKING CORPORATIONS.—

For deduction of dividends paid by certain banking corporations, see section 121.

SEC. 24. ITEMS NOT DEDUCTIBLE.

(a) GENERAL RULE.—In computing net income no deduction shall in any case be allowed in respect of—

(1) Personal, living, or family expenses;

(2) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate;

(3) Any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made;

(4) Premiums paid on any life insurance policy covering the life of any officer or employee, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy; or

(5) Any amount otherwise allowable as a deduction which is allocable to one or more classes of income other than interest (whether or not any amount of income of that class or classes is received or accrued) wholly exempt from the taxes imposed by this chapter.

(b) LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—

(1) LOSSES DISALLOWED.—In computing net income no deduction shall in any case be allowed in respect of losses from sales or exchanges of property, directly or indirectly—

(A) Between members of a family, as defined in paragraph (2) (D);

(B) Except in the case of distributions in liquidation, between an individual and a corporation more than 50 per centum in value of the outstanding stock of which is owned, directly or indirectly, by or for such individual;

(C) Except in the case of distributions in liquidation, between two corporations more than 50 per centum in value of the outstanding stock of each of which is owned, directly or indirectly, by or for the same individual, if either one of such corporations, with respect to the taxable year of the corporation preceding the date of the sale or exchange was, under the law applicable to such taxable year, a personal holding company or a foreign personal holding company;

(D) Between a grantor and a fiduciary of any trust;

(E) Between the fiduciary of a trust and the fiduciary of another trust, if the same person is a grantor with respect to each trust; or

(F) Between a fiduciary of a trust and a beneficiary of such trust.

(2) STOCK OWNERSHIP, FAMILY, AND PARTNERSHIP RULE.—For the purposes of determining, in applying paragraph (1), the ownership of stock—

(A) Stock owned, directly or indirectly, by or for a corporation, partnership, estate, or trust, shall be considered as being owned proportionately by or for its shareholders, partners, or beneficiaries;

(B) An individual shall be considered as owning the stock owned, directly or indirectly, by or for his family;

(C) An individual owning (otherwise than by the application of subparagraph (B)) any stock in a corporation shall be considered as owning the stock owned, directly or indirectly, by or for his partner;

(D) The family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants; and

(E) Constructive Ownership as Actual Ownership.—Stock constructively owned by a person by reason of the application of subparagraph (A) shall, for the purpose of applying subparagraph (A), (B), or (C), be treated as actually owned by such person, but stock constructively owned by an individual by reason of the application of subparagraph (B) or (C) shall not be treated as owned by him for the purpose of again applying either of such subparagraphs in order to make another the constructive owner of such stock.

(c) UNPAID EXPENSES AND INTEREST.—In computing net income no deduction shall be allowed under section 23 (a), relating to expenses incurred, or under section 23 (b), relating to interest accrued—

(1) If such expenses or interest are not paid within the taxable year or within two and one half months after the close thereof; and

(2) If, by reason of the method of accounting of the person to whom the payment is to be made, the amount thereof is not, unless paid, includible in the gross income of such person for the taxable year in which or with which the taxable year of the taxpayer ends; and

(3) If, at the close of the taxable year of the taxpayer or at any time within two and one half months thereafter, both the taxpayer and the person to whom the payment is to be made are persons between whom losses would be disallowed under section 24 (b).

(d) HOLDERS OF LIFE OR TERMINABLE INTEREST.—Amounts paid under the laws of any State, Territory, District of Columbia, possession of the United States, or foreign country as income to the holder of a life or terminable interest acquired by gift, bequest, or inheritance shall not be reduced or diminished by any deduction for shrinkage (by whatever name called) in the value of such interest due to the lapse of time, nor by any deduction allowed by this chapter (except the deductions provided for in subsections (l) and (m) of section 23) for the purpose of computing the net income of an estate or trust but not allowed under the laws of such State, Territory, District of Columbia, possession of the United States, or foreign country for the purpose of computing the income to which such holder is entitled.

(e) TAX WITHHELD ON TAX-FREE COVENANT BONDS.—

For nondeductibility of tax withheld on tax-free covenant bonds, see section 143 (a) (3).

SEC. 25. CREDITS OF INDIVIDUAL AGAINST NET INCOME.

(a) CREDITS FOR NORMAL TAX ONLY.—There shall be allowed for the purpose of the normal tax, but not for the surtax, the following credits against the net income:

(1) INTEREST ON UNITED STATES OBLIGATIONS.—The amount received as interest upon obligations of the United States which is included in gross income under section 22.

(2) INTEREST ON OBLIGATIONS OF INSTRUMENTALITIES OF THE UNITED STATES.—The amount received as interest on obligations of a corporation organized under Act of Congress, if (A) such corporation is an instrumentality of the United States; and (B) such interest is included in gross income under section 22; and (C) under the Act authorizing the issue thereof, as amended and supplemented, such interest is exempt from normal tax.

(3) EARNED INCOME CREDIT.—10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income.

(4) EARNED INCOME DEFINITIONS.—For the purposes of this section—

(A) "Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 per centum of his share of the net profits of such trade or business, shall be considered as earned income.

(B) "Earned income deductions" means such deductions as are allowed by section 23 for the purpose of computing net income, and are properly allocable to or chargeable against earned income.

(C) "Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than $3,000, his entire net income shall be considered to be earned net income, and if his net income is more than $3,000, his earned net income shall not be considered to be less than $3,000. In no case shall the earned net income be considered to be more than $14,000.

(b) CREDITS FOR BOTH NORMAL TAX AND SURTAX.—There shall be allowed for the purposes of the normal tax and the surtax the following credits against net income:

(1) PERSONAL EXEMPTION.—In the case of a single person or a married person not living with husband or wife, a personal exemption of $1,000; or in the case of the head of a family or a married person living with husband or wife, a personal exemption of $2,500. A husband and wife living together shall receive but one personal exemption. The amount of such personal exemption shall be $2,500. If such husband and wife make separate returns, the personal exemption may be taken by either or divided between them.

(2) CREDIT FOR DEPENDENTS.—$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(3) CHANGE OF STATUS.—If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

SEC. 26. CREDITS OF CORPORATIONS.

In the case of a corporation the following credits shall be allowed to the extent provided in the various sections imposing tax—

(a) INTEREST ON OBLIGATIONS OF THE UNITED STATES AND ITS INSTRUMENTALITIES.—The amount received as interest upon obligations of the United States or of corporations organized under Act

of Congress which is allowed to an individual as a credit for purposes of normal tax by section 25 (a) (1) or (2).

(b) DIVIDENDS RECEIVED.—85 per centum of the amount received as dividends from a domestic corporation which is subject to taxation under this chapter, but not in excess of 85 per centum of the adjusted net income. The credit allowed by this subsection shall not be allowed in respect of dividends received from a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), or from a corporation which under section 251 is taxable only on its gross income from sources within the United States by reason of its receiving a large percentage of its gross income from sources within a possession of the United States.

(c) NET OPERATING LOSS OF PRECEDING YEAR.—

(1) AMOUNT OF CREDIT.—The amount of the net operating loss (as defined in paragraph (2)) of the corporation for the preceding taxable year (if beginning after December 31, 1937), but not in excess of the adjusted net income for the taxable year.

(2) DEFINITION.—As used in this chapter the term "net operating loss" means the excess of the deductions allowed by this chapter over the gross income, with the following exceptions and limitations—

(A) The deduction for depletion shall not exceed the amount which would be allowable if computed without reference to discovery value or to percentage depletion under section 114 (b) (2), (3), or (4);

(B) There shall be included in computing gross income the amount of interest received which is wholly exempt from the taxes imposed by this chapter, decreased by the amount of interest paid or accrued which is not allowed as a deduction by section 23 (b), relating to interest on indebtedness incurred or continued to purchase or carry certain tax-exempt obligations.

In the case of a taxable year beginning after December 31, 1937, and before January 1, 1939, the term "net operating loss" means net operating loss as defined in section 26 (c) of the Revenue Act of 1938, 52 Stat. 467.

(d) BANK AFFILIATES.—In the case of a holding company affiliate (as defined in section 2 of the Banking Act of 1933), the amount of the earnings or profits which the Board of Governors of the Federal Reserve System certifies to the Commissioner has been devoted by such affiliate during the taxable year to the acquisition of readily marketable assets other than bank stock in compliance with section 5144 of the Revised Statutes. The aggregate of the credits allowable under this subsection for all taxable years beginning after December 31, 1935, shall not exceed the amount required to be devoted under such section 5144 to such purposes, and the amount of the credit for any taxable year shall not exceed the adjusted net income for such year.

(e) DIVIDENDS PAID CREDIT.—

For corporation dividends paid credit, see section 27.

(f) CONSENT DIVIDENDS CREDIT.—

For corporation consent dividends credit, see section 28.

SEC. 27. CORPORATION DIVIDENDS PAID CREDIT.

(a) DEFINITION IN GENERAL.—As used in this chapter with respect to any taxable year the term "dividends paid credit" means the sum of:

(1) The basic surtax credit for such year, computed as provided in subsection (b);

(2) The dividend carry-over to such year, computed as provided in subsection (c);

(3) The amount, if any, by which any deficit in the accumulated earnings and profits, as of the close of the preceding taxable year

(whether beginning on, before, or after January 1, 1939), exceeds the amount of the credit provided in section 26 (c) (relating to net operating losses), for such preceding taxable year (if beginning after December 31, 1937); and

(4) Amounts used or irrevocably set aside to pay or to retire indebtedness of any kind, if such amounts are reasonable with respect to the size and terms of such indebtedness. As used in this paragraph the term "indebtedness" means only an indebtedness of the corporation existing at the close of business on December 31, 1937, and evidenced by a bond, note, debenture, certificate of indebtedness, mortgage, or deed of trust, issued by the corporation and in existence at the close of business on December 31, 1937, or by a bill of exchange accepted by the corporation prior to, and in existence at, the close of business on such date. Where the indebtedness is for a principal sum, with interest, no credit shall be allowed under this paragraph for amounts used or set aside to pay such interest.

(b) BASIC SURTAX CREDIT.—As used in this chapter the term "basic surtax credit" means the sum of:

(1) The dividends paid during the taxable year, increased by the consent dividends credit provided in section 28, and reduced by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations;

(2) The net operating loss credit provided in section 26 (c) (1);

(3) The bank affiliate credit provided in section 26 (d).

The aggregate of the amounts under paragraphs (2) and (3) shall not exceed the adjusted net income for the taxable year.

(c) DIVIDEND CARRY-OVER.—There shall be computed with respect to each taxable year of a corporation a dividend carry-over to such year from the two preceding taxable years, which shall consist of the sum of—

(1) The amount of the basic surtax credit for the second preceding taxable year, reduced by the adjusted net income for such year, and further reduced by the amount, if any, by which the adjusted net income for the first preceding taxable year exceeds the sum of—

(A) The basic surtax credit for such year; and

(B) The excess, if any, of the basic surtax credit for the third preceding taxable year over the adjusted net income for such year; and

(2) The amount, if any, by which the basic surtax credit for the first preceding taxable year exceeds the adjusted net income for such year.

In the case of a preceding taxable year, referred to in this subsection, which begins in 1937, the adjusted net income shall be the adjusted net income as defined in section 14 of the Revenue Act of 1936, and the basic surtax credit shall be only the dividends paid credit computed under the Revenue Act of 1936 without the benefit of the dividend carry-over provided in section 27 (b) of such Act. In the case of a preceding taxable year, referred to in this subsection, which begins in 1938, the adjusted net income shall be the adjusted net income as defined in section 13 (a) of the Revenue Act of 1938, 52 Stat. 455, and the basic surtax credit shall be the basic surtax credit as defined in section 27 of the Revenue Act of 1938, 52 Stat. 468.

(d) DIVIDENDS IN KIND.—If a dividend is paid in property other than money (including stock of the corporation if held by the corporation as an investment) the amount with respect thereto which shall be used in computing the basic surtax credit shall be the adjusted basis of the property in the hands of the corporation at

the time of the payment, or the fair market value of the property at the time of the payment, whichever is the lower.

(e) DIVIDENDS IN OBLIGATIONS OF THE CORPORATION.—If a dividend is paid in obligations of the corporation, the amount with respect thereto which shall be used in computing the basic surtax credit shall be the face value of the obligations, or their fair market value at the time of the payment, whichever is the lower. If the fair market value of any such dividend paid in any taxable year of the corporation beginning after December 31, 1935, is lower than the face value, then when the obligation is redeemed by the corporation the excess of the amount for which redeemed over the fair market value at the time of the dividend payment (to the extent not allowable as a deduction in computing net income for any taxable year) shall be treated as a dividend paid in the taxable year in which the redemption occurs.

(f) TAXABLE STOCK DIVIDENDS.—In case of a stock dividend or stock right which is a taxable dividend in the hands of shareholders under section 115 (f), the amount with respect thereto which shall be used in computing the basic surtax credit shall be the fair market value of the stock or the stock right at the time of the payment.

(g) DISTRIBUTIONS IN LIQUIDATION.—In the case of amounts distributed in liquidation the part of such distribution which is properly chargeable to the earnings or profits accumulated after February 28, 1913, shall, for the purposes of computing the basic surtax credit under this section, be treated as a taxable dividend paid.

(h) PREFERENTIAL DIVIDENDS.—The amount of any distribution (although each portion thereof is received by a shareholder as a taxable dividend), not made in connection with a consent distribution (as defined in section 28 (a) (4)), shall not be considered as dividends paid for the purpose of computing the basic surtax credit, unless such distribution is pro rata, with no preference to any share of stock as compared with other shares of the same class, and with no preference to one class of stock as compared with another class except to the extent that the former is entitled (without reference to waivers of their rights by shareholders) to such preference.

For a distribution made in connection with a consent distribution, see section 28.

(i) NONTAXABLE DISTRIBUTIONS.—If any part of a distribution (including stock dividends and stock rights) is not a taxable dividend in the hands of such of the shareholders as are subject to taxation under this chapter for the period in which the distribution is made, such part shall not be included in computing the basic surtax credit.

SEC. 28. CONSENT DIVIDENDS CREDIT.

(a) DEFINITIONS.—As used in this section—

(1) CONSENT STOCK.—The term "consent stock" means the class or classes of stock entitled, after the payment of preferred dividends (as defined in paragraph (2)), to a share in the distribution (other than in complete or partial liquidation) within the taxable year of all the remaining earnings or profits, which share constitutes the same proportion of such distribution regardless of the amount of such distribution.

(2) PREFERRED DIVIDENDS.—The term "preferred dividends" means a distribution (other than in complete or partial liquidation), limited in amount, which must be made on any class of stock before a further distribution (other than in complete or partial liquidation) of earnings or profits may be made within the taxable year.

(3) CONSENT DIVIDENDS DAY.—The term "consent dividends day" means the last day of the taxable year of the corporation, unless during the last month of such year there have occurred one or more

days on which was payable a partial distribution (as defined in paragraph (5)), in which case it means the last of such days.

(4) CONSENT DISTRIBUTION.—The term "consent distribution" means the distribution which would have been made if on the consent dividends day (as defined in paragraph (3)) there had actually been distributed in cash and received by each shareholder making a consent filed by the corporation under subsection (d), the specific amount stated in such consent.

(5) PARTIAL DISTRIBUTION.—The term "partial distribution" means such part of an actual distribution, payable during the last month of the taxable year of the corporation, as constitutes a distribution on the whole or any part of the consent stock (as defined in paragraph (1)), which part of the distribution, if considered by itself and not in connection with a consent distribution (as defined in paragraph (4)), would be a preferential distribution, as defined in paragraph (6).

(6) PREFERENTIAL DISTRIBUTION.—The term "preferential distribution" means a distribution which is not pro rata, or which is with preference to any share of stock as compared with other shares of the same class, or to any class of consent stock as compared with any other class of consent stock.

(b) CORPORATIONS NOT ENTITLED TO CREDIT.—A corporation shall not be entitled to a consent dividends credit with respect to any taxable year—

(1) Unless, at the close of such year, all preferred dividends (for the taxable year and, if cumulative, for prior taxable years) have been paid; or

(2) If, at any time during such year, the corporation has taken any steps in, or in pursuance of a plan of, complete or partial liquidation of all or any part of the consent stock.

(c) ALLOWANCE OF CREDIT.—There shall be allowed to the corporation, as a part of its basic surtax credit for the taxable year, a consent dividends credit equal to such portion of the total sum agreed to be included in the gross income of shareholders by their consents filed under subsection (d) as it would have been entitled to include in computing its basic surtax credit if actual distribution of an amount equal to such total sum had been made in cash and each shareholder making such a consent had received, on the consent dividends day, the amount specified in the consent.

(d) SHAREHOLDERS' CONSENTS.—The corporation shall not be entitled to a consent dividends credit with respect to any taxable year—

(1) Unless it files with its return for such year (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary) signed consents made under oath by persons who were shareholders, on the last day of the taxable year of the corporation, of any class of consent stock; and

(2) Unless in each such consent the shareholder agrees that he will include as a taxable dividend, in his return for the taxable year in which or with which the taxable year of the corporation ends, a specific amount; and

(3) Unless the consents filed are made by such of the shareholders and the amount specified in each consent is such, that the consent distribution would not have been a preferential distribution—

(A) If there was no partial distribution during the last month of the taxable year of the corporation, or

(B) If there was such a partial distribution, then when considered in connection with such partial distribution;

and

(4) Unless in each consent made by a shareholder who is taxable with respect to a dividend only if received from sources within the United States, such shareholder agrees that the specific amount stated in the consent shall be considered as a dividend received by him from sources within the United States; and

(5) Unless each consent filed is accompanied by cash, or such other medium of payment as the Commissioner may by regulations authorize, in an amount equal to the amount that would be required by section 143 (b) or 144 to be deducted and withheld by the corporation if the amount specified in the consent had been, on the last day of the taxable year of the corporation, paid to the shareholder in cash as a dividend. The amount accompanying the consent shall be credited against the tax imposed by section 211 (a) or 231 (a) upon the shareholder.

(e) CONSENT DISTRIBUTION AS PART OF ENTIRE DISTRIBUTION.—If during the last month of the taxable year with respect to which shareholders' consents are filed by the corporation under subsection (d) there is made a partial distribution, then, for the purposes of this chapter, such partial distribution and the consent distribution shall be considered as having been made in connection with each other and each shall be considered together with the other as one entire distribution.

(f) TAXABILITY OF AMOUNTS SPECIFIED IN CONSENTS.—The total amount specified in a consent filed under subsection (d) shall be included as a taxable dividend in the gross income of the shareholder making such consent, and, if the shareholder is taxable with respect to a dividend only if received from sources within the United States, shall be included in the computation of his tax as a dividend received from sources within the United States; regardless of—

(1) Whether he actually so includes it in his return; and

(2) Whether the distribution by the corporation of an amount equal to the total sum included in all the consents filed, had actual distribution been made, would have been in whole or in part a taxable dividend; and

(3) Whether the corporation is entitled to any consent dividends credit by reason of the filing of such consents, or to a credit less than the total sum included in all the consents filed.

(g) CORPORATE SHAREHOLDERS.—If the shareholder who makes the consent is a corporation, the amount specified in the consent shall be considered as part of its earnings or profits for the taxable year, and shall be included in the computation of its accumulated earnings and profits.

(h) BASIS OF STOCK IN HANDS OF SHAREHOLDERS.—The amount specified in a consent made under subsection (d) shall, for the purpose of adjusting the basis of the consent stock with respect to which the consent was given, be treated as having been reinvested by the shareholder as a contribution to the capital of the corporation; but only in an amount which bears the same ratio to the consent dividends credit of the corporation as the amount of such shareholder's consent stock bears to the total amount of consent stock with respect to which consents are made.

(i) EFFECT ON CAPITAL ACCOUNT OF CORPORATION.—The amount of the consent dividends credit allowed under subsection (c) shall be considered as paid in surplus or as a contribution to the capital of the corporation, and the accumulated earnings and profits as of the close of the taxable year shall be correspondingly reduced.

(j) AMOUNTS NOT INCLUDED IN SHAREHOLDER'S RETURN.—The failure of a shareholder of consent stock to include in his gross income for the proper taxable year the amount specified in the consent made by him and filed by the corporation, shall have the same effect, with respect to the deficiency resulting therefrom, as is provided in section 272 (f) with respect to a deficiency resulting from a mathematical error appearing on the face of the return.

Part III—Credits Against Tax

SEC. 31. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

The amount of income, war-profits, and excess-profits taxes imposed by foreign countries or possessions of the United States shall be allowed as a credit against the tax, to the extent provided in section 131.

SEC. 32. TAXES WITHHELD AT SOURCE.

The amount of tax withheld at the source under section 143 or 144 shall be allowed as a credit against the tax.

SEC. 33. CREDIT FOR OVERPAYMENTS.

For credit against the tax of overpayments of taxes imposed by this chapter for other taxable years, see section 322.

Part IV—Accounting Periods and Methods of Accounting

SEC. 41. GENERAL RULE.

The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year as defined in section 48 or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year.

For use of inventories, see section 22 (c).

SEC. 42. PERIOD IN WHICH ITEMS OF GROSS INCOME INCLUDED.

The amount of all items of gross income shall be included in the gross income for the taxable year in which received by the taxpayer, unless, under methods of accounting permitted under section 41, any such amounts are to be properly accounted for as of a different period. In the case of the death of a taxpayer there shall be included in computing net income for the taxable period in which falls the date of his death, amounts accrued up to the date of his death if not otherwise properly includible in respect of such period or a prior period.

SEC. 43. PERIOD FOR WHICH DEDUCTIONS AND CREDITS TAKEN.

The deductions and credits (other than the corporation dividends paid credit provided in section 27) provided for in this chapter shall be taken for the taxable year in which "paid or accrued" or "paid or incurred", dependent upon the method of accounting upon the basis of which the net income is computed, unless in order to clearly reflect the income the deductions or credits should be taken as of a different period. In the case of the death of a taxpayer there shall be allowed as deductions and credits for the taxable period in which falls the date of his death, amounts accrued up to the date of his death (except deductions under section 23 (o)) if not otherwise properly allowable in respect of such period or a prior period.

SEC. 44. INSTALLMENT BASIS.

(a) DEALERS IN PERSONAL PROPERTY.—Under regulations prescribed by the Commissioner with the approval of the Secretary, a person who regularly sells or otherwise disposes of personal property on the installment plan may return as income therefrom in any taxable year that proportion of the installment payments actually received in that year which the gross profit realized or to be realized when payment is completed, bears to the total contract price.

(b) SALES OF REALTY AND CASUAL SALES OF PERSONALITY.—In the case (1) of a casual sale or other casual disposition of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year), for a price exceeding $1,000, or (2) of a sale or other disposition of real property, if in either case the initial payments do not exceed 30 per centum of the selling price (or, in case the sale or other disposition was in a taxable year beginning prior to January 1, 1934, the percentage of the selling price prescribed in the law applicable to such year), the income may, under regulations prescribed by the Commissioner with the approval of the Secretary, be returned on the basis and in the manner above prescribed in this section. As used in this section the term "initial payments" means the payments received in cash or property other than evidences of indebtedness of the purchaser during the taxable period in which the sale or other disposition is made.

(c) CHANGE FROM ACCRUAL TO INSTALLMENT BASIS.—If a taxpayer entitled to the benefits of subsection (a) elects for any taxable year to report his net income on the installment basis, then in computing his income for the year of change or any subsequent year, amounts actually received during any such year on account of sales or other dispositions of property made in any prior year shall not be excluded.

(d) GAIN OR LOSS UPON DISPOSITION OF INSTALLMENT OBLIGATIONS.—If an installment obligation is satisfied at other than its face value or distributed, transmitted, sold, or otherwise disposed of, gain or loss shall result to the extent of the difference between the basis of the obligation and (1) in the case of satisfaction at other than face value or a sale or exchange—the amount realized, or (2) in case of a distribution, transmission, or disposition otherwise than by sale or exchange—the fair market value of the obligation at the time of such distribution, transmission, or disposition. Any gain or loss so resulting shall be considered as resulting from the sale or exchange of the property in respect of which the installment obligation was received. The basis of the obligation shall be the excess of the face value of the obligation over an amount equal to the income which would be returnable were the obligation satisfied in full. This subsection shall not apply to the transmission at death of installment obligations if there is filed with the Commissioner, at such time as he may by regulation prescribe, a bond in such amount and with such sureties as he may deem necessary, conditioned upon the return as income, by the person receiving any payment on such obligations, of the same proportion of such payment as would be returnable as income by the decedent if he had lived and had received such payment. If an installment obligation is distributed by one corporation to another corporation in the course of a liquidation, and under section 112 (b) (6) no gain or loss with respect to the receipt of such obligation is recognized in the case of the recipient corporation, then no gain or loss with respect to the distribution of such obligation shall be recognized in the case of the distributing corporation.

SEC. 45. ALLOCATION OF INCOME AND DEDUCTIONS.

In any case of two or more organizations, trades, or businesses (whether or not incorporated, whether or not organized in the United States, and whether or not affiliated) owned or controlled directly or indirectly by the same interests, the Commissioner is authorized to distribute, apportion, or allocate gross income or deductions between or among such organizations, trades, or businesses, if he determines that such distribution, apportionment, or allocation is necessary in order to prevent evasion of taxes or clearly to reflect the income of any of such organizations, trades, or businesses.

SEC. 46. CHANGE OF ACCOUNTING PERIOD.

If a taxpayer changes his accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the Commissioner, be computed on the basis of such new accounting period, subject to the provisions of section 47.

SEC. 47. RETURNS FOR A PERIOD OF LESS THAN TWELVE MONTHS.

(a) RETURNS FOR SHORT PERIOD RESULTING FROM CHANGE OF ACCOUNTING PERIOD.—If a taxpayer, with the approval of the Commissioner, changes the basis of computing net income from fiscal year to calendar year a separate return shall be made for the period between the close of the last fiscal year for which return was made and the following December 31. If the change is from calendar year to fiscal year, a separate return shall be made for the period between the close of the last calendar year for which return was made and the date designated as the close of the fiscal year. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year.

(b) INCOME COMPUTED ON BASIS OF SHORT PERIOD.—Where a separate return is made under subsection (a) on account of a change in the accounting period, and in all other cases where a separate return is required or permitted, by regulations prescribed by the Commissioner with the approval of the Secretary, to be made for a fractional part of a year, then the income shall be computed on the basis of the period for which separate return is made.

(c) INCOME PLACED ON ANNUAL BASIS.—If a separate return is made (except returns of the income of a corporation) under subsection (a) on account of a change in the accounting period, the net income, computed on the basis of the period for which separate return is made, shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period for which the separate return is made. The tax shall be such part of the tax computed on such annual basis as the number of months in such period is of twelve months.

(d) EARNED INCOME.—The Commissioner with the approval of the Secretary shall by regulations prescribe the method of applying the provisions of subsections (b) and (c) (relating to computing income on the basis of a short period, and placing such income on an annual basis) to cases where the taxpayer makes a separate return under subsection (a) on account of a change in the accounting period, and it appears that for the period for which the return is so made he has received earned income.

(e) REDUCTION OF CREDITS AGAINST NET INCOME.—In the case of a return made for a fractional part of a year, except a return made under subsection (a), on account of a change in the accounting period, the personal exemption and credit for dependents shall be reduced respectively to amounts which bear the same ratio to the full credits provided as the number of months in the period for which return is made bears to twelve months.

(f) CLOSING OF TAXABLE YEAR IN CASE OF JEOPARDY.—

For closing of taxable year in case of jeopardy, see section 146.

SEC. 48. DEFINITIONS.

When used in this chapter—

(a) TAXABLE YEAR.—"Taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net income is computed under this Part. "Taxable year" includes, in the case of a return made for a fractional part of a year under the provisions of this chapter or under regulations prescribed by the Commissioner with the approval of the Secretary, the period for which such return is made.

(b) FISCAL YEAR.—"Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(c) "PAID OR INCURRED", "PAID OR ACCRUED".—The terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this Part.

(d) TRADE OR BUSINESS.—The term "trade or business" includes the performance of the functions of a public office.

Part V—Returns and Payment of Tax

SEC. 51. INDIVIDUAL RETURNS.

(a) REQUIREMENT.—The following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe—

(1) Every individual who is single or who is married but not living with husband or wife, if—

(A) Having a net income for the taxable year of $1,000 or over; or

(B) Having a gross income for the taxable year of $5,000 or over, regardless of the amount of the net income.

(2) Every individual who is married and living with husband or wife, if no joint return is made under subsection (b) and if—

(A) Such individual has for the taxable year a net income of $2,500 or over or a gross income of $5,000 or over (regardless of the amount of the net income), and the other spouse has no gross income; or

(B) Such individual and his spouse each has for the taxable year a gross income (regardless of the amount of the net income) and the aggregate net income of the two is $2,500 or over; or

(C) Such individual and his spouse each has for the taxable year a gross income (regardless of the amount of the net income) and the aggregate gross income is $5,000 or over.

(b) HUSBAND AND WIFE.—In the case of a husband and wife living together the income of each (even though one has no gross income) may be included in a single return made by them jointly, in which case the tax shall be computed on the aggregate income, and the liability with respect to the tax shall be joint and several. No joint return may be made if either the husband or wife is a nonresident alien.

(c) PERSONS UNDER DISABILITY.—If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

(d) SIGNATURE PRESUMED CORRECT.—The fact that an individual's name is signed to a filed return shall be prima facie evidence for all purposes that the return was actually signed by him.

(e) FIDUCIARIES.—

For returns to be made by fiduciaries, see section 142.

SEC. 52. CORPORATION RETURNS.

(a) REQUIREMENT.—Every corporation subject to taxation under this chapter shall make a return, stating specifically the items of its gross income and the deductions and credits allowed by this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe. The return shall be sworn to by the president, vice president, or other principal officer and by

the treasurer, assistant treasurer, or chief accounting officer. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees, or assignees shall be collected in the same manner as if collected from the corporations of whose business or property they have custody and control.

(b) CROSS REFERENCE.

For provisions as to consolidated returns in the case of railroad corporations, see section 141.

SEC. 53. TIME AND PLACE FOR FILING RETURNS.

(a) TIME FOR FILING.—

(1) GENERAL RULE.—Returns made on the basis of the calendar year shall be made on or before the 15th day of March following the close of the calendar year. Returns made on the basis of a fiscal year shall be made on or before the 15th day of the third month following the close of the fiscal year.

(2) EXTENSION OF TIME.—The Commissioner may grant a reasonable extension of time for filing returns, under such rules and regulations as he shall prescribe with the approval of the Secretary. Except in the case of taxpayers who are abroad, no such extension shall be for more than six months.

(b) TO WHOM RETURN MADE.—

(1) INDIVIDUALS.—Returns (other than corporation returns) shall be made to the collector for the district in which is located the legal residence or principal place of business of the person making the return, or, if he has no legal residence or principal place of business in the United States, then to the collector at Baltimore, Maryland.

(2) CORPORATIONS.—Returns of corporations shall be made to the collector of the district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in the United States, then to the collector at Baltimore, Maryland.

SEC. 54. RECORDS AND SPECIAL RETURNS.

(a) BY TAXPAYER.—Every person liable to any tax imposed by this chapter or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) TO DETERMINE LIABILITY TO TAX.—Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records, as the Commissioner deems sufficient to show whether or not such person is liable to tax under this chapter.

(c) INFORMATION AT THE SOURCE.—

For requirement of statements and returns by one person to assist in determining the tax liability of another person, see sections 147 to 150.

(d) COPIES OF RETURNS.—If any person, required by law or regulations made pursuant to law to file a copy of any income return for any taxable year, fails to file such copy at the time required, there shall be due and assessed against such person $5 in the case of an individual return or $10 in the case of a fiduciary, partnership, or corporation return, and the collector with whom the return is filed shall prepare such copy. Such amount shall be collected and paid, without interest, in the same manner as the amount of tax due in excess of that shown by the taxpayer upon a return in the case of a mathematical error appearing on the face of the return. Copies

of returns filed or prepared pursuant to this subsection shall remain on file for a period of not less than two years from the date they are required to be filed, and may be destroyed at any time thereafter under the direction of the Commissioner.

(e) FOREIGN PERSONAL HOLDING COMPANIES.—

For information returns by officers, directors, and large shareholders, with respect to foreign personal holding companies, see sections 338, 339, and 340.

For information returns by attorneys, accountants, and so forth, as to formation, and so forth, of foreign corporations, see section 3604.

SEC. 55. PUBLICITY OF RETURNS.

(a) PUBLIC RECORD AND INSPECTION.—

(1) Returns made under this chapter upon which the tax has been determined by the Commissioner shall constitute public records; but, except as hereinafter provided in this section, they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President.

(2) And all returns made under this chapter, subchapters A, B, and D of chapter 2, subchapter B of chapter 3, chapters 4, 7, 12, and 21, subchapter A of chapter 29, and subchapters A and B of chapter 30, shall constitute public records and shall be open to public examination and inspection to such extent as shall be authorized in rules and regulations promulgated by the President.

(3) Whenever a return is open to the inspection of any person a certified copy thereof shall, upon request, be furnished to such person under rules and regulations prescribed by the Commissioner with the approval of the Secretary. The Commissioner may prescribe a reasonable fee for furnishing such copy.

(b) INSPECTION BY STATES.—

(1) STATE OFFICERS.—The proper officers of any State may, upon the request of the governor thereof, have access to the returns of any corporation, or to an abstract thereof showing the name and income of the corporation, at such times and in such manner as the Secretary may prescribe.

(2) STATE BODIES OR COMMISSIONS.—All income returns filed under this chapter (or copies thereof, if so prescribed by regulations made under this subsection), shall be open to inspection by any official, body, or commission, lawfully charged with the administration of any State tax law, if the inspection is for the purpose of such administration or for the purpose of obtaining information to be furnished to local taxing authorities as provided in this paragraph. The inspection shall be permitted only upon written request of the governor of such State, designating the representative of such official, body, or commission to make the inspection on behalf of such official, body, or commission. The inspection shall be made in such manner, and at such times and places, as shall be prescribed by regulations made by the Commissioner with the approval of the Secretary. Any information thus secured by any official, body, or commission of any State may be used only for the administration of the tax laws of such State, except that upon written request of the Governor of such State any such information may be furnished to any official, body, or commission of any political subdivision of such State, lawfully charged with the administration of the tax laws of such political subdivision, but may be furnished only for the purpose of, and may be used only for, the administration of such tax laws.

(c) INSPECTION BY SHAREHOLDERS.—All bona fide shareholders of record owning 1 per centum or more of the outstanding stock of any corporation shall, upon making request of the Commissioner, be allowed to examine the annual income returns of such corporation and of its subsidiaries.

(d) INSPECTION BY COMMITTEES OF CONGRESS.—

(1) COMMITTEES ON WAYS AND MEANS AND FINANCE.—

(A) The Secretary and any officer or employee of the Treasury Department, upon request from the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, or a select committee of the Senate or House specially authorized to investigate returns by a resolution of the Senate or House, or a joint committee so authorized by concurrent resolution, shall furnish such committee sitting in executive session with any data of any character contained in or shown by any return.

(B) Any such committee shall have the right, acting directly as a committee, or by or through such examiners or agents as it may designate or appoint, to inspect any or all of the returns at such times and in such manner as it may determine.

(C) Any relevant or useful information thus obtained may be submitted by the committee obtaining it to the Senate or the House, or to both the Senate and the House, as the case may be.

(2) JOINT COMMITTEE ON INTERNAL REVENUE TAXATION.—The Joint Committee on Internal Revenue Taxation shall have the same right to obtain data and to inspect returns as the Committee on Ways and Means or the Committee on Finance, and to submit any relevant or useful information thus obtained to the Senate, the House of Representatives, the Committee on Ways and Means, or the Committee on Finance. The Committee on Ways and Means or the Committee on Finance may submit such information to the House or to the Senate, or to both the House and the Senate, as the case may be.

(e) INSPECTION IN COLLECTOR'S OFFICE OF LIST OF TAXPAYERS.—The Commissioner shall as soon as practicable in each year cause to be prepared and made available to public inspection in such manner as he may determine, in the office of the collector in each internal revenue district and in such other places as he may determine, lists containing the name and the post-office address of each person making an income-tax return in such district.

(f) PENALTIES FOR DISCLOSING INFORMATION.—

(1) FEDERAL EMPLOYEES AND OTHER PERSONS.—It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return, or any part thereof or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office or discharged from employment.

(2) STATE EMPLOYEES.—Any officer, employee, or agent of any State or political subdivision, who divulges (except as authorized in paragraph 2 of subsection (b), or when called upon to testify in any judicial or administrative proceeding to which the State or political subdivision, or such State or local official, body, or commission, as such, is a party) any information acquired by him through an inspection permitted him or another under paragraph

2 of subsection (b) shall be guilty of a misdemeanor and shall upon conviction be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or both.

(3) SHAREHOLDERS.—Any shareholder who pursuant to the provisions of this section is allowed to examine the return of any corporation, and who makes known in any manner whatever not provided by law the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any such return, shall be guilty of a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both.

(4) CROSS REFERENCE.—

For penalties for disclosing operations, style of work, or apparatus of any manufacturer or producer, see section 4047.

SEC. 56. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—The total amount of tax imposed by this chapter shall be paid on the fifteenth day of March following the close of the calendar year, or, if the return should be made on the basis of a fiscal year, then on the fifteenth day of the third month following the close of the fiscal year.

(b) INSTALLMENT PAYMENTS.—The taxpayer may elect to pay the tax in four equal installments, in which case the first installment shall be paid on the date prescribed for the payment of the tax by the taxpayer, the second installment shall be paid on the fifteenth day of the third month, the third installment on the fifteenth day of the sixth month, and the fourth installment on the fifteenth day of the ninth month, after such date. If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand from the collector.

(c) EXTENSION OF TIME FOR PAYMENT.—

(1) GENERAL RULE.—At the request of the taxpayer, the Commissioner may extend the time for payment of the amount determined as the tax by the taxpayer, or any installment thereof, for a period not to exceed six months from the date prescribed for the payment of the tax or an installment thereof. In such case the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension.

(2) LIQUIDATION OF PERSONAL HOLDING COMPANIES.—At the request of the taxpayer, the Commissioner may (under regulations prescribed by the Commissioner with the approval of the Secretary) extend (for a period not to exceed five years from the date prescribed for the payment of the tax) the time for the payment of such portion of the amount determined as the tax by the taxpayer as is attributable to the short-term or long-term capital gain derived by the taxpayer from the receipt by him of property other than money upon the complete liquidation (as defined in section 115 (c)) of a corporation. This paragraph shall apply only if the corporation, for its taxable year preceding the year in which occurred the complete liquidation (or the first of the series of distributions referred to in such section), was, under the law applicable to such taxable year, a personal holding company or a foreign personal holding company. An extension under this paragraph shall be granted only if it is shown to the satisfaction of the Commissioner that the failure to grant it will result in undue hardship to the taxpayer. If an extension is granted the amount with respect to which the extension is granted shall be paid on or before the date of the expiration of the extension. If an extension is granted under this paragraph the Commissioner may require the taxpayer to furnish a bond in such amount, not exceeding double the amount with respect to which the extension is granted, and with such

sureties as the Commissioner deems necessary, conditioned upon the payment of the amount with respect to which the extension is granted in accordance with the terms of the extension.

(d) VOLUNTARY ADVANCE PAYMENT.—A tax imposed by this chapter, or any installment thereof, may be paid, at the election of the taxpayer, prior to the date prescribed for its payment.

(e) ADVANCE PAYMENT IN CASE OF JEOPARDY.—

For advance payment in case of jeopardy, see section 146.

(f) TAX WITHHELD AT SOURCE.—

For requirement of withholding tax at the source in the case of nonresident aliens and foreign corporations, and in the case of so-called "tax-free covenant bonds", see sections 143 and 144.

(g) FRACTIONAL PARTS OF CENT.—In the payment of any tax under this chapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

(h) RECEIPTS.—Every collector to whom any payment of any income tax is made shall upon request give to the person making such payment a full written or printed receipt therefor.

SEC. 57. EXAMINATION OF RETURN AND DETERMINATION OF TAX.

As soon as practicable after the return is filed the Commissioner shall examine it and shall determine the correct amount of the tax.

SEC. 58. ADDITIONS TO TAX AND PENALTIES.

(a) For additions to the tax in case of negligence or fraud in the nonpayment of tax or failure to file return therefor, see Supplement M.

(b) For criminal penalties for nonpayment of tax or failure to file return therefor, see section 145.

SEC. 59. ADMINISTRATIVE PROCEEDINGS.

For administrative proceedings in respect of the nonpayment or overpayment of a tax imposed by this chapter, see as follows:

(a) Supplement L, relating to assessment and collection of deficiencies.

(b) Supplement M, relating to interest and additions to tax.

(c) Supplement N, relating to claims against transferees and fiduciaries.

(d) Supplement O, relating to overpayments.

SEC. 60. CROSS REFERENCES.

For general provisions relating to—

(a) Information and returns, see chapter 34.

(b) Assessment, see chapter 35.

(c) Collection, see chapter 36.

Part VI—Miscellaneous Provisions

SEC. 61. LAWS MADE APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 62. RULES AND REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

SEC. 63. PUBLICATION OF STATISTICS.

The Commissioner, with the approval of the Secretary, shall prepare and publish annually statistics reasonably available with respect to the operation of the income, war-profits and excess-profits tax laws, including classifications of taxpayers and of income, the amounts allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

SEC. 64. DEFINITIONS.

For definitions of a general character, see section 3797.

SUBCHAPTER C—SUPPLEMENTAL PROVISIONS

Supplement A—Rates of Tax

[Supplementary to Subchapter B, Part I]

SEC. 101. EXEMPTIONS FROM TAX ON CORPORATIONS.

The following organizations shall be exempt from taxation under this chapter—

(1) Labor, agricultural, or horticultural organizations;

(2) Mutual savings banks not having a capital stock represented by shares;

(3) Fraternal beneficiary societies, orders, or associations, (A) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (B) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents;

(4) Domestic building and loan associations substantially all the business of which is confined to making loans to members; and cooperative banks without capital stock organized and operated for mutual purposes and without profit;

(5) Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for burial purposes as a cemetery corporation and not permitted by its charter to engage in any business not necessarily incident to that purpose, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(6) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(7) Business leagues, chambers of commerce, real-estate boards, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(8) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes;

(9) Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder;

(10) Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations; but only if 85 per centum or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses;

(11) Farmers' or other mutual hail, cyclone, casualty, or fire insurance companies or associations (including interinsurers and reciprocal underwriters) the income of which is used or held for the purpose of paying losses or expenses;

(12) Farmers', fruit growers', or like associations organized and operated on a cooperative basis (a) for the purpose of marketing the products of members or other producers, and turning back to them the proceeds of sales, less the necessary marketing expenses,

on the basis of either the quantity or the value of the products furnished by them, or (b) for the purpose of purchasing supplies and equipment for the use of members or other persons, and turning over such supplies and equipment to them at actual cost, plus necessary expenses. Exemption shall not be denied any such association because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the State of incorporation or 8 per centum per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the association, upon dissolution or otherwise, beyond the fixed dividends) is owned by producers who market their products or purchase their supplies and equipment through the association; nor shall exemption be denied any such association because there is accumulated and maintained by it a reserve required by State law or a reasonable reserve for any necessary purpose. Such an association may market the products of nonmembers in an amount the value of which does not exceed the value of the products marketed for members, and may purchase supplies and equipment for nonmembers in an amount the value of which does not exceed the value of the supplies and equipment purchased for members, provided the value of the purchases made for persons who are neither members nor producers does not exceed 15 per centum of the value of all its purchases. Business done for the United States or any of its agencies shall be disregarded in determining the right to exemption under this paragraph;

(13) Corporations organized by an association exempt under the provisions of paragraph (12), or members thereof, for the purpose of financing the ordinary crop operations of such members or other producers, and operated in conjunction with such association. Exemption shall not be denied any such corporation because it has capital stock, if the dividend rate of such stock is fixed at not to exceed the legal rate of interest in the State of incorporation or 8 per centum per annum, whichever is greater, on the value of the consideration for which the stock was issued, and if substantially all such stock (other than nonvoting preferred stock, the owners of which are not entitled or permitted to participate, directly or indirectly, in the profits of the corporation, upon dissolution or otherwise, beyond the fixed dividends) is owned by such association, or members thereof; nor shall exemption be denied any such corporation because there is accumulated and maintained by it a reserve required by State law or a reasonable reserve for any necessary purpose;

(14) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by this chapter;

(15) Corporations organized under Act of Congress, if such corporations are instrumentalities of the United States and if, under such Act, as amended and supplemented, such corporations are exempt from Federal income taxes;

(16) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (A) no part of their net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (B) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses;

(17) Teachers' retirement fund associations of a purely local character, if (A) no part of their net earnings inures (other than through payment of retirement benefits) to the benefit of any private shareholder or individual, and (B) the income consists solely of amounts received from public taxation, amounts received from assessments upon the teaching salaries of members, and income in respect of investments;

(18) Religious or apostolic associations or corporations, if such associations or corporations have a common treasury or community treasury, even if such associations or corporations engage in business for the common benefit of the members, but only if the members thereof include (at the time of filing their returns) in their gross income their entire pro-rata shares, whether distributed or not, of the net income of the association or corporation for such year. Any amount so included in the gross income of a member shall be treated as a dividend received.

SEC. 102. SURTAX ON CORPORATIONS IMPROPERLY ACCUMULATING SURPLUS.

(a) IMPOSITION OF TAX. There shall be levied, collected, and paid for each taxable year (in addition to other taxes imposed by this chapter) upon the net income of every corporation (other than a personal holding company as defined in section 501 or a foreign personal holding company as defined in Supplement P) if such corporation, however created or organized, is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders or the shareholders of any other corporation, through the medium of permitting earnings or profits to accumulate instead of being divided or distributed, a surtax equal to the sum of the following:

25 per centum of the amount of the undistributed section 102 net income not in excess of $100,000, plus

35 per centum of the undistributed section 102 net income in excess of $100,000.

(b) PRIMA FACIE EVIDENCE.—The fact that any corporation is a mere holding or investment company shall be prima facie evidence of a purpose to avoid surtax upon shareholders.

(c) EVIDENCE DETERMINATIVE OF PURPOSE.—The fact that the earnings or profits of a corporation are permitted to accumulate beyond the reasonable needs of the business shall be determinative of the purpose to avoid surtax upon shareholders unless the corporation by the clear preponderance of the evidence shall prove to the contrary.

(d) DEFINITIONS.—As used in this chapter—

(1) SECTION 102 NET INCOME.—The term "section 102 net income" means the net income minus the sum of—

(A) TAXES.—Federal income, war-profits, and excess-profits taxes paid or accrued during the taxable year, to the extent not allowed as a deduction by section 23, but not including the tax imposed by this section or a corresponding section of a prior income-tax law.

(B) DISALLOWED CHARITABLE, ETC., CONTRIBUTIONS.—Contributions or gifts payment of which is made within the taxable year, not otherwise allowed as a deduction, to or for the use of donees described in section 23 (o), for the purposes therein specified.

(C) DISALLOWED LOSSES.—Losses from sales or exchanges of capital assets which are disallowed as a deduction by section 117 (d).

(2) UNDISTRIBUTED SECTION 102 NET INCOME.—The term "undistributed section 102 net income" means the section 102 net income minus the basic surtax credit provided in section 27 (b), but the

computation of such credit under section 27 (b) (1) shall be made without its reduction by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations.

(e) TAX ON PERSONAL HOLDING COMPANIES.—

For surtax on personal holding companies, see section 500.

SEC. 103. RATES OF TAX ON CITIZENS AND CORPORATIONS OF CERTAIN FOREIGN COUNTRIES.

Whenever the President finds that, under the laws of any foreign country, citizens or corporations of the United States are being subjected to discriminatory or extraterritorial taxes, the President shall so proclaim and the rates of tax imposed by sections 11, 12, 13, 14, 201 (b), 204 (a), 207, 211 (a), 231 (a), and 362 shall, for the taxable year during which such proclamation is made and for each taxable year thereafter, be doubled in the case of each citizen and corporation of such foreign country; but the tax at such doubled rate shall be considered as imposed by sections 11, 12, 13, 14, 201 (b), 204 (a), 207, 211 (a), 231 (a), or 362, as the case may be. In no case shall this section operate to increase the taxes imposed by such sections (computed without regard to this section) to an amount in excess of 80 per centum of the net income of the taxpayer. Whenever the President finds that the laws of any foreign country with respect to which the President has made a proclamation under the preceding provisions of this section have been modified so that discriminatory and extraterritorial taxes applicable to citizens and corporations of the United States have been removed, he shall so proclaim, and the provisions of this section providing for doubled rates of tax shall not apply to any citizen or corporation of such foreign country with respect to any taxable year beginning after such proclamation is made.

SEC. 104. BANKS AND TRUST COMPANIES.

(a) DEFINITION.—As used in this section the term "bank" means a bank or trust company incorporated and doing business under the laws of the United States (including laws relating to the District of Columbia), of any State, or of any Territory, a substantial part of the business of which consists of receiving deposits and making loans and discounts, or of exercising fiduciary powers similar to those permitted to national banks under section 11 (k) of the Federal Reserve Act, 38 Stat. 262 (U. S. C., Title 12, § 248k), as amended, and which is subject by law to supervision and examination by State, Territorial or Federal authority having supervision over banking institutions.

(b) RATE OF TAX.—Banks shall be taxable under section 14 (d).

SEC. 105. SALE OF OIL OR GAS PROPERTIES.

In the case of a bona fide sale of any oil or gas property, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration or discovery work done by the taxpayer, the portion of the tax imposed by section 12 attributable to such sale shall not exceed 30 per centum of the selling price of such property or interest.

SEC. 106. CLAIMS AGAINST UNITED STATES INVOLVING ACQUISITION OF PROPERTY.

In the case of amounts (other than interest) received by a taxpayer from the United States with respect to a claim against the United States involving the acquisition of property and remaining unpaid for more than fifteen years, the portion of the tax imposed by section 12 attributable to such receipt shall not exceed 30 per centum of the amount (other than interest) so received.

Supplement B—Computation of Net Income

[Supplementary to Subchapter B, Part II]

SEC. 111. DETERMINATION OF AMOUNT OF, AND RECOGNITION OF, GAIN OR LOSS.

(a) COMPUTATION OF GAIN OR LOSS.—The gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the adjusted basis provided in section 113 (b) for determining gain, and the loss shall be the excess of the adjusted basis provided in such section for determining loss over the amount realized.

(b) AMOUNT REALIZED.—The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received.

(c) RECOGNITION OF GAIN OR LOSS.—In the case of a sale or exchange, the extent to which the gain or loss determined under this section shall be recognized for the purposes of this chapter, shall be determined under the provisions of section 112.

(d) INSTALLMENT SALES.—Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payment in installments) the taxation of that portion of any installment payment representing gain or profit in the year in which such payment is received.

SEC. 112. RECOGNITION OF GAIN OR LOSS.

(a) GENERAL RULE.—Upon the sale or exchange of property the entire amount of the gain or loss, determined under section 111, shall be recognized, except as hereinafter provided in this section.

(b) EXCHANGES SOLELY IN KIND.—

(1) PROPERTY HELD FOR PRODUCTIVE USE OR INVESTMENT.—No gain or loss shall be recognized if property held for productive use in trade or business or for investment (not including stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest) is exchanged solely for property of a like kind to be held either for productive use in trade or business or for investment.

(2) STOCK FOR STOCK OF SAME CORPORATION.—No gain or loss shall be recognized if common stock in a corporation is exchanged solely for common stock in the same corporation, or if preferred stock in a corporation is exchanged solely for preferred stock in the same corporation.

(3) STOCK FOR STOCK ON REORGANIZATION.—No gain or loss shall be recognized if stock or securities in a corporation a party to a reorganization are, in pursuance of the plan of reorganization, exchanged solely for stock or securities in such corporation or in another corporation a party to the reorganization.

(4) SAME.—GAIN OF CORPORATION.—No gain or loss shall be recognized if a corporation a party to a reorganization exchanges property, in pursuance of the plan of reorganization, solely for stock or securities in another corporation a party to the reorganization.

(5) TRANSFER TO CORPORATION CONTROLLED BY TRANSFEROR.—No gain or loss shall be recognized if property is transferred to a corporation by one or more persons solely in exchange for stock or securities in such corporation, and immediately after the exchange such person or persons are in control of the corporation; but in the case of an exchange by two or more persons this paragraph shall apply only if the amount of the stock and securities received by each is substantially in proportion to his interest in the property prior to the exchange.

(6) PROPERTY RECEIVED BY CORPORATION ON COMPLETE LIQUIDATION OF ANOTHER.—No gain or loss shall be recognized upon the receipt by a corporation of property distributed in complete liquidation of another corporation. For the purposes of this paragraph a distribution shall be considered to be in complete liquidation only if—

(A) the corporation receiving such property was, on the date of the adoption of the plan of liquidation, and has continued to be at all times until the receipt of the property, the owner of stock (in such other corporation) possessing at least 80 per centum of the total combined voting power of all classes of stock entitled to vote and the owner of at least 80 per centum of the total number of shares of all other classes of stock (except non-voting stock which is limited and preferred as to dividends), and was at no time on or after the date of the adoption of the plan of liquidation and until the receipt of the property the owner of a greater percentage of any class of stock than the percentage of such class owned at the time of the receipt of the property; and

(B) no distribution under the liquidation was made before the first day of the first taxable year of the corporation beginning after December 31, 1935; and either

(C) the distribution is by such other corporation in complete cancellation or redemption of all its stock, and the transfer of all the property occurs within the taxable year; in such case the adoption by the shareholders of the resolution under which is authorized the distribution of all the assets of such corporation in complete cancellation or redemption of all its stock, shall be considered an adoption of a plan of liquidation, even though no time for the completion of the transfer of the property is specified in such resolution; or

(D) such distribution is one of a series of distributions by such other corporation in complete cancellation or redemption of all its stock in accordance with a plan of liquidation under which the transfer of all the property under the liquidation is to be completed within three years from the close of the taxable year during which is made the first of the series of distributions under the plan, except that if such transfer is not completed within such period, or if the taxpayer does not continue qualified under subparagraph (A) until the completion of such transfer, no distribution under the plan shall be considered a distribution in complete liquidation.

If such transfer of all the property does not occur within the taxable year the Commissioner may require of the taxpayer such bond, or waiver of the statute of limitations on assessment and collection, or both, as he may deem necessary to insure, if the transfer of the property is not completed within such three-year period, or if the taxpayer does not continue qualified under subparagraph (A) until the completion of such transfer, the assessment and collection of all income, war-profits, and excess-profits taxes then imposed by law for such taxable year or subsequent taxable years, to the extent attributable to property so received. A distribution otherwise constituting a distribution in complete liquidation within the meaning of this paragraph shall not be considered as not constituting such a distribution merely because it does not constitute a distribution or liquidation within the meaning of the corporate law under which the distribution is made; and for the purposes of this paragraph a transfer of property of such other corporation to the taxpayer shall not be considered as not constituting a distribution (or one of a series of distributions) in complete cancellation or redemption of all the stock of such other corporation, merely because the carrying out of the plan involves (i) the transfer under

the plan to the taxpayer by such other corporation of property, not attributable to shares owned by the taxpayer, upon an exchange described in paragraph (4) of this subsection, and (ii) the complete cancellation or redemption under the plan, as a result of exchanges described in paragraph (3) of this subsection, of the shares not owned by the taxpayer.

(8) EXCHANGES AND DISTRIBUTIONS IN OBEDIENCE TO ORDERS OF SECURITIES AND EXCHANGE COMMISSION.—In the case of any exchange or distribution described in section 371, no gain or loss shall be recognized to the extent specified in such section with respect to such exchange or distribution.

(c) GAIN FROM EXCHANGES NOT SOLELY IN KIND.—

(1) If an exchange would be within the provisions of subsection (b) (1), (2), (3), or (5) of this section if it were not for the fact that the property received in exchange consists not only of property permitted by such paragraph to be received without the recognition of gain, but also of other property or money, then the gain, if any, to the recipient shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property.

(2) If a distribution made in pursuance of a plan of reorganization is within the provisions of paragraph (1) of this subsection but has the effect of the distribution of a taxable dividend, then there shall be taxed as a dividend to each distributee such an amount of the gain recognized under paragraph (1) as is not in excess of his ratable share of the undistributed earnings and profits of the corporation accumulated after February 28, 1913. The remainder, if any, of the gain recognized under paragraph (1) shall be taxed as a gain from the exchange of property.

(d) SAME—GAIN OF CORPORATION.—If an exchange would be within the provisions of subsection (b) (4) of this section if it were not for the fact that the property received in exchange consists not only of stock or securities permitted by such paragraph to be received without the recognition of gain, but also of other property or money, then—

(1) If the corporation receiving such other property or money distributes it in pursuance of the plan of reorganization, no gain to the corporation shall be recognized from the exchange, but

(2) If the corporation receiving such other property or money does not distribute it in pursuance of the plan of reorganization, the gain, if any, to the corporation shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property so received, which is not so distributed.

(e) LOSS FROM EXCHANGES NOT SOLELY IN KIND.—If an exchange would be within the provisions of subsection (b) (1) to (5), inclusive, of this section if it were not for the fact that the property received in exchange consists not only of property permitted by such paragraph to be received without the recognition of gain or loss, but also of other property or money, then no loss from the exchange shall be recognized.

(f) INVOLUNTARY CONVERSIONS.—If property (as a result of its destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation, or the threat or imminence thereof) is compulsorily or involuntarily converted into property similar or related in service or use to the property so converted, or into money which is forthwith in good faith, under regulations prescribed by the Commissioner with the approval of the Secretary, expended in the acquisition of other property similar or related in service or use to the property so converted, or in the acquisition of control of a corporation owning such other property, or in the establishment of a replacement fund, no gain or loss shall be recog-

nized. If any part of the money is not so expended, the gain, if any, shall be recognized, but in an amount not in excess of the money which is not so expended.

(g) DEFINITION OF REORGANIZATION.—As used in this section and section 113—

(1) The term "reorganization" means (A) a statutory merger or consolidation, or (B) the acquisition by one corporation in exchange solely for all or a part of its voting stock: of at least 80 per centum of the voting stock and at least 80 per centum of the total number of shares of all other classes of stock of another corporation; or of substantially all the properties of another corporation, or (C) a transfer by a corporation of all or a part of its assets to another corporation if immediately after the transfer the transferor or its shareholders or both are in control of the corporation to which the assets are transferred, or (D) a recapitalization, or (E) a mere change in identity, form, or place of organization, however effected.

(2) The term "a party to a reorganization" includes a corporation resulting from a reorganization and includes both corporations in the case of a reorganization resulting from the acquisition by one corporation of stock or properties of another.

(h) DEFINITION OF CONTROL.—As used in this section the term "control" means the ownership of stock possessing at least 80 per centum of the total combined voting power of all classes of stock entitled to vote and at least 80 per centum of the total number of shares of all other classes of stock of the corporation.

(i) FOREIGN CORPORATIONS.—In determining the extent to which gain shall be recognized in the case of any of the exchanges described in subsection (b) (3), (4), (5), or (6), or described in so much of subsection (c) as refers to subsection (b) (3) or (5), or described in subsection (d), a foreign corporation shall not be considered as a corporation unless, prior to such exchange, it has been established to the satisfaction of the Commissioner that such exchange is not in pursuance of a plan having as one of its principal purposes the avoidance of Federal income taxes.

(j) INSTALLMENT OBLIGATIONS.—

For nonrecognition of gain or loss in the case of installment obligations, see section 44 (d).

SEC. 113. ADJUSTED BASIS FOR DETERMINING GAIN OR LOSS.

(a) BASIS (UNADJUSTED) OF PROPERTY.—The basis of property shall be the cost of such property; except that—

(1) INVENTORY VALUE.—If the property should have been included in the last inventory, the basis shall be the last inventory value thereof.

(2) GIFTS AFTER DECEMBER 31, 1920.—If the property was acquired by gift after December 31, 1920, the basis shall be the same as it would be in the hands of the donor or the last preceding owner by whom it was not acquired by gift, except that for the purpose of determining loss the basis shall be the basis so determined or the fair market value of the property at the time of the gift, whichever is lower. If the facts necessary to determine the basis in the hands of the donor or the last preceding owner are unknown to the donee, the Commissioner shall, if possible, obtain such facts from such donor or last preceding owner, or any other person cognizant thereof. If the Commissioner finds it impossible to obtain such facts, the basis in the hands of such donor or last preceding owner shall be the fair market value of such property as found by the Commissioner as of the date or approximate date at which, according to the best information that the Commissioner is able to obtain, such property was acquired by such donor or last preceding owner.

(3) TRANSFER IN TRUST AFTER DECEMBER 31, 1920.—If the property was acquired after December 31, 1920, by a transfer in trust (other than by a transfer in trust by a bequest or devise) the basis shall be the same as it would be in the hands of the grantor, increased in the amount of gain or decreased in the amount of loss recognized to the grantor upon such transfer under the law applicable to the year in which the transfer was made.

(4) GIFT OR TRANSFER IN TRUST BEFORE JANUARY 1, 1921.—If the property was acquired by gift or transfer in trust on or before December 31, 1920, the basis shall be the fair market value of such property at the time of such acquisition.

(5) PROPERTY TRANSMITTED AT DEATH.—If the property was acquired by bequest, devise, or inheritance, or by the decedent's estate from the decedent, the basis shall be the fair market value of such property at the time of such acquisition. In the case of property transferred in trust to pay the income for life to or upon the order or direction of the grantor, with the right reserved to the grantor at all times prior to his death to revoke the trust, the basis of such property in the hands of the persons entitled under the terms of the trust instrument to the property after the grantor's death shall, after such death, be the same as if the trust instrument had been a will executed on the day of the grantor's death. For the purpose of this paragraph property passing without full and adequate consideration under a general power of appointment exercised by will shall be deemed to be property passing from the individual exercising such power by bequest or devise. If the property was acquired by bequest, devise, or inheritance, or by the decedent's estate from the decedent, and if the decedent died after August 26, 1937, and if the property consists of stock or securities of a foreign corporation, which with respect to its taxable year next preceding the date of the decedent's death was, under the law applicable to such year, a foreign personal holding company, then the basis shall be the fair market value of such property at the time of such acquisition or the basis in the hands of the decedent, whichever is lower.

(6) TAX-FREE EXCHANGES GENERALLY.—If the property was acquired, after February 28, 1913, upon an exchange described in section 112 (b) to (e), inclusive, the basis (except as provided in paragraphs (15), (17), or (18) of this subsection) shall be the same as in the case of the property exchanged, decreased in the amount of any money received by the taxpayer and increased in the amount of gain or decreased in the amount of loss to the taxpayer that was recognized upon such exchange under the law applicable to the year in which the exchange was made. If the property so acquired consisted in part of the type of property permitted by section 112 (b) to be received without the recognition of gain or loss, and in part of other property, the basis provided in this paragraph shall be allocated between the properties (other than money) received, and for the purpose of the allocation there shall be assigned to such other property an amount equivalent to its fair market value at the date of the exchange. This paragraph shall not apply to property acquired by a corporation by the issuance of its stock or securities as the consideration in whole or in part for the transfer of the property to it.

(7) TRANSFERS TO CORPORATION.—If the property was acquired—

(A) after December 31, 1917, and in a taxable year beginning before January 1, 1936, by a corporation in connection with a reorganization, and immediately after the transfer an interest or control in such property of 50 per centum or more remained in the same persons or any of them, or

(B) in a taxable year beginning after December 31, 1935, by a corporation in connection with a reorganization,

then the basis shall be the same as it would be in the hands of the transferor, increased in the amount of gain or decreased in the amount of loss recognized to the transferor upon such transfer under the law applicable to the year in which the transfer was made. This paragraph shall not apply if the property acquired consists of stock or securities in a corporation a party to the reorganization, unless acquired by the issuance of stock or securities of the transferee as the consideration in whole or in part for the transfer.

(8) PROPERTY ACQUIRED BY ISSUANCE OF STOCK OR AS PAID-IN SURPLUS.—If the property was acquired after December 31, 1920, by a corporation—

(A) by the issuance of its stock or securities in connection with a transaction described in section 112 (b) (5) (including, also, cases where part of the consideration for the transfer of such property to the corporation was property or money, in addition to such stock or securities), or

(B) as paid-in surplus or as a contribution to capital,

then the basis shall be the same as it would be in the hands of the transferor, increased in the amount of gain or decreased in the amount of loss recognized to the transferor upon such transfer under the law applicable to the year in which the transfer was made.

(9) INVOLUNTARY CONVERSION.—If the property was acquired, after February 28, 1913, as the result of a compulsory or involuntary conversion described in section 112 (f), the basis shall be the same as in the case of the property so converted, decreased in the amount of any money received by the taxpayer which was not expended in accordance with the provisions of law (applicable to the year in which such conversion was made) determining the taxable status of the gain or loss upon such conversion, and increased in the amount of gain or decreased in the amount of loss to the taxpayer recognized upon such conversion under the law applicable to the year in which such conversion was made.

(10) WASH SALES OF STOCK.—If the property consists of stock or securities the acquisition of which (or the contract or option to acquire which) resulted in the nondeductibility (under section 118 of this chapter or corresponding provisions of prior income tax laws, relating to wash sales) of the loss from the sale or other disposition of substantially identical stock or securities, then the basis shall be the basis of the stock or securities so sold or disposed of, increased or decreased, as the case may be, by the difference, if any, between the price at which the property was acquired and the price at which such substantially identical stock or securities were sold or otherwise disposed of.

(11) PROPERTY ACQUIRED DURING AFFILIATION.—In the case of property acquired by a corporation, during a period of affiliation, from a corporation with which it was affiliated, the basis of such property, after such period of affiliation, shall be determined, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, without regard to inter-company transactions in respect of which gain or loss was not recognized. For the purposes of this paragraph, the term "period of affiliation" means the period during which such corporations were affiliated (determined in accordance with the law applicable thereto) but does not include any taxable year beginning on or after January 1, 1922, unless a consolidated return was made, nor any taxable year after the taxable year 1928. The basis in case of property acquired by a corporation during any period, in the taxable year 1929 or any subsequent taxable year, in respect of which a consolidated return is made by such corporation under section 141 of this chapter or the Revenue Act of 1928, 45 Stat. 831, or the Revenue Act

of 1932, 47 Stat. 213, or the Revenue Act of 1934, 48 Stat. 720, or the Revenue Act of 1936, 49 Stat. 1698, shall be determined in accordance with regulations prescribed under section 141 (b) of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936. The basis in the case of property held by a corporation during any period, in the taxable year 1929 or any subsequent taxable year, in respect of which a consolidated return is made by such corporation under section 141 of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936, shall be adjusted in respect of any items relating to such period, in accordance with regulations prescribed under section 141 (b) of this chapter or the Revenue Act of 1928 or the Revenue Act of 1932 or the Revenue Act of 1934 or the Revenue Act of 1936, applicable to such period.

(12) BASIS ESTABLISHED BY REVENUE ACT OF 1932.—If the property was acquired, after February 28, 1913, in any taxable year beginning prior to January 1, 1934, and the basis thereof, for the purposes of the Revenue Act of 1932, 47 Stat. 199, was prescribed by section 113 (a) (6), (7), or (9) of such Act, then for the purposes of this chapter the basis shall be the same as the basis therein prescribed in the Revenue Act of 1932.

(13) PARTNERSHIPS.—If the property was acquired, after February 28, 1913, by a partnership and the basis is not otherwise determined under any other paragraph of this subsection, then the basis shall be the same as it would be in the hands of the transferor, increased in the amount of gain or decreased in the amount of loss recognized to the transferor upon such transfer under the law applicable to the year in which the transfer was made. If the property was distributed in kind by a partnership to any partner, the basis of such property in the hands of the partner shall be such part of the basis in his hands of his partnership interest as is properly allocable to such property.

(14) PROPERTY ACQUIRED BEFORE MARCH 1, 1913.—In the case of property acquired before March 1, 1913, if the basis otherwise determined under this subsection, adjusted (for the period prior to March 1, 1913) as provided in subsection (b), is less than the fair market value of the property as of March 1, 1913, then the basis for determining gain shall be such fair market value. In determining the fair market value of stock in a corporation as of March 1, 1913, due regard shall be given to the fair market value of the assets of the corporation as of that date.

(15) PROPERTY RECEIVED BY A CORPORATION ON COMPLETE LIQUIDATION OF ANOTHER.—If the property was received by a corporation upon a distribution in complete liquidation of another corporation within the meaning of section 112 (b) (6), then the basis shall be the same as it would be in the hands of the transferor. The basis of property with respect to which election has been made in pursuance of the last sentence of section 113 (a) (15) of the Revenue Act of 1936, as amended, shall, in the hands of the corporation making such election, be the basis prescribed in the Revenue Act of 1934, as amended.

(16) BASIS ESTABLISHED BY REVENUE ACT OF 1934.—If the property was acquired, after February 28, 1913, in any taxable year beginning prior to January 1, 1936, and the basis thereof, for the purposes of the Revenue Act of 1934 was prescribed by section 113 (a) (6), (7), or (8) of such Act, then for the purposes of this chapter the basis shall be the same as the basis therein prescribed in the Revenue Act of 1934.

(17) PROPERTY ACQUIRED IN CONNECTION WITH EXCHANGES AND DISTRIBUTIONS IN OBEDIENCE TO CERTAIN ORDERS OF SECURITIES AND EXCHANGE COMMISSION.—If the property was acquired in any

manner described in section 372, the basis shall be that prescribed in such section with respect to such property.

(18) PROPERTY RECEIVED IN CERTAIN CORPORATE LIQUIDATIONS.—If the property was acquired by a shareholder in the liquidation of a corporation in cancellation or redemption of stock with respect to which gain was realized, but with respect to which, as the result of an election made by him under paragraph (7) of section 112 (b), of the Revenue Act of 1938, 52 Stat. 487, the extent to which gain was recognized was determined under such paragraph, then the basis shall be the same as the basis of such stock cancelled or redeemed in the liquidation, decreased in the amount of any money received by him, and increased in the amount of gain recognized to him.

(b) ADJUSTED BASIS.—The adjusted basis for determining the gain or loss from the sale or other disposition of property, whenever acquired, shall be the basis determined under subsection (a), adjusted as hereinafter provided.

(1) GENERAL RULE.—Proper adjustment in respect of the property shall in all cases be made—

(A) For expenditures, receipts, losses, or other items, properly chargeable to capital account, including taxes and other carrying charges on unimproved and unproductive real property, but no such adjustment shall be made for taxes or other carrying charges for which deductions have been taken by the taxpayer in determining net income for the taxable year or prior taxable years;

(B) in respect of any period since February 28, 1913, for exhaustion, wear and tear, obsolescence, amortization, and depletion, to the extent allowed (but not less than the amount allowable) under this chapter or prior income tax laws. Where for any taxable year prior to the taxable year 1932 the depletion allowance was based on discovery value or a percentage of income, then the adjustment for depletion for such year shall be based on the depletion which would have been allowable for such year if computed without reference to discovery value or a percentage of income;

(C) in respect of any period prior to March 1, 1913, for exhaustion, wear and tear, obsolescence, amortization, and depletion, to the extent sustained;

(D) in the case of stock (to the extent not provided for in the foregoing subparagraphs) for the amount of distributions previously made which, under the law applicable to the year in which the distribution was made, either were tax-free or were applicable in reduction of basis (not including distributions made by a corporation, which was classified as a personal service corporation under the provisions of the Revenue Act of 1918, Feb. 24, 1919, c. 18, 40 Stat. 1057, or the Revenue Act of 1921, Nov. 23, 1921, c. 136, 42 Stat. 227, out of its earnings or profits which were taxable in accordance with the provisions of section 218 of the Revenue Act of 1918 or 1921);

(E) to the extent provided in section 337 (f) in the case of the stock of United States shareholders in a foreign personal holding company; and

(F) to the extent provided in section 28 (h) in the case of amounts specified in a shareholder's consent made under section 28.

(2) SUBSTITUTED BASIS.—The term "substituted basis" as used in this subsection means a basis determined under any provision of subsection (a) of this section or under any corresponding provision of a prior income tax law, providing that the basis shall be determined—

(A) by reference to the basis in the hands of a transferor, donor, or grantor, or

(B) by reference to other property held at any time by the person for whom the basis is to be determined.

Whenever it appears that the basis of property in the hands of the taxpayer is a substituted basis, then the adjustments provided in paragraph (1) of this subsection shall be made after first making in respect of such substituted basis proper adjustments of a similar nature in respect of the period during which the property was held by the transferor, donor, or grantor, or during which the other property was held by the person for whom the basis is to be determined. A similar rule shall be applied in the case of a series of substituted bases.

SEC. 114. BASIS FOR DEPRECIATION AND DEPLETION.

(a) BASIS FOR DEPRECIATION.—The basis upon which exhaustion, wear and tear, and obsolescence are to be allowed in respect of any property shall be the adjusted basis provided in section 113 (b) for the purpose of determining the gain upon the sale or other disposition of such property.

(b) BASIS FOR DEPLETION.—

(1) GENERAL RULE.—The basis upon which depletion is to be allowed in respect of any property shall be the adjusted basis provided in section 113 (b) for the purpose of determining the gain upon the sale or other disposition of such property, except as provided in paragraphs (2), (3), and (4) of this subsection.

(2) DISCOVERY VALUE IN CASE OF MINES.—In the case of mines (other than metal, coal, or sulphur mines) discovered by the taxpayer after February 28, 1913, the basis for depletion shall be the fair market value of the property at the date of discovery or within thirty days thereafter, if such mines were not acquired as the result of purchase of a proven tract or lease, and if the fair market value of the property is materially disproportionate to the cost. The depletion allowance under section 23 (m) based on discovery value provided in this paragraph shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property upon which the discovery was made, except that in no case shall the depletion allowance under section 23 (m) be less than it would be if computed without reference to discovery value. Discoveries shall include minerals in commercial quantities contained within a vein or deposit discovered in an existing mine or mining tract by the taxpayer after February 28, 1913, if the vein or deposit thus discovered was not merely the uninterrupted extension of a continuing commercial vein or deposit already known to exist, and if the discovered minerals are of sufficient value and quantity that they could be separately mined and marketed at a profit.

(3) PERCENTAGE DEPLETION FOR OIL AND GAS WELLS.—In the case of oil and gas wells the allowance for depletion under section 23 (m) shall be 27½ per centum of the gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property, except that in no case shall the depletion allowance under section 23 (m) be less than it would be if computed without reference to this paragraph.

(4) PERCENTAGE DEPLETION FOR COAL AND METAL MINES AND SULPHUR.—The allowance for depletion under section 23 (m) shall be, in the case of coal mines, 5 per centum, in the case of metal mines, 15 per centum, and, in the case of sulphur mines or deposits,

23 per centum, of the gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed 50 per centum of the net income of the taxpayer (computed without allowance for depletion) from the property. A taxpayer making his first return under this chapter in respect of a property shall state whether he elects to have the depletion allowance for such property for the taxable year for which the return is made computed with or without regard to percentage depletion, and the depletion allowance in respect of such property for such year shall be computed according to the election thus made. If the taxpayer fails to make such statement in the return, the depletion allowance for such property for such year shall be computed without reference to percentage depletion. The method, determined as above, of computing the depletion allowance shall be applied in the case of the property for all taxable years in which it is in the hands of such taxpayer, or of any other person if the basis of the property (for determining gain) in his hands is, under section 113, determined by reference to the basis in the hands of such taxpayer, either directly or through one or more substituted bases, as defined in that section. The above right of election shall be subject to the qualification that this paragraph shall, for the purpose of determining whether the method of computing the depletion allowance follows the property, be considered a continuation of section 114 (b) (4) of the Revenue Act of 1934, 48 Stat. 710, and the Revenue Act of 1936, 49 Stat. 1686, and the Revenue Act of 1938, 52 Stat. 494, and as giving no new election in cases where either of such sections would, if applied, give no new election.

SEC. 115. DISTRIBUTIONS BY CORPORATIONS.

(a) DEFINITION OF DIVIDEND.—The term "dividend" when used in this chapter (except in section 203 (a) (3) and section 207 (c) (1), relating to insurance companies) means any distribution made by a corporation to its shareholders, whether in money or in other property, (1) out of its earnings or profits accumulated after February 28, 1913, or (2) out of the earnings or profits of the taxable year (computed as of the close of the taxable year without diminution by reason of any distributions made during the taxable year), without regard to the amount of the earnings and profits at the time the distribution was made.

(b) SOURCE OF DISTRIBUTIONS.—For the purposes of this chapter every distribution is made out of earnings or profits to the extent thereof, and from the most recently accumulated earnings or profits. Any earnings or profits accumulated, or increase in value of property accrued, before March 1, 1913, may be distributed exempt from tax, after the earnings and profits accumulated after February 28, 1913, have been distributed, but any such tax-free distribution shall be applied against and reduce the adjusted basis of the stock provided in section 113.

(c) DISTRIBUTIONS IN LIQUIDATION.—Amounts distributed in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock, and amounts distributed in partial liquidation of a corporation shall be treated as in part or full payment in exchange for the stock. The gain or loss to the distributee resulting from such exchange shall be determined under section 111, but shall be recognized only to the extent provided in section 112. Despite the provisions of section 117, the gain so recognized shall be considered as a short-term capital gain, except in the case of amounts distributed in complete liquidation. For the purpose of the preceding sentence, "complete liquidation" includes any one of a series of distributions made by a corporation in complete cancellation or redemption of all of its stock in accordance with a bona fide plan of liquidation and

under which the transfer of the property under the liquidation is to be completed within a time specified in the plan, not exceeding, from the close of the taxable year during which is made the first of the series of distributions under the plan, (1) three years, if the first of such series of distributions is made in a taxable year beginning after December 31, 1937, or (2) two years, if the first of such series of distributions was made in a taxable year beginning before January 1, 1938. In the case of amounts distributed (whether before January 1, 1939, or on or after such date) in partial liquidation (other than a distribution to which the provisions of subsection (h) of this section are applicable) the part of such distribution which is properly chargeable to capital account shall not be considered a distribution of earnings or profits. If any distribution in complete liquidation (including any one of a series of distributions made by the corporation in complete cancellation or redemption of all its stock) is made by a foreign corporation which with respect to any taxable year beginning on or before, and ending after, August 26, 1937, was a foreign personal holding company, and with respect to which a United States group (as defined in section 331 (a) (2)) existed after August 26, 1937, and before January 1, 1938, then, despite the foregoing provisions of this subsection, the gain recognized resulting from such distribution shall be considered as a short-term capital gain—

(1) Unless such liquidation is completed before July 1, 1938; or

(2) Unless (if it is established to the satisfaction of the Commissioner by evidence submitted before July 1, 1938, that due to the laws of the foreign country in which such corporation is incorporated, or for other reason, it is or will be impossible to complete the liquidation of such company before such date) the liquidation is completed on or before such date as the Commissioner may find reasonable, but not later than December 31, 1938.

(d) OTHER DISTRIBUTIONS FROM CAPITAL.—If any distribution (not in partial or complete liquidation) made by a corporation to its shareholders is not out of increase in value of property accrued before March 1, 1913, and is not a dividend, then the amount of such distribution shall be applied against and reduce the adjusted basis of the stock provided in section 113, and if in excess of such basis, such excess shall be taxable in the same manner as a gain from the sale or exchange of property.

(e) DISTRIBUTIONS BY PERSONAL SERVICE CORPORATIONS.—Any distribution made by a corporation, which was classified as a personal service corporation under the provisions of the Revenue Act of 1918 or the Revenue Act of 1921, out of its earnings or profits which were taxable in accordance with the provisions of section 218 of the Revenue Act of 1918, 40 Stat. 1070, or section 218 of the Revenue Act of 1921, 42 Stat. 245, shall be exempt from tax to the distributees.

(f) STOCK DIVIDENDS.—

(1) GENERAL RULE.—A distribution made by a corporation to its shareholders in its stock or in rights to acquire its stock shall not be treated as a dividend to the extent that it does not constitute income to the shareholder within the meaning of the Sixteenth Amendment to the Constitution.

(2) ELECTION OF SHAREHOLDERS AS TO MEDIUM OF PAYMENT.—Whenever a distribution by a corporation is, at the election of any of the shareholders (whether exercised before or after the declaration thereof), payable either (A) in its stock or in rights to acquire its stock, of a class which if distributed without election would be exempt from tax under paragraph (1), or (B) in money or any other property (including its stock or in rights to acquire its stock, of a class which if distributed without election would not be exempt from tax under paragraph (1)), then the distribution shall constitute a taxable dividend in the hands of all shareholders, regardless of the medium in which paid.

(g) REDEMPTION OF STOCK.—If a corporation cancels or redeems its stock (whether or not such stock was issued as a stock dividend) at such time and in such manner as to make the distribution and cancellation or redemption in whole or in part essentially equivalent to the distribution of a taxable dividend, the amount so distributed in redemption or cancellation of the stock, to the extent that it represents a distribution of earnings or profits accumulated after February 28, 1913, shall be treated as a taxable dividend.

(h) EFFECT ON EARNINGS AND PROFITS OF DISTRIBUTIONS OF STOCK.—The distribution (whether before January 1, 1939, or on or after such date) to a distributee by or on behalf of a corporation of its stock or securities, of stock or securities in another corporation, or of property or money, shall not be considered a distribution of earnings or profits of any corporation—

(1) if no gain to such distributee from the receipt of such stock or securities, property or money, was recognized by law, or

(2) if the distribution was not subject to tax in the hands of such distributee because it did not constitute income to him within the meaning of the Sixteenth Amendment to the Constitution or because exempt to him under section 115 (f) of the Revenue Act of 1934, 48 Stat. 712, or a corresponding provision of a prior Revenue Act.

As used in this subsection the term "stock or securities" includes rights to acquire stock or securities.

(i) DEFINITION OF PARTIAL LIQUIDATION.—As used in this section the term "amounts distributed in partial liquidation" means a distribution by a corporation in complete cancellation or redemption of a part of its stock, or one of a series of distributions in complete cancellation or redemption of all or a portion of its stock.

(j) VALUATION OF DIVIDEND.—If the whole or any part of a dividend is paid to a shareholder in any medium other than money the property received other than money shall be included in gross income at its fair market value at the time as of which it becomes income to the shareholder.

(k) CONSENT DISTRIBUTIONS.—

For taxability as dividends of amounts agreed to be included in gross income by shareholders' consents, see section 28.

SEC. 116. EXCLUSIONS FROM GROSS INCOME.

In addition to the items specified in section 22 (b), the following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(a) EARNED INCOME FROM SOURCES WITHOUT UNITED STATES.—In the case of an individual citizen of the United States, a bona fide nonresident of the United States for more than six months during the taxable year, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof) if such amounts would constitute earned income as defined in section 25 (a) if received from sources within the United States; but such individual shall not be allowed as a deduction from his gross income any deductions properly allocable to or chargeable against amounts excluded from gross income under this subsection.

(b) TEACHERS IN ALASKA AND HAWAII.—In the case of an individual employed by Alaska or Hawaii or any political subdivision thereof as a teacher in any educational institution, the compensation received as such. This subsection shall not exempt compensation paid directly or indirectly by the Government of the United States.

(c) INCOME OF FOREIGN GOVERNMENTS.—The income of foreign governments received from investments in the United States in stocks, bonds, or other domestic securities, owned by such foreign governments, or from interest on deposits in banks in the United States of moneys belonging to such foreign governments, or from any other source within the United States.

(d) INCOME OF STATES, MUNICIPALITIES, ETC.—Income derived from any public utility or the exercise of any essential governmental function and accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, or income accruing to the government of any possession of the United States, or any political subdivision thereof.

Whenever any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, prior to September 8, 1916, entered in good faith into a contract with any person, the object and purpose of which is to acquire, construct, operate, or maintain a public utility—

(1) If by the terms of such contract the tax imposed by this chapter is to be paid out of the proceeds from the operation of such public utility, prior to any division of such proceeds between the person and the State, Territory, political subdivision, or the District of Columbia, and if, but for the imposition of the tax imposed by this chapter, a part of such proceeds for the taxable year would accrue directly to or for the use of such State, Territory, political subdivision, or the District of Columbia, then a tax upon the net income from the operation of such public utility shall be levied, assessed, collected, and paid in the manner and at the rates prescribed in this chapter, but there shall be refunded to such State, Territory, political subdivision, or the District of Columbia (under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary) an amount which bears the same relation to the amount of the tax as the amount which (but for the imposition of the tax imposed by this chapter) would have accrued directly to or for the use of such State, Territory, political subdivision, or the District of Columbia, bears to the amount of the net income from the operation of such public utility for such taxable year.

(2) If by the terms of such contract no part of the proceeds from the operation of the public utility for the taxable year would, irrespective of the tax imposed by this chapter, accrue directly to or for the use of such State, Territory, political subdivision, or the District of Columbia, then the tax upon the net income of such person from the operation of such public utility shall be levied, assessed, collected, and paid in the manner and at the rates prescribed in this chapter.

(e) BRIDGES TO BE ACQUIRED BY STATE OR POLITICAL SUBDIVISION.—Whenever any State or political subdivision thereof, in pursuance of a contract to which it is not a party entered into before May 29, 1928, is to acquire a bridge—

(1) If by the terms of such contract the tax imposed by this chapter is to be paid out of the proceeds from the operation of such bridge prior to any division of such proceeds, and if, but for the imposition of the tax imposed by this chapter, a part of such proceeds for the taxable year would accrue directly to or for the use of or would be applied for the benefit of such State or political subdivision, then a tax upon the net income from the operation of such bridge shall be levied, assessed, collected, and paid in the manner and at the rates prescribed in this chapter, but there shall be refunded to such State or political subdivision (under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary) an amount which bears the same relation to the amount of the tax as the amount which (but for the imposition of the tax imposed by this chapter) would have accrued directly to or for the use of or would be applied for the benefit of such State or political subdivision, bears to the amount of the net income from the operation of such bridge for such taxable year. No such refund shall be made unless the entire amount of the refund is to be applied in part payment for the acquisition of such bridge.

(2) If by the terms of such contract no part of the proceeds from the operation of the bridge for the taxable year would, irrespective of the tax imposed by this chapter, accrue directly to or for the use of or be applied for the benefit of such State or political subdivision, then the tax upon the net income from the operation of such bridge shall be levied, assessed, collected, and paid in the manner and at the rates prescribed in this chapter.

(f) DIVIDEND FROM "CHINA TRADE ACT" CORPORATION.—In the case of a person, amounts distributed as dividends to or for his benefit by a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), if, at the time of such distribution, he is a resident of China, and the equitable right to the income of the shares of stock of the corporation is in good faith vested in him.

(g) SHIPOWNERS' PROTECTION AND INDEMNITY ASSOCIATIONS.—The receipts of shipowners' mutual protection and indemnity associations not organized for profit, and no part of the net earnings of which inures to the benefit of any private shareholder; but such corporations shall be subject as other persons to the tax upon their net income from interest, dividends, and rents.

(h) COMPENSATION OF EMPLOYEES OF FOREIGN GOVERNMENTS.—

(1) RULE FOR EXCLUSION.—Wages, fees, or salary of an employee of a foreign government (including a consular or other officer, or a nondiplomatic representative) received as compensation for official services to such government—

(A) If such employee is not a citizen of the United States; and

(B) If the services are of a character similar to those performed by employees of the Government of the United States in foreign countries; and

(C) If the foreign government whose employee is claiming exemption grants an equivalent exemption to employees of the Government of the United States performing similar services in such foreign country.

(2) CERTIFICATE BY SECRETARY OF STATE.—The Secretary of State shall certify to the Secretary of the Treasury the names of the foreign countries which grant an equivalent exemption to the employees of the Government of the United States performing services in such foreign countries, and the character of the services performed by employees of the Government of the United States in foreign countries.

(i) TREASURY BILLS.—

For exemption from taxation of gain derived from the sale or other disposition of Treasury Bills, issued after June 17, 1930, under the second Liberty bond act, as amended, see Act of June 17, 1930, c. 512, 46 Stat. 775 (U. S. C., Title 31, § 754).

SEC. 117. CAPITAL GAINS AND LOSSES.

(a) DEFINITIONS.—As used in this chapter—

(1) CAPITAL ASSETS.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business, or property, used in the trade or business, of a character which is subject to the allowance for depreciation provided in section 23 (l);

(2) SHORT-TERM CAPITAL GAIN.—The term "short-term capital gain" means gain from the sale or exchange of a capital asset held for not more than 18 months, if and to the extent such gain is taken into account in computing net income;

(3) SHORT-TERM CAPITAL LOSS.—The term "short-term capital loss" means loss from the sale or exchange of a capital asset held for not more than 18 months, if and to the extent such loss is taken into account in computing net income;

(4) LONG-TERM CAPITAL GAIN.—The term "long-term capital gain" means gain from the sale or exchange of a capital asset held for more than 18 months, if and to the extent such gain is taken into account in computing net income;

(5) LONG-TERM CAPITAL LOSS.—The term "long-term capital loss" means loss from the sale or exchange of a capital asset held for more than 18 months, if and to the extent such loss is taken into account in computing net income;

(6) NET SHORT-TERM CAPITAL GAIN.—The term "net short-term capital gain" means the excess of short-term capital gains for the taxable year over the sum of (A) short-term capital losses for the taxable year, plus (B) the net short-term capital loss of the preceding taxable year (if beginning after December 31, 1937), to the extent brought forward to the taxable year under subsection (e);

(7) NET SHORT-TERM CAPITAL LOSS.—The term "net short-term capital loss" means the excess of short-term capital losses for the taxable year over the short-term capital gains for such year;

(8) NET LONG-TERM CAPITAL GAIN.—The term "net long-term capital gain" means the excess of long-term capital gains for the taxable year over the long-term capital losses for such year;

(9) NET LONG-TERM CAPITAL LOSS.—The term "net long-term capital loss" means the excess of long-term capital losses for the taxable year over the long-term capital gains for such year.

(b) PERCENTAGE TAKEN INTO ACCOUNT.—In the case of a taxpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100 per centum if the capital asset has been held for not more than 18 months;

66⅔ per centum if the capital asset has been held for more than 18 months but not for more than 24 months;

50 per centum if the capital asset has been held for more than 24 months.

(c) ALTERNATIVE TAXES.—

(1) IN CASE OF NET LONG-TERM CAPITAL GAIN.—If for any taxable year a taxpayer (other than a corporation) derives a net long-term capital gain, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 11 and 12, a tax determined as follows, if and only if such tax is less than the tax imposed by such sections:

A partial tax shall first be computed upon the net income reduced by the amount of the net long-term capital gain, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax plus 30 per centum of the net long-term capital gain.

(2) IN CASE OF NET LONG-TERM CAPITAL LOSS.—If for any taxable year a taxpayer (other than a corporation) sustains a net long-term capital loss, there shall be levied, collected, and paid, in lieu of the tax imposed by sections 11 and 12, a tax determined as follows, if and only if such tax is greater than the tax imposed by such sections:

A partial tax shall first be computed upon the net income increased by the amount of the net long-term capital loss, at the rates and in the manner as if this subsection had not been enacted, and the total tax shall be the partial tax minus 30 per centum of the net long-term capital loss.

(d) LIMITATION ON CAPITAL LOSSES.—

(1) CORPORATIONS.—In the case of a corporation, losses from sales or exchanges of capital assets shall be allowed only to the extent of $2,000 plus the gains from such sales or exchanges. If a bank or trust company incorporated under the laws of the United States (including laws relating to the District of Columbia) or of any State or Territory, a substantial part of whose business is the receipt of deposits, sells any bond, debenture, note, or certificate or other evidence of indebtedness issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, any loss resulting from such sale (except such portion of the loss as does not exceed the amount, if any, by which the adjusted basis of such instrument exceeds the par or face value thereof) shall not be subject to the foregoing limitation and shall not be included in determining the applicability of such limitation to other losses.

(2) OTHER TAXPAYERS.—In the case of a taxpayer other than a corporation, short-term capital losses shall be allowed only to the extent of short-term capital gains.

(e) NET SHORT-TERM CAPITAL LOSS CARRY-OVER.—If any taxpayer (other than a corporation) sustains in any taxable year beginning after December 31, 1937, a net short-term capital loss, such loss (in an amount not in excess of the net income for such year) shall be treated in the succeeding taxable year as a short-term capital loss, except that it shall not be included in computing the net short-term capital loss for such year.

(f) RETIREMENT OF BONDS, ETC.—For the purposes of this chapter, amounts received by the holder upon the retirement of bonds, debentures, notes, or certificates or other evidences of indebtedness issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form, shall be considered as amounts received in exchange therefor.

(g) GAINS AND LOSSES FROM SHORT SALES, ETC.—For the purpose of this chapter—

(1) gains or losses from short sales of property shall be considered as gains or losses from sales or exchanges of capital assets; and

(2) gains or losses attributable to the failure to exercise privileges or options to buy or sell property shall be considered as short-term capital gains or losses.

(h) DETERMINATION OF PERIOD FOR WHICH HELD.—For the purpose of this section—

(1) In determining the period for which the taxpayer has held property received on an exchange there shall be included the period for which he held the property exchanged, if under the provisions of section 113, the property received has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged.

(2) In determining the period for which the taxpayer has held property however acquired there shall be included the period for which such property was held by any other person, if under the provisions of section 113, such property has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as it would have in the hands of such other person.

(3) In determining the period for which the taxpayer has held stock or securities received upon a distribution where no gain was recognized to the distributee under the provisions of section 112 (g) of the Revenue Act of 1928, 45 Stat. 818, or the Revenue Act of 1932, 48 Stat. 705, or under the provisions of section 371 (c) of the Revenue Act of 1938 or this chapter, there shall be included the

period for which he held the stock or securities in the distributing corporation prior to the receipt of the stock or securities upon such distribution.

(4) In determining the period for which the taxpayer has held stock or securities the acquisition of which (or the contract or option to acquire which) resulted in the nondeductibility (under section 118 of this chapter or section 118 of the Revenue Act of 1928, 45 Stat. 826, or the Revenue Act of 1932, 47 Stat. 208, or the Revenue Act of 1934, 48 Stat. 715, or the Revenue Act of 1936, 49 Stat. 1692, or the Revenue Act of 1938, 52 Stat. 503, relating to wash sales) of the loss from the sale or other disposition of substantially identical stock or securities, there shall be included the period for which he held the stock or securities the loss from the sale or other disposition of which was not deductible.

SEC. 118. LOSS FROM WASH SALES OF STOCK OR SECURITIES.

(a) In the case of any loss claimed to have been sustained from any sale or other disposition of shares of stock or securities where it appears that, within a period beginning 30 days before the date of such sale or disposition and ending 30 days after such date, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option so to acquire, substantially identical stock or securities, then no deduction for the loss shall be allowed under section 23 (e) (2); nor shall such deduction be allowed under section 23 (f) unless the claim is made by a corporation, a dealer in stocks or securities, and with respect to a transaction made in the ordinary course of its business.

(b) If the amount of stock or securities acquired (or covered by the contract or option to acquire) is less than the amount of stock or securities sold or otherwise disposed of, then the particular shares of stock or securities the loss from the sale or other disposition of which is not deductible shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

(c) If the amount of stock or securities acquired (or covered by the contract or option to acquire) is not less than the amount of stock or securities sold or otherwise disposed of, then the particular shares of stock or securities the acquisition of which (or the contract or option to acquire which) resulted in the nondeductibility of the loss shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

SEC. 119. INCOME FROM SOURCES WITHIN UNITED STATES.

(a) GROSS INCOME FROM SOURCES IN UNITED STATES.—The following items of gross income shall be treated as income from sources within the United States:

(1) INTEREST.—Interest from the United States, any Territory, any political subdivision of a Territory, or the District of Columbia, and interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, not including—

(A) interest on deposits with persons carrying on the banking business paid to persons not engaged in business within the United States and not having an office or place of business therein, or

(B) interest received from a resident alien individual, a resident foreign corporation, or a domestic corporation, when it is shown to the satisfaction of the Commissioner that less than 20 per centum of the gross income of such resident payor or domestic corporation has been derived from sources within the United States, as determined under the provisions of this section, for the three-year period ending with the close of the taxable year of such payor preceding the payment of such interest, or for such part of such period as may be applicable, or

(C) income derived by a foreign central bank of issue from bankers' acceptances;

(2) DIVIDENDS.—The amount received as dividends—

(A) from a domestic corporation other than a corporation entitled to the benefits of section 251, and other than a corporation less than 20 per centum of whose gross income is shown to the satisfaction of the Commissioner to have been derived from sources within the United States, as determined under the provisions of this section, for the three-year period ending with the close of the taxable year of such corporation preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence), or

(B) from a foreign corporation unless less than 50 per centum of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States as determined under the provisions of this section; but only in an amount which bears the same ratio to such dividends as the gross income of the corporation for such period derived from sources within the United States bears to its gross income from all sources; but dividends from a foreign corporation shall, for the purposes of section 131 (relating to foreign tax credit), be treated as income from sources without the United States;

(3) PERSONAL SERVICES.—Compensation for labor or personal services performed in the United States, but in the case of a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of ninety days during the taxable year, compensation received by such an individual (if such compensation does not exceed $3,000 in the aggregate) for labor or services performed as an employee of or under a contract with a nonresident alien, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, shall not be deemed to be income from sources within the United States;

(4) RENTALS AND ROYALTIES.—Rentals or royalties from property located in the United States or from any interest in such property, including rentals or royalties for the use of or for the privilege of using in the United States, patents, copyrights, secret processes and formulas, good will, trade-marks, trade brands, franchises, and other like property; and

(5) SALE OF REAL PROPERTY.—Gains, profits, and income from the sale of real property located in the United States.

(6) SALE OF PERSONAL PROPERTY.—

For gains, profits, and income from the sale of personal property, see subsection (e).

(b) NET INCOME FROM SOURCES IN UNITED STATES.—From the items of gross income specified in subsection (a) of this section there shall be deducted the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of any expenses, losses, or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as net income from sources within the United States.

(c) GROSS INCOME FROM SOURCES WITHOUT UNITED STATES.—The following items of gross income shall be treated as income from sources without the United States:

(1) Interest other than that derived from sources within the United States as provided in subsection (a) (1) of this section;

(2) Dividends other than those derived from sources within the United States as provided in subsection (a) (2) of this section;

(3) Compensation for labor or personal services performed without the United States;

(4) Rentals or royalties from property located without the United States or from any interest in such property, including rentals or royalties for the use of or for the privilege of using without the United States, patents, copyrights, secret processes and formulas, good will, trade-marks, trade brands, franchises, and other like properties; and

(5) Gains, profits, and income from the sale of real property located without the United States.

(d) NET INCOME FROM SOURCES WITHOUT UNITED STATES.—From the items of gross income specified in subsection (c) of this section there shall be deducted the expenses, losses, and other deductions properly apportioned or allocated thereto, and a ratable part of any expenses, losses, or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be treated in full as net income from sources without the United States.

(e) INCOME FROM SOURCES PARTLY WITHIN AND PARTLY WITHOUT UNITED STATES.—Items of gross income, expenses, losses and deductions, other than those specified in subsections (a) and (c) of this section, shall be allocated or apportioned to sources within or without the United States, under rules and regulations prescribed by the Commissioner with the approval of the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the net income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses or other deductions which can not definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as net income from sources within the United States. In the case of gross income derived from sources partly within and partly without the United States, the net income may first be computed by deducting the expenses, losses, or other deductions apportioned or allocated thereto and a ratable part of any expenses, losses, or other deductions which can not definitely be allocated to some items or class of gross income; and the portion of such net income attributable to sources within the United States may be determined by processes or formulas of general apportionment prescribed by the Commissioner with the approval of the Secretary. Gains, profits, and income from—

(1) transportation or other services rendered partly within and partly without the United States, or

(2) from the sale of personal property produced (in whole or in part) by the taxpayer within and sold without the United States, or produced (in whole or in part) by the taxpayer without and sold within the United States,

shall be treated as derived partly from sources within and partly from sources without the United States. Gains, profits and income derived from the purchase of personal property within and its sale without the United States or from the purchase of personal property without and its sale within the United States, shall be treated as derived entirely from sources within the country in which sold, except that gains, profits, and income derived from the purchase of personal property within a possession of the United States and its sale within the United States shall be treated as derived partly from sources within and partly from sources without the United States.

(f) DEFINITIONS.—As used in this section the words "sale" or "sold" include "exchange" or "exchanged"; and the word "produced" includes "created", "fabricated", "manufactured", "extracted", "processed", "cured", or "aged".

SEC. 120. UNLIMITED DEDUCTION FOR CHARITABLE AND OTHER CONTRIBUTIONS.

In the case of an individual if in the taxable year and in each of the ten preceding taxable years the amount of the contributions or gifts described in section 23 (o) (or corresponding provisions of prior revenue Acts) plus the amount of income, war-profits, or excess-profits taxes paid during such year in respect of preceding taxable years, exceeds 90 per centum of the taxpayer's net income for each such year, as computed without the benefit of the applicable subsection, then the 15 per centum limit imposed by section 23 (o) shall not be applicable.

SEC. 121. DEDUCTION OF DIVIDENDS PAID ON CERTAIN PREFERRED STOCK OF CERTAIN CORPORATIONS.

In computing the net income of any national banking association, or of any bank or trust company organized under the laws of any State, Territory, possession of the United States, or the Canal Zone, or of any other banking corporation engaged in the business of industrial banking and under the supervision of a State banking department or of the Comptroller of the Currency, or of any incorporated domestic insurance company, there shall be allowed as a deduction from gross income, in addition to deductions otherwise provided for in this chapter, any dividend (not including any distribution in liquidation) paid, within the taxable year, to the United States or to any instrumentality thereof exempt from Federal income taxes, on the preferred stock of the corporation owned by the United States or such instrumentality. The amount allowable as a deduction under this section shall be deducted from the basic surtax credit otherwise computed under section 27 (b).

Supplement C—Credits Against Tax

[Supplementary to Subchapter B, Part III]

SEC. 131. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

(a) ALLOWANCE OF CREDIT.—If the taxpayer signifies in his return his desire to have the benefits of this section, the tax imposed by this chapter shall be credited with:

(1) CITIZEN AND DOMESTIC CORPORATION.—In the case of a citizen of the United States and of a domestic corporation, the amount of any income, war-profits, and excess-profits taxes paid or accrued during the taxable year to any foreign country or to any possession of the United States; and

(2) RESIDENT OF UNITED STATES.—In the case of a resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any possession of the United States; and

(3) ALIEN RESIDENT OF UNITED STATES.—In the case of an alien resident of the United States, the amount of any such taxes paid or accrued during the taxable year to any foreign country, if the foreign country of which such alien resident is a citizen or subject, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country; and

(4) PARTNERSHIPS AND ESTATES.—In the case of any such individual who is a member of a partnership or a beneficiary of an estate or trust, his proportionate share of such taxes of the partnership or the estate or trust paid or accrued during the taxable year to a foreign country or to any possession of the United States, as the case may be.

(b) LIMIT ON CREDIT.—The amount of the credit taken under this section shall be subject to each of the following limitations:

(1) The amount of the credit in respect of the tax paid or accrued to any country shall not exceed the same proportion of the

tax against which such credit is taken, which the taxpayer's net income from sources within such country bears to his entire net income for the same taxable year; and

(2) The total amount of the credit shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income for the same taxable year.

(c) ADJUSTMENTS ON PAYMENT OF ACCRUED TAXES.—If accrued taxes when paid differ from the amounts claimed as credits by the taxpayer, or if any tax paid is refunded in whole or in part, the taxpayer shall notify the Commissioner, who shall redetermine the amount of the tax for the year or years affected, and the amount of tax due upon such redetermination, if any, shall be paid by the taxpayer upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of section 322. In the case of such a tax accrued but not paid, the Commissioner as a condition precedent to the allowance of this credit may require the taxpayer to give a bond with sureties satisfactory to and to be approved by the Commissioner in such sum as the Commissioner may require, conditioned upon the payment by the taxpayer of any amount of tax found due upon any such redetermination; and the bond herein prescribed shall contain such further conditions as the Commissioner may require.

(d) YEAR IN WHICH CREDIT TAKEN.—The credits provided for in this section may, at the option of the taxpayer and irrespective of the method of accounting employed in keeping his books, be taken in the year in which the taxes of the foreign country or the possession of the United States accrued, subject, however, to the conditions prescribed in subsection (c) of this section. If the taxpayer elects to take such credits in the year in which the taxes of the foreign country or the possession of the United States accrued, the credits for all subsequent years shall be taken upon the same basis, and no portion of any such taxes shall be allowed as a deduction in the same or any succeeding year.

(e) PROOF OF CREDITS.—The credits provided in this section shall be allowed only if the taxpayer establishes to the satisfaction of the Commissioner (1) the total amount of income derived from sources without the United States, determined as provided in section 119, (2) the amount of income derived from each country, the tax paid or accrued to which is claimed as a credit under this section, such amount to be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary, and (3) all other information necessary for the verification and computation of such credits.

(f) TAXES OF FOREIGN SUBSIDIARY.—For the purposes of this section a domestic corporation which owns a majority of the voting stock of a foreign corporation from which it receives dividends in any taxable year shall be deemed to have paid the same proportion of any income, war-profits, or excess-profits taxes paid by such foreign corporation to any foreign country or to any possession of the United States, upon or with respect to the accumulated profits of such foreign corporation from which such dividends were paid, which the amount of such dividends bears to the amount of such accumulated profits: *Provided*, That the amount of tax deemed to have been paid under this subsection shall in no case exceed the same proportion of the tax against which credit is taken which the amount of such dividends bears to the amount of the entire net income of the domestic corporation in which such dividends are included. The term "accumulated profits" when used in this subsection in reference to a foreign corporation, means the amount of its gains, profits, or income in excess of the income, war-profits,

and excess-profits taxes imposed upon or with respect to such profits or income; and the Commissioner with the approval of the Secretary shall have full power to determine from the accumulated profits of what year or years such dividends were paid; treating dividends paid in the first sixty days of any year as having been paid from the accumulated profits of the preceding year or years (unless to his satisfaction shown otherwise), and in other respects treating dividends as having been paid from the most recently accumulated gains, profits, or earnings. In the case of a foreign corporation, the income, war-profits, and excess-profits taxes of which are determined on the basis of an accounting period of less than one year, the word "year" as used in this subsection shall be construed to mean such accounting period.

(g) CORPORATIONS TREATED AS FOREIGN.—For the purposes of this section the following corporations shall be treated as foreign corporations:

(1) A corporation entitled to the benefits of section 251, by reason of receiving a large percentage of its gross income from sources within a possession of the United States;

(2) A corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), and entitled to the credit provided for in section 262.

Supplement D—Returns and Payment of Tax

[Supplementary to Subchapter B, Part V]

SEC. 141. CONSOLIDATED RETURNS OF RAILROAD CORPORATIONS.

(a) PRIVILEGE TO FILE CONSOLIDATED RETURNS.—An affiliated group of corporations shall, subject to the provisions of this section, have the privilege of making a consolidated return for the taxable year in lieu of separate returns. The making of a consolidated return shall be upon the condition that all the corporations which have been members of the affiliated group at any time during the taxable year for which the return is made consent to all the regulations under subsection (b) (or, in case such regulations are not prescribed prior to the making of the return, then the regulations prescribed under section 141 (b) of the Revenue Act of 1936, 49 Stat. 1698, insofar as not inconsistent with this chapter) prescribed prior to the making of such return; and the making of a consolidated return shall be considered as such consent. In the case of a corporation which is a member of the affiliated group for a fractional part of the year the consolidated return shall include the income of such corporation for such part of the year as it is a member of the affiliated group.

(b) REGULATIONS.—The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary in order that the tax liability of any affiliated group of corporations making a consolidated return and of each corporation in the group, both during and after the period of affiliation, may be determined, computed, assessed, collected, and adjusted in such manner as clearly to reflect the income and to prevent avoidance of tax liability.

(c) COMPUTATION AND PAYMENT OF TAX.—In any case in which a consolidated return is made the tax shall be determined, computed, assessed, collected, and adjusted in accordance with the regulations under subsection (b) (or, in case such regulations are not prescribed prior to the making of the return, then the regulations prescribed under section 141 (b) of the Revenue Act of 1936 insofar as not inconsistent with this chapter) prescribed prior to the date on which such return is made.

(d) DEFINITION OF "AFFILIATED GROUP".—As used in this section an "affiliated group" means one or more chains of corporations connected through stock ownership with a common parent corporation if—

(1) At least 95 per centum of the stock of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations; and

(2) The common parent corporation owns directly at least 95 per centum of the stock of at least one of the other corporations; and

(3) Each of the corporations is either (A) a corporation whose principal business is that of a common carrier by railroad or (B) a corporation the assets of which consist principally of stock in such corporations and which does not itself operate a business other than that of a common carrier by railroad. For the purpose of determining whether the principal business of a corporation is that of a common carrier by railroad, if a common carrier by railroad has leased its railroad properties and such properties are operated as such by another common carrier by railroad, the business of receiving rents for such railroad properties shall be considered as the business of a common carrier by railroad. As used in this paragraph, the term "railroad" includes a street, suburban, or interurban electric railway, or a street or suburban trackless trolley system of transportation, or a street or suburban bus system of transportation operated as part of a street or suburban electric railway or trackless trolley system. As used in this subsection (except in paragraph (3)) the term "stock" does not include nonvoting stock which is limited and preferred as to dividends.

(e) FOREIGN CORPORATIONS.—A foreign corporation shall not be deemed to be affiliated with any other corporation within the meaning of this section.

(f) CHINA TRADE ACT CORPORATIONS.—A corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), shall not be deemed to be affiliated with any other corporation within the meaning of this section.

(g) CORPORATIONS DERIVING INCOME FROM POSSESSIONS OF UNITED STATES.—For the purposes of this section a corporation entitled to the benefits of section 251, by reason of receiving a large percentage of its income from possessions of the United States, shall be treated as a foreign corporation.

(h) SUBSIDIARY FORMED TO COMPLY WITH FOREIGN LAW.—In the case of a domestic corporation owning or controlling, directly or indirectly, 100 per centum of the capital stock (exclusive of directors' qualifying shares) of a corporation organized under the laws of a contiguous foreign country and maintained solely for the purpose of complying with the laws of such country as to title and operation of property, such foreign corporation may, at the option of the domestic corporation, be treated for the purpose of this chapter as a domestic corporation.

(i) SUSPENSION OF RUNNING OF STATUTE OF LIMITATIONS.—If a notice under section 272 (a) in respect of a deficiency for any taxable year is mailed to a corporation, the suspension of the running of the statute of limitations, provided in section 277, shall apply in the case of corporations with which such corporation made a consolidated return for such taxable year.

(j) RECEIVERSHIP CASES.—If the common parent corporation of an affiliated group making a consolidated return would, if filing a separate return, be entitled to the benefits of section 13 (e), the affiliated group shall be entitled to the benefits of such subsection. In all

other cases the affiliated group making a consolidated return shall not be entitled to the benefits of such subsection, regardless of the fact that one or more of the corporations in the group are in bankruptcy or in receivership.

(k) ALLOCATION OF INCOME AND DEDUCTIONS.—

For allocation of income and deductions of related trades or businesses, see section 45.

SEC. 142. FIDUCIARY RETURNS.

(a) REQUIREMENT OF RETURN.—Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe—

(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband or wife;

(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife;

(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his net income;

(4) Every estate the net income of which for the taxable year is $1,000 or over;

(5) Every trust the net income of which for the taxable year is $100 or over;

(6) Every estate or trust the gross income of which for the taxable year is $5,000 or over, regardless of the amount of the net income; and

(7) Every estate or trust of which any beneficiary is a nonresident alien.

(b) JOINT FIDUCIARIES.—Under such regulations as the Commissioner with the approval of the Secretary may prescribe a return made by one of two or more joint fiduciaries and filed in the office of the collector of the district where such fiduciary resides shall be sufficient compliance with the above requirement. Such fiduciary shall make oath (1) that he has sufficient knowledge of the affairs of the individual, estate, or trust for which the return is made, to enable him to make the return, and (2) that the return is, to the best of his knowledge and belief, true and correct.

(c) LAW APPLICABLE TO FIDUCIARIES.—Any fiduciary required to make a return under this chapter shall be subject to all the provisions of law which apply to individuals.

SEC. 143. WITHHOLDING OF TAX AT SOURCE.

(a) TAX-FREE COVENANT BONDS.—

(1) REQUIREMENT OF WITHHOLDING.—In any case where bonds, mortgages, or deeds of trust, or other similar obligations of a corporation, issued before January 1, 1934, contain a contract or provision by which the obligor agrees to pay any portion of the tax imposed by this chapter upon the obligee, or to reimburse the obligee for any portion of the tax, or to pay the interest without deduction for any tax which the obligor may be required or permitted to pay thereon, or to retain therefrom under any law of the United States, the obligor shall deduct and withhold a tax equal to 2 per centum of the interest upon such bonds, mortgages, deeds of trust, or other obligations, whether such interest is payable annually or at shorter or longer periods, if payable to an individual, a partnership, or a foreign corporation not engaged in trade or business within the United States and not having any

office or place of business therein: *Provided*, That if the liability assumed by the obligor does not exceed 2 per centum of the interest, then the deduction and withholding shall be at the following rates: (A) 10 per centum in the case of a nonresident alien individual (except that such rate shall be reduced, in the case of a resident of a contiguous country, to such rate, not less than 5 per centum, as may be provided by treaty with such country), or of any partnership not engaged in trade or business within the United States and not having any office or place of business therein and composed in whole or in part of nonresident aliens, (B) in the case of such a foreign corporation, 15 per centum, and (C) 2 per centum in the case of other individuals and partnerships: *Provided further*, That if the owners of such obligations are not known to the withholding agent the Commissioner may authorize such deduction and withholding to be at the rate of 2 per centum, or, if the liability assumed by the obligor does not exceed 2 per centum of the interest, then at the rate of 10 per centum.

(2) BENEFIT OF CREDITS AGAINST NET INCOME.—Such deduction and withholding shall not be required in the case of a citizen or resident entitled to receive such interest, if he files with the withholding agent on or before February 1 a signed notice in writing claiming the benefit of the credits provided in section 25 (b); nor in the case of a nonresident alien individual if so provided for in regulations prescribed by the Commissioner under section 215.

(3) INCOME OF OBLIGOR AND OBLIGEE.—The obligor shall not be allowed a deduction for the payment of the tax imposed by this chapter, or any other tax paid pursuant to the tax-free covenant clause, nor shall such tax be included in the gross income of the obligee.

(b) NONRESIDENT ALIENS.—All persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States, having the control, receipt, custody, disposal, or payment of interest (except interest on deposits with persons carrying on the banking business paid to persons not engaged in business in the United States and not having an office or place of business therein), dividends, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income (but only to the extent that any of the above items constitutes gross income from sources within the United States), of any nonresident alien individual, or of any partnership not engaged in trade or business within the United States and not having any office or place of business therein and composed in whole or in part of nonresident aliens, shall (except in the cases provided for in subsection (a) of this section and except as otherwise provided in regulations prescribed by the Commissioner under section 215) deduct and withhold from such annual or periodical gains, profits, and income a tax equal to 10 per centum thereof, except that such rate shall be reduced, in the case of a nonresident alien individual a resident of a contiguous country, to such rate (not less than 5 per centum) as may be provided by treaty with such country: *Provided*, That no such deduction or withholding shall be required in the case of dividends paid by a foreign corporation unless (1) such corporation is engaged in trade or business within the United States or has an office or place of business therein, and (2) more than 85 per centum of the gross income of such corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States as determined under the provisions of section 119: *Provided further*, That the Commissioner may authorize such tax to be deducted and withheld from the interest upon any securities

the owners of which are not known to the withholding agent. Under regulations prescribed by the Commissioner, with the approval of the Secretary, there may be exempted from such deduction and withholding the compensation for personal services of nonresident alien individuals who enter and leave the United States at frequent intervals.

(c) RETURN AND PAYMENT.—Every person required to deduct and withhold any tax under this section shall make return thereof on or before March 15 of each year and shall on or before June 15, in lieu of the time prescribed in section 56, pay the tax to the official of the United States Government authorized to receive it. Every such person is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this section.

(d) INCOME OF RECIPIENT.—Income upon which any tax is required to be withheld at the source under this section shall be included in the return of the recipient of such income, but any amount of tax so withheld shall be credited against the amount of income tax as computed in such return.

(e) TAX PAID BY RECIPIENT.—If any tax required under this section to be deducted and withheld is paid by the recipient of the income, it shall not be re-collected from the withholding agent; nor in cases in which the tax is so paid shall any penalty be imposed upon or collected from the recipient of the income or the withholding agent for failure to return or pay the same, unless such failure was fraudulent and for the purpose of evading payment.

(f) REFUNDS AND CREDITS.—Where there has been an overpayment of tax under this section any refund or credit made under the provisions of section 322 shall be made to the withholding agent unless the amount of such tax was actually withheld by the withholding agent.

(g) CROSS REFERENCE.—

For definition of "withholding agent", see section 3797 (a) (16).

SEC. 144. PAYMENT OF CORPORATION INCOME TAX AT SOURCE.

In the case of foreign corporations subject to taxation under this chapter not engaged in trade or business within the United States and not having any office or place of business therein, there shall be deducted and withheld at the source in the same manner and upon the same items of income as is provided in section 143 a tax equal to 15 per centum thereof, except that in the case of dividends the rate shall be 10 per centum, and except that in the case of corporations organized under the laws of a contiguous country such rate of 10 per centum with respect to dividends shall be reduced to such rate (not less than 5 per centum) as may be provided by treaty with such country; and such tax shall be returned and paid in the same manner and subject to the same conditions as provided in that section: *Provided*, That in the case of interest described in subsection (a) of that section (relating to tax-free covenant bonds) the deduction and withholding shall be at the rate specified in such subsection.

SEC. 145. PENALTIES.

(a) FAILURE TO FILE RETURNS, SUBMIT INFORMATION, OR PAY TAX.—Any person required under this chapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned

for not more than one year, or both, together with the costs of prosecution.

(b) FAILURE TO COLLECT AND PAY OVER TAX, OR ATTEMPT TO DEFEAT OR EVADE TAX.—Any person required under this chapter to collect, account for, and pay over any tax imposed by this chapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) PERSON DEFINED.—The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(d) CROSS REFERENCE.—

For penalties for failure to file information returns with respect to foreign personal holding companies and foreign corporations, see section 340.

SEC. 146. CLOSING BY COMMISSIONER OF TAXABLE YEAR.

(a) TAX IN JEOPARDY.—

(1) DEPARTURE OF TAXPAYER OR REMOVAL OF PROPERTY FROM UNITED STATES.—If the Commissioner finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year then current unless such proceedings be brought without delay, the Commissioner shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section the finding of the Commissioner, made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design.

(2) CORPORATION IN LIQUIDATION.—If the Commissioner finds that the collection of the tax of a corporation for the current or last preceding taxable year will be jeopardized by the distribution of all or a portion of the assets of such corporation in the liquidation of the whole or any part of its capital stock, the Commissioner shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the last preceding taxable year or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable.

(b) SECURITY FOR PAYMENT.—A taxpayer who is not in default in making any return or paying income, war-profits, or excess-profits tax under any Act of Congress may furnish to the United States, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, security approved by the Commissioner

that he will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The Commissioner may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this section, provided the taxpayer has paid in full all other income, war-profits, or excess-profits taxes due from him under any Act of Congress.

(c) SAME—EXEMPTION FROM SECTION.—If security is approved and accepted pursuant to the provisions of this section and such further or other security with respect to the tax or taxes covered thereby is given as the Commissioner shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such respective taxes.

(d) CITIZENS.—In the case of a citizen of the United States or of a possession of the United States about to depart from the United States the Commissioner may, at his discretion, waive any or all of the requirements placed on the taxpayer by this section.

(e) DEPARTURE OF ALIEN.—No alien shall depart from the United States unless he first procures from the collector or agent in charge a certificate that he has complied with all the obligations imposed upon him by the income, war-profits, and excess-profits tax laws.

(f) ADDITION TO TAX.—If a taxpayer violates or attempts to violate this section there shall, in addition to all other penalties, be added as part of the tax 25 per centum of the total amount of the tax or deficiency in the tax, together with interest at the rate of 6 per centum per annum from the time the tax became due.

SEC. 147. INFORMATION AT SOURCE.

(a) PAYMENTS OF $1,000 OR MORE.—All persons, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another person, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments described in section 148 (a) or 149), of $1,000 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by him with the approval of the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

(b) RETURNS REGARDLESS OF AMOUNT OF PAYMENT.—Such returns may be required, regardless of amounts, (1) in the case of payments of interest upon bonds, mortgages, deeds of trust, or other similar obligations of corporations, and (2) in the case of collections of items (not payable in the United States) of interest upon the bonds of foreign countries and interest upon the bonds of and dividends from foreign corporations by persons undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange.

(c) RECIPIENT TO FURNISH NAME AND ADDRESS.—When necessary to make effective the provisions of this section the name and address of the recipient of income shall be furnished upon demand of the person paying the income.

(d) OBLIGATIONS OF UNITED STATES.—The provisions of this section shall not apply to the payment of interest on obligations of the United States.

SEC. 148. INFORMATION BY CORPORATIONS.

(a) DIVIDEND PAYMENTS.—Every corporation shall, when required by the Commissioner, render a correct return, duly verified under oath, of its payments of dividends, stating the name and address of each shareholder, the number of shares owned by him, and the amount of dividends paid to him.

(b) PROFITS DECLARED AS DIVIDENDS.—Every corporation shall, when required by the Commissioner, furnish him a statement of such facts as will enable him to determine the portion of the earnings or profits of the corporation (including gains, profits, and income not taxed) accumulated during such periods as the Commissioner may specify, which have been distributed or ordered to be distributed, respectively, to its shareholders during such taxable years as the Commissioner may specify.

(c) ACCUMULATED EARNINGS AND PROFITS.—When requested by the Commissioner, or any collector, every corporation shall forward to him a correct statement of accumulated earnings and profits and the names and addresses of the individuals or shareholders who would be entitled to the same if divided or distributed, and of the amounts that would be payable to each.

(d) CONTEMPLATED DISSOLUTION OR LIQUIDATION.—Every corporation shall, within thirty days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return to the Commissioner, verified under oath, setting forth the terms of such resolution or plan and such other information as the Commissioner shall, with the approval of the Secretary, by regulations prescribe.

(e) DISTRIBUTIONS IN LIQUIDATION.—Every corporation shall, when required by the Commissioner, render a correct return, duly verified under oath, of its distributions in liquidation, stating the name and address of each shareholder, the number and class of shares owned by him, and the amount paid to him or, if the distribution is in property other than money, the fair market value (as of the date the distribution is made) of the property distributed to him.

(f) COMPENSATION OF OFFICERS AND EMPLOYEES.—Under regulations prescribed by the Commissioner with the approval of the Secretary, every corporation subject to taxation under this chapter shall, in its return, submit a list of the names of all officers and employees of such corporation and the respective amounts paid to them during the taxable year of the corporation by the corporation as salary, commission, bonus, or other compensation for personal services rendered, if the aggregate amount so paid to the individual is in excess of $75,000.

The Secretary shall compile from the returns made a list containing the names of, and the amounts paid to, each such officer and employee and the name of the paying corporation, and shall make such list available to the public.

SEC. 149. RETURNS OF BROKERS.

Every person doing business as a broker shall, when required by the Commissioner, render a correct return duly verified under oath, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe, showing the names of customers for whom such person has transacted any business, with such details as to the profits, losses, or other information which the Commissioner may require, as to each of such customers, as will enable the Commissioner to determine whether all income tax due on profits or gains of such customers has been paid.

SEC. 150. COLLECTION OF FOREIGN ITEMS.

All persons undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of

coupons, checks, or bills of exchange shall obtain a license from the Commissioner and shall be subject to such regulations enabling the Government to obtain the information required under this chapter as the Commissioner, with the approval of the Secretary, shall prescribe; and whoever knowingly undertakes to collect such payments without having obtained a license therefor, or without complying with such regulations, shall be guilty of a misdemeanor and shall be fined not more than $5,000 or imprisoned for not more than one year, or both.

SEC. 151. FOREIGN PERSONAL HOLDING COMPANIES.

For information returns by officers, directors, and large shareholders, with respect to foreign personal holding companies, see sections 338, 339, and 340.

For information returns by attorneys, accountants, and so forth, as to formation, and so forth, of foreign corporations, see section 3604.

Supplement E—Estates and Trusts

SEC. 161. IMPOSITION OF TAX.

(a) APPLICATION OF TAX.—The taxes imposed by this chapter upon individuals shall apply to the income of estates or of any kind of property held in trust, including—

(1) Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests, and income accumulated or held for future distribution under the terms of the will or trust;

(2) Income which is to be distributed currently by the fiduciary to the beneficiaries, and income collected by a guardian of an infant which is to be held or distributed as the court may direct;

(3) Income received by estates of deceased persons during the period of administration or settlement of the estate; and

(4) Income which, in the discretion of the fiduciary, may be either distributed to the beneficiaries or accumulated.

(b) COMPUTATION AND PAYMENT.—The tax shall be computed upon the net income of the estate or trust, and shall be paid by the fiduciary, except as provided in section 166 (relating to revocable trusts) and section 167 (relating to income for benefit of the grantor).

(c) CROSS REFERENCE.—

For return made by beneficiary, see section 142.

SEC. 162. NET INCOME.

The net income of the estate or trust shall be computed in the same manner and on the same basis as in the case of an individual, except that—

(a) There shall be allowed as a deduction (in lieu of the deduction for charitable, etc., contributions authorized by section 23 (o)) any part of the gross income, without limitation, which pursuant to the terms of the will or deed creating the trust, is during the taxable year paid or permanently set aside for the purposes and in the manner specified in section 23 (o), or is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance or operation of a public cemetery not operated for profit;

(b) There shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is to be distributed currently by the fiduciary to the beneficiaries, and the amount of the income collected by a guardian of an infant which is to be held or distributed as the court may direct, but the amount so allowed as a deduction shall be included in computing the net income of the beneficiaries whether distributed to them or not. Any amount al-

lowed as a deduction under this paragraph shall not be allowed as a deduction under subsection (c) of this section in the same or any succeeding taxable year;

(c) In the case of income received by estates of deceased persons during the period of administration or settlement of the estate, and in the case of income which, in the discretion of the fiduciary, may be either distributed to the beneficiary or accumulated, there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year, which is properly paid or credited during such year to any legatee, heir, or beneficiary, but the amount so allowed as a deduction shall be included in computing the net income of the legatee, heir, or beneficiary.

SEC. 163. CREDITS AGAINST NET INCOME.

(a) CREDITS OF ESTATE OR TRUST.—

(1) For the purpose of the normal tax and the surtax an estate shall be allowed the same personal exemption as is allowed to a single person under section 25 (b) (1), and a trust shall be allowed (in lieu of the personal exemption under section 25 (b) (1)) a credit of $100 against net income.

(2) If no part of the income of the estate or trust is included in computing the net income of any legatee, heir, or beneficiary, then the estate or trust shall be allowed the same credits against net income for interest as are allowed by section 25 (a).

(b) CREDITS OF BENEFICIARY.—If any part of the income of an estate or trust is included in computing the net income of any legatee, heir, or beneficiary, such legatee, heir, or beneficiary shall, for the purpose of the normal tax, be allowed as credits against net income, in addition to the credits allowed to him under section 25, his proportionate share of such amounts of interest specified in section 25 (a) as are, under this Supplement, required to be included in computing his net income. Any remaining portion of such amounts specified in section 25 (a) shall, for the purpose of the normal tax, be allowed as credits to the estate or trust.

SEC. 164. DIFFERENT TAXABLE YEARS.

If the taxable year of a beneficiary is different from that of the estate or trust, the amount which he is required, under section 162 (b), to include in computing his net income, shall be based upon the income of the estate or trust for any taxable year of the estate or trust (whether beginning on, before, or after January 1, 1939) ending within or with his taxable year.

SEC. 165. EMPLOYEES' TRUSTS.

A trust forming part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of some or all of his employees—

(1) if contributions are made to the trust by such employer, or employees, or both, for the purpose of distributing to such employees the earnings and principal of the fund accumulated by the trust in accordance with such plan, and

(2) if under the trust instrument it is impossible, at any time prior to the satisfaction of all liabilities with respect to employees under the trust, for any part of the corpus or income to be (within the taxable year or thereafter) used for, or diverted to, purposes other than for the exclusive benefit of his employees,

shall not be taxable under section 161, but the amount actually distributed or made available to any distributee shall be taxable to him in the year in which so distributed or made available to the extent that it exceeds the amounts paid in by him. Such distributees shall for the purpose of the normal tax be allowed as credits against net income such part of the amount so distributed or made available as represents the items of interest specified in section 25 (a).

SEC. 166. REVOCABLE TRUSTS.

Where at any time the power to revest in the grantor title to any part of the corpus of the trust is vested—

(1) in the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom, or

(2) in any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom,

then the income of such part of the trust shall be included in computing the net income of the grantor.

SEC. 167. INCOME FOR BENEFIT OF GRANTOR.

(a) Where any part of the income of a trust—

(1) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be, held or accumulated for future distribution to the grantor; or

(2) may, in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income, be distributed to the grantor; or

(3) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be, applied to the payment of premiums upon policies of insurance on the life of the grantor (except policies of insurance irrevocably payable for the purposes and in the manner specified in section 23 (o), relating to the so-called "charitable contribution" deduction);

then such part of the income of the trust shall be included in computing the net income of the grantor.

(b) As used in this section the term "in the discretion of the grantor" means "in the discretion of the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of the part of the income in question."

SEC. 168. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

The amount of income, war-profits, and excess-profits taxes imposed by foreign countries or possessions of the United States shall be allowed as credit against the tax of the beneficiary of an estate or trust to the extent provided in section 131.

SEC. 169. COMMON TRUST FUNDS.

(a) DEFINITIONS.—The term "common trust fund" means a fund maintained by a bank (as defined in section 104)—

(1) exclusively for the collective investment and reinvestment of moneys contributed thereto by the bank in its capacity as a trustee, executor, administrator, or guardian; and

(2) in conformity with the rules and regulations, prevailing from time to time, of the Board of Governors of the Federal Reserve System pertaining to the collective investment of trust funds by national banks.

(b) TAXATION OF COMMON TRUST FUNDS.—A common trust fund shall not be subject to taxation under this chapter, subchapters A or B of chapter 2, or section 105 or 106 of the Revenue Act of 1935, 49 Stat. 1017, 1019, or chapter 6 and for the purposes of such chapters and subchapters shall not be considered a corporation.

(c) INCOME OF PARTICIPANTS IN FUND.—

(1) INCLUSIONS IN NET INCOME.—Each participant in the common trust fund in computing its net income shall include, whether or not distributed and whether or not distributable—

(A) As a part of its short-term capital gains or losses, its proportionate share of the net short-term capital gain or loss of the common trust fund;

(B) As a part of its long-term capital gains or losses, its proportionate share of the net long-term capital gain or loss of the common trust fund;

(C) Its proportionate share of the ordinary net income or the ordinary net loss of the common trust fund, computed as provided in subsection (d).

(2) CREDIT FOR PARTIALLY EXEMPT INTEREST.—The proportionate share of each participant in the amount of interest specified in section 25 (a) received by the common trust fund shall for the purposes of this Supplement be considered as having been received by such participant as such interest.

(d) COMPUTATION OF COMMON TRUST FUND INCOME.—The net income of the common trust fund shall be computed in the same manner and on the same basis as in the case of an individual, except that—

(1) There shall be segregated the short-term capital gains and losses and the long-term capital gains and losses, and the net short-term capital gain or loss and the net long-term capital gain or loss shall be computed;

(2) After excluding all items of either short-term or long-term capital gain or loss, there shall be computed—

(A) An ordinary net income which shall consist of the excess of the gross income over the deductions; or

(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income;

(3) The so-called "charitable contribution" deduction allowed by section 23 (o) shall not be allowed.

(e) ADMISSION AND WITHDRAWAL.—No gain or loss shall be realized by the common trust fund by the admission or withdrawal of a participant. The withdrawal of any participating interest by a participant shall be treated as a sale or exchange of such interest by the participant.

(f) RETURNS BY BANK.—Every bank (as defined in section 104) maintaining a common trust fund shall make a return under oath for each taxable year, stating specifically, with respect to such fund, the items of gross income and the deductions allowed by this chapter, and shall include in the return the names and addresses of the participants who would be entitled to share in the net income if distributed and the amount of the proportionate share of each participant. The return shall be sworn to as in the case of a return filed by the bank under section 52.

(g) DIFFERENT TAXABLE YEARS OF COMMON TRUST FUND AND PARTICIPANT.—If the taxable year of the common trust fund is different from that of a participant, the inclusions with respect to the net income of the common trust fund, in computing the net income of the participant for its taxable year shall be based upon the net income of the common trust fund for any taxable year of the common trust fund (whether beginning on, before, or after January 1, 1939) ending within or with the taxable year of the participant.

Supplement F—Partnerships

SEC. 181. PARTNERSHIP NOT TAXABLE.

Individuals carrying on business in partnership shall be liable for income tax only in their individual capacity.

SEC. 182. TAX OF PARTNERS.

In computing the net income of each partner, he shall include, whether or not distribution is made to him—

(a) As a part of his short-term capital gains or losses, his distributive share of the net short-term capital gain or loss of the partnership.

(b) As a part of his long-term capital gains or losses, his distributive share of the net long-term capital gain or loss of the partnership.

(c) His distributive share of the ordinary net income or the ordinary net loss of the partnership, computed as provided in section 183 (b).

SEC. 183. COMPUTATION OF PARTNERSHIP INCOME.

(a) GENERAL RULE.—The net income of the partnership shall be computed in the same manner and on the same basis as in the case of an individual, except as provided in subsections (b) and (c).

(b) SEGREGATION OF ITEMS.—

(1) CAPITAL GAINS AND LOSSES.—There shall be segregated the short-term capital gains and losses and the long-term capital gains and losses, and the net short-term capital gain or loss and the net long-term capital gain or loss shall be computed.

(2) ORDINARY NET INCOME OR LOSS.—After excluding all items of either short-term or long-term capital gain or loss, there shall be computed—

(A) An ordinary net income which shall consist of the excess of the gross income over the deductions; or

(B) An ordinary net loss which shall consist of the excess of the deductions over the gross income.

(c) CHARITABLE CONTRIBUTIONS.—In computing the net income of the partnership the so-called "charitable contribution" deduction allowed by section 23 (o) shall not be allowed; but each partner shall be considered as having made payment, within his taxable year, of his distributive portion of any contribution or gift, payment of which was made by the partnership within its taxable year, of the character which would be allowed to the partnership as a deduction under such section if this subsection had not been enacted.

SEC. 184. CREDITS AGAINST NET INCOME.

The partner shall, for the purpose of the normal tax, be allowed as a credit against his net income, in addition to the credits allowed to him under section 25, his proportionate share of such amounts (not in excess of the net income of the partnership) of interest specified in section 25 (a) as are received by the partnership.

SEC. 185. EARNED INCOME.

In the case of the members of a partnership the proper part of each share of the net income which consists of earned income shall be determined under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary and shall be separately shown in the return of the partnership.

SEC. 186. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

The amount of income, war-profits, and excess-profits taxes imposed by foreign countries or possessions of the United States shall be allowed as a credit against the tax of the member of a partnership to the extent provided in section 131.

SEC. 187. PARTNERSHIP RETURNS.

Every partnership shall make a return for each taxable year, stating specifically the items of its gross income and the deductions allowed by this chapter and such other information for the purpose of carrying out the provisions of this chapter as the Commissioner with the approval of the Secretary may by regulations prescribe, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

SEC. 188. DIFFERENT TAXABLE YEARS OF PARTNER AND PARTNERSHIP.

If the taxable year of a partner is different from that of the partnership, the inclusions with respect to the net income of the partnership, in computing the net income of the partner for his taxable year, shall be based upon the net income of the partnership for any taxable year of the partnership (whether beginning on, before, or after January 1, 1939) ending within or with the taxable year of the partner.

Supplement G—Insurance Companies

SEC. 201. TAX ON LIFE INSURANCE COMPANIES.

(a) DEFINITION.—When used in this chapter the term "life insurance company" means an insurance company engaged in the business of issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), the reserve funds of which held for the fulfillment of such contracts comprise more than 50 per centum of its total reserve funds.

(b) IMPOSITION OF TAX.—

(1) IN GENERAL.—In lieu of the tax imposed by sections 13 and 14, there shall be levied, collected, and paid for each taxable year upon the special class net income of every life insurance company a tax of 16½ per centum of the amount thereof.

(2) SPECIAL CLASS NET INCOME OF FOREIGN LIFE INSURANCE COMPANIES.—In the case of a foreign life insurance company, the special class net income shall be an amount which bears the same ratio to the special class net income, computed without regard to this paragraph, as the reserve funds required by law and held by it at the end of the taxable year upon business transacted within the United States bear to the reserve funds held by it at the end of the taxable year upon all business transacted.

(3) NO UNITED STATES INSURANCE BUSINESS.—Foreign life insurance companies not carrying on an insurance business within the United States and holding no reserve funds upon business transacted within the United States, shall not be taxable under this section but shall be taxable as other foreign corporations.

SEC. 202. GROSS INCOME OF LIFE INSURANCE COMPANIES.

(a) GROSS INCOME DEFINED.—

(1) IN GENERAL.—In the case of a life insurance company the term "gross income" means the gross amount of income received during the taxable year from interest, dividends, and rents.

(2) CROSS REFERENCE.—

For inclusion in computation of tax of amount specified in shareholder's consent, see section 28.

(b) RESERVE FUNDS REQUIRED BY LAW, DEFINED.—The term "reserve funds required by law" includes, in the case of assessment insurance, sums actually deposited by any company or association with State or Territorial officers pursuant to law as guaranty or reserve funds, and any funds maintained under the charter or articles of incorporation of the company or association exclusively for the payment of claims arising under certificates of membership or policies issued upon the assessment plan and not subject to any other use.

SEC. 203. NET INCOME OF LIFE INSURANCE COMPANIES.

(a) GENERAL RULE.—In the case of a life insurance company the term "net income" means the gross income less—

(1) TAX-FREE INTEREST.—The amount of interest received during the taxable year which under section 22 (b) (4) is excluded from gross income;

(2) RESERVE FUNDS.—An amount equal to 4 per centum of the mean of the reserve funds required by law and held at the beginning and end of the taxable year, except that in the case of any such reserve fund which is computed at a lower interest assumption rate, the rate of 3¾ per centum shall be substituted for 4 per centum. Life insurance companies issuing policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan, continuing for life and not subject to cancellation, shall be allowed, in addition to the above, a deduction of 3¾ per centum of the mean of such reserve funds (not required by law) held at the beginning and end of the taxable year, as the Commissioner finds to be necessary for the protection of the holders of such policies only;

(3) RESERVE FOR DIVIDENDS.—An amount equal to 2 per centum of any sums held at the end of the taxable year as a reserve for dividends (other than dividends payable during the year following the taxable year) the payment of which is deferred for a period of not less than five years from the date of the policy contract;

(4) INVESTMENT EXPENSES.—Investment expenses paid during the taxable year: *Provided*, That if any general expenses are in part assigned to or included in the investment expenses, the total deduction under this paragraph shall not exceed one-fourth of 1 per centum of the book value of the mean of the invested assets held at the beginning and end of the taxable year;

(5) REAL ESTATE EXPENSES.—Taxes and other expenses paid during the taxable year exclusively upon or with respect to the real estate owned by the company, not including taxes assessed against local benefits of a kind tending to increase the value of the property assessed, and not including any amount paid out for new buildings, or for permanent improvements or betterments made to increase the value of any property. The deduction allowed by this paragraph shall be allowed in the case of taxes imposed upon a shareholder of a company upon his interest as shareholder, which are paid by the company without reimbursement from the shareholder, but in such cases no deduction shall be allowed the shareholder for the amount of such taxes;

(6) DEPRECIATION.—A reasonable allowance, as provided in section 23 (l), for the exhaustion, wear and tear of property, including a reasonable allowance for obsolescence; and

(7) INTEREST.—All interest paid within the taxable year on its indebtedness, except on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation under this chapter.

(b) RENTAL VALUE OF REAL ESTATE.—The deduction under subsection (a) (5) or (6) of this section on account of any real estate owned and occupied in whole or in part by a life insurance company, shall be limited to an amount which bears the same ratio to such deduction (computed without regard to this subsection) as the rental value of the space not so occupied bears to the rental value of the entire property.

SEC. 204. INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL.

(a) IMPOSITION OF TAX.—

(1) IN GENERAL.—In lieu of the tax imposed by sections 13 and 14, there shall be levied, collected, and paid for each taxable year upon the special class net income of every insurance company (other than a life or mutual insurance company) a tax of 16½ per centum of the amount thereof.

(2) SPECIAL CLASS NET INCOME OF FOREIGN COMPANIES.—In the case of a foreign insurance company (other than a life or mutual in-

surance company), the special class net income shall be the net income from sources within the United States minus the sum of—

(A) INTEREST ON OBLIGATIONS OF THE UNITED STATES AND ITS INSTRUMENTALITIES.—The credit provided in section 26 (a).

(B) DIVIDENDS RECEIVED.—The credit provided in section 26 (b).

(3) NO UNITED STATES INSURANCE BUSINESS.—Foreign insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations.

(b) DEFINITION OF INCOME, ETC.—In the case of an insurance company subject to the tax imposed by this section—

(1) GROSS INCOME.—"Gross income" means the sum of (A) the combined gross amount earned during the taxable year, from investment income and from underwriting income as provided in this subsection, computed on the basis of the underwriting and investment exhibit of the annual statement approved by the National Convention of Insurance Commissioners, and (B) gain during the taxable year from the sale or other disposition of property, and (C) all other items constituting gross income under section 22;

(2) NET INCOME.—"Net income" means the gross income as defined in paragraph (1) of this subsection less the deductions allowed by subsection (c) of this section;

(3) INVESTMENT INCOME.—"Investment income" means the gross amount of income earned during the taxable year from interest, dividends, and rents, computed as follows:

To all interest, dividends and rents received during the taxable year, add interest, dividends and rents due and accrued at the end of the taxable year, and deduct all interest, dividends and rents due and accrued at the end of the preceding taxable year;

(4) UNDERWRITING INCOME.—"Underwriting income" means the premiums earned on insurance contracts during the taxable year less losses incurred and expenses incurred;

(5) PREMIUMS EARNED.—"Premiums earned on insurance contracts during the taxable year" means an amount computed as follows:

From the amount of gross premiums written on insurance contracts during the taxable year, deduct return premiums and premiums paid for reinsurance. To the result so obtained add unearned premiums on outstanding business at the end of the preceding taxable year and deduct unearned premiums on outstanding business at the end of the taxable year;

(6) LOSSES INCURRED.—"Losses incurred" means losses incurred during the taxable year on insurance contracts, computed as follows:

To losses paid during the taxable year, add salvage and reinsurance recoverable outstanding at the end of the preceding taxable year, and deduct salvage and reinsurance recoverable outstanding at the end of the taxable year. To the result so obtained add all unpaid losses outstanding at the end of the taxable year and deduct unpaid losses outstanding at the end of the preceding taxable year;

(7) EXPENSES INCURRED.—"Expenses incurred" means all expenses shown on the annual statement approved by the National Convention of Insurance Commissioners, and shall be computed as follows:

To all expenses paid during the taxable year add expenses unpaid at the end of the taxable year and deduct expenses unpaid at the end of the preceding taxable year. For the purpose of computing the net income subject to the tax imposed by this section there shall be deducted from expenses incurred as defined

in this paragraph all expenses incurred which are not allowed as deductions by subsection (c) of this section.

(c) DEDUCTIONS ALLOWED.—In computing the net income of an insurance company subject to the tax imposed by this section there shall be allowed as deductions:

(1) All ordinary and necessary expenses incurred, as provided in section 23 (a);

(2) All interest as provided in section 23 (b);

(3) Taxes as provided in section 23 (c);

(4) Losses incurred as defined in subsection (b) (6) of this section;

(5) Subject to the limitation contained in section 117 (d), losses sustained during the taxable year from the sale or other disposition of property;

(6) Bad debts in the nature of agency balances and bills receivable ascertained to be worthless and charged off within the taxable year;

(7) The amount of interest earned during the taxable year which under section 22 (b) (4) is excluded from gross income;

(8) A reasonable allowance for the exhaustion, wear and tear of property, as provided in section 23 (l);

(9) Charitable, and so forth, contributions, as provided in section 23 (q);

(10) Deductions (other than those specified in this subsection) as provided in section 23, but not in excess of the amount of the gross income included under subsection (b) (1) (C) of this section.

(d) DEDUCTIONS OF FOREIGN CORPORATIONS.—In the case of a foreign corporation the deductions allowed in this section shall be allowed to the extent provided in Supplement I in the case of a foreign corporation engaged in trade or business within the United States or having an office or place of business therein.

(e) DOUBLE DEDUCTIONS.—Nothing in this section shall be construed to permit the same item to be twice deducted.

SEC. 205. TAXES OF FOREIGN COUNTRIES AND POSSESSIONS OF UNITED STATES.

The amount of income, war-profits, and excess-profits taxes imposed by foreign countries or possessions of the United States shall be allowed as a credit against the tax of a domestic insurance company subject to the tax imposed by section 201, 204, or 207, to the extent provided in the case of a domestic corporation in section 131, and in the case of the tax imposed by section 201 or 204 "net income" as used in section 131 means the net income as defined in this Supplement.

SEC. 206. COMPUTATION OF GROSS INCOME.

The gross income of insurance companies subject to the tax imposed by section 201 or 204 shall not be determined in the manner provided in section 119.

SEC. 207. MUTUAL INSURANCE COMPANIES OTHER THAN LIFE.

(a) IMPOSITION OF TAX.—

(1) IN GENERAL.—There shall be levied, collected, and paid for each taxable year upon the special class net income of every mutual insurance company (other than a life insurance company) a tax equal to 16½ per centum thereof.

(2) FOREIGN CORPORATIONS.—The tax imposed by paragraph (1) shall apply to foreign corporations as well as domestic corporations; but foreign insurance companies not carrying on an insurance business within the United States shall be taxable as other foreign corporations.

(b) GROSS INCOME.—Mutual marine-insurance companies shall include in gross income the gross premiums collected and received by them less amounts paid for reinsurance.

(c) DEDUCTIONS.—In addition to the deductions allowed to corporations by section 23 the following deductions to insurance companies shall also be allowed, unless otherwise allowed—

(1) MUTUAL INSURANCE COMPANIES OTHER THAN LIFE INSURANCE.—In the case of mutual insurance companies other than life insurance companies—

(A) the net addition required by law to be made within the taxable year to reserve funds (including in the case of assessment insurance companies the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds); and

(B) the sums other than dividends paid within the taxable year on policy and annuity contracts.

(2) MUTUAL MARINE INSURANCE COMPANIES.—In the case of mutual marine insurance companies, in addition to the deductions allowed in paragraph (1) of this subsection, unless otherwise allowed, amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof;

(3) MUTUAL INSURANCE COMPANIES OTHER THAN LIFE AND MARINE.—In the case of mutual insurance companies (including interinsurers and reciprocal underwriters, but not including mutual life or mutual marine insurance companies) requiring their members to make premium deposits to provide for losses and expenses, the amount of premium deposits returned to their policyholders and the amount of premium deposits retained for the payment of losses, expenses, and reinsurance reserves.

Supplement H—Nonresident Alien Individuals

SEC. 211. TAX ON NONRESIDENT ALIEN INDIVIDUALS.

(a) NO UNITED STATES BUSINESS OR OFFICE.—

(1) GENERAL RULE.—

(A) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year, in lieu of the tax imposed by sections 11 and 12, upon the amount received, by every nonresident alien individual not engaged in trade or business within the United States and not having an office or place of business therein, from sources within the United States as interest (except interest on deposits with persons carrying on the banking business), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, a tax of 10 per centum of such amount, except that such rate shall be reduced, in the case of a resident of a contiguous country, to such rate (not less than 5 per centum) as may be provided by treaty with such country.

(B) CROSS REFERENCE.—

For inclusion in computation of tax of amount specified in shareholder's consent, see section 28.

(2) AGGREGATE MORE THAN $21,600.—The tax imposed by paragraph (1) shall not apply to any individual if the aggregate amount received during the taxable year from the sources therein specified is more than $21,600.

(3) RESIDENTS OF CONTIGUOUS COUNTRIES.—Despite the provisions of paragraph (2), the provisions of paragraph (1) shall apply to a resident of a contiguous country so long as there is in effect a treaty with such country (ratified prior to August 26, 1937) under which the rate of tax under section 211 (a) of the Revenue Act of 1936, 49 Stat. 1714, prior to its amendment by section 501 (a) of the Revenue Act of 1937, 50 Stat. 830, was reduced.

(b) UNITED STATES BUSINESS OR OFFICE.—A nonresident alien individual engaged in trade or business in the United States or having an office or place of business therein shall be taxable without regard to the provisions of subsection (a). As used in this section, section 119, section 143, section 144, and section 231, the phrase "engaged in trade or business within the United States" includes the performance of personal services within the United States at any time within the taxable year, but does not include the performance of personal services for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of ninety days during the taxable year and whose compensation for such services does not exceed in the aggregate $3,000. Such phrase does not include the effecting of transactions in the United States in stocks, securities, or commodities through a resident broker, commission agent, or custodian.

(c) NO UNITED STATES BUSINESS OR OFFICE AND GROSS INCOME OF MORE THAN $21,600.—A nonresident alien individual not engaged in trade or business within the United States and not having an office or place of business therein who has a gross income for any taxable year of more than $21,600 from the sources specified in subsection (a) (1), shall be taxable without regard to the provisions of subsection (a) (1), except that—

(1) The gross income shall include only income from the sources specified in subsection (a) (1);

(2) The deductions (other than the so-called "charitable deduction" provided in section 213 (c)) shall be allowed only if and to the extent that they are properly allocable to the gross income from the sources specified in subsection (a) (1);

(3) The aggregate of the normal and surtax under sections 11 and 12 shall, in no case, be less than 10 per centum of the gross income from the sources specified in subsection (a) (1); and

(4) This subsection shall not apply to a resident of a contiguous country so long as there is in effect a treaty with such country (ratified prior to August 26, 1937) under which the rate of tax under section 211 (a) of the Revenue Act of 1936, prior to its amendment by section 501 (a) of the Revenue Act of 1937, was reduced.

SEC. 212. GROSS INCOME.

(a) GENERAL RULE.—In the case of a nonresident alien individual gross income includes only the gross income from sources within the United States.

(b) SHIPS UNDER FOREIGN FLAG.—The income of a nonresident alien individual which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of a foreign country which grants an equivalent exemption to citizens of the United States and to corporations organized in the United States shall not be included in gross income and shall be exempt from taxation under this chapter.

SEC. 213. DEDUCTIONS.

(a) GENERAL RULE.—In the case of a nonresident alien individual the deductions shall be allowed only if and to the extent that they are connected with income from sources within the United States; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States shall be determined as provided in section 119, under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

(b) LOSSES.—

(1) The deduction, for losses not connected with the trade or business if incurred in transactions entered into for profit, allowed by section 23 (e) (2) shall be allowed whether or not connected with income from sources within the United States, but only if the profit, if such transaction had resulted in a profit, would be taxable under this chapter.

(2) The deduction for losses of property not connected with the trade or business if arising from certain casualties or theft, allowed by section 23 (e) (3), shall be allowed whether or not connected with income from sources within the United States, but only if the loss is of property within the United States.

(c) CHARITABLE, ETC., CONTRIBUTIONS.—The so-called "charitable contribution" deduction allowed by section 23 (o) shall be allowed whether or not connected with income from sources within the United States, but only as to contributions or gifts made to domestic corporations, or to community chests, funds, or foundations, created in the United States, or to the vocational rehabilitation fund.

SEC. 214. CREDITS AGAINST NET INCOME.

In the case of a nonresident alien individual the personal exemption allowed by section 25 (b) (1) of this chapter shall be only $1,000. The credit for dependents allowed by section 25 (b) (2) shall not be allowed in the case of a nonresident alien individual unless he is a resident of a contiguous country.

SEC. 215. ALLOWANCE OF DEDUCTIONS AND CREDITS.

(a) RETURN TO CONTAIN INFORMATION.—A nonresident alien individual shall receive the benefit of the deductions and credits allowed to him in this chapter only by filing or causing to be filed with the collector a true and accurate return of his total income received from all sources in the United States, in the manner prescribed in this chapter; including therein all the information which the Commissioner may deem necessary for the calculation of such deductions and credits.

(b) TAX WITHHELD AT SOURCE.—The benefit of the personal exemption and credit for dependents may, in the discretion of the Commissioner and under regulations prescribed by him with the approval of the Secretary, be received by a nonresident alien individual entitled thereto, by filing a claim therefor with the withholding agent.

SEC. 216. CREDITS AGAINST TAX.

A nonresident alien individual shall not be allowed the credits against the tax for taxes of foreign countries and possessions of the United States allowed by section 131.

SEC. 217. RETURNS.

(a) REQUIREMENT.—In the case of a nonresident alien individual the return, in lieu of the time prescribed in section 53 (a) (1), shall be made on or before the fifteenth day of the sixth month following the close of the fiscal year, or, if the return is made on the basis of the calendar year, then on or before the fifteenth day of June.

(b) EXEMPTION FROM REQUIREMENT.—Subject to such conditions, limitations, and exceptions and under such regulations as may be prescribed by the Commissioner, with the approval of the Secretary, nonresident alien individuals subject to the tax imposed by section 211 (a) may be exempted from the requirement of filing returns of such tax.

SEC. 218. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—In the case of a nonresident alien individual the total amount of tax imposed by this chapter shall be paid, in lieu of the time prescribed in section 56 (a), on the fifteenth day

of June following the close of the calendar year, or, if the return should be made on the basis of a fiscal year, then on the fifteenth day of the sixth month following the close of the fiscal year.

(b) WITHHOLDING AT SOURCE.—

For withholding at source of tax on income of nonresident aliens, see section 143.

SEC. 219. PARTNERSHIPS.

For the purpose of this chapter, a nonresident alien individual shall be considered as being engaged in a trade or business within the United States if the partnership of which he is a member is so engaged and as having an office or place of business within the United States if the partnership of which he is a member has such an office or place of business.

Supplement I—Foreign Corporations

SEC. 231. TAX ON FOREIGN CORPORATIONS.

(a) NONRESIDENT CORPORATIONS.—

(1) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year, in lieu of the tax imposed by sections 13 and 14, upon the amount received by every foreign corporation not engaged in trade or business within the United States and not having an office or place of business therein, from sources within the United States as interest (except interest on deposits with persons carrying on the banking business), dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, a tax of 15 per centum of such amount, except that in the case of dividends the rate shall be 10 per centum, and except that in the case of corporations organized under the laws of a contiguous country such rate of 10 per centum with respect to dividends shall be reduced to such rate (not less than 5 per centum) as may be provided by treaty with such country.

(2) CROSS REFERENCE.—

For inclusion in computation of tax of amount specified in shareholder's consent, see section 28.

(b) RESIDENT CORPORATIONS.—A foreign corporation engaged in trade or business within the United States or having an office or place of business therein shall be taxable as provided in section 14 (c) (1).

(c) GROSS INCOME.—In the case of a foreign corporation gross income includes only the gross income from sources within the United States.

(d) SHIPS UNDER FOREIGN FLAG.—The income of a foreign corporation, which consists exclusively of earnings derived from the operation of a ship or ships documented under the laws of a foreign country which grants an equivalent exemption to citizens of the United States and to corporations organized in the United States, shall not be included in gross income and shall be exempt from taxation under this chapter.

SEC. 232. DEDUCTIONS.

(a) IN GENERAL.—In the case of a foreign corporation the deductions shall be allowed only if and to the extent that they are connected with income from sources within the United States; and the proper apportionment and allocation of the deductions with respect to sources within and without the United States shall be determined as provided in section 119, under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

(b) CHARITABLE, AND SO FORTH, CONTRIBUTIONS.—The so-called "charitable contribution" deduction allowed by section 23 (q) shall be allowed whether or not connected with income from sources within the United States.

SEC. 233. ALLOWANCE OF DEDUCTIONS AND CREDITS.

A foreign corporation shall receive the benefit of the deductions and credits allowed to it in this chapter only by filing or causing to be filed with the collector a true and accurate return of its total income received from all sources in the United States, in the manner prescribed in this chapter; including therein all the information which the Commissioner may deem necessary for the calculation of such deductions and credits.

SEC. 234. CREDITS AGAINST TAX.

Foreign corporations shall not be allowed the credits against the tax for taxes of foreign countries and possessions of the United States allowed by section 131.

SEC. 235. RETURNS.

(a) TIME OF FILING.—In the case of a foreign corporation not having any office or place of business in the United States the return, in lieu of the time prescribed in section 53 (a) (1), shall be made on or before the fifteenth day of the sixth month following the close of the fiscal year, or, if the return is made on the basis of the calendar year then on or before the fifteenth day of June. If any foreign corporation has no office or place of business in the United States but has an agent in the United States, the return shall be made by the agent.

(b) EXEMPTION FROM REQUIREMENT.—Subject to such conditions, limitations, and exceptions and under such regulations as may be prescribed by the Commissioner, with the approval of the Secretary, corporations subject to the tax imposed by section 231 (a) may be exempted from the requirement of filing returns of such tax.

SEC. 236. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—In the case of a foreign corporation not having any office or place of business in the United States the total amount of tax imposed by this chapter shall be paid, in lieu of the time prescribed in section 56 (a), on the fifteenth day of June following the close of the calendar year, or, if the return should be made on the basis of a fiscal year, then on the fifteenth day of the sixth month following the close of the fiscal year.

(b) WITHHOLDING AT SOURCE.—

For withholding at source of tax on income of foreign corporations, see section 144.

SEC. 237. FOREIGN INSURANCE COMPANIES.

For special provisions relating to foreign insurance companies, see Supplement G.

SEC. 238. AFFILIATION.

A foreign corporation shall not be deemed to be affiliated with any other corporation within the meaning of section 141.

Supplement J—Possessions of the United States

SEC. 251. INCOME FROM SOURCES WITHIN POSSESSIONS OF UNITED STATES.

(a) GENERAL RULE.—In the case of citizens of the United States or domestic corporations, satisfying the following conditions, gross income means only gross income from sources within the United States—

(1) If 80 per centum or more of the gross income of such citizen or domestic corporation (computed without the benefit of this section), for the three-year period immediately preceding the close of the taxable year (or for such part of such period immediately preceding the close of such taxable year as may be applicable) was derived from sources within a possession of the United States; and

(2) If, in the case of such corporation, 50 per centum or more of its gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States; or

(3) If, in case of such citizen, 50 per centum or more of his gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States either on his own account or as an employee or agent of another.

(b) AMOUNTS RECEIVED IN UNITED STATES.—Notwithstanding the provisions of subsection (a) there shall be included in gross income all amounts received by such citizens or corporations within the United States, whether derived from sources within or without the United States.

(c) TAX IN CASE OF CORPORATIONS.—

(1) SECTION IMPOSING TAX.—A domestic corporation entitled to the benefits of this section shall be taxable as provided in section 14 (d).

(2) CROSS REFERENCE.—

For inclusion in computation of tax of amount specified in shareholder's consent, see section 28.

(d) DEFINITION.—As used in this section the term "possession of the United States" does not include the Virgin Islands of the United States.

(e) DEDUCTIONS.—

(1) Citizens of the United States entitled to the benefits of this section shall have the same deductions as are allowed by Supplement H in the case of a nonresident alien individual engaged in trade or business within the United States or having an office or place of business therein.

(2) Domestic corporations entitled to the benefits of this section shall have the same deductions as are allowed by Supplement I in the case of a foreign corporation engaged in trade or business within the United States or having an office or place of business therein.

(f) CREDITS AGAINST NET INCOME.—A citizen of the United States entitled to the benefits of this section shall be allowed a personal exemption of only $1,000 and shall not be allowed the credit for dependents provided in section 25 (b) (2).

(g) ALLOWANCE OF DEDUCTIONS AND CREDITS.—Citizens of the United States and domestic corporations entitled to the benefits of this section shall receive the benefit of the deductions and credits allowed to them in this chapter only by filing or causing to be filed with the collector a true and accurate return of their total income received from all sources in the United States, in the manner prescribed in this chapter; including therein all the information which the Commissioner may deem necessary for the calculation of such deductions and credits.

(h) CREDITS AGAINST TAX.—Persons entitled to the benefits of this section shall not be allowed the credits against the tax for taxes of foreign countries and possessions of the United States allowed by section 131.

(i) AFFILIATION.—A corporation entitled to the benefits of this section shall not be deemed to be affiliated with any other corporation within the meaning of section 141.

SEC. 252. CITIZENS OF POSSESSIONS OF UNITED STATES.

(a) Any individual who is a citizen of any possession of the United States (but not otherwise a citizen of the United States) and who is not a resident of the United States, shall be subject to taxation under this chapter only as to income derived from sources within the United

States, and in such case the tax shall be computed and paid in the same manner and subject to the same conditions as in the case of other persons who are taxable only as to income derived from such sources.

(b) Nothing in this section shall be construed to alter or amend the provisions of the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June 30, 1922, and for other purposes", approved July 12, 1921, c. 44, 42 Stat. 123 (U. S. C., Title 48, § 1397), relating to the imposition of income taxes in the Virgin Islands of the United States.

Supplement K—China Trade Act Corporations

SEC. 261. TAXATION IN GENERAL.

(a) IMPOSITION OF TAX.—

A corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), shall be taxable as provided in section 14 (d).

(b) CROSS REFERENCE.—

For inclusion in computation of tax of amount specified in shareholder's consent, see section 28.

SEC. 262. CREDIT AGAINST NET INCOME.

(a) ALLOWANCE OF CREDIT.—For the purpose only of the taxes imposed by sections 14 and 600 of this title and section 106 of the Revenue Act of 1935 there shall be allowed, in the case of a corporation organized under the China Trade Act, 1922, in addition to the credits against net income otherwise allowed such corporation, a credit against the net income of an amount equal to the proportion of the net income derived from sources within China (determined in a similar manner to that provided in section 119) which the par value of the shares of stock of the corporation owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date: *Provided*, That in no case shall the diminution, by reason of such credit, of the tax imposed by such section 14 (computed without regard to this section) exceed the amount of the special dividend certified under subsection (b) of this section; and in no case shall the diminution, by reason of such credit, of the tax imposed by such section 106 or 600 (computed without regard to this section) exceed the amount by which such special dividend exceeds the diminution permitted by this section in the tax imposed by such section 14.

(b) SPECIAL DIVIDEND.—Such credit shall not be allowed unless the Secretary of Commerce has certified to the Commissioner—

(1) The amount which, during the year ending on the date fixed by law for filing the return, the corporation has distributed as a special dividend to or for the benefit of such persons as on the last day of the taxable year were resident in China, the United States, or possessions of the United States, or were individual citizens of the United States or China, and owned shares of stock of the corporation;

(2) That such special dividend was in addition to all other amounts, payable or to be payable to such persons or for their benefit, by reason of their interest in the corporation; and

(3) That such distribution has been made to or for the benefit of such persons in proportion to the par value of the shares of stock of the corporation owned by each; except that if the corporation has more than one class of stock, the certificates shall contain a statement that the articles of incorporation provide a method for the apportionment of such special dividend among

such persons, and that the amount certified has been distributed in accordance with the method so provided.

(c) OWNERSHIP OF STOCK.—For the purposes of this section shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested.

(d) DEFINITION OF CHINA.—As used in this section the term "China" shall have the same meaning as when used in the China Trade Act, 1922.

SEC. 263. CREDITS AGAINST THE TAX.

A corporation organized under the China Trade Act, 1922, shall not be allowed the credits against the tax for taxes of foreign countries and possessions of the United States allowed by section 131.

SEC. 264. AFFILIATION.

A corporation organized under the China Trade Act, 1922, shall not be deemed to be affiliated with any other corporation within the meaning of section 141.

SEC. 265. INCOME OF SHAREHOLDERS.

For exclusion of dividends from gross income, see section 116.

Supplement L—Assessment and Collection of Deficiencies

SEC. 271. DEFINITION OF DEFICIENCY.

As used in this chapter in respect of a tax imposed by this chapter "deficiency" means—

(a) The amount by which the tax imposed by this chapter exceeds the amount shown as the tax by the taxpayer upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assessment) as a deficiency, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or

(b) If no amount is shown as the tax by the taxpayer upon his return, or if no return is made by the taxpayer, then the amount by which the tax exceeds the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment, shall first be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax.

SEC. 272. PROCEDURE IN GENERAL.

(a) (1) PETITION TO BOARD OF TAX APPEALS.—If in the case of any taxpayer, the Commissioner determines that there is a deficiency in respect of the tax imposed by this chapter, the Commissioner is authorized to send notice of such deficiency to the taxpayer by registered mail. Within ninety days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day), the taxpayer may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this chapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the taxpayer, nor until the expiration of such ninety-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section 3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court. In the case of a joint return filed by husband and wife such notice of deficiency may be a single joint notice, except that if the Commissioner has been notified by either spouse that separate residences have been established, then, in lieu

of the single joint notice, duplicate originals of the joint notice must be sent by registered mail to each spouse at his last known address.

(2) CROSS REFERENCES.—

For exceptions to the restrictions imposed by this subsection, see—
Subsection (d) of this section, relating to waivers by the taxpayer;
Subsection (f) of this section, relating to notifications of mathematical errors appearing upon the face of the return;
Section 273, relating to jeopardy assessments;
Section 274, relating to bankruptcy and receiverships; and
Section 1145, relating to assessment or collection of the amount of the deficiency determined by the Board pending court review.

(b) COLLECTION OF DEFICIENCY FOUND BY BOARD.—If the taxpayer files a petition with the Board, the entire amount redetermined as the deficiency by the decision of the Board which has become final shall be assessed and shall be paid upon notice and demand from the collector. No part of the amount determined as a deficiency by the Commissioner but disallowed as such by the decision of the Board which has become final shall be assessed or be collected by distraint or by proceeding in court with or without assessment.

(c) FAILURE TO FILE PETITION.—If the taxpayer does not file a petition with the Board within the time prescribed in subsection (a) of this section, the deficiency, notice of which has been mailed to the taxpayer, shall be assessed, and shall be paid upon notice and demand from the collector.

(d) WAIVER OF RESTRICTIONS.—The taxpayer shall at any time have the right, by a signed notice in writing filed with the Commissioner, to waive the restrictions provided in subsection (a) of this section on the assessment and collection of the whole or any part of the deficiency.

(e) INCREASE OF DEFICIENCY AFTER NOTICE MAILED.—The Board shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency, notice of which has been mailed to the taxpayer, and to determine whether any penalty, additional amount or addition to the tax should be assessed—if claim therefor is asserted by the Commissioner at or before the hearing or a rehearing.

(f) FURTHER DEFICIENCY LETTERS RESTRICTED.—If the Commissioner has mailed to the taxpayer notice of a deficiency as provided in subsection (a) of this section, and the taxpayer files a petition with the Board within the time prescribed in such subsection, the Commissioner shall have no right to determine any additional deficiency in respect of the same taxable year, except in the case of fraud, and except as provided in subsection (e) of this section, relating to assertion of greater deficiencies before the Board, or in section 273 (c), relating to the making of jeopardy assessments. If the taxpayer is notified that, on account of a mathematical error appearing upon the face of the return, an amount of tax in excess of that shown upon the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical error, such notice shall not be considered (for the purposes of this subsection, or of subsection (a) of this section, prohibiting assessment and collection until notice of deficiency has been mailed, or of section 322 (c), prohibiting credits or refunds after petition to the Board of Tax Appeals) as a notice of a deficiency, and the taxpayer shall have no right to file a petition with the Board based on such notice, nor shall such assessment or collection be prohibited by the provisions of subsection (a) of this section.

(g) JURISDICTION OVER OTHER TAXABLE YEARS.—The Board in redetermining a deficiency in respect of any taxable year shall consider such facts with relation to the taxes for other taxable years as may be necessary correctly to redetermine the amount of such de-

ficiency, but in so doing shall have no jurisdiction to determine whether or not the tax for any other taxable year has been overpaid or underpaid.

(h) FINAL DECISIONS OF BOARD.—For the purposes of this chapter the date on which a decision of the Board becomes final shall be determined according to the provisions of section 1140.

(i) PRORATING OF DEFICIENCY TO INSTALLMENTS.—If the taxpayer has elected to pay the tax in installments and a deficiency has been assessed, the deficiency shall be prorated to the four installments. Except as provided in section 273 (relating to jeopardy assessments), that part of the deficiency so prorated to any installment the date for payment of which has not arrived, shall be collected at the same time as and as part of such installment. That part of the deficiency so prorated to any installment the date for payment of which has arrived, shall be paid upon notice and demand from the collector.

(j) EXTENSION OF TIME FOR PAYMENT OF DEFICIENCIES.—Where it is shown to the satisfaction of the Commissioner that the payment of a deficiency upon the date prescribed for the payment thereof will result in undue hardship to the taxpayer the Commissioner, under regulations prescribed by the Commissioner, with the approval of the Secretary, may grant an extension for the payment of such deficiency for a period not in excess of eighteen months, and, in exceptional cases, for a further period not in excess of twelve months. If an extension is granted, the Commissioner may require the taxpayer to furnish a bond in such amount, not exceeding double the amount of the deficiency, and with such sureties, as the Commissioner deems necessary, conditioned upon the payment of the deficiency in accordance with the terms of the extension. No extension shall be granted if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

(k) ADDRESS FOR NOTICE OF DEFICIENCY.—In the absence of notice to the Commissioner under section 312 (a) of the existence of a fiduciary relationship, notice of a deficiency in respect of a tax imposed by this chapter, if mailed to the taxpayer at his last known address, shall be sufficient for the purposes of this chapter even if such taxpayer is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

SEC. 273. JEOPARDY ASSESSMENTS.

(a) AUTHORITY FOR MAKING.—If the Commissioner believes that the assessment or collection of a deficiency will be jeopardized by delay, he shall immediately assess such deficiency (together with all interest, additional amounts, or additions to the tax provided for by law) and notice and demand shall be made by the collector for the payment thereof.

(b) DEFICIENCY LETTERS.—If the jeopardy assessment is made before any notice in respect of the tax to which the jeopardy assessment relates has been mailed under section 272 (a), then the Commissioner shall mail a notice under such subsection within sixty days after the making of the assessment.

(c) AMOUNT ASSESSABLE BEFORE DECISION OF BOARD.—The jeopardy assessment may be made in respect of a deficiency greater or less than that notice of which has been mailed to the taxpayer, despite the provisions of section 272 (f) prohibiting the determination of additional deficiencies, and whether or not the taxpayer has theretofore filed a petition with the Board of Tax Appeals. The Commissioner may, at any time before the decision of the Board is rendered, abate such assessment, or any unpaid portion thereof, to the extent that he believes the assessment to be excessive in amount. The Commissioner shall notify the Board of the amount of such assessment, or abatement, if the petition is filed with the Board before the making

of the assessment or is subsequently filed, and the Board shall have jurisdiction to redetermine the entire amount of the deficiency and of all amounts assessed at the same time in connection therewith.

(d) AMOUNT ASSESSABLE AFTER DECISION OF BOARD.—If the jeopardy assessment is made after the decision of the Board is rendered such assessment may be made only in respect of the deficiency determined by the Board in its decision.

(e) EXPIRATION OF RIGHT TO ASSESS.—A jeopardy assessment may not be made after the decision of the Board has become final or after the taxpayer has filed a petition for review of the decision of the Board.

(f) BOND TO STAY COLLECTION.—When a jeopardy assessment has been made the taxpayer, within 10 days after notice and demand from the collector for the payment of the amount of the assessment, may obtain a stay of collection of the whole or any part of the amount of the assessment by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is not abated by a decision of the Board which has become final, together with interest thereon as provided in section 297. If any portion of the jeopardy assessment is abated by the Commissioner before the decision of the Board is rendered, the bond shall, at the request of the taxpayer, be proportionately reduced.

(g) SAME—FURTHER CONDITIONS.—If the bond is given before the taxpayer has filed his petition with the Board under section 272 (a), the bond shall contain a further condition that if a petition is not filed within the period provided in such subsection, then the amount the collection of which is stayed by the bond will be paid on notice and demand at any time after the expiration of such period, together with interest thereon at the rate of 6 per centum per annum from the date of the jeopardy notice and demand to the date of notice and demand under this subsection.

(h) WAIVER OF STAY.—Upon the filing of the bond the collection of so much of the amount assessed as is covered by the bond shall be stayed. The taxpayer shall have the right to waive such stay at any time in respect of the whole or any part of the amount covered by the bond, and if as a result of such waiver any part of the amount covered by the bond is paid, then the bond shall, at the request of the taxpayer, be proportionately reduced. If the Board determines that the amount assessed is greater than the amount which should have been assessed, then when the decision of the Board is rendered the bond shall, at the request of the taxpayer, be proportionately reduced.

(i) COLLECTION OF UNPAID AMOUNTS.—When the petition has been filed with the Board and when the amount which should have been assessed has been determined by a decision of the Board which has become final, then any unpaid portion, the collection of which has been stayed by the bond, shall be collected as part of the tax upon notice and demand from the collector, and any remaining portion of the assessment shall be abated. If the amount already collected exceeds the amount determined as the amount which should have been assessed, such excess shall be credited or refunded to the taxpayer as provided in section 322, without the filing of claim therefor. If the amount determined as the amount which should have been assessed is greater than the amount actually assessed, then the difference shall be assessed and shall be collected as part of the tax upon notice and demand from the collector.

(j) CLAIMS IN ABATEMENT.—No claim in abatement shall be filed in respect of any assessment in respect of any tax imposed by this chapter.

SEC. 274. BANKRUPTCY AND RECEIVERSHIPS.

(a) IMMEDIATE ASSESSMENT.—Upon the adjudication of bankruptcy of any taxpayer in any bankruptcy proceeding or the appointment of a receiver for any taxpayer in any receivership proceeding before any court of the United States or of any State or Territory or of the District of Columbia, any deficiency (together with all interest, additional amounts, or additions to the tax provided for by law) determined by the Commissioner in respect of a tax imposed by this chapter upon such taxpayer shall, despite the restrictions imposed by section 272 (a) upon assessments be immediately assessed if such deficiency has not theretofore been assessed in accordance with law. In such cases the trustee in bankruptcy or receiver shall give notice in writing to the Commissioner of the adjudication of bankruptcy or the appointment of the receiver, and the running of the statute of limitations on the making of assessments shall be suspended for the period from the date of adjudication in bankruptcy or the appointment of the receiver to a date 30 days after the date upon which the notice from the trustee or receiver is received by the Commissioner; but the suspension under this sentence shall in no case be for a period in excess of two years. Claims for the deficiency and such interest, additional amounts and additions to the tax may be presented, for adjudication in accordance with law, to the court before which the bankruptcy or receivership proceeding is pending, despite the pendency of proceedings for the redetermination of the deficiency in pursuance of a petition to the Board; but no petition for any such redetermination shall be filed with the Board after the adjudication of bankruptcy or the appointment of the receiver.

(b) UNPAID CLAIMS.—Any portion of the claim allowed in such bankruptcy or receivership proceeding which is unpaid shall be paid by the taxpayer upon notice and demand from the collector after the termination of such proceeding, and may be collected by distraint or proceeding in court within 6 years after termination of such proceeding. Extensions of time for such payment may be had in the same manner and subject to the same provisions and limitations as are provided in section 272 (j) and section 296 in the case of a deficiency in a tax imposed by this chapter.

SEC. 275. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

Except as provided in section 276—

(a) GENERAL RULE.—The amount of income taxes imposed by this chapter shall be assessed within three years after the return was filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period.

(b) REQUEST FOR PROMPT ASSESSMENT.—In the case of income received during the lifetime of a decedent, or by his estate during the period of administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within eighteen months after written request therefor (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of three years after the return was filed. This subsection shall not apply in the case of a corporation unless—

(1) Such written request notifies the Commissioner that the corporation contemplates dissolution at or before the expiration of such 18 months' period; and

(2) The dissolution is in good faith begun before the expiration of such 18 months' period; and

(3) The dissolution is completed.

(c) OMISSION FROM GROSS INCOME.—If the taxpayer omits from gross income an amount properly includible therein which is in excess

of 25 per centum of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within 5 years after the return was filed.

(d) SHAREHOLDERS OF FOREIGN PERSONAL HOLDING COMPANIES.—If the taxpayer omits from gross income an amount properly includible therein under section 337 (b) (relating to the inclusion in the gross income of United States shareholders of their distributive shares of the undistributed Supplement P net income of a foreign personal holding company) the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within seven years after the return was filed.

(e) DISTRIBUTIONS IN LIQUIDATION TO SHAREHOLDERS.—If the taxpayer omits from gross income an amount properly includible therein under section 115 (c) as an amount distributed in liquidation of a corporation, other than a foreign personal holding company, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within four years after the return was filed.

(f) For the purposes of subsections (a), (b), (c), (d), and (e), a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day.

(g) CORPORATION AND SHAREHOLDER.—If a corporation makes no return of the tax imposed by this chapter, but each of the shareholders includes in his return his distributive share of the net income of the corporation, then the tax of the corporation shall be assessed within four years after the last date on which any such shareholder's return was filed.

SEC. 276. SAME—EXCEPTIONS.

(a) FALSE RETURN OR NO RETURN.—In the case of a false or fraudulent return with intent to evade tax or of a failure to file a return the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(b) WAIVER.—Where before the expiration of the time prescribed in section 275 for the assessment of the tax, both the Commissioner and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(c) COLLECTION AFTER ASSESSMENT.—Where the assessment of any income tax imposed by this chapter has been made within the period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun (1) within six years after the assessment of the tax, or (2) prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the taxpayer before the expiration of such six-year period. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

SEC. 277. SUSPENSION OF RUNNING OF STATUTE.

The running of the statute of limitations provided in section 275 or 276 on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall (after the mailing of a notice under section 272 (a)) be suspended for the period during which the Commissioner is prohibited from making the assessment or beginning distraint or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Board, until the decision of the Board becomes final), and for sixty days thereafter.

Supplement M—Interest and Additions to the Tax

SEC. 291. FAILURE TO FILE RETURN.

In case of any failure to make and file return required by this chapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax: 5 per centum if the failure is for not more than thirty days with an additional 5 per centum for each additional thirty days or fraction thereof during which such failure continues, not exceeding 25 per centum in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax. The amount added to the tax under this section shall be in lieu of the 25 per centum addition to the tax provided in section 3612 (d) (1).

SEC. 292. INTEREST ON DEFICIENCIES.

Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the collector, and shall be collected as a part of the tax, at the rate of 6 per centum per annum from the date prescribed for the payment of the tax (or, if the tax is paid in installments, from the date prescribed for the payment of the first installment) to the date the deficiency is assessed, or, in the case of a waiver under section 272 (d), to the thirtieth day after the filing of such waiver or to the date the deficiency is assessed whichever is the earlier.

SEC. 293. ADDITIONS TO THE TAX IN CASE OF DEFICIENCY.

(a) NEGLIGENCE.—If any part of any deficiency is due to negligence, or intentional disregard of rules and regulations but without intent to defraud, 5 per centum of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency, except that the provisions of section 272 (i), relating to the prorating of a deficiency, and of section 292, relating to interest on deficiencies, shall not be applicable.

(b) FRAUD.—If any part of any deficiency is due to fraud with intent to evade tax, then 50 per centum of the total amount of the deficiency (in addition to such deficiency) shall be so assessed, collected, and paid, in lieu of the 50 per centum addition to the tax provided in section 3612 (d) (2).

SEC. 294. ADDITIONS TO THE TAX IN CASE OF NONPAYMENT.

(a) TAX SHOWN ON RETURN.—

(1) GENERAL RULE.—Where the amount determined by the taxpayer as the tax imposed by this chapter, or any installment thereof, or any part of such amount or installment, is not paid on or before the date prescribed for its payment, there shall be collected as a part of the tax, interest upon such unpaid amount at the rate of 6 per centum per annum from the date prescribed for its payment until it is paid.

(2) IF EXTENSION GRANTED.—Where an extension of time for payment of the amount so determined as the tax by the taxpayer, or any installment thereof, has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under section 295, is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in paragraph (1) of this subsection, interest at the rate of 6 per centum per annum shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid.

(b) DEFICIENCY.—Where a deficiency, or any interest or additional amounts assessed in connection therewith under section 292, or under section 293, or any addition to the tax in case of delinquency provided for in section 291, is not paid in full within ten days from the date of notice and demand from the collector, there shall be collected as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid. If any part of a deficiency prorated to any unpaid installment under section 272 (i) is not paid in full on or before the date prescribed for the payment of such installment, there shall be collected as part of the tax interest upon the unpaid amount at the rate of 6 per centum per annum from such date until it is paid.

(c) FILING OF JEOPARDY BOND.—If a bond is filed, as provided in section 273, the provisions of subsection (b) of this section shall not apply to the amount covered by the bond.

SEC. 295. TIME EXTENDED FOR PAYMENT OF TAX SHOWN ON RETURN.

If the time for payment of the amount determined as the tax by the taxpayer, or any installment thereof, is extended under the authority of section 56 (c), there shall be collected as a part of such amount, interest thereon at the rate of 6 per centum per annum from the date when such payment should have been made if no extension had been granted, until the expiration of the period of the extension.

SEC. 296. TIME EXTENDED FOR PAYMENT OF DEFICIENCY.

If the time for the payment of any part of a deficiency is extended, there shall be collected, as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended, at the rate of 6 per centum per annum for the period of the extension, and no other interest shall be collected on such part of the deficiency for such period. If the part of the deficiency the time for payment of which is so extended is not paid in accordance with the terms of the extension, there shall be collected, as a part of the tax, interest on such unpaid amount at the rate of 6 per centum per annum for the period from the time fixed by the terms of the extension for its payment until it is paid, and no other interest shall be collected on such unpaid amount for such period.

SEC. 297. INTEREST IN CASE OF JEOPARDY ASSESSMENTS.

In the case of the amount collected under section 273 (i) there shall be collected at the same time as such amount, and as a part of the tax, interest at the rate of 6 per centum per annum upon such amount from the date of the jeopardy notice and demand to the date of notice and demand under section 273 (i), or, in the case of the amount collected in excess of the amount of the jeopardy assessment, interest as provided in section 292. If the amount included in the notice and demand from the collector under section 273 (i) is not paid in full within ten days after such notice and demand, then there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid.

SEC. 298. BANKRUPTCY AND RECEIVERSHIPS.

If the unpaid portion of the claim allowed in a bankruptcy or receivership proceeding, as provided in section 274, is not paid in full within ten days from the date of notice and demand from the collector, then there shall be collected as a part of such amount interest upon the unpaid portion thereof at the rate of 6 per centum per annum from the date of such notice and demand until payment.

SEC. 299. REMOVAL OF PROPERTY OR DEPARTURE FROM UNITED STATES.

For additions to tax in case of leaving the United States or concealing property in such manner as to hinder collection of the tax, see section 146.

Supplement N—Claims against Transferees and Fiduciaries

SEC. 311. TRANSFERRED ASSETS.

(a) METHOD OF COLLECTION.—The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, collected, and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in a tax imposed by this chapter (including the provisions in case of delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds):

(1) TRANSFEREES.—The liability, at law or in equity, of a transferee of property of a taxpayer, in respect of the tax (including interest, additional amounts, and additions to the tax provided by law) imposed upon the taxpayer by this chapter.

(2) FIDUCIARIES.—The liability of a fiduciary under section 3467 of the Revised Statutes, as amended, (U. S. C., Title 31, § 192) in respect of the payment of any such tax from the estate of the taxpayer.

Any such liability may be either as to the amount of tax shown on the return or as to any deficiency in tax.

(b) PERIOD OF LIMITATION.—The period of limitation for assessment of any such liability of a transferee or fiduciary shall be as follows:

(1) In the case of the liability of an initial transferee of the property of the taxpayer,—within one year after the expiration of the period of limitation for assessment against the taxpayer;

(2) In the case of the liability of a transferee of a transferee of the property of the taxpayer,—within one year after the expiration of the period of limitation for assessment against the preceding transferee, but only if within three years after the expiration of the period of limitation for assessment against the taxpayer;—

except that if before the expiration of the period of limitation for the assessment of the liability of the transferee, a court proceeding for the collection of the tax or liability in respect thereof has been begun against the taxpayer or last preceding transferee, respectively,—then the period of limitation for assessment of the liability of the transferee shall expire one year after the return of execution in the court proceeding.

(3) In the case of the liability of a fiduciary,—not later than one year after the liability arises or not later than the expiration of the period for collection of the tax in respect of which such liability arises, whichever is the later;

(4) Where before the expiration of the time prescribed in paragraph (1), (2), or (3) for the assessment of the liability, both the Commissioner and the transferee or fiduciary have consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(c) PERIOD FOR ASSESSMENT AGAINST TAXPAYER.—For the purposes of this section, if the taxpayer is deceased, or in the case of a corporation, has terminated its existence, the period of limitation for assessment against the taxpayer shall be the period that would be in effect had death or termination of existence not occurred.

(d) SUSPENSION OF RUNNING OF STATUTE OF LIMITATIONS.—The running of the statute of limitations upon the assessment of the liability of a transferee or fiduciary shall, after the mailing to the transferee or fiduciary of the notice provided for in section 272 (a), be suspended for the period during which the Commissioner is prohibited from making the assessment in respect of the liability of the

transferee or fiduciary (and in any event, if a proceeding in respect of the liability is placed on the docket of the Board, until the decision of the Board becomes final), and for sixty days thereafter.

(e) ADDRESS FOR NOTICE OF LIABILITY.—In the absence of notice to the Commissioner under section 312 (b) of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect of a tax imposed by this chapter, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this chapter even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

(f) DEFINITION OF "TRANSFEREE".—As used in this section, the term "transferee" includes heir, legatee, devisee, and distributee.

SEC. 312. NOTICE OF FIDUCIARY RELATIONSHIP.

(a) FIDUCIARY OF TAXPAYER.—Upon notice to the Commissioner that any person is acting in a fiduciary capacity such fiduciary shall assume the powers, rights, duties, and privileges of the taxpayer in respect of a tax imposed by this chapter (except as otherwise specifically provided and except that the tax shall be collected from the estate of the taxpayer), until notice is given that the fiduciary capacity has terminated.

(b) FIDUCIARY OF TRANSFEREE.—Upon notice to the Commissioner that any person is acting in a fiduciary capacity for a person subject to the liability specified in section 311, the fiduciary shall assume, on behalf of such person, the powers, rights, duties, and privileges of such person under such section (except that the liability shall be collected from the estate of such person), until notice is given that the fiduciary capacity has terminated.

(c) MANNER OF NOTICE.—Notice under subsection (a) or (b) shall be given in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

SEC. 313. CROSS REFERENCE.

For prohibition of suits to restrain enforcement of liability of transferee or fiduciary, see section 3653 (b).

Supplement O—Overpayments

SEC. 321. OVERPAYMENT OF INSTALLMENT.

If the taxpayer has paid as an installment of the tax more than the amount determined to be the correct amount of such installment, the overpayment shall be credited against the unpaid installments, if any. If the amount already paid, whether or not on the basis of installments, exceeds the amount determined to be the correct amount of the tax, the overpayment shall be credited or refunded as provided in section 322.

SEC. 322. REFUNDS AND CREDITS.

(a) AUTHORIZATION.—Where there has been an overpayment of any tax imposed by this chapter, the amount of such overpayment shall be credited against any income, war-profits, or excess-profits tax or installment thereof then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer.

(b) LIMITATION ON ALLOWANCE.—

(1) PERIOD OF LIMITATION.—Unless a claim for credit or refund is filed by the taxpayer within three years from the time the return was filed by the taxpayer or within two years from the time the tax was paid, no credit or refund shall be allowed or made after the expiration of whichever of such periods expires the later. If no return is filed by the taxpayer, then no credit or refund shall be allowed or made after two years from the time the tax was paid, unless before the expiration of such period a claim therefor is filed by the taxpayer.

(2) LIMIT ON AMOUNT OF CREDIT OR REFUND.—The amount of the credit or refund shall not exceed the portion of the tax paid during the three years immediately preceding the filing of the claim, or, if no claim was filed, then during the three years immediately preceding the allowance of the credit or refund.

(c) EFFECT OF PETITION TO BOARD.—If the Commissioner has mailed to the taxpayer a notice of deficiency under section 272 (a) and if the taxpayer files a petition with the Board of Tax Appeals within the time prescribed in such subsection, no credit or refund in respect of the tax for the taxable year in respect of which the Commissioner has determined the deficiency shall be allowed or made and no suit by the taxpayer for the recovery of any part of such tax shall be instituted in any court except—

(1) As to overpayments determined by a decision of the Board which has become final; and

(2) As to any amount collected in excess of an amount computed in accordance with the decision of the Board which has become final; and

(3) As to any amount collected after the period of limitation upon the beginning of distraint or a proceeding in court for collection has expired; but in any such claim for credit or refund or in any such suit for refund the decision of the Board which has become final, as to whether such period has expired before the notice of deficiency was mailed, shall be conclusive.

(d) OVERPAYMENT FOUND BY BOARD.—If the Board finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the Commissioner determined the deficiency, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax unless the Board determines as part of its decision that such portion was paid (1) within three years before the filing of the claim or the filing of the petition, whichever is earlier, or (2) after the mailing of the notice of deficiency.

(e) TAX WITHHELD AT SOURCE.—

For refund or credit in case of excessive withholding at the source, see section 143 (f).

Supplement P—Foreign Personal Holding Companies

SEC. 331. DEFINITION OF FOREIGN PERSONAL HOLDING COMPANY.

(a) GENERAL RULE.—For the purposes of this chapter the term "foreign personal holding company" means any foreign corporation if—

(1) GROSS INCOME REQUIREMENT.—At least 60 per centum of its gross income (as defined in section 334 (a)) for the taxable year is foreign personal holding company income as defined in section 332; but if the corporation is a foreign personal holding company with respect to any taxable year ending after August 26, 1937, then, for each subsequent taxable year, the minimum percentage shall be 50 per centum in lieu of 60 per centum, until a taxable year during the whole of which the stock ownership required by paragraph (2) does not exist, or until the expiration of three consecutive taxable years in each of which less than 50 per centum of the gross income is foreign personal holding company income. For the purposes of this paragraph there shall be included in the gross income the amount includible therein as a dividend by reason of the application of section 334 (c) (2); and

(2) STOCK OWNERSHIP REQUIREMENT.—At any time during the taxable year more than 50 per centum in value of its outstanding

stock is owned, directly or indirectly, by or for not more than five individuals who are citizens or residents of the United States, hereinafter called "United States group".

(b) EXCEPTIONS.—The term "foreign personal holding company" does not include a corporation exempt from taxation under section 101.

SEC. 332. FOREIGN PERSONAL HOLDING COMPANY INCOME.

For the purposes of this chapter the term "foreign personal holding company income" means the portion, of the gross income determined for the purposes of section 331 (a) (1), which consists of:

(a) Dividends, interest, royalties, annuities.

(b) STOCK AND SECURITIES TRANSACTIONS.—Except in the case of regular dealers in stock or securities, gains from the sale or exchange of stock or securities.

(c) COMMODITIES TRANSACTIONS.—Gains from futures transactions in any commodity on or subject to the rules of a board of trade or commodity exchange. This subsection shall not apply to gains by a producer, processor, merchant, or handler of the commodity which arise out of bona fide hedging transactions reasonably necessary to the conduct of its business in the manner in which such business is customarily and usually conducted by others.

(d) ESTATES AND TRUSTS.—Amounts includible in computing the net income of the corporation under Supplement E; and gains from the sale or other disposition of any interest in an estate or trust.

(e) PERSONAL SERVICE CONTRACTS.—(1) Amounts received under a contract under which the corporation is to furnish personal services; if some person other than the corporation has the right to designate (by name or by description) the individual who is to perform the services, or if the individual who is to perform the services is designated (by name or by description) in the contract; and (2) amounts received from the sale or other disposition of such a contract. This subsection shall apply with respect to amounts received for services under a particular contract only if at some time during the taxable year 25 per centum or more in value of the outstanding stock of the corporation is owned, directly or indirectly, by or for the individual who has performed, is to perform, or may be designated (by name or by description) as the one to perform, such services.

(f) USE OF CORPORATION PROPERTY BY SHAREHOLDER.—Amounts received as compensation (however designated and from whomsoever received) for the use of, or right to use, property of the corporation in any case where, at any time during the taxable year, 25 per centum or more in value of the outstanding stock of the corporation is owned, directly or indirectly, by or for an individual entitled to the use of the property; whether such right is obtained directly from the corporation or by means of a sublease or other arrangement.

(g) RENTS.—Rents, unless constituting 50 per centum or more of the gross income. For the purposes of this subsection the term "rents" means compensation, however designated, for the use of, or right to use, property; but does not include amounts constituting foreign personal holding company income under subsection (f).

SEC. 333. STOCK OWNERSHIP.

(a) CONSTRUCTIVE OWNERSHIP.—For the purpose of determining whether a foreign corporation is a foreign personal holding company, insofar as such determination is based on stock ownership under section 331 (a) (2), section 332 (e), or section 332 (f)—

(1) STOCK NOT OWNED BY INDIVIDUAL.—Stock owned, directly or indirectly, by or for a corporation, partnership, estate, or trust shall be considered as being owned proportionately by its shareholders, partners, or beneficiaries.

(2) FAMILY AND PARTNERSHIP OWNERSHIP.—An individual shall be considered as owning the stock owned, directly or indirectly, by or

for his family or by or for his partner. For the purposes of this paragraph the family of an individual includes only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

(3) OPTIONS.—If any person has an option to acquire stock such stock shall be considered as owned by such person. For the purposes of this paragraph an option to acquire such an option, and each one of a series of such options, shall be considered as an option to acquire such stock.

(4) APPLICATION OF FAMILY-PARTNERSHIP AND OPTION RULES.—Paragraphs (2) and (3) shall be applied—

(A) For the purposes of the stock ownership requirement provided in section 331 (a) (2), if, but only if, the effect is to make the corporation a foreign personal holding company;

(B) For the purposes of section 332 (e) (relating to personal service contracts), or of section 332 (f) (relating to the use of property by shareholders), if, but only if, the effect is to make the amounts therein referred to includible under such subsection as foreign personal holding company income.

(5) CONSTRUCTIVE OWNERSHIP AS ACTUAL OWNERSHIP.—Stock constructively owned by a person by reason of the application of paragraph (1) or (3) shall, for the purpose of applying paragraph (1) or (2), be treated as actually owned by such person; but stock constructively owned by an individual by reason of the application of paragraph (2) shall not be treated as owned by him for the purpose of again applying such paragraph in order to make another the constructive owner of such stock.

(6) OPTION RULE IN LIEU OF FAMILY AND PARTNERSHIP RULE.—If stock may be considered as owned by an individual under either paragraph (2) or (3) it shall be considered as owned by him under paragraph (3).

(b) CONVERTIBLE SECURITIES.—Outstanding securities convertible into stock (whether or not convertible during the taxable year) shall be considered as outstanding stock—

(1) For the purpose of the stock ownership requirement provided in section 331 (a) (2), but only if the effect of the inclusion of all such securities is to make the corporation a foreign personal holding company;

(2) For the purpose of section 332 (e) (relating to personal service contracts), but only if the effect of the inclusion of all such securities is to make the amounts therein referred to includible under such subsection as foreign personal holding company income; and

(3) For the purpose of section 332 (f) (relating to the use of property by shareholders), but only if the effect of the inclusion of all such securities is to make the amounts therein referred to includible under such subsection as foreign personal holding company income.

The requirement in paragraphs (1), (2), and (3) that all convertible securities must be included if any are to be included shall be subject to the exception that, where some of the outstanding securities are convertible only after a later date than in the case of others, the class having the earlier conversion date may be included although the others are not included, but no convertible securities shall be included unless all outstanding securities having a prior conversion date are also included.

SEC. 334. GROSS INCOME OF FOREIGN PERSONAL HOLDING COMPANIES.

(a) GENERAL RULE.—As used in this Supplement with respect to a foreign corporation the term "gross income" means gross income computed (without regard to the provisions of Supplement I) as if the foreign corporation were a domestic corporation.

(b) ADDITIONS TO GROSS INCOME.—In the case of a foreign personal holding company (whether or not a United States group, as defined in section 331 (a) (2), existed with respect to such company on the last day of its taxable year) which was a shareholder in another foreign personal holding company on the day in the taxable year (whether beginning before, on, or after January 1, 1939) of the second company which was the last day on which a United States group existed with respect to the second company, there shall be included, as a dividend, in the gross income of the first company, for the taxable year in which or with which the taxable year of the second company ends, the amount the first company would have received as a dividend if on such last day there had been distributed by the second company, and received by the shareholders, an amount which bears the same ratio to the undistributed Supplement P net income of the second company for its taxable year as the portion of such taxable year up to and including such last day bears to the entire taxable year.

(c) APPLICATION OF SUBSECTION (b).—The rule provided in subsection (b)—

(1) shall be applied in the case of a foreign personal holding company for the purpose of determining its undistributed Supplement P net income which, or a part of which, is to be included in the gross income of its shareholders, whether United States shareholders or other foreign personal holding companies;

(2) shall be applied in the case of every foreign corporation with respect to which a United States group exists on some day of its taxable year, for the purpose of determining whether such corporation meets the gross income requirements of section 331 (a) (1).

SEC. 335. UNDISTRIBUTED SUPPLEMENT P NET INCOME.

For the purposes of this chapter the term "undistributed Supplement P net income" means the Supplement P net income (as defined in section 336) minus the amount of the basic surtax credit provided in section 27 (b) (computed without its reduction, under section 27 (b) (1), by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations).

SEC. 336. SUPPLEMENT P NET INCOME.

For the purposes of this chapter the term "Supplement P net income" means the net income with the following adjustments:

(a) ADDITIONAL DEDUCTIONS.—There shall be allowed as deductions—

(1) Federal income, war-profits, and excess-profits taxes paid or accrued during the taxable year to the extent not allowed as a deduction under section 23; but not including the tax imposed by section 102, section 500, or a section of a prior income-tax law corresponding to either of such sections.

(2) In lieu of the deduction allowed by section 23 (q), contributions or gifts payment of which is made within the taxable year to or for the use of donees described in section 23 (q) for the purposes therein specified, to an amount which does not exceed 15 per centum of the company's net income, computed without the benefit of this paragraph and section 23 (q), and without the deduction of the amount disallowed under subsection (b) of this section, and without the inclusion in gross income of the amounts includible therein as dividends by reason of the application of the provisions of section 334 (b) (relating to the inclusion in the gross income of a foreign personal holding company of its distributive share of the undistributed Supplement P net income of another foreign personal holding company in which it is a shareholder).

(b) DEDUCTIONS NOT ALLOWED.—

(1) TAXES AND PENSION TRUSTS.—The deductions provided in section 23 (d), relating to taxes of a shareholder paid by the corporation, and in section 23 (p), relating to pension trusts, shall not be allowed.

(2) EXPENSES AND DEPRECIATION.—The aggregate of the deductions allowed under section 23 (a), relating to expenses, and section 23 (l), relating to depreciation, which are allocable to the operation and maintenance of property owned or operated by the company, shall be allowed only in an amount equal to the rent or other compensation received for the use or right to use the property, unless it is established (under regulations prescribed by the Commissioner with the approval of the Secretary) to the satisfaction of the Commissioner:

(A) That the rent or other compensation received was the highest obtainable, or, if none was received, that none was obtainable;

(B) That the property was held in the course of a business carried on bona fide for profit; and

(C) Either that there was reasonable expectation that the operation of the property would result in a profit, or that the property was necessary to the conduct of the business.

SEC. 337. CORPORATION INCOME TAXED TO UNITED STATES SHAREHOLDERS.

(a) GENERAL RULE.—The undistributed Supplement P net income of a foreign personal holding company shall be included in the gross income of the citizens or residents of the United States, domestic corporations, domestic partnerships, and estates or trusts (other than estates or trusts the gross income of which under this chapter includes only income from sources within the United States), who are shareholders in such foreign personal holding company (hereinafter called "United States shareholders") in the manner and to the extent set forth in this Supplement.

(b) AMOUNT INCLUDED IN GROSS INCOME.—Each United States shareholder, who was a shareholder on the day in the taxable year of the company which was the last day on which a United States group (as defined in section 331 (a) (2)) existed with respect to the company, shall include in his gross income, as a dividend, for the taxable year in which or with which the taxable year of the company ends, the amount he would have received as a dividend if on such last day there had been distributed by the company, and received by the shareholders, an amount which bears the same ratio to the undistributed Supplement P net income of the company for the taxable year as the portion of such taxable year up to and including such last day bears to the entire taxable year.

(c) CREDIT FOR OBLIGATIONS OF UNITED STATES AND ITS INSTRUMENTALITIES.—Each United States shareholder shall be allowed a credit against net income, for the purpose of the tax imposed by section 11, 13, 14, 201, 204, 207, or 362, of his proportionate share of the interest specified in section 25 (a) (1) or (2) which is included in the gross income of the company otherwise than by the application of the provisions of section 334 (b) (relating to the inclusion in the gross income of a foreign personal holding company of its distributive share of the undistributed Supplement P net income of another foreign personal holding company in which it is a shareholder).

(d) INFORMATION IN RETURN.—Every United States shareholder who is required under subsection (b) to include in his gross income any amount with respect to the undistributed Supplement P net income of a foreign personal holding company and who, on the last day on which a United States group existed with respect to the company, owned 5 per centum or more in value of the outstanding stock of such company, shall set forth in his return in complete

detail the gross income, deductions and credits, net income, Supplement P net income, and undistributed Supplement P net income of such company.

(e) EFFECT ON CAPITAL ACCOUNT OF FOREIGN PERSONAL HOLDING COMPANY.—An amount which bears the same ratio to the undistributed Supplement P net income of the foreign personal holding company for its taxable year as the portion of such taxable year up to and including the last day on which a United States group existed with respect to the company bears to the entire taxable year, shall, for the purpose of determining the effect of distributions in subsequent taxable years by the corporation, be considered as paid-in surplus or as a contribution to capital and the accumulated earnings and profits as of the close of the taxable year shall be correspondingly reduced, if such amount or any portion thereof is required to be included as a dividend, directly or indirectly, in the gross income of United States shareholders.

(f) BASIS OF STOCK IN HANDS OF SHAREHOLDERS.—The amount required to be included in the gross income of a United States shareholder under subsection (b) shall, for the purpose of adjusting the basis of his stock with respect to which the distribution would have been made (if it had been made), be treated as having been reinvested by the shareholder as a contribution to the capital of the corporation; but only to the extent to which such amount is included in his gross income in his return, increased or decreased by any adjustment of such amount in the last determination of the shareholder's tax liability, made before the expiration of seven years after the date prescribed by law for filing the return.

(g) BASIS OF STOCK IN CASE OF DEATH.—

For basis of stock or securities in a foreign personal holding company acquired from a decedent, see section 113 (a) (5).

(h) LIQUIDATION.—

For amount of gain taken into account on liquidation of foreign personal holding company, see section 115 (c).

(i) PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION.—

For period of limitation on assessment and collection without assessment, in case of failure to include in gross income the amount properly includible therein under subsection (b), see section 275 (d).

SEC. 338. INFORMATION RETURNS BY OFFICERS AND DIRECTORS.

(a) MONTHLY RETURNS.—On the fifteenth day of each month each individual who on such day is an officer or a director of a foreign corporation which, with respect to its taxable year preceding the taxable year (whether beginning on, before, or after January 1, 1939) in which such month occurs, was a foreign personal holding company, shall file with the Commissioner a return setting forth with respect to the preceding calendar month the name and address of each shareholder, the class and number of shares held by each, together with any changes in stockholdings during such period, the name and address of any holder of securities convertible into stock of such corporation, and such other information with respect to the stock and securities of the corporation as the Commissioner with the approval of the Secretary shall by regulations prescribe as necessary for carrying out the provisions of this title. The Commissioner, with the approval of the Secretary, may by regulations prescribe, as the period with respect to which returns shall be filed, a longer period than a month. In such case the return shall be due on the fifteenth day of the succeeding period, and shall be filed by the individuals who on such day are officers and directors of the corporation.

(b) ANNUAL RETURNS.—On the sixtieth day after the close of the taxable year of a foreign personal holding company each individual who on such sixtieth day is an officer or director of the corporation shall file with the Commissioner a return setting forth—

(1) In complete detail the gross income, deductions and credits, net income, Supplement P net income, and undistributed Supplement P net income of such foreign personal holding company for such taxable year; and

(2) The same information with respect to such taxable year as is required in subsection (a); except that if all the required returns with respect to such year have been filed under subsection (a) no information under this paragraph need be set forth in the return filed under this subsection.

SEC. 339. INFORMATION RETURNS BY SHAREHOLDERS.

(a) MONTHLY RETURNS.—On the fifteenth day of each month each United States shareholder, by or for whom 50 per centum or more in value of the outstanding stock of a foreign corporation is owned directly or indirectly (including in the case of an individual, stock owned by the members of his family as defined in section 333 (a) (2)), if such foreign corporation with respect to its taxable year preceding the taxable year (whether beginning on, before, or after January 1, 1939) in which such month occurs was a foreign personal holding company, shall file with the Commissioner a return setting forth with respect to the preceding calendar month the name and address of each shareholder, the class and number of shares held by each, together with any changes in stockholdings during such period, the name and address of any holder of securities convertible into stock of such corporation, and such other information with respect to the stock and securities of the corporation as the Commissioner with the approval of the Secretary shall by regulations prescribe as necessary for carrying out the provisions of this title. The Commissioner, with the approval of the Secretary, may by regulations prescribe, as the period with respect to which returns shall be filed, a longer period than a month. In such case the return shall be due on the fifteenth day of the succeeding period, and shall be filed by the persons who on such day are United States shareholders.

(b) ANNUAL RETURNS.—On the sixtieth day after the close of the taxable year of a foreign personal holding company each United States shareholder by or for whom on such sixtieth day 50 per centum or more in value of the outstanding stock of such company is owned directly or indirectly (including in the case of an individual, stock owned by members of his family as defined in section 333 (a) (2)), shall file with the Commissioner a return setting forth the same information with respect to such taxable year as is required in subsection (a); except that if all the required returns with respect to such year have been filed under subsection (a) no return shall be required under this subsection.

SEC. 340. PENALTIES.

Any person required under section 338 or 339 to file a return, or to supply any information, who willfully fails to file such return, or supply such information, at the time or times required by law or regulations, shall, in lieu of the penalties provided in section 145 (a) for such offense, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $2,000, or imprisoned for not more than one year, or both.

Supplement Q—Mutual Investment Companies

SEC. 361. DEFINITION.

(a) IN GENERAL.—For the purposes of this chapter the term "mutual investment company" means any domestic corporation (whether chartered or created as an investment trust, or otherwise), other than a personal holding company as defined in section 501, if—

(1) It is organized for the purpose of, and substantially all its business consists of, holding, investing, or reinvesting in stock or securities; and

(2) At least 95 per centum of its gross income is derived from dividends, interest, and gains from sales or other disposition of stock or securities; and

(3) Less than 30 per centum of its gross income is derived from the sale or other disposition of stock or securities held for less than six months; and

(4) An amount not less than 90 per centum of its net income is distributed to its shareholders as taxable dividends during the taxable year; and

(5) Its shareholders are, upon reasonable notice, entitled to redemption of their stock for their proportionate interests in the corporation's properties, or the cash equivalent thereof less a discount not in excess of 3 per centum thereof.

(b) LIMITATIONS.—Despite the provisions of paragraph (1) a corporation shall not be considered as a mutual investment company if at any time during the taxable year—

(1) More than 5 per centum of the gross assets of the corporation, taken at cost, was invested in stock or securities, or both, of any one corporation, government, or political subdivision thereof, but this limitation shall not apply to investments in obligations of the United States or in obligations of any corporation organized under general Act of Congress if such corporation is an instrumentality of the United States; or

(2) It owned more than 10 per centum of the outstanding stock or securities, or both, of any one corporation; or

(3) It had any outstanding bonds or indebtedness in excess of 10 per centum of its gross assets taken at cost; or

(4) It fails to comply with any rule or regulation prescribed by the Commissioner, with the approval of the Secretary, for the purpose of ascertaining the actual ownership of its outstanding stock.

SEC. 362. TAX ON MUTUAL INVESTMENT COMPANIES.

(a) SUPPLEMENT Q NET INCOME.—For the purposes of this chapter the term "Supplement Q net income" means the adjusted net income minus the basic surtax credit computed under section 27 (b) without the application of paragraphs (2) and (3).

(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the Supplement Q net income of every mutual investment company a tax equal to 16½ per centum of the amount thereof.

Supplement R—Exchanges and Distributions in Obedience to Orders of Securities and Exchange Commission

SEC. 371. NONRECOGNITION OF GAIN OR LOSS.

(a) EXCHANGES OF STOCK OR SECURITIES ONLY.—No gain or loss shall be recognized to the transferor if stock or securities in a corporation which is a registered holding company or a majority-owned subsidiary company are transferred to such corporation or to an associate company thereof which is a registered holding company or a majority-owned subsidiary company solely in exchange for stock or securities (other than stock or securities which are nonexempt property), and the exchange is made by the transferee corporation in obedience to an order of the Securities and Exchange Commission.

(b) EXCHANGES OF PROPERTY FOR PROPERTY BY CORPORATIONS.—No gain or loss shall be recognized to a transferor corporation which is a registered holding company or an associate company of a registered holding company, if such corporation, in obedience to an order of the Securities and Exchange Commission transfers property solely in exchange for property (other than nonexempt property), and such order recites that such exchange by the transferor corporation is necessary or appropriate to the integration or simplification

of the holding company system of which the transferor corporation is a member.

(c) DISTRIBUTION OF STOCK OR SECURITIES ONLY.—If there is distributed, in obedience to an order of the Securities and Exchange Commission, to a shareholder in a corporation which is a registered holding company or a majority-owned subsidiary company, stock or securities (other than stock or securities which are nonexempt property), without the surrender by such shareholder of stock or securities in such corporation, no gain to the distributee from the receipt of the stock or securities so distributed shall be recognized.

(d) TRANSFERS WITHIN SYSTEM GROUP.—(1) No gain or loss shall be recognized to a corporation which is a member of a system group (A) if such corporation transfers property to another corporation which is a member of the same system group in exchange for other property, and the exchange by each corporation is made in obedience to an order of the Securities and Exchange Commission, or (B) if there is distributed to such corporation as a shareholder in a corporation which is a member of the same system group, property, without the surrender by such shareholder of stock or securities in the corporation making the distribution, and the distribution is made and received in obedience to an order of the Securities and Exchange Commission. If an exchange by or a distribution to a corporation with respect to which no gain or loss is recognized under any of the provisions of this paragraph may also be considered to be within the provisions of subsection (a), (b), or (c), then the provisions of this paragraph only shall apply.

(2) If the property received upon an exchange which is within any of the provisions of paragraph (1) of this subsection consists in whole or in part of stock or securities issued by the corporation from which such property was received, and if in obedience to an order of the Securities and Exchange Commission such stock or securities (other than stock which is not preferred as to both dividends and assets) are sold and the proceeds derived therefrom are applied in whole or in part in the retirement or cancellation of stock or of securities of the recipient corporation outstanding at the time of such exchange, no gain or loss shall be recognized to the recipient corporation upon the sale of the stock or securities with respect to which such order was made; except that if any part of the proceeds derived from the sale of such stock or securities is not so applied, or if the amount of such proceeds is in excess of the fair market value of such stock or securities at the time of such exchange, the gain, if any, shall be recognized, but in an amount not in excess of the proceeds which are not so applied, or in an amount not more than the amount by which the proceeds derived from such sale exceed such fair market value, whichever is the greater.

(e) EXCHANGES NOT SOLELY IN KIND.—(1) If an exchange (not within any of the provisions of subsection (d) would be within the provisions of subsection (a) or (b) if it were not for the fact that property received in exchange consists not only of property permitted by such subsection to be received without the recognition of gain or loss, but also of other property or money, then the gain, if any, to the recipient shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property, and the loss, if any, to the recipient shall not be recognized.

(2) If an exchange is within the provisions of paragraph (1) of this subsection and if it includes a distribution which has the effect of the distribution of a taxable dividend, then there shall be taxed as a dividend to each distributee such an amount of the gain recognized under such paragraph (1) as is not in excess of his ratable share of the undistributed earnings and profits of the corporation accumulated

after February 28, 1913. The remainder, if any, of the gain recognized under such paragraph (1) shall be taxed as a gain from the exchange of property.

(f) APPLICATION OF SECTION.—The provisions of this section shall not apply to an exchange or distribution unless (1) the order of the Securities and Exchange Commission in obedience to which such exchange or distribution was made recites that such exchange or distribution is necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820, (U. S. C., Sup. III, Title 15, § 79 (b)), (2) such order specifies and itemizes the stock and securities and other property which are ordered to be transferred and received upon such exchange or distribution, and (3) such exchange or distribution was made in obedience to such order and was completed within the time prescribed therefor in such order.

(g) NON-APPLICATION OF OTHER PROVISIONS.—If an exchange or distribution made in obedience to an order of the Securities and Exchange Commission is within any of the provisions of this section and may also be considered to be within any of the provisions of section 112 (other than the provisions of paragraph (8) of subsection (b)), then the provisions of this section only shall apply.

SEC. 372. BASIS FOR DETERMINING GAIN OR LOSS.

(a) EXCHANGES GENERALLY.—If the property was acquired upon an exchange subject to the provisions of section 371 (a), (b), or (e), the basis shall be the same as in the case of the property exchanged, decreased in the amount of any money received by the taxpayer and increased in the amount of gain or decreased in the amount of loss to the taxpayer that was recognized upon such exchange under the law applicable to the year in which the exchange was made. If the property so acquired consisted in part of the type of property permitted by section 371 (a) or (b) to be received without the recognition of gain or loss, and in part of nonexempt property, the basis provided in this subsection shall be allocated between the properties (other than money) received, and for the purpose of the allocation there shall be assigned to such nonexempt property (other than money) an amount equivalent to its fair market value at the date of the exchange. This subsection shall not apply to property acquired by a corporation by the issuance of its stock or securities as the consideration in whole or in part for the transfer of the property to it.

(b) TRANSFERS TO CORPORATIONS.—If, in connection with a transfer subject to the provisions of section 371 (a), (b), or (e), the property was acquired by a corporation, either as paid-in surplus or as a contribution to capital, or in consideration for stock or securities issued by the corporation receiving the property (including cases where part of the consideration for the transfer of such property to the corporation consisted of property or money in addition to such stock or securities), then the basis shall be the same as it would be in the hands of the transferor, increased in the amount of gain or decreased in the amount of loss recognized to the transferor upon such transfer under the law applicable to the year in which the transfer was made.

(c) DISTRIBUTIONS OF STOCK OR SECURITIES.—If the stock or securities were received in a distribution subject to the provisions of section 371 (c), then the basis in the case of the stock in respect of which the distribution was made shall be apportioned, under rules and regulations prescribed by the Commissioner with the approval of the Secretary, between such stock and the stock or securities distributed.

(d) TRANSFERS WITHIN SYSTEM GROUP.—If the property was acquired by a corporation which is a member of a system group upon a transfer or distribution described in section 371 (d) (1), then the basis shall be the same as it would be in the hands of the transferor; except that if such property is stock or securities issued by the cor-

poration from which such stock or securities were received and they were issued (1) as the sole consideration for the property transferred to such corporation, then the basis of such stock or securities shall be either (A) the same as in the case of the property transferred therefor, or (B) the fair market value of such stock or securities at the time of their receipt, whichever is the lower; or (2) as part consideration for the property transferred to such corporation, then the basis of such stock or securities shall be either (A) an amount which bears the same ratio to the basis of the property transferred as the fair market value of such stock or securities at the time of their receipt bears to the total fair market value of the entire consideration received, or (B) the fair market value of such stock or securities at the time of their receipt, whichever is the lower.

SEC. 373. DEFINITIONS.

As used in this supplement—

(a) The term "order of the Securities and Exchange Commission" means an order (1) issued after May 28, 1938, and prior to January 1, 1940, by the Securities and Exchange Commission to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., Supp. III, Title 15, § 79 (b)), or (2) issued by the Commission subsequent to December 31, 1939, in which it is expressly stated that an order of the character specified in clause (1) is amended or supplemented, and (3) which has become final in accordance with law.

(b) The terms "registered holding company", "holding-company system", and "associate company" shall have the meanings assigned to them by section 2 of the Public Utility Holding Company Act of 1935, 49 Stat. 804 (U. S. C., Supp. III, Title 15, § 79 (b), (c)).

(c) The term "majority-owned subsidiary company" of a registered holding company means a corporation, stock of which, representing in the aggregate more than 50 per centum of the total combined voting power of all classes of stock of such corporation entitled to vote (not including stock which is entitled to vote only upon default or nonpayment of dividends or other special circumstances) is owned wholly by such registered holding company, or partly by such registered holding company and partly by one or more majority-owned subsidiary companies thereof, or by one or more majority-owned subsidiary companies of such registered holding company.

(d) The term "system group" means one or more chains of corporations connected through stock ownership with a common parent corporation if—

(1) At least 90 per centum of each class of the stock (other than stock which is preferred as to both dividends and assets) of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations; and

(2) The common parent corporation owns directly at least 90 per centum of each class of the stock (other than stock which is preferred as to both dividends and assets) of at least one of the other corporations; and

(3) Each of the corporations is either a registered holding company or a majority-owned subsidiary company.

(e) The term "nonexempt property" means—

(1) Any consideration in the form of a cancellation or assumption of debts or other liabilities (including a continuance of encumbrances subject to which the property was transferred);

(2) Short-term obligations (including notes, drafts, bills of exchange, and bankers' acceptances) having a maturity at the time of issuance of not exceeding twenty-four months, exclusive of days of grace;

(3) Securities issued or guaranteed as to principal or interest by a government or subdivision thereof (including those issued by a corporation which is an instrumentality of a government or subdivision thereof);

(4) Stock or securities which were acquired after February 28, 1938, unless such stock or securities (other than obligations described as nonexempt property in paragraph (2) or (3)) were acquired in obedience to an order of the Securities and Exchange Commission;

(5) Money, and the right to receive money not evidenced by a security other than an obligation described as nonexempt property in paragraph (2) or (3).

(f) The term "stock or securities" means shares of stock in any corporation, certificates of stock or interest in any corporation, notes, bonds, debentures, and evidences of indebtedness (including any evidence of an interest in or right to subscribe to or purchase any of the foregoing).

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CHAPTER 2—ADDITIONAL INCOME TAXES

SUBCHAPTER A—PERSONAL HOLDING COMPANIES

SEC. 500. SURTAX ON PERSONAL HOLDING COMPANIES.

There shall be levied, collected, and paid, for each taxable year beginning after December 31, 1938, upon the undistributed subchapter A net income of every personal holding company (in addition to the taxes imposed by chapter 1) a surtax equal to the sum of the following:

(1) 65 per centum of the amount thereof not in excess of $2,000; plus

(2) 75 per centum of the amount thereof in excess of $2,000.

SEC. 501. DEFINITION OF PERSONAL HOLDING COMPANY.

(a) GENERAL RULE.—For the purposes of this subchapter and chapter 1, the term "personal holding company" means any corporation if—

(1) GROSS INCOME REQUIREMENT.—At least 80 per centum of its gross income for the taxable year is personal holding company income as defined in section 502; but if the corporation is a per-

sonal holding company with respect to any taxable year beginning after December 31, 1936, then, for each subsequent taxable year, the minimum percentage shall be 70 per centum in lieu of 80 per centum, until a taxable year during the whole of the last half of which the stock ownership required by paragraph (2) does not exist, or until the expiration of three consecutive taxable years in each of which less than 70 per centum of the gross income is personal holding company income; and

(2) STOCK OWNERSHIP REQUIREMENT.—At any time during the last half of the taxable year more than 50 per centum in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals.

(b) EXCEPTIONS.—The term "personal holding company" does not include a corporation exempt from taxation under section 101, a bank as defined in section 104, a life insurance company, a surety company, or a foreign personal holding company as defined in section 331, or a licensed personal finance company, under State supervision, at least 80 per centum of the gross income of which is lawful interest received from individuals each of whose indebtedness to such company did not at any time during the taxable year exceed $300 in principal amount, if such interest is not payable in advance or compounded and is computed only on unpaid balances.

(c) CORPORATIONS MAKING CONSOLIDATED RETURNS.—If the common parent corporation of an affiliated group of corporations making a consolidated return under the provisions of section 141 satisfies the stock ownership requirement provided in section 501 (a) (2), and the income of such affiliated group, determined as provided in section 141, satisfies the gross income requirement provided in section 501 (a) (1), such affiliated group shall be subject to the surtax imposed by this subchapter.

SEC. 502. PERSONAL HOLDING COMPANY INCOME.

For the purposes of this subchapter the term "personal holding company income" means the portion of the gross income which consists of:

(a) Dividends, interest (other than interest constituting rent as defined in subsection (g)), royalties (other than mineral, oil, or gas royalties), annuities.

(b) STOCK AND SECURITIES TRANSACTIONS.—Except in the case of regular dealers in stock or securities, gains from the sale or exchange of stock or securities.

(c) COMMODITIES TRANSACTIONS.—Gains from futures transactions in any commodity on or subject to the rules of a board of trade or commodity exchange. This subsection shall not apply to gains by a producer, processor, merchant, or handler of the commodity which arise out of bona fide hedging transactions reasonably necessary to the conduct of its business in the manner in which such business is customarily and usually conducted by others.

(d) ESTATES AND TRUSTS.—Amounts includible in computing the net income of the corporation under Supplement E of chapter 1; and gains from the sale or other disposition of any interest in an estate or trust.

(e) PERSONAL SERVICE CONTRACTS.—(1) Amounts received under a contract under which the corporation is to furnish personal services; if some person other than the corporation has the right to designate (by name or by description) the individual who is to perform the services, or if the individual who is to perform the services is designated (by name or by description) in the contract; and (2) amounts received from the sale or other disposition of such a contract. This subsection shall apply with respect to amounts received for services under a particular contract only if at some time during the taxable year 25 per centum or more in value of the outstanding stock of the

corporation is owned, directly or indirectly, by or for the individual who has performed, is to perform, or may be designated (by name or by description) as the one to perform, such services.

(f) USE OF CORPORATION PROPERTY BY SHAREHOLDER.—Amounts received as compensation (however designated and from whomsoever received) for the use of, or right to use, property of the corporation in any case where, at any time during the taxable year, 25 per centum or more in value of the outstanding stock of the corporation is owned, directly or indirectly, by or for an individual entitled to the use of the property; whether such right is obtained directly from the corporation or by means of a sublease or other arrangement.

(g) RENTS.—Rents, unless constituting 50 per centum or more of the gross income. For the purposes of this subsection the term "rents" means compensation, however designated, for the use of, or right to use, property, and the interest on debts owed to the corporation, to the extent such debts represent the price for which real property held primarily for sale to customers in the ordinary course of its trade or business was sold or exchanged by the corporation; but does not include amounts constituting personal holding company income under subsection (f).

(h) MINERAL, OIL, OR GAS ROYALTIES.—Mineral, oil, or gas royalties, unless (1) constituting 50 per centum or more of the gross income, and (2) the deductions allowable under section 23 (a) (relating to expenses) other than compensation for personal services rendered by shareholders, constitute 15 per centum or more of the gross income.

SEC. 503. STOCK OWNERSHIP.

(a) CONSTRUCTIVE OWNERSHIP.—For the purpose of determining whether a corporation is a personal holding company, insofar as such determination is based on stock ownership under section 501 (a) (2), section 502 (e), or section 502 (f)—

(1) STOCK NOT OWNED BY INDIVIDUAL.—Stock owned, directly or indirectly, by or for a corporation, partnership, estate, or trust shall be considered as being owned proportionately by its shareholders, partners, or beneficiaries.

(2) FAMILY AND PARTNERSHIP OWNERSHIP.—An individual shall be considered as owning the stock owned, directly or indirectly, by or for his family or by or for his partner. For the purposes of this paragraph the family of an individual includes only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

(3) OPTIONS.—If any person has an option to acquire stock such stock shall be considered as owned by such person. For the purposes of this paragraph an option to acquire such an option, and each one of a series of such options, shall be considered as an option to acquire such stock.

(4) APPLICATION OF FAMILY-PARTNERSHIP AND OPTION RULES.—Paragraphs (2) and (3) shall be applied—

(A) For the purposes of the stock ownership requirement provided in section 501 (a) (2), if, but only if, the effect is to make the corporation a personal holding company;

(B) For the purposes of section 502 (e) (relating to personal service contracts), or of section 502 (f) (relating to the use of property by shareholders), if, but only if, the effect is to make the amounts therein referred to includible under such subsection as personal holding company income.

(5) CONSTRUCTIVE OWNERSHIP AS ACTUAL OWNERSHIP.—Stock constructively owned by a person by reason of the application of paragraph (1) or (3) shall, for the purpose of applying paragraph (1) or (2), be treated as actually owned by such person; but stock con-

structively owned by an individual by reason of the application of paragraph (2) shall not be treated as owned by him for the purpose of again applying such paragraph in order to make another the constructive owner of such stock.

(6) OPTION RULE IN LIEU OF FAMILY AND PARTNERSHIP RULE.—If stock may be considered as owned by an individual under either paragraph (2) or (3) it shall be considered as owned by him under paragraph (3).

(b) CONVERTIBLE SECURITIES.—Outstanding securities convertible into stock (whether or not convertible during the taxable year) shall be considered as outstanding stock—

(1) For the purpose of the stock ownership requirement provided in section 501 (a) (2), but only if the effect of the inclusion of all such securities is to make the corporation a personal holding company;

(2) For the purpose of section 502 (e) (relating to personal service contracts), but only if the effect of the inclusion of all such securities is to make the amounts therein referred to includible under such subsection as personal holding company income; and

(3) For the purpose of section 502 (f) (relating to the use of property by shareholders), but only if the effect of the inclusion of all such securities is to make the amounts therein referred to includible under such subsection as personal holding company income.

The requirement in paragraphs (1), (2), and (3) that all convertible securities must be included if any are to be included shall be subject to the exception that, where some of the outstanding securities are convertible only after a later date than in the case of others, the class having the earlier conversion date may be included although the others are not included, but no convertible securities shall be included unless all outstanding securities having a prior conversion date are also included.

SEC. 504. UNDISTRIBUTED SUBCHAPTER A NET INCOME.

For the purposes of this subchapter the term "undistributed subchapter A net income" means the subchapter A net income (as defined in section 505) minus—

(a) The amount of the dividends paid credit provided in section 27 (a) without the benefit of paragraphs (3) and (4) thereof (computed without its reduction, under section 27 (b) (1), by the amount of the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations); but, in the computation of the dividends paid credit for the purposes of this subchapter, the amount allowed under subsection (c) of this section in the computation of the tax under this subchapter for any preceding taxable year shall be considered as a dividend paid in such preceding taxable year and not in the year of distribution;

(b) Amounts used or irrevocably set aside to pay or to retire indebtedness of any kind incurred prior to January 1, 1934, if such amounts are reasonable with reference to the size and terms of such indebtedness.

(c) Dividends paid after the close of the taxable year and before the 15th day of the third month following the close of the taxable year, if claimed under this subsection in the return, but only to the extent to which such dividends are includible, for the purposes of chapter 1, in the computation of the basic surtax credit for the year of distribution; but the amount allowed under this subsection shall not exceed either:

(1) The accumulated earnings and profits as of the close of the taxable year; or

(2) The undistributed subchapter A net income for the taxable year computed without regard to this subsection; or

(3) 10 per centum of the sum of—

(A) The dividends paid during the taxable year (reduced by the amount allowed under this subsection in the computation of the tax under this subchapter for the taxable year preceding the taxable year); and

(B) The consent dividends credit for the taxable year.

SEC. 505. SUBCHAPTER A NET INCOME.

For the purposes of this subchapter the term "Subchapter A Net Income" means the net income with the following adjustments:

(a) ADDITIONAL DEDUCTIONS.—There shall be allowed as deductions—

(1) Federal income, war-profits, and excess-profits taxes paid or accrued during the taxable year to the extent not allowed as a deduction under section 23; but not including the tax imposed by section 102, section 500, or a section of a prior income-tax law corresponding to either of such sections.

(2) In lieu of the deduction allowed by section 23 (q), contributions or gifts, payment of which is made within the taxable year to or for the use of donees described in section 23 (q) for the purposes therein specified, to an amount which does not exceed 15 per centum of the taxpayer's net income, computed without the benefit of this paragraph and section 23 (q), and without the deduction of the amount disallowed under subsection (b) of this section.

(3) In the case of a corporation organized prior to January 1, 1936, to take over the assets and liabilities of the estate of a decedent, amounts paid in liquidation of any liability of the corporation based on the liability of the decedent to make contributions or gifts to or for the use of donees described in section 23 (o) for the purposes therein specified, to the extent such liability of the decedent existed prior to January 1, 1934. No deduction shall be allowed under paragraph (2) of this subsection for a taxable year for which a deduction is allowed under this paragraph.

(b) DEDUCTIONS NOT ALLOWED.—The aggregate of the deductions allowed under section 23 (a), relating to expenses, and section 23 (l), relating to depreciation, which are allocable to the operation and maintenance of property owned or operated by the corporation, shall be allowed only in an amount equal to the rent or other compensation received for the use of, or the right to use, the property, unless it is established (under regulations prescribed by the Commissioner with the approval of the Secretary) to the satisfaction of the Commissioner:

(1) That the rent or other compensation received was the highest obtainable, or, if none was received, that none was obtainable;

(2) That the property was held in the course of a business carried on bona fide for profit; and

(3) Either that there was reasonable expectation that the operation of the property would result in a profit, or that the property was necessary to the conduct of the business.

SEC. 506. DEFICIENCY DIVIDENDS—CREDITS AND REFUNDS.

(a) CREDIT AGAINST UNPAID DEFICIENCY.—If the amount of a deficiency with respect to the tax imposed by this subchapter for any taxable year has been established—

(1) by a decision of the Board of Tax Appeals which has become final; or

(2) by a closing agreement made under section 3760; or

(3) by a final judgment in a suit to which the United States is a party;

then a deficiency dividend credit shall be allowed against the amount of the deficiency so established and all interest, additional amounts, and additions to the tax provided by law not paid on or before the date when claim for a deficiency dividend credit is filed under sub-

section (d). The amount of such credit shall be 65 per centum of the amount of deficiency dividends, as defined in subsection (c), not in excess of $2,000, plus 75 per centum of the amount of such dividends in excess of $2,000; but such credit shall not exceed the portion of the deficiency so established which is not paid on or before the date of the closing agreement, or the date the decision of the Board or the judgment becomes final, as the case may be. Such credit shall be allowed as of the date the claim for deficiency dividend credit is filed.

(b) CREDIT OR REFUND OF DEFICIENCY PAID.—When the Commissioner has determined that there is a deficiency with respect to the tax imposed by this subchapter and the corporation has paid any portion of such asserted deficiency and it has been established—

(1) by a decision of the Board of Tax Appeals which has become final; or

(2) by a closing agreement made under section 3760; or

(3) by a final judgment in a suit against the United States for refund—

(A) if such suit is brought within six months after the corporation became entitled to bring suit, and

(B) if claim for refund was filed within six months after the payment of such amount;

that any portion of the amount so paid was the whole or a part of a deficiency at the time when paid, then there shall be credited or refunded to the corporation an amount equal to 65 per centum of the amount of deficiency dividends not in excess of $2,000, plus 75 per centum of the amount of such dividends in excess of $2,000, but such credit or refund shall not exceed the portion so paid by the corporation. Such credit or refund shall be made as provided in section 322 but without regard to subsection (b) or subsection (c) thereof. No interest shall be allowed on such credit or refund. No credit or refund shall be made under this subsection with respect to any amount of tax paid after the date of the closing agreement, or the date the decision of the Board or the judgment becomes final, as the case may be.

(c) DEFICIENCY DIVIDENDS.—

(1) DEFINITION.—For the purpose of this subchapter, the term "deficiency dividends" means the amount of the dividends paid, on or after the date of the closing agreement or on or after the date the decision of the Board or the judgment becomes final, as the case may be, and prior to filing claim under subsection (d), which are includible, for the purposes of chapter 1, in the computation of the basic surtax credit for the year of distribution. No dividends shall be considered as deficiency dividends for the purposes of allowance of credit under subsection (a) unless (under regulations prescribed by the Commissioner with the approval of the Secretary) the corporation files, within thirty days after the date of the closing agreement, or the date upon which the decision of the Board or judgment becomes final, as the case may be, notification (which specifies the amount of the credit intended to be claimed) of its intention to have the dividends so considered.

(2) EFFECT ON DIVIDENDS PAID CREDIT.—

(A) FOR TAXABLE YEAR IN WHICH PAID.—Deficiency dividends paid in any taxable year (to the extent of the portion thereof with respect to which the credit under subsection (a), or the credit or refund under subsection (b), or both, are allowed) shall be subtracted from the basic surtax credit for such year, but only for the purpose of computing the tax under this subchapter for such year and succeeding years.

(B) FOR PRIOR TAXABLE YEAR.—Deficiency dividends paid in any taxable year (to the extent of the portion thereof with respect to which the credit under subsection (a), or the credit

or refund under subsection (b), or both are allowed) shall not be allowed under section 504 (c) in the computation of the tax under this subchapter for any taxable year preceding the taxable year in which paid.

(d) CLAIM REQUIRED.—No deficiency dividends credit shall be allowed under subsection (a) and no credit or refund shall be made under subsection (b) unless (under regulations prescribed by the Commissioner with the approval of the Secretary) claim therefor is filed within sixty days after the date of the closing agreement, or the date upon which the decision of the Board or judgment becomes final, as the case may be.

(e) SUSPENSION OF STATUTE OF LIMITATIONS AND STAY OF COLLECTION.—

(1) SUSPENSION OF RUNNING OF STATUTE.—If the corporation files a notification, as provided in subsection (c), to have dividends considered as deficiency dividends, the running of the statute of limitations provided in section 275 or 276 on the making of assessments and the bringing of distraint or a proceeding in court for collection, in respect of the deficiency and all interest, additional amounts, and additions to the tax provided by law, shall be suspended for a period of two years after the date of the filing of such notification.

(2) STAY OF COLLECTION.—In the case of any deficiency with respect to the tax imposed by this subchapter established as provided in subsection (a)—

(A) The collection of the deficiency and all interest, additional amounts, and additions to the tax provided for by law shall, except in cases of jeopardy, be stayed until the expiration of thirty days after the date of the closing agreement, or the date upon which the decision of the Board or judgment becomes final, as the case may be.

(B) If notification has been filed, as provided in subsection (c), the collection of such part of the deficiency as is not in excess of either the credit allowable under subsection (a) or the amount which, in the notification, is specified as intended to be claimed as credit, shall, except in cases of jeopardy, be stayed until the expiration of sixty days after the date of the closing agreement, or the date upon which the decision of the Board or judgment becomes final, as the case may be.

(C) If claim for deficiency dividend credit is filed under subsection (d), the collection of such part of the deficiency as is not in excess of either the credit allowable under subsection (a) or the amount claimed, shall be stayed until the date the claim for credit is disallowed (in whole or in part), and if disallowed in part collection shall be made only of the part disallowed.

No distraint or proceeding in court shall be begun for the collection of an amount the collection of which is stayed under subparagraph (A), (B), or (C) during the period for which the collection of such amount is stayed.

(f) CREDIT OR REFUND DENIED IF FRAUD, ETC.—No deficiency dividend credit shall be allowed under subsection (a) and no credit or refund shall be made under subsection (b) if the closing agreement, decision of the Board, or judgment contains a finding that any part of the deficiency is due to fraud with intent to evade tax, or to failure to file the return under this subchapter within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure to file is due to reasonable cause and not due to willful neglect.

SEC. 507. MEANING OF TERMS USED.

The terms used in this subchapter shall have the same meaning as when used in chapter 1.

SEC. 508. ADMINISTRATIVE PROVISIONS.

All provisions of law (including penalties) applicable in respect of the taxes imposed by chapter 1, shall insofar as not inconsistent with this subchapter, be applicable in respect of the tax imposed by this subchapter, except that the provisions of section 131 shall not be applicable.

SEC. 509. IMPROPER ACCUMULATION OF SURPLUS.

For surtax on corporations which accumulate surplus to avoid surtax on shareholders, see section 102.

SEC. 510. FOREIGN PERSONAL HOLDING COMPANIES.

For provisions relating to foreign personal holding companies and their shareholders, see Supplement P of chapter 1.

SEC. 511. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

SUBCHAPTER B—EXCESS-PROFITS TAX

SEC. 600. RATE OF TAX.

If any corporation is taxable under section 1200 with respect to any year ending June 30, there shall be imposed upon its net income for the income-tax taxable year ending after the close of such year, an excess-profits tax equal to the sum of the following:

6 per centum of such portion of its net income for such income-tax taxable year as is in excess of 10 per centum and not in excess of 15 per centum of the adjusted declared value;

12 per centum of such portion of its net income for such income-tax taxable year as is in excess of 15 per centum of the adjusted declared value.

SEC. 601. ADJUSTED DECLARED VALUE.

The adjusted declared value shall be determined as provided in section 1202 as of the close of the preceding income-tax taxable year (or as of the date of organization if it had no preceding income-tax taxable year). If the income-tax taxable year in respect of which the tax under section 600 is imposed is a period of less than 12 months, such adjusted declared value shall be reduced to an amount which bears the same ratio thereto as the number of months in the period bears to 12 months.

SEC. 602. NET INCOME.

For the purposes of this subchapter the net income shall be the same as the net income for income-tax purposes for the year in respect of which the tax under section 600 is imposed, computed without the deduction of the tax imposed by section 600, but with a credit against net income equal to the credit for dividends received provided in section 26 (b) of chapter 1.

SEC. 603. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by chapter 1, shall, insofar as not inconsistent with this subchapter, be applicable in respect of the tax imposed by section 600, except that the provisions of section 131 of that chapter shall not be applicable.

SEC. 604. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

SUBCHAPTER C—EXCESS PROFITS ON NAVY CONTRACTS

SEC. 650. METHOD OF COLLECTION.

If the amount of profit required to be paid into the Treasury under section 3 of the Act of March 27, 1934, c. 95, 48 Stat. 505, as amended by the Act of June 25, 1936, c. 812, 49 Stat. 1926 (U. S. C., Supp. III, Title 34, § 496), with respect to contracts completed within income-tax taxable years beginning after December 31, 1938, is not voluntarily paid, the Secretary shall collect the same under the usual methods employed under the internal revenue laws to collect federal income taxes.

SEC. 651. LAWS APPLICABLE.

All provisions of law (including penalties) applicable with respect to the taxes imposed by Title I of the Revenue Act of 1934, 48 Stat. 683, and not inconsistent with section 3 of said act of March 27, 1934, shall be applicable with respect to the assessment, collection, or payment of excess profits to the Treasury as provided by section 650, and to refunds by the Treasury of overpayments of excess profits into the Treasury.

SUBCHAPTER D—UNJUST ENRICHMENT

SEC. 700. TAX ON NET INCOME FROM CERTAIN SOURCES.

(a) The following taxes shall be levied, collected, and paid for each taxable year (in addition to any other tax on net income), upon the net income of every person which arises from the sources specified below:

(1) A tax equal to 80 per centum of that portion of the net income from the sale of articles with respect to which a Federal excise tax was imposed on such person but not paid which is attributable to shifting to others to any extent the burden of such Federal excise tax and which does not exceed such person's net income for the entire taxable year from the sale of articles with respect to which such Federal excise tax was imposed.

(2) A tax equal to 80 per centum of the net income from reimbursement received by such person from his vendors of amounts representing Federal excise-tax burdens included in prices paid by such person to such vendors, to the extent that such net income does not exceed the amount of such Federal excise-tax burden which such person in turn shifted to his vendees.

(3) A tax equal to 80 per centum of the net income from refunds or credits to such person from the United States of Federal excise taxes erroneously or illegally collected with respect to any articles, to the extent that such net income does not exceed the amount of the burden of such Federal excise taxes with respect to such articles which such person shifted to others.

(b) The net income (specified in subsection (a) (1)) from the sale of articles with respect to which the Federal excise tax was not paid, and the net income specified in subsection (a) (2) or (3), shall not include the net income from the sale of any article, from reimbursement with respect to any article, or from refund or credit of Federal excise tax with respect to any article (1) if such article (or the articles processed therefrom) were not sold by the taxpayer on or before the date of the termination of the Federal excise tax; (2) if the taxpayer made a tax adjustment with respect to such article (or the articles processed therefrom) with his vendee; or (3) if under the terms of any statute the taxpayer would have been entitled to a refund from the United States of the Federal excise tax

with respect to the article otherwise than as an erroneous or illegal collection (assuming, in case the tax was not paid, that it had been paid).

(c) The net income from the sales specified in subsection (a) (1) shall be computed as follows:

(1) From the gross income from such sales there shall be deducted the allocable portion of the deductions from gross income for the taxable year which are allowable under the applicable Revenue Act; or

(2) If the taxpayer so elects by filing his return on such basis, the total net income for the taxable year from the sale of all articles with respect to which each Federal excise tax was imposed (computed by deducting from the gross income from such sales the allocable portion of the deductions from gross income which are allowable under the applicable Revenue Act, but without deduction of the amount of such Federal excise tax which was paid or of the amount of reimbursement to purchasers with respect to such Federal excise tax) shall be divided by the total quantity of such articles sold during the taxable year and the quotient shall be multiplied by the quantity of such articles involved in the sales specified in subsection (a) (1). Such quantities shall be expressed in terms of the unit on the basis of which the Federal excise tax was imposed.

For the purposes of this section the proper apportionment and allocation of deductions with respect to gross income shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

(d) The net income from reimbursement or refunds specified in subsection (a) (2) or (3) shall be computed as follows: From the total payment or accrual (1) of reimbursement to the taxpayer from vendors for amounts representing Federal excise tax burdens included in prices paid by the taxpayer to such vendors or (2) of refunds or credits to the taxpayer of Federal excise taxes erroneously or illegally collected, there shall be deducted the expenses and fees reasonably incurred in obtaining such reimbursement or refunds.

(e) For the purposes of subsection (a) (1), (2), and (3), the extent to which the taxpayer shifted to others the burden of a Federal excise tax shall be presumed to be an amount computed as follows:

(1) From the selling price of the articles there shall be deducted the sum of (A) the cost of such articles plus (B) the average margin with respect to the quantity involved; or

(2) If the taxpayer so elects by filing his return on such basis, from the aggregate selling price of all articles with respect to which such Federal excise tax was imposed and which were sold by him during the taxable year (computed without deduction of reimbursement to purchasers with respect to such Federal excise tax) there shall be deducted the aggregate cost of such articles, and the difference shall be reduced to a margin per unit in terms of the basis on which the Federal excise tax was imposed. The excess of such margin per unit over the average margin (computed for the same unit) shall be multiplied by the number of such units represented by the articles with respect to which the computation is being made; but

(3) In no case shall the extent to which the taxpayer shifted to others the burden of the Federal excise tax with respect to the articles be deemed to exceed the amount of such tax with respect to such articles minus (A) the portion of the amount of the Federal excise tax (or of the reimbursement specified in subsection (a) (2)) with respect to the articles which is paid or credited by the taxpayer to any purchasers as specified in subsection (f) (3) and

minus (B) the amount of any increase in the tax under section 3400 for which the taxpayer under this section became liable as the result of the nonpayment or refund of the Federal excise tax with respect to the articles.

(f) As used in this section—

(1) The term "margin" means the difference between the selling price of articles and the cost thereof, and the term "average margin" means the average difference between the selling price and the cost of similar articles sold by the taxpayer during his six taxable years preceding the initial imposition of the Federal excise tax in question, except that if during any part of such six-year period the taxpayer was not in business, or if his records for any part of such period are so inadequate as not to furnish satisfactory data, the average margin of the taxpayer for such part of such period shall, when necessary for a fair comparison, be deemed to be the average margin, as determined by the Commissioner, of representative concerns engaged in a similar business and similarly circumstanced.

(2) The term "cost" means, in the case of articles manufactured or produced by the taxpayer, the cost to the taxpayer of materials entering into the articles; or, in the case of articles purchased by the taxpayer for resale, the price paid by him for such articles (reduced in both cases by the amount for which he is reimbursed by his vendor).

(3) The term "selling price" means selling price minus (A) amounts subsequently paid or credited to the purchaser on or before June 1, 1936, or thereafter in the bona fide settlement of a written agreement entered into on or before March 3, 1936, as reimbursement for the amount included in such price on account of a Federal excise tax; and minus (B) the allocable portion of any professional fees and expenses of litigation incurred in securing the refund or preventing the collection of the Federal excise tax, not to exceed 10 per centum of the amount of such tax.

(g) In determining costs, selling prices, and net income, the taxpayer shall, unless otherwise shown, be deemed to have sold articles in the order in which they were manufactured, produced, or acquired. Where the taxpayer's records do not adequately establish the quantity of a commodity taxable under the Agricultural Adjustment Act, 48 Stat. 31, as amended, entering into articles sold by him, such quantities shall be computed by the use of the conversion factors prescribed in regulations under such Act, as amended.

(h) If the taxpayer made any purchase or sale otherwise than through an arm's-length transaction, and at a price other than the fair market price, the Commissioner may determine the purchase or sale price to be that for which such purchases or sales were at that time made in the ordinary course of trade.

(i) Either the taxpayer or the Commissioner may rebut the presumption established by subsection (e) by proof of the actual extent to which the taxpayer shifted to others the burden of the Federal excise tax. Such proof may include, but shall not be limited to:

(1) Proof that the change or lack of change in the margin was due to changes in factors other than the tax. Such factors shall include any clearly shown change (A) in the type or grade of article or materials, or (B) in costs of production. If the taxpayer asserts that the burden of the tax was borne by him while the burden of any other increased cost was shifted to others, the Commissioner shall determine, from the respective effective dates of the tax and of the other increase in cost as compared with the date of the change in margin, and from the general experience of the industry, whether the tax or the increase in other cost was shifted to others. If the Commissioner deter-

mines that the change in margin was due in part to the tax and in part to the increase in other cost, he shall apportion the change in margin between them.

(2) Proof that the taxpayer modified contracts of sale, or adopted a new contract of sale, to reflect the initiation, termination, or change in amount of the Federal excise tax, or at any such time changed the sale price of the article (including the effect of a change in size, package, discount terms, or any other merchandising practice) by substantially the amount of the tax or change therein, or at any time billed the tax as a separate item to any vendee or indicated by any writing that the sale price included the amount of the tax, or contracted to refund any part of the sale price in the event of recovery of the tax or decision of its invalidity; but the taxpayer may establish that such acts were caused by factors other than the tax, or that they do not represent his practice during the period in which the articles in question were sold.

(j) As used in this section—

(1) The term "Federal excise tax" means a tax or exaction with respect to the sale, lease, manufacture, production, processing, ginning, importation, transportation, refining, recovery, or holding for sale or other disposition, of commodities or articles, provided for by any Federal statute, whether valid or invalid, if denominated a "tax" by such statute. A Federal excise tax shall be deemed to have been imposed with respect to an article if it was imposed with respect to (or with respect to the processing of) any commodity or other article, from which such article was processed.

(2) The term "date of the termination of the Federal excise tax" means, in the case of a Federal excise tax held invalid by a decision of the Supreme Court, the date of such decision.

(3) The term "refund or credit" does not include a refund or credit made in accordance with the provisions and limitations set forth in Title VII of the Revenue Act of 1936, 49 Stat. 1747, or in section 3443 (d).

(4) The term "tax adjustment" means a repayment or credit by the taxpayer to his vendee of an amount equal to the Federal excise tax with respect to an article (less reasonable expense to the vendor in connection with the nonpayment or recovery by him of the amount of such tax and in connection with the making of such repayment or credit) if such repayment or credit is made on or before June 1, 1936, or thereafter in the bona fide settlement of a written agreement entered into on or before March 3, 1936.

(5) The term "taxpayer" means a person subject to a tax imposed by this section.

(k) All references in this section to the purchase or sale (or to parties to the sale) of articles with respect to which a Federal excise tax was imposed shall be deemed to include the purchase or sale (or parties to the sale) of services with respect to which a Federal excise tax was imposed, and for the purposes of subsection (a) the extent to which the taxpayer shifted to others the burden of such Federal excise tax with respect to such services shall be presumed to be an amount computed as follows: From the selling price of the services there shall be deducted the average price received by the taxpayer for performing similar services during the six taxable years preceding the initial imposition of the Federal excise tax in question. The balance (to the extent that it does not exceed the amount of such Federal excise tax with respect to such services minus any payments or credits with respect to the services made to purchasers as specified in subsection (f) (3)) shall be the extent to which the taxpayer shifted the burden of such Federal excise tax to others. If during any part of such six-year period the taxpayer

was not in business, or if his records for any part of such period are so inadequate as not to furnish satisfactory data, the average price of the taxpayer for such part of such period shall, when necessary for a fair comparison, be deemed to be the average price, as determined by the Commissioner, of representative concerns engaged in a similar business and similarly circumstanced. The presumption established by this subsection may be rebutted by proof of the character described in subsection (i).

(l) The taxes imposed by subsection (a) shall be imposed on the net income from the sources specified therein, regardless of any loss arising from the other transactions of the taxpayer, and regardless of whether the taxpayer had a taxable net income (under the income-tax provisions of the applicable Revenue Act) for the taxable year as a whole; except that if such application of the tax imposed by subsection (a) is held invalid, the tax under subsection (a) shall apply to that portion of the taxpayer's entire net income for the taxable year which is attributable to the net income from the sources specified in such subsection.

SEC. 701. CREDIT FOR OTHER TAXES ON INCOME.

There shall be credited against the total amount of the taxes imposed by this subchapter an amount equivalent to the excess of—

(a) The amount of the other Federal income and excess-profits taxes payable by the taxpayer for the taxable year, over

(b) The amount of the other Federal income and excess-profits taxes which would have been payable by the taxpayer for the taxable year if his net income were decreased by the amount of net income taxable under this subchapter.

SEC. 702. ADMINISTRATIVE PROVISIONS.

(a) All provisions of law (including penalties) applicable with respect to taxes imposed by chapter 1, shall, insofar as not inconsistent with this subchapter, be applicable with respect to the taxes imposed by this subchapter, except that the provisions of sections 101, 131, 251, and 252 shall not be applicable.

(b) Every person (1) upon whom a Federal excise tax was imposed but not paid, or (2) who received any reimbursement specified in section 700 (a) (2), or (3) who received a refund or credit of Federal excise tax, shall make a return under this subchapter, which return shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, shall prescribe.

(c) If the Commissioner finds that the payment, on the date prescribed for the payment thereof, of any part of the amount determined by the taxpayer as the tax under this subchapter, or of any deficiency with respect thereto, would impose undue hardship upon the taxpayer, the Commissioner may grant an extension for the payment of any such part for a period not in excess of three years. In such case the amount with respect to which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, and the running of the statute of limitations for assessment and collection shall be suspended for the period of any such extension. If an extension is granted, the Commissioner may require the taxpayer to furnish a bond in such amount, not exceeding double the amount with respect to which the extension is granted, and with such sureties as the Commissioner deems necessary, conditioned upon the payment of the amount with respect to which the extension is granted in accordance with the terms of the extension. There shall be collected, as a part of any amount with respect to which an extension is granted, interest thereon at the rate of 6 per centum per annum from the expiration of six months after the due date thereof to the expiration of the period of the extension.

SEC. 703. TAXABLE YEARS TO WHICH SUBCHAPTER IS APPLICABLE.

The taxes imposed by this subchapter shall apply only with respect to taxable years ending during the calendar year 1939 and to subsequent taxable years.

SEC. 704. APPLICATION OF SUBCHAPTER TO POSSESSIONS.

With respect to the following income, the tax under this subchapter shall be in force in any possession of the United States (including the Philippine Islands); such tax shall (without regard to the residence or citizenship or place of organization of the taxpayer) be collected by the appropriate internal-revenue officers of such possession; and the proceeds thereof shall accrue to the general government of such possession: (a) Any income specified in subsection (a) (1) or (3) of section 700 if the Federal excise tax with respect to the articles in question accrued in such possession; and (b) any income specified in subsection (a) (2) of section 700 if the reimbursement specified therein relates to articles sold in such possession by the taxpayer under this subchapter and if the geographical scope of the Federal excise tax in question extended to such possession. Income taxable as provided in this section shall not be otherwise taxable under this subchapter. In applying section 700 to such income, the gross income and deductions shall be determined in accordance with the Federal Revenue Act applicable to the taxable year. In applying section 701 to such income, income taxes paid to such possession shall be deemed to be Federal income taxes.

SEC. 705. CLOSING AGREEMENTS.

Any person who is liable for the tax imposed by this subchapter and who has filed any claim or claims for refund of any amount paid or collected as tax under the Agricultural Adjustment Act, 48 Stat. 31, as amended, may apply to the Commissioner for an adjustment of such liability for tax in conjunction with such claim or claims for refund, and thereafter, the Commissioner, for such purposes, may, in his discretion, consider such liability and such claim or claims as one case and, in his discretion, may enter into a written agreement with such person for the settlement of such case by such payment by, or refund to, such person as may be specified in such agreement. Such agreement shall be a final settlement of the liability for tax and the claim or claims for refund covered by such agreement, except in case of fraud, malfeasance, or misrepresentation of a material fact. In the absence of fraud or mistake in mathematical calculation, any action taken or any consideration given by the Commissioner pursuant to this section shall not be subject to review by any court, or any administrative, or accounting officer, employee, or agent of the United States.

SEC. 706. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

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CHAPTER 3—ESTATE TAX

SUBCHAPTER A—BASIC ESTATE TAX

Part I—Introductory Provisions

SEC. 800. APPLICATION OF SUBCHAPTER.

The provisions of this subchapter shall apply only to estates of decedents dying after the date of the enactment of this title. Estate taxes in the case of decedents dying on or prior to the date of the enactment of this title shall not be affected by the provisions of this subchapter, but shall remain subject to the applicable provisions of the Revenue Act of 1926 and prior revenue acts, except as such provisions are modified by legislation enacted subsequent to the Revenue Act of 1926.

SEC. 801. CLASSIFICATION OF PROVISIONS.

The provisions of this subchapter are herein classified and designated as—

Part I—Introductory provisions.
Part II—Citizens or residents of the United States.
Part III—Nonresidents not citizens of the United States.
Part IV—Supplemental provisions.

SEC. 802. APPLICATION OF PARTS.

Part II shall apply to the estates of citizens or residents of the United States and, except as otherwise provided, to the estates of nonresidents not citizens of the United States, subject to the exceptions and additional provisions contained in Part III. Part IV shall apply to the estates both of citizens or residents of the United States and nonresidents not citizens of the United States.

Part II—Estates of Citizens or Residents of the United States

Subpart I—Computation of Tax

SEC. 810. RATE OF TAX.

A tax equal to the sum of the following percentages of the value of the net estate (determined as provided in section 812) shall be imposed upon the transfer of the net estate of every decedent, citizen or resident of the United States, dying after the date of the enactment of this title.

1 per centum of the amount of the net estate not in excess of $50,000;

2 per centum of the amount by which the net estate exceeds $50,000 and does not exceed $100,000;

3 per centum of the amount by which the net estate exceeds $100,000 and does not exceed $200,000;

4 per centum of the amount by which the net estate exceeds $200,000 and does not exceed $400,000;

5 per centum of the amount by which the net estate exceeds $400,000 and does not exceed $600,000;

6 per centum of the amount by which the net estate exceeds $600,000 and does not exceed $800,000;

7 per centum of the amount by which the net estate exceeds $800,000 and does not exceed $1,000,000;

8 per centum of the amount by which the net estate exceeds $1,000,000 and does not exceed $1,500,000;

9 per centum of the amount by which the net estate exceeds $1,500,000 and does not exceed $2,000,000;

10 per centum of the amount by which the net estate exceeds $2,000,000 and does not exceed $2,500,000;

11 per centum of the amount by which the net estate exceeds $2,500,000 and does not exceed $3,000,000;

12 per centum of the amount by which the net estate exceeds $3,000,000 and does not exceed $3,500,000;

13 per centum of the amount by which the net estate exceeds $3,500,000 and does not exceed $4,000,000;

14 per centum of the amount by which the net estate exceeds $4,000,000 and does not exceed $5,000,000;

15 per centum of the amount by which the net estate exceeds $5,000,000 and does not exceed $6,000,000;

16 per centum of the amount by which the net estate exceeds $6,000,000 and does not exceed $7,000,000;

17 per centum of the amount by which the net estate exceeds $7,000,000 and does not exceed $8,000,000;

18 per centum of the amount by which the net estate exceeds $8,000,000 and does not exceed $9,000,000;

19 per centum of the amount by which the net estate exceeds $9,000,000 and does not exceed $10,000,000;

20 per centum of the amount by which the net estate exceeds $10,000,000.

SEC. 811. GROSS ESTATE.

The value of the gross estate of the decedent shall be determined by including the value at the time of his death of all property, real or personal, tangible or intangible, wherever situated, except real property situated outside of the United States—

(a) Decedent's Interest.—To the extent of the interest therein of the decedent at the time of his death;

(b) Dower or Curtesy Interests.—To the extent of any interest therein of the surviving spouse, existing at the time of the decedent's death as dower, curtesy, or by virtue of a statute creating an estate in lieu of dower or curtesy;

(c) TRANSFERS IN CONTEMPLATION OF, OR TAKING EFFECT AT DEATH.—To the extent of any interest therein of which the decedent has at any time made a transfer, by trust or otherwise, in contemplation of or intended to take effect in possession or enjoyment at or after his death, or of which he has at any time made a transfer, by trust or otherwise, under which he has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (1) the possession or enjoyment of, or the right to the income from, the property, or (2) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom; except in case of a bona fide sale for an adequate and full consideration in money or money's worth. Any transfer of a material part of his property in the nature of a final disposition or distribution thereof, made by the decedent within two years prior to his death without such consideration, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this subchapter;

(d) REVOCABLE TRANSFERS—

(1) TRANSFERS AFTER JUNE 22, 1936.—To the extent of any interest therein of which the decedent has at any time made a transfer (except in case of a bona-fide sale for an adequate and full consideration in money or money's worth), by trust or otherwise, where the enjoyment thereof was subject at the date of his death to any change through the exercise of a power (in whatever capacity exercisable) by the decedent alone or by the decedent in conjunction with any other person (without regard to when or from what source the decedent acquired such power), to alter, amend, revoke, or terminate, or where any such power is relinquished in contemplation of decedent's death;

(2) TRANSFERS ON OR PRIOR TO JUNE 22, 1936.—To the extent of any interest therein of which the decedent has at any time made a transfer, by trust or otherwise, where the enjoyment thereof was subject at the date of his death to any change through the exercise of a power, either by the decedent alone or in conjunction with any person, to alter, amend, or revoke, or where the decedent relinquished any such power in contemplation of his death, except in case of a bona fide sale for an adequate and full consideration in money or money's worth. Except in the case of transfers made after June 22, 1936, no interest of the decedent of which he has made a transfer shall be included in the gross estate under paragraph (1) unless it is includible under this paragraph;

(3) DATE OF EXISTENCE OF POWER.—For the purposes of this subsection the power to alter, amend, or revoke shall be considered to exist on the date of the decedent's death even though the exercise of the power is subject to a precedent giving of notice or even though the alteration, amendment, or revocation takes effect only on the expiration of a stated period after the exercise of the power, whether or not on or before the date of the decedent's death notice has been given or the power has been exercised. In such cases proper adjustment shall be made representing the interests which would have been excluded from the power if the decedent had lived, and for such purpose if the notice has not been given or the power has not been exercised on or before the date of his death, such notice shall be considered to have been given, or the power exercised, on the date of his death.

(4) RELINQUISHMENT OF POWER IN CONTEMPLATION OF DEATH.—The relinquishment of any such power, not admitted or shown to have been in contemplation of the decedent's death, made within two years prior to his death without such a consideration and affecting the interest or interests (whether arising from one or more transfers or the creation of one or more trusts) of any one

beneficiary of a value or aggregate value, at the time of such death, in excess of $5,000, then, to the extent of such excess, such relinquishment or relinquishments shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this subchapter.

(e) JOINT INTERESTS.—To the extent of the interest therein held as joint tenants by the decedent and any other person, or as tenants by the entirety by the decedent and spouse, or deposited, with any person carrying on the banking business, in their joint names and payable to either or the survivor, except such part thereof as may be shown to have originally belonged to such other person and never to have been received or acquired by the latter from the decedent for less than an adequate and full consideration in money or money's worth: *Provided*, That where such property or any part thereof, or part of the consideration with which such property was acquired, is shown to have been at any time acquired by such other person from the decedent for less than an adequate and full consideration in money or money's worth, there shall be excepted only such part of the value of such property as is proportionate to the consideration furnished by such other person: *Provided further*, That where any property has been acquired by gift, bequest, devise, or inheritance, as a tenancy by the entirety by the decedent and spouse, then to the extent of one-half of the value thereof, or, where so acquired by the decedent and any other person as joint tenants and their interests are not otherwise specified or fixed by law, then to the extent of the value of a fractional part to be determined by dividing the value of the property by the number of joint tenants.

(f) PROPERTY PASSING UNDER GENERAL POWER OF APPOINTMENT.—To the extent of any property passing under a general power of appointment exercised by the decedent (1) by will, or (2) by deed executed in contemplation of or intended to take effect in possession or enjoyment at or after his death, or (3) by deed under which he has retained for his life or any period not ascertainable without reference to his death or for any period which does not in fact end before his death (A) the possession or enjoyment of, or the right to the income from, the property, or (B) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom; except in case of a bona fide sale for an adequate and full consideration in money or money's worth; and

(g) PROCEEDS OF LIFE INSURANCE.—To the extent of the amount receivable by the executor as insurance under policies taken out by the decedent upon his own life; and to the extent of the excess over $40,000 of the amount receivable by all other beneficiaries as insurance under policies taken out by the decedent upon his own life.

(h) PRIOR INTERESTS.—Except as otherwise specifically provided therein, subsections (b), (c), (d), (e), (f), and (g) shall apply to the transfers, trusts, estates, interests, rights, powers, and relinquishment of powers, as severally enumerated and described therein, whether made, created, arising, existing, exercised, or relinquished before or after February 26, 1926.

(i) TRANSFERS FOR INSUFFICIENT CONSIDERATION.—If any one of the transfers, trusts, interests, rights, or powers, enumerated and described in subsections (c), (d), and (f) is made, created, exercised, or relinquished for a consideration in money or money's worth, but is not a bona fide sale for an adequate and full consideration in money or money's worth, there shall be included in the gross estate only the excess of the fair market value at the time of death of the property otherwise to be included on account of such transaction, over the value of the consideration received therefor by the decedent.

(j) OPTIONAL VALUATION.—If the executor so elects upon his return (if filed within the time prescribed by law or prescribed by the Com-

missioner in pursuance of law), the value of the gross estate shall be determined by valuing all the property included therein on the date of the decedent's death as of the date one year after the decedent's death, except that (1) property included in the gross estate on the date of death and, within one year after the decedent's death, distributed by the executor (or, in the case of property included in the gross estate under subsection (c), (d), or (f) of this section, distributed by the trustee under the instrument of transfer), or sold, exchanged, or otherwise disposed of, shall be included at its value as of the time of such distribution, sale, exchange, or other disposition, whichever first occurs, instead of its value as of the date one year after the decedent's death, and (2) any interest or estate which is affected by mere lapse of time shall be included at its value as of the time of death (instead of the later date) with adjustment for any difference in its value as of the later date not due to mere lapse of time. No deduction under this subchapter of any item shall be allowed if allowance for such item is in effect given by the valuation under this subsection. Wherever in any other subsection or section of this chapter, reference is made to the value of property at the time of the decedent's death, such reference shall be deemed to refer to the value of such property used in determining the value of the gross estate. In case of an election made by the executor under this subsection, then for the purposes of the deduction under section 812 (d) or section 861 (a) (3), any bequest, legacy, devise, or transfer enumerated therein shall be valued as of the date of decedent's death with adjustment for any difference in value (not due to mere lapse of time or the occurrence or nonoccurrence of a contingency) of the property as of the date one year after the decedent's death (substituting the date of sale or exchange in the case of property sold or exchanged during such one-year period).

(k) CROSS REFERENCE.—

For provision that relinquishment of marital estates shall not be deemed a consideration "in money or money's worth", see section 812 (b).

SEC. 812. NET ESTATE.

For the purpose of the tax the value of the net estate shall be determined, in the case of a citizen or resident of the United States by deducting from the value of the gross estate——

(a) EXEMPTION.—An exemption of $100,000;

(b) EXPENSES, LOSSES, INDEBTEDNESS, AND TAXES.—Such amounts—

(1) for funeral expenses,

(2) for administration expenses,

(3) for claims against the estate,

(4) for unpaid mortgages upon, or any indebtednes in respect to, property where the value of decedent's interest therein, undiminished by such mortgage or indebtedness, is included in the value of the gross estate, and

(5) reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent,

as are allowed by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered, but not including any income taxes upon income received after the death of the decedent, or property taxes not accrued before his death, or any estate, succession, legacy, or inheritance taxes. The deduction herein allowed in the case of claims against the estate, unpaid mortgages, or any indebtedness shall, when founded upon a promise or agreement, be limited to the extent that they were contracted bona fide and for an adequate and full consideration in money or money's worth. There shall also be deducted losses incurred during the settlement of estates arising from fires, storms, shipwrecks, or other casualties, or from theft, when such losses are not compensated for by insurance or

otherwise, and if at the time of the filing of the return such losses have not been claimed as a deduction for income tax purposes in an income tax return.

For the purposes of this subchapter, a relinquishment or promised relinquishment of dower, curtesy, or of a statutory estate created in lieu of dower or curtesy, or of other marital rights in the decedent's property or estate, shall not be considered to any extent a consideration "in money or money's worth."

(c) PROPERTY PREVIOUSLY TAXED.—An amount equal to the value of any property (A) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (B) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. This deduction shall be allowed only where a gift tax imposed under chapter 4, or an estate tax imposed under this subchapter, the Revenue Act of 1926, 44 Stat. 69, or any prior Act of Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in the decedent's gross estate, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this paragraph in respect of the property or property given in exchange therefor.

Where a deduction was allowed of any mortgage or other lien in determining the gift tax, or the estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this paragraph shall be reduced by the amount so paid. The deduction allowable under this subsection shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under subsections (a), (b) and (d) as the amount otherwise deductible under this subsection bears to the value of the decedent's gross estate. Where the property referred to in this subsection consists of two or more items the aggregate value of such items shall be used for the purpose of computing the deduction.

(d) TRANSFERS FOR PUBLIC, CHARITABLE, AND RELIGIOUS USES.—The amount of all bequests, legacies, devises, or transfers, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, or to a trustee or trustees, or a fraternal society, order, or association operating under the lodge system, but only if such contributions or gifts are to be used by such trustee or trustees, or by such fraternal society, order, or association, exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. If the tax imposed by section 810, or any estate, succession, legacy, or inheritance taxes, are, either by the terms of the will, by the law of the jurisdiction under which the estate is administered, or by the law of the jurisdiction imposing the particular tax, payable in whole or in part out of the bequests, legacies, or devises otherwise deductible under this paragraph, then the amount deductible under this paragraph shall be the amount of such be-

quests, legacies, or devises reduced by the amount of such taxes. The amount of the deduction under this subsection for any transfer shall not exceed the value of the transferred property required to be included in the gross estate.

SEC. 813. CREDITS AGAINST TAX.

(a) GIFT TAX.—

(1) REVENUE ACT OF 1924.—In case a tax has been imposed under section 319 of the Revenue Act of 1924, 43 Stat. 313, as amended by section 324 of the Revenue Act of 1926, 44 Stat. 86, upon any gift, and thereafter upon the death of the donor the amount thereof is required by any provision of this subchapter to be included in the gross estate of the decedent then there shall be credited against and applied in reduction of the estate tax, which would otherwise be chargeable against the estate of the decedent under the provisions of this subchapter, an amount equal to the tax paid with respect to such gift; and in the event the donor has in any year paid the tax imposed by said section 319 with respect to a gift or gifts which upon the death of the donor must be included in his gross estate and a gift or gifts not required to be so included, then the amount of the tax which shall be deemed to have been paid with respect to the gift or gifts required to be so included shall be that proportion of the entire tax paid on account of all such gifts which the amount of the gift or gifts required to be so included bears to the total amount of gifts in that year.

(2) REVENUE ACT OF 1932.—

(A) If a tax has been paid under chapter 4 on a gift, and thereafter upon the death of the donor any amount in respect of such gift is required to be included in the value of the gross estate of the decedent for the purposes of chapter 3, then there shall be credited against the tax imposed by section 810 the amount of the tax paid under chapter 4 with respect to so much of the property which constituted the gift as is included in the gross estate, except that the amount of such credit shall not exceed an amount which bears the same ratio to the tax imposed by section 810 as the value (at the time of the gift or at the time of the death, whichever is lower) of so much of the property which constituted the gift as is included in the gross estate, bears to the value of the entire gross estate.

(B) For the purposes of paragraph (A), the amount of tax paid for any year under chapter 4 with respect to any property shall be an amount which bears the same ratio to the total tax paid for such year as the value of such property bears to the total amount of net gifts (computed without deduction of the specific exemption) for such year.

(b) ESTATE, SUCCESSION, LEGACY, AND INHERITANCE TAXES.—The tax imposed by section 810 shall be credited with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia, in respect of any property included in the gross estate (not including any such taxes paid with respect to the estate of a person other than the decedent). The credit allowed by this subsection shall not exceed 80 per centum of the tax imposed by section 810 (after deducting from such tax the credits provided by section 813 (a) (2)), and shall include only such taxes as were actually paid and credit therefor claimed within four years after the filing of the return required by section 821 or 864, except that—

(1) If a petition for redetermination of a deficiency has been filed with the Board of Tax Appeals within the time prescribed in section 871, then within such four-year period or before the expiration of 60 days after the decision of the Board becomes final.

(2) If, under section 822 (a) (2) or section 871 (h), an extension of time has been granted for payment of the tax shown on the return, or of a deficiency, then within such four-year period or before the date of the expiration of the period of the extension. Refund based on the credit may (despite the provisions of sections 910 to 912, inclusive), be made if claim therefor is filed within the period above provided. Any such refund shall be made without interest.

SUBPART II—RETURNS AND PAYMENT OF TAX

SEC. 820. EXECUTOR'S NOTICE.

The executor, within two months after the decedent's death, or within a like period after qualifying as such, shall give written notice thereof to the collector.

SEC. 821. RETURNS.

(a) REQUIREMENT.—

(1) RETURNS BY EXECUTOR.—In all cases where the gross estate at the death of a citizen or resident exceeds the amount of the specific exemption provided in section 812 (a), the executor shall make a return under oath in duplicate, setting forth (1) the value of the gross estate of the decedent at the time of his death; (2) the deductions allowed under section 812; (3) the value of the net estate of the decedent as defined in section 812; and (4) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.

(2) RETURNS BY BENEFICIARIES.—If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein, and upon notice from the collector such person shall in like manner make a return as to such part of the gross estate.

(3) CROSS REFERENCE.—

For provision requiring a return where the gross estate exceeds $40,000, see section 937.

(b) TIME FOR FILING.—The return required of the executor under subsection (a) shall be filed at such times and in such manner as may be required by regulations made pursuant to law.

(c) PLACE FOR FILING.—The return required of the executor under subsection (a) shall be filed with the collector of the district in which was the domicile of the decedent at the time of his death, or, if there was no such domicile in the United States, then the collector of the district in which is situated the part of the gross estate of the decedent in the United States, or, if such part of the gross estate is situated in more than one district, then the collector of internal revenue of such district as may be designated by the Commissioner.

(d) RECORDS, STATEMENTS, AND RETURNS.—Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(e) CROSS REFERENCES.—

For general provisions relating to returns, see the following—
Section 3603. Notice requiring records, statements, and special returns.
Section 3611. Returns executed by taxpayer.
Section 3612. Returns executed by Commissioner or collector.
Section 3614. Verification and making of returns by Commissioner.
Section 3615. Summons from collector to produce books and give testimony.
Section 3631. Restrictions on examination of taxpayers.
Section 3632. Authority to administer oaths, take testimony, and certify.
Section 3634. Extension of time for filing returns.

SEC. 822. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—

(1) GENERAL RULE.—The tax imposed by this subchapter shall be due and payable fifteen months after the decedent's death.

(2) EXTENSION OF TIME.—Where the Commissioner finds that the payment on the due date of any part of the amount determined by the executor as the tax would impose undue hardship upon the estate, the Commissioner may extend the time for payment of any such part not to exceed ten years from the due date. In such case the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension, and the running of the statute of limitations for assessment and collection, as provided in section 874, shall be suspended for the period of any such extension. If an extension is granted, the Commissioner may, if he deems it necessary, require the executor to furnish security for the payment of the amount in respect of which the extension is granted in accordance with the terms of the extension.

(3) CROSS REFERENCE.—

For extension of time in case of future interests, see Supplement F.

(b) LIABILITY FOR PAYMENT.—The tax imposed by this subchapter shall be paid by the executor to the collector.

SEC. 823. DUPLICATE RECEIPTS.

The collector shall grant to the person paying the tax duplicate receipts, either of which shall be sufficient evidence of such payment, and shall entitle the executor to be credited and allowed the amount thereof by any court having jurisdiction to audit or settle his accounts.

SEC. 824. EXAMINATION OF RETURN AND DETERMINATION OF TAX.

As soon as practicable after the return is filed the Commissioner shall examine it and shall determine the correct amount of the tax.

SEC. 825. DISCHARGE OF EXECUTOR FROM PERSONAL LIABILITY.

(a) APPLICATION FOR DISCHARGE.—If the executor makes written application to the Commissioner for determination of the amount of the tax and discharge from personal liability therefor, the Commissioner (as soon as possible, and in any event within one year after the making of such application, or, if the application is made before the return is filed, then within one year after the return is filed, but not after the expiration of the period prescribed for the assessment of the tax in sections 874 and 875) shall notify the executor of the amount of the tax. The executor, upon payment of the amount of which he is notified, shall be discharged from personal liability for any deficiency in tax thereafter found to be due and shall be entitled to a receipt or writing showing such discharge.

(b) CROSS REFERENCE.—

For continuance of lien upon the gross estate after discharge of executor, see section 827 (c).

SEC. 826. COLLECTION OF UNPAID TAX.

(a) SALE OF PROPERTY.—If the tax herein imposed is not paid on or before the due date thereof the collector shall, upon instruction from the Commissioner, proceed to collect the tax under the provisions of general law; or appropriate proceedings may be commenced in any court of the United States having jurisdiction, in the name of the United States, to subject the property of the decedent to be sold under the judgment or decree of the court. From the proceeds of such sale the amount of the tax, together with the costs and expenses of every description to be allowed by the court, shall be first paid, and the balance shall be deposited according to the order of the court, to be paid under its direction to the person entitled thereto. This subsection in so far as it applies to the collection of a deficiency shall be subject to the provisions of sections 871 and 891.

(b) REIMBURSEMENT OUT OF ESTATE.—If the tax or any part thereof is paid by, or collected out of that part of the estate passing to or in the possession of, any person other than the executor in his capacity as such, such person shall be entitled to reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the persons whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the estate, it being the purpose and intent of this subchapter that so far as is practicable and unless otherwise directed by the will of the decedent the tax shall be paid out of the estate before its distribution.

(c) LIABILITY OF LIFE INSURANCE BENEFICIARIES.—If any part of the gross estate consists of proceeds of policies of insurance upon the life of the decedent receivable by a beneficiary other than the executor, the executor shall be entitled to recover from such beneficiary such portion of the total tax paid as the proceeds, in excess of $40,000, of such policies bear to the net estate. If there is more than one such beneficiary the executor shall be entitled to recover from such beneficiaries in the same ratio.

SEC. 827. LIEN FOR TAX.

(a) UPON GROSS ESTATE.—Unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the Commissioner is satisfied that the tax liability of an estate has been fully discharged or provided for, he may, under regulations prescribed by him with the approval of the Secretary, issue his certificate, releasing any or all property of such estate from the lien herein imposed.

(b) UPON PROPERTY OF TRANSFEREE.—If (1) except in the case of a bona fide sale for an adequate and full consideration in money or money's worth, the decedent makes a transfer, by trust or otherwise, of any property in contemplation of or intended to take effect in possession or enjoyment at or after his death, or makes a transfer, by trust or otherwise, under which he has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (A) the possession or enjoyment of, or the right to the income from, the property, or (B) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom, or (2) if insurance passes under a contract executed by the decedent in favor of a specific beneficiary, and if in either case the tax in respect thereto is not paid when due, then the transferee, trustee, or beneficiary shall be personally liable for such tax, and such property, to the extent of the decedent's interest therein at the time of such transfer, or to the extent of such beneficiary's interest under such contract of insurance, shall be subject to a like lien equal to the amount of such tax. Any part of such property sold by such transferee or trustee to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien and a like lien shall then attach to all the property of such transferee or trustee, except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth.

(c) CONTINUANCE AFTER DISCHARGE OF EXECUTOR.—The provisions of section 825 shall not operate as a release of any part of the gross estate from the lien for any deficiency that may thereafter be determined to be due, unless the title to such part of the gross estate has passed to a bona fide purchaser for value, in which case such part

shall not be subject to a lien or to any claim or demand for any such deficiency, but the lien shall attach to the consideration received from such purchaser by the heirs, legatees, devisees, or distributees.

(d) CROSS REFERENCE.—

For authority of collector to release lien, see sections 3673 and 3674.

SEC. 828. CROSS REFERENCES.

For payment of tax in case of estates in China, see supplement E of Part IV.

For interest, additions to tax, and penalties, see Supplement B of Part IV.

For general provisions relating to assessment, collection, closing agreements, compromises, and refunds, see chapters 35, 36, and 37 of subtitle D.

SUBPART III—MISCELLANEOUS PROVISIONS

SEC. 840. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this subchapter.

SEC. 841. CROSS REFERENCES.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this subchapter, see section 3791.

For other administrative provisions of a general character, see subtitle D.

SUBPART IV—SPECIAL CLASSES OF RESIDENTS

SEC. 850. MISSIONARIES IN FOREIGN SERVICE.

Missionaries duly commissioned and serving under boards of foreign missions of the various religious denominations in the United States, dying while in the foreign missionary service of such boards, shall not, by reason merely of their intention to permanently remain in such foreign service, be deemed nonresidents of the United States, but shall be presumed to be residents of the State, the District of Columbia, or the Territories of Alaska or Hawaii wherein they respectively resided at the time of their commission and their departure for such foreign service.

SEC. 851. CITIZENS WITH ESTATES IN CHINA.

The term "resident" as used in this subchapter includes a citizen of the United States with respect to whose property any probate or administration proceedings are had in the United States Court for China.

Part III—Estates of Nonresidents Not Citizens of the United States

SEC. 860. RATE OF TAX.

A tax equal to the sum of the percentages set forth in section 810 of the value of the net estate (determined as provided in section 861) shall be imposed upon the transfer of the net estate of every decedent nonresident not a citizen of the United States dying after the date of the enactment of this title.

SEC. 861. NET ESTATE.

(a) DEDUCTIONS ALLOWED.—For the purpose of the tax the value of the net estate shall be determined, in the case of a nonresident not a citizen of the United States, by deducting from the value of that part of his gross estate (determined as provided in section 811), which at the time of his death is situated in the United States.—

(1) EXPENSES, LOSSES, INDEBTEDNESS, AND TAXES.—That proportion of the deductions specified in subsection (b) of section 812 which the value of such part bears to the value of his entire gross estate, wherever situated.

(2) PROPERTY PREVIOUSLY TAXED.—An amount equal to the value of any property (A) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (B) transferred to the decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise, or inheritance, or which can be identified as having been acquired in exchange for property so received. This deduction shall be allowed only where a gift tax imposed under chapter 4, or an estate tax imposed under this subchapter, the Revenue Act of 1926, 44 Stat. 69, or any prior Act of Congress, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift, or the gross estate of such prior decedent, and only to the extent that the value of such property is included in that part of the decedent's gross estate which at the time of his death is situated in the United States, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this paragraph in respect of the property or property given in exchange therefor. Where a deduction was allowed of any mortgage or other lien in determining the gift tax, or the estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this paragraph shall be reduced by the amount so paid. The deduction allowable under this paragraph shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under paragraphs (1) and (3) of this subsection as the amount otherwise deductible under this paragraph bears to the value of that part of the decedent's gross estate which at the time of his death is situated in the United States. Where the property referred to in this paragraph consists of two or more items the aggregate value of such items shall be used for the purpose of computing the deduction.

(3) TRANSFERS FOR PUBLIC, CHARITABLE, AND RELIGIOUS USES.—The amount of all bequests, legacies, devises, or transfers, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, or to a trustee or trustees, or a fraternal society, order, or association operating under the lodge system, but only if such contributions or gifts are to be used within the United States by such trustee or trustees, or by such fraternal society, order, or association, exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. If the tax imposed by section 860, or any estate, succession, legacy, or inheritance taxes, are, either by the terms of the will, by the law of the jurisdiction under which the estate is administered, or by the law of the jurisdiction imposing the particular tax, payable in whole or in part out of the bequests, legacies, or devises otherwise deductible under this paragraph, then the amount deductible under this paragraph shall be the amount of such bequests, legacies, or devises reduced by the amount of such taxes. The amount of the deduction under this paragraph for any trans-

fer shall not exceed the value of the transferred property required to be included in the gross estate.

(b) CONDITION OF ALLOWANCE OF DEDUCTIONS.—No deduction shall be allowed in the case of a nonresident not a citizen of the United States unless the executor includes in the return required to be filed under section 864 the value at the time of his death of that part of the gross estate of such nonresident not situated in the United States.

SEC. 862. PROPERTY WITHIN THE UNITED STATES.

For the purpose of this subchapter—

(a) STOCK IN DOMESTIC CORPORATION.—Stock in a domestic corporation owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States; and

(b) REVOCABLE TRANSFERS AND TRANSFERS IN CONTEMPLATION OF DEATH.—Any property of which the decedent has made a transfer, by trust or otherwise, within the meaning of section 811 (c) or (d), shall be deemed to be situated in the United States, if so situated either at the time of the transfer, or at the time of the decedent's death.

SEC. 863. PROPERTY WITHOUT THE UNITED STATES.

The following items shall not, for the purpose of this subchapter, be deemed property within the United States:

(a) PROCEEDS OF LIFE INSURANCE.—The amount receivable as insurance upon the life of a nonresident not a citizen of the United States; and

(b) BANK DEPOSITS.—Any moneys deposited with any person carrying on the banking business, by or for a nonresident not a citizen of the United States who was not engaged in business in the United States at the time of his death.

SEC. 864. RETURNS.

(a) REQUIREMENT.—

(1) RETURNS BY EXECUTOR.—In the case of the estate of every nonresident not a citizen of the United States any part of whose gross estate is situated in the United States, the executor shall make a return under oath in duplicate, setting forth (1) the value of that part of the gross estate of the decedent situated in the United States at the time of his death; (2) the deductions allowed under section 861; (3) the value of the net estate of the decedent as defined in section 861; (4) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.

(2) RETURNS BY BENEFICIARIES.—If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein, and upon notice from the collector such person shall in like manner make a return as to such part of the gross estate.

(b) TIME FOR FILING.—The return required of the executor under subsection (a) shall be filed at such times and in such manner as may be required by regulations made pursuant to law.

(c) PLACE FOR FILING.—The return required of the executor under subsection (a) shall be filed with the collector of the district in which is situated the part of the gross estate of the decedent in the United States, or, if such part of the gross estate is situated in more than one district, then the collector of such district as may be designated by the Commissioner.

SEC. 865. CROSS REFERENCE.

For missionaries in foreign service, see section 850.

Part IV—Supplemental Provisions

Supplement A—Assessment and Collection of Deficiencies

SEC. 870. DEFINITION OF DEFICIENCY.

As used in this subchapter in respect of the tax imposed by this subchapter the term "deficiency" means—

(1) The amount by which the tax imposed by this subchapter exceeds the amount shown as the tax by the executor upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assessment) as a deficiency, and decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax; or

(2) If no amount is shown as the tax by the executor upon his return, or if no return is made by the executor, then the amount by which the tax exceeds the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment, shall first be decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax.

SEC. 871. PROCEDURE IN GENERAL.

(a) (1) Petition to Board of Tax Appeals.—If the Commissioner determines that there is a deficiency in respect of the tax imposed by this subchapter, the Commissioner is authorized to send notice of such deficiency to the executor by registered mail. Within 90 days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day), the executor may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this subchapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the executor, nor until the expiration of such 90-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section 3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court.

(2) Cross References.—

For exceptions to the restrictions imposed by this subsection see—
Subsection (d) of this section, relating to waivers by the executor;
Subsection (f) of this section, relating to notifications of mathematical errors appearing upon the face of the return.
Section 872, relating to jeopardy assessments; and
Section 1145, relating to assessment or collection of the amount of the deficiency determined by the Board pending court review.

(b) Collection of Deficiency Found by Board.—If the executor files a petition with the Board, the entire amount redetermined as the deficiency by the decision of the Board which has become final shall be assessed and shall be paid upon notice and demand from the collector. No part of the amount determined as a deficiency by the Commissioner but disallowed as such by the decision of the Board which has become final shall be assessed or be collected by distraint or by proceeding in court with or without assessment.

(c) Failure to File Petition.—If the executor does not file a petition with the Board within the time prescribed in subsection (a) the deficiency, notice of which has been mailed to the executor, shall be assessed, and shall be paid upon notice and demand from the collector.

(d) Waiver of Restrictions.—The executor shall at any time have the right, by a signed notice in writing filed with the Commissioner, to waive the restrictions provided in subsection (a) on the assessment and collection of the whole or any part of the deficiency.

(e) INCREASE OF DEFICIENCY AFTER NOTICE MAILED.—The Board shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency, notice of which has been mailed to the executor, and to determine whether any additional amount or addition to the tax should be assessed, if claim therefor is asserted by the Commissioner at or before the hearing or a rehearing.

(f) FURTHER DEFICIENCY LETTERS RESTRICTED.—If the Commissioner has mailed to the executor notice of a deficiency as provided in subsection (a), and the executor files a petition with the Board within the time prescribed in such subsection, the Commissioner shall have no right to determine any additional deficiency, except in the case of fraud, and except as provided in subsection (e) or section 872 (c). If the executor is notified that, on account of a mathematical error appearing upon the face of the return, an amount of tax in excess of that shown upon the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical error, such notice shall not be considered, for the purposes of this subsection or of subsection (a), or of section 911, as a notice of a deficiency, and the executor shall have no right to file a petition with the Board of Tax Appeals based on such notice, nor shall such assessment or collection be prohibited by the provisions of subsection (a).

(g) FINAL DECISIONS OF BOARD.—For the purposes of this subchapter the date on which a decision of the Board becomes final shall be determined according to the provisions of section 1140.

(h) EXTENSION OF TIME FOR PAYMENT OF DEFICIENCY.—Where it is shown to the satisfaction of the Commissioner that the payment of a deficiency upon the date prescribed for the payment thereof will result in undue hardship to the estate, the Commissioner, under regulations prescribed by the Commissioner, with the approval of the Secretary (except where the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax), may grant an extension for the payment of such deficiency or any part thereof for a period not in excess of four years. If an extension is granted, the Commissioner may require the executor to furnish a bond in such amount, not exceeding double the amount of the deficiency, and with such sureties as the Commissioner deems necessary, conditioned upon the payment of the deficiency in accordance with the terms of the extension. In such case the running of the statute of limitations for assessment and collection, as provided in section 874, shall be suspended for the period of any such extension.

(i) 50 PER CENT ADDITION TREATED AS DEFICIENCY.—The 50 per centum addition to the tax provided by section 3612 (d) (2) shall, when assessed in connection with an estate tax, be assessed, collected, and paid in the same manner as if it were a deficiency, except that the provisions of section 891 shall not be applicable.

SEC. 872. JEOPARDY ASSESSMENTS.

(a) AUTHORITY FOR MAKING.—If the Commissioner believes that the assessment or collection of a deficiency will be jeopardized by delay, he shall immediately assess such deficiency (together with all interest, additional amounts, or additions to the tax provided for by law) and notice and demand shall be made by the collector for the payment thereof.

(b) DEFICIENCY LETTERS.—If the jeopardy assessment is made before any notice in respect of the tax to which the jeopardy assessment relates has been mailed under section 871 (a), then the Commissioner shall mail a notice under such subsection within 60 days after the making of the assessment.

(c) AMOUNT ASSESSABLE BEFORE DECISION OF BOARD.—The jeopardy assessment may be made in respect of a deficiency greater or

less than that notice of which has been mailed to the executor, despite the provisions of section 871 (f) and whether or not the executor has theretofore filed a petition with the Board of Tax Appeals. The Commissioner may, at any time before the decision of the Board is rendered, abate such assessment, or any unpaid portion thereof, to the extent that he believes the assessment to be excessive in amount. The Commissioner shall notify the Board of the amount of such assessment, or abatement, if the petition is filed with the Board before the making of the assessment or is subsequently filed, and the Board shall have jurisdiction to redetermine the entire amount of the deficiency and of all amounts assessed at the same time in connection therewith.

(d) AMOUNT ASSESSABLE AFTER DECISION OF BOARD.—If the jeopardy assessment is made after the decision of the Board is rendered such assessment may be made only in respect of the deficiency determined by the Board in its decision.

(e) EXPIRATION OF RIGHT TO ASSESS.—A jeopardy assessment may not be made after the decision of the Board has become final or after the executor has filed a petition for review of the decision of the Board.

(f) BOND TO STAY COLLECTION.—When a jeopardy assessment has been made the executor, within 30 days after notice and demand from the collector for the payment of the amount of the assessment, may obtain a stay of collection of the whole or any part of the amount of the assessment by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is not abated by a decision of the Board which has become final, together with interest thereon as provided in section 892 or 893 (b) (4). If any portion of the jeopardy assessment is abated by the Commissioner before the decision of the Board is rendered, the bond shall, at the request of the taxpayer, be proportionately reduced.

(g) SAME—FURTHER CONDITIONS.—If the bond is given before the executor has filed his petition with the Board under subsection (a) of section 871, the bond shall contain a further condition that if a petition is not filed within the period provided in such subsection, then the amount the collection of which is stayed by the bond will be paid on notice and demand at any time after the expiration of such period, together with interest thereon at the rate of 6 per centum per annum from the date of the jeopardy notice and demand to the date of notice and demand under this subsection.

(h) WAIVER OF STAY.—Upon the filing of the bond the collection of so much of the amount assessed as is covered by the bond shall be stayed. The executor shall have the right to waive such stay at any time in respect of the whole or any part of the amount covered by the bond, and if as a result of such waiver any part of the amount covered by the bond is paid, then the bond shall, at the request of the executor, be proportionately reduced. If the Board determines that the amount assessed is greater than the amount which should have been assessed, then when the decision of the Board is rendered the bond shall, at the request of the executor, be proportionately reduced.

(i) COLLECTION OF UNPAID AMOUNTS.—When the petition has been filed with the Board and when the amount which should have been assessed has been determined by a decision of the Board which has become final, then any unpaid portion, the collection of which has been stayed by the bond, shall be collected as part of the tax upon notice and demand from the collector, and any remaining portion of the assessment shall be abated. If the amount already collected exceeds the amount determined as the amount which should have been assessed, such excess shall be refunded. If the amount deter-

mined as the amount which should have been assessed is greater than the amount actually assessed, then the difference shall be assessed and shall be collected as part of the tax upon notice and demand from the collector.

SEC. 873. CLAIMS IN ABATEMENT.

No claim in abatement shall be filed in respect of the assessment of any estate tax imposed by this subchapter.

SEC. 874. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

(a) GENERAL RULE.—Except as provided in subsection (b) the amount of estate taxes imposed by this subchapter shall be assessed within three years after the return was filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of three years after the return was filed.

(b) EXCEPTIONS.—

(1) FALSE RETURN OR NO RETURN.—In the case of a false or fraudulent return with intent to evade tax or of a failure to file a return the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(2) COLLECTION AFTER ASSESSMENT.—Where the assessment of any tax imposed by this subchapter has been made within the statutory period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun (1) within six years after the assessment of the tax, or (2) prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the executor.

SEC. 875. SUSPENSION OF RUNNING OF STATUTE.

The running of the statute of limitations provided in section 874 on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall (after the mailing of a notice under section 871 (a)) be suspended for the period during which the Commissioner is prohibited from making the assessment or beginning distraint or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Board, until the decision of the Board becomes final), and for 60 days thereafter.

SEC. 876. CROSS REFERENCE.

For collection of unpaid deficiencies under provisions of general law and sale of property under judgment, see section 826 (a).

SUPPLEMENT B—INTEREST, ADDITIONS TO THE TAX, AND PENALTIES

SEC. 890. INTEREST ON EXTENDED PAYMENTS.

(a) TAX SHOWN ON RETURN.—If the time for the payment is extended as provided in section 822 (a) (2) there shall be collected, as a part of such amount, interest thereon from the expiration of three months after the due date of the tax to the expiration of the period of the extension. In the case of any such extension, the rate of interest shall be 4 per centum per annum.

(b) DEFICIENCY.—In case an extension for the payment of a deficiency is granted, as provided in section 871 (h), there shall be collected, as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended, at the rate of 6 per centum per annum for the period of the extension, and no other interest shall be collected on such part of the deficiency for such period.

SEC. 891. INTEREST ON DEFICIENCIES.

Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the collector, and shall be collected as a part of the

tax, at the rate of 6 per centum per annum from the due date of the tax to the date the deficiency is assessed, or, in the case of a waiver under section 871 (d), to the thirtieth day after the filing of such waiver or to the date the deficiency is assessed whichever is the earlier.

SEC. 892. INTEREST ON JEOPARDY ASSESSMENTS.

In the case of the amount collected under section 872 (i) there shall be collected at the same time as such amount, and as a part of the tax, interest at the rate of 6 per centum per annum upon such amount from the date of the jeopardy notice and demand to the date of notice and demand under section 872 (i), or, in the case of the amount collected in excess of the amount of the jeopardy assessment, interest as provided in section 891.

SEC. 893. ADDITIONS TO THE TAX IN CASE OF NONPAYMENT.

(a) TAX SHOWN ON RETURN.—

(1) PAYMENT NOT EXTENDED.—Where the amount determined by the executor as the tax imposed by this subchapter, or any part of such amount, is not paid on the due date of the tax, there shall be collected as a part of the tax, interest upon such unpaid amount at the rate of 6 per centum per annum from the due date until it is paid.

(2) PAYMENT EXTENDED.—Where an extension of time for payment of the amount so determined as the tax by the executor has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under section 890 (a), is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in paragraph (1) of this subsection, interest at the rate of 6 per centum per annum shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid.

(b) DEFICIENCY.—

(1) PAYMENT NOT EXTENDED.—Where a deficiency, or any interest assessed in connection therewith under section 891, or any addition to the tax provided for in section 3612 (d), is not paid in full within 30 days from the date of notice and demand from the collector, there shall be collected as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid.

(2) FILING OF JEOPARDY BOND.—If a bond is filed, as provided in section 872, the provisions of paragraph (1) of this subsection shall not apply to the amount covered by the bond.

(3) PAYMENT EXTENDED.—If the part of the deficiency the time for payment of which is extended as provided in section 871 (h) is not paid in accordance with the terms of the extension, there shall be collected, as a part of the tax, interest on such unpaid amount at the rate of 6 per centum per annum for the period from the time fixed by the terms of the extension for its payment until it is paid, and no other interest shall be collected on such unpaid amount for such period.

(4) JEOPARDY ASSESSMENT—PAYMENT STAYED BY BOND.—If the amount included in the notice and demand from the collector under section 872 (i) is not paid in full within 30 days after such notice and demand, then there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid.

SEC. 894. PENALTIES.

(a) AD VALOREM.—

FAILURE TO FILE RETURN.—For addition to the tax for failure to file return, see section 3612 (d) (1).

FALSE OR FRAUDULENT RETURN.—For 50 per centum addition to the tax in case of a false or fraudulent return, see section 3612 (d) (2).

(b) SPECIFIC.—

(1) CIVIL.—Whoever fails to comply with any duty imposed upon him by section 820, 821, or 864, or, having in his possession or control any record, file, or paper, containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprised in the gross estate of the decedent, fails to exhibit the same upon request to the Commissioner or any collector or law officer of the United States or his duly authorized deputy or agent, who desires to examine the same in the performance of his duties under this subchapter, shall be liable to a penalty of not exceeding $500, to be recovered, with costs of suit, in a civil action in the name of the United States.

(2) CRIMINAL.—

(A) Whoever knowingly makes any false statement in any notice or return required to be filed under this subchapter shall be liable to a penalty of not exceeding $5,000, or imprisonment not exceeding one year, or both.

(B) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(C) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(D) The term "person" as used in paragraphs (B) and (C) includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(3) CROSS REFERENCE.—

For other penalties of a general character, see section 3793.

SEC. 895. CROSS REFERENCE.

For interest on refunds, see section 3771.

SUPPLEMENT C—CLAIMS AGAINST TRANSFEREES AND FIDUCIARIES

SEC. 900. TRANSFERRED ASSETS.

(a) METHOD OF COLLECTION.—The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, collected, and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in a tax imposed by this subchapter (including the provisions in case of delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds):

(1) TRANSFEREES.—The liability, at law or in equity, of a transferee of property of a decedent, in respect of the tax (including interest, additional amounts, and additions to the tax provided by law) imposed by this subchapter.

(2) FIDUCIARIES.—The liability of a fiduciary under section 3467 of the Revised Statutes (U. S. C., Title 31, §192) in respect of the payment of any such tax from the estate of the decedent.

Any such liability may be either as to the amount of tax shown on the return or as to any deficiency in tax.

(b) PERIOD OF LIMITATION.—The period of limitation for assessment of any such liability of a transferee or fiduciary shall be as follows:

(1) Within one year after the expiration of the period of limitation for assessment against the executor.

(2) If a court proceeding against the executor for the collection of the tax has been begun within the period provided in paragraph (1)—then within one year after return of execution in such proceeding.

(c) SUSPENSION OF RUNNING OF STATUTE OF LIMITATIONS.—The running of the statute of limitations, upon the assessment of the liability of a transferee or fiduciary shall, after the mailing of the notice under section 871 (a) to the transferee or fiduciary, be suspended for the period during which the Commissioner is prohibited from making the assessment in respect of the liability of the transferee or fiduciary (and in any event, if a proceeding in respect of the liability is placed on the docket of the Board, until the decision of the Board becomes final), and for 60 days thereafter.

(d) PROHIBITION OF SUITS TO RESTRAIN ENFORCEMENT OF LIABILITY OF TRANSFEREE OR FIDUCIARY.—No suit shall be maintained in any court for the purpose of restraining the assessment or collection of (1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any estate tax, or (2) the amount of the liability of a fiduciary under section 3467 of the Revised Statutes (U. S. C., Title 31, § 192) in respect of any such tax.

(e) DEFINITION OF "TRANSFEREE".—As used in this section, the term "transferee" includes heir, legatee, devisee, and distributee.

SEC. 901. NOTICE OF FIDUCIARY RELATIONSHIP.

(a) FIDUCIARY OF DECEDENT.—Upon notice to the Commissioner that any person is acting as executor, such person shall assume the powers, rights, duties, and privileges of an executor in respect of the tax imposed by this subchapter until notice is given that such person is no longer acting as executor.

(b) FIDUCIARY OF TRANSFEREE.—Upon notice to the Commissioner that any person is acting in a fiduciary capacity for a person subject to the liability specified in section 900, the fiduciary shall assume on behalf of such person the powers, rights, duties, and privileges of such person under such section (except that the liability shall be collected from the estate of such person), until notice is given that the fiduciary capacity has terminated.

(c) MANNER OF NOTICE.—Notice under subsection (a) or (b) shall be given in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

(d) ADDRESS FOR NOTICE OF LIABILITY.—In the absence of any notice to the Commissioner under subsection (a) or (b), notice under this subchapter of a deficiency or other liability, if addressed in the name of the decedent or other person subject to liability and mailed to his last known address, shall be sufficient for the purposes of this subchapter.

SUPPLEMENT D—REFUNDS

SEC. 910. PERIOD OF LIMITATION FOR FILING CLAIMS.

All claims for the refunding of the tax imposed by this subchapter alleged to have been erroneously or illegally assessed or collected must be presented to the Commissioner within three years next after the payment of such tax. The amount of the refund shall not exceed the portion of the tax paid during the three years immediately preceding

the filing of the claim, or if no claim was filed, then during the three years immediately preceding the allowance of the refund.

SEC. 911. EFFECT OF PETITION TO BOARD.

If the Commissioner has mailed to the executor a notice of deficiency under section 871 (a) and if the executor files a petition with the Board of Tax Appeals within the time prescribed in such subsection, no refund in respect of the tax shall be allowed or made and no suit for the recovery of any part of such tax shall be instituted in any court, except—

(a) As to overpayments determined by a decision of the Board which has become final; and

(b) As to any amount collected in excess of an amount computed in accordance with the decision of the Board which has become final; and

(c) As to any amount collected after the statutory period of limitations upon the beginning of distraint or a proceeding in court for collection has expired; but in any such claim for refund or in any such suit for refund the decision of the Board which has become final, as to whether such period had expired before the notice of deficiency was mailed, shall be conclusive.

SEC. 912. OVERPAYMENT FOUND BY BOARD.

If the Board finds that there is no deficiency and further finds that the executor has made an overpayment of tax, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the executor as provided in section 3770 (a). No such refund shall be made of any portion of the tax unless the Board determines as part of its decision that such portion was paid within three years before the filing of the claim or the filing of the petition, whichever is earlier, or that such portion was paid after the mailing of the notice of deficiency.

SEC. 913. CROSS REFERENCES.

For other provisions affecting refunds of estate taxes, see—
Section 3770 (a) (1), Authority of Commissioner to make refunds.
Section 3772, Limitations on suits for refunds.
Section 3770 (a) (2), Refund of amounts collected after period of limitation.
Section 3746, Recovery of amounts erroneously refunded.
Section 3760, Closing agreements.
Section 3771, Interest on refunds.

SUPPLEMENT E—ESTATES IN CHINA

SEC. 920. PAYMENT OF TAX.

In the case of a resident within the meaning of section 851—

(a) To CLERK OF UNITED STATES COURT FOR CHINA.—Where no part of the gross estate of the decedent is situated in the United States at the time of his death, the total amount of tax due under this subchapter shall be paid to or collected by the clerk of the United States Court for China;

(b) To COLLECTOR.—Where any part of the gross estate of the decedent is situated in the United States at the time of his death, the tax due under this subchapter shall be paid to or collected by the collector of the district in which is situated the part of the gross estate in the United States, or, if such part is situated in more than one district, then the collector of such district as may be designated by the Commissioner.

SEC. 921. AUTHORITY OF CLERK OF UNITED STATES COURT FOR CHINA TO ACT AS COLLECTOR.

For the purpose of section 920 the clerk of the United States Court for China shall be a collector for the territorial jurisdiction of such court, and taxes shall be collected by and paid to him in

the same manner and subject to the same provisions of law, including penalties, as the taxes collected by and paid to a collector in the United States.

SUPPLEMENT F—EXTENSION OF PAYMENT IN CASE OF FUTURE INTERESTS

SEC. 925. PERIOD OF EXTENSION.

Where there is included in the value of the gross estate the value of a reversionary or remainder interest in property, the payment of the part of the tax imposed by this subchapter attributable to such interest may, at the election of the executor, be postponed until six months after the termination of the precedent interest or interests in the property, and the amount the payment of which is so postponed shall then be payable, together with interest thereon at the rate of 4 per centum per annum from eighteen months after the date of the decedent's death until such amount is paid.

SEC. 926. REQUIREMENTS FOR EXTENSION.

The postponement of payment of such amount shall be under such regulations as the Commissioner with the approval of the Secretary may prescribe, and shall be upon condition that the executor, or any other person liable for the tax, shall furnish a bond in such an amount, and with such sureties, as the Commissioner deems necessary, conditioned upon the payment within six months after the termination of such precedent interest or interests of the amount the payment of which is so postponed, together with interest thereon, as provided in section 925.

SEC. 927. CREDIT FOR STATE DEATH TAXES.

Such part of any estate, inheritance, legacy, or succession taxes allowable as a credit against the tax imposed by this subchapter as is attributable to such reversionary or remainder interest may be allowed as a credit against the tax attributable to such interest, subject to the percentage limitation contained in section 813 (b), if such part is paid, and credit therefor claimed, at any time prior to the expiration of 60 days after the termination of the precedent interest or interests in the property.

SUPPLEMENT G—DEFINITIONS

SEC. 930. "EXECUTOR," "NET ESTATE," "MONTH," "COLLECTOR."

When used in this subchapter—

(a) The term "executor" means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent;

(b) The term "net estate" means the net estate as determined under the provisions of section 812 or 861;

(c) The term "month" means calendar month; and

(d) The term "collector" means the collector of internal revenue of the district in which was the domicile of the decedent at the time of his death, or, if there was no such domicile in the United States, then the collector of the district in which is situated the part of the gross estate of the decedent in the United States, or, if such part of the gross estate is situated in more than one district, then the collector of internal revenue of such district as may be designated by the Commissioner.

SEC. 931. CROSS REFERENCES.

(a) "TRANSFEREE."—

For definition of "transferee," see section 900 (e).

(b) "RESIDENT."—

For "resident" as including citizen with estate in China, see section 851.

SUBCHAPTER B—ADDITIONAL ESTATE TAX

SEC. 935. RATE OF TAX.

(a) In addition to the estate tax imposed by section 810 or 860, there shall be imposed upon the transfer of the net estate of every decedent dying after the date of the enactment of this title, whether a citizen or resident of the United States or a nonresident not a citizen of the United States, a tax equal to the excess of—

(1) the amount of a tentative tax computed under subsection (b) of this section, over

(2) the amount of the tax imposed by section 810, in the case of a citizen or resident of the United States, or 860, in the case of a nonresident not a citizen of the United States, computed without regard to the provisions of this subchapter.

(b) The tentative tax referred to in subsection (a) (1) of this section shall equal the sum of the following percentages of the value of the net estate:

Upon net estates not in excess of $10,000, 2 per centum.

$200 upon net estates of $10,000; and upon net estates in excess of $10,000 and not in excess of $20,000, 4 per centum in addition of such excess.

$600 upon net estates of $20,000; and upon net estates in excess of $20,000 and not in excess of $30,000, 6 per centum in addition of such excess.

$1,200 upon net estates of $30,000; and upon net estates in excess of $30,000 and not in excess of $40,000, 8 per centum in addition of such excess.

$2,000 upon net estates of $40,000; and upon net estates in excess of $40,000 and not in excess of $50,000, 10 per centum in addition of such excess.

$3,000 upon net estates of $50,000; and upon net estates in excess of $50,000 and not in excess of $70,000, 12 per centum in addition of such excess.

$5,400 upon net estates of $70,000; and upon net estates in excess of $70,000 and not in excess of $100,000, 14 per centum in addition of such excess.

$9,600 upon net estates of $100,000; and upon net estates in excess of $100,000 and not in excess of $200,000, 17 per centum in addition of such excess.

$26,600 upon net estates of $200,000; and upon net estates in excess of $200,000 and not in excess of $400,000, 20 per centum in addition of such excess.

$66,600 upon net estates of $400,000; and upon net estates in excess of $400,000 and not in excess of $600,000, 23 per centum in addition of such excess.

$112,600 upon net estates of $600,000; and upon net estates in excess of $600,000 and not in excess of $800,000, 26 per centum in addition of such excess.

$164,600 upon net estates of $800,000; and upon net estates in excess of $800,000 and not in excess of $1,000,000, 29 per centum in addition of such excess.

$222,600 upon net estates of $1,000,000; and upon net estates in excess of $1,000,000 and not in excess of $1,500,000, 32 per centum in addition of such excess.

$382,600 upon net estates of $1,500,000; and upon net estates in excess of $1,500,000 and not in excess of $2,000,000, 35 per centum in addition of such excess.

$557,600 upon net estates of $2,000,000; and upon net estates in excess of $2,000,000 and not in excess of $2,500,000, 38 per centum in addition of such excess.

$747,600 upon net estates of $2,500,000; and upon net estates in excess of $2,500,000 and not in excess of $3,000,000, 41 per centum in addition of such excess.

$952,600 upon net estates of $3,000,000; and upon net estates in excess of $3,000,000 and not in excess of $3,500,000, 44 per centum in addition of such excess.

$1,172,600 upon net estates of $3,500,000; and upon net estates in excess of $3,500,000 and not in excess of $4,000,000, 47 per centum in addition of such excess.

$1,407,600 upon net estates of $4,000,000; and upon net estates in excess of $4,000,000 and not in excess of $4,500,000, 50 per centum in addition of such excess.

$1,657,600 upon net estates of $4,500,000; and upon net estates in excess of $4,500,000 and not in excess of $5,000,000, 53 per centum in addition of such excess.

$1,922,600 upon net estates of $5,000,000; and upon net estates in excess of $5,000,000 and not in excess of $6,000,000, 56 per centum in addition of such excess.

$2,482,600 upon net estates of $6,000,000; and upon net estates in excess of $6,000,000 and not in excess of $7,000,000, 59 per centum in addition of such excess.

$3,072,600 upon net estates of $7,000,000; and upon net estates in excess of $7,000,000 and not in excess of $8,000,000, 61 per centum in addition of such excess.

$3,682,600 upon net estates of $8,000,000; and upon net estates in excess of $8,000,000 and not in excess of $9,000,000, 63 per centum in addition of such excess.

$4,312,600 upon net estates of $9,000,000; and upon net estates in excess of $9,000,000 and not in excess of $10,000,000, 65 per centum in addition of such excess.

$4,962,600 upon net estates of $10,000,000; and upon net estates in excess of $10,000,000 and not in excess of $20,000,000, 67 per centum in addition of such excess.

$11,662,600 upon net estates of $20,000,000; and upon net estates in excess of $20,000,000 and not in excess of $50,000,000, 69 per centum in addition of such excess.

$32,362,600 upon net estates of $50,000,000; and upon net estates in excess of $50,000,000, 70 per centum in addition of such excess.

(c) For the purposes of this section the value of the net estate shall be determined as provided in subchapter A, except that in lieu of the exemption of $100,000 provided in section 812 (a), the exemption shall be $40,000.

SEC. 936. CREDITS AGAINST TAX.

(a) The credit provided in section 813 (b) (80 per centum credit), shall not be allowed in respect of such additional tax.

(b) (1) If a tax has been paid under chapter 4 on a gift, and thereafter upon the death of the donor any amount in respect of such gift is required to be included in the value of the gross estate of the decedent for the purposes of this subchapter, then there shall be credited against the tax imposed by section 935 the amount of the tax paid under chapter 4 with respect to so much of the property which constituted the gift as is included in the gross estate, except that the amount of such credit (A) shall not exceed an amount which bears the same ratio to the tax imposed by section 935 as the value (at the time of the gift or at the time of the death, whichever is lower) of so much of the property which constituted the gift as is included in the gross estate, bears to the value of the entire gross estate, and (B) shall not exceed the amount by which the gift tax paid under chapter 4 with respect to so much of the property as constituted the gift as is included in the gross estate, exceeds the amount of the credit under section 813 (b).

(2) For the purposes of paragraph (1), the amount of tax paid for any year under chapter 4 with respect to any property shall be an amount which bears the same ratio to the total tax paid for such year as the value of such property bears to the total amount of net gifts (computed without deduction of the specific exemption) for such year.

SEC. 937. ASSESSMENT, COLLECTION, AND PAYMENT OF TAX.

Except as provided in section 936, the tax imposed by section 935 shall be assessed, collected, and paid, in the same manner, and shall be subject to the same provisions of law (including penalties), as the tax imposed by subchapter A, except that in the case of a citizen or resident of the United States a return shall be required if the value of the gross estate at the time of decedent's death exceeds the amount of the specific exemption provided in section 935 (c).

SEC. 938. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this chapter, see subsection (a) (2) of section 55.

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CHAPTER 4—GIFT TAX

SEC. 1000. IMPOSITION OF TAX.

(a) For the calendar year 1940 and each calendar year thereafter a tax, computed as provided in section 1001, shall be imposed upon the transfer during such calendar year by any individual, resident or nonresident, of property by gift. Gift taxes for the calendar years 1932–1939, inclusive, shall not be affected by the provisions of this chapter, but shall remain subject to the applicable provisions of the Revenue Act of 1932, except as such provisions are modified by legislation enacted subsequent to the Revenue Act of 1932.

(b) The tax shall apply whether the transfer is in trust or otherwise, whether the gift is direct or indirect, and whether the property is real or personal, tangible or intangible; but, in the case of a nonresident not a citizen of the United States, shall apply to a transfer only if the property is situated within the United States.

SEC. 1001. COMPUTATION OF TAX.

(a) The tax for each calendar year shall be an amount equal to the excess of—

(1) a tax, computed in accordance with the Rate Schedule hereinafter set forth, on the aggregate sum of the net gifts for such calendar year and for each of the preceding calendar years, over

(2) a tax, computed in accordance with the said Rate Schedule, on the aggregate sum of the net gifts for each of the preceding calendar years.

RATE SCHEDULE

Upon net gifts not in excess of $10,000, 1½ per centum.

$150 upon net gifts of $10,000; and upon net gifts in excess of $10,000 and not in excess of $20,000, 3 per centum in addition of such excess.

$450 upon net gifts of $20,000; and upon net gifts in excess of $20,000 and not in excess of $30,000, 4½ per centum in addition of such excess.

$900 upon net gifts of $30,000; and upon net gifts in excess of $30,000 and not in excess of $40,000, 6 per centum in addition of such excess.

$1,500 upon net gifts of $40,000; and upon net gifts in excess of $40,000 and not in excess of $50,000, 7½ per centum in addition of such excess.

$2,250 upon net gifts of $50,000; and upon net gifts in excess of $50,000 and not in excess of $70,000, 9 per centum in addition of such excess.

$4,050 upon net gifts of $70,000; and upon net gifts in excess of $70,000 and not in excess of $100,000, 10½ per centum in addition of such excess.

$7,200 upon net gifts of $100,000; and upon net gifts in excess of $100,000 and not in excess of $200,000, 12¾ per centum in addition of such excess.

$19,950 upon net gifts of $200,000; and upon net gifts in excess of $200,000 and not in excess of $400,000, 15 per centum in addition of such excess.

$49,950 upon net gifts of $400,000; and upon net gifts in excess of $400,000 and not in excess of $600,000, 17¼ per centum in addition of such excess.

$84,450 upon net gifts of $600,000; and upon net gifts in excess of $600,000 and not in excess of $800,000, 19½ per centum in addition of such excess.

$123,450 upon net gifts of $800,000; and upon net gifts in excess of $800,000 and not in excess of $1,000,000, 21¾ per centum in addition of such excess.

$166,950 upon net gifts of $1,000,000; and upon net gifts in excess of $1,000,000 and not in excess of $1,500,000, 24 per centum in addition of such excess.

$286,950 upon net gifts of $1,500,000; and upon net gifts in excess of $1,500,000 and not in excess of $2,000,000, 26¼ per centum in addition of such excess.

$418,200 upon net gifts of $2,000,000; and upon net gifts in excess of $2,000,000 and not in excess of $2,500,000, 28½ per centum in addition of such excess.

$560,700 upon net gifts of $2,500,000; and upon net gifts in excess of $2,500,000 and not in excess of $3,000,000; 30¾ per centum in addition of such excess.

$714,450 upon net gifts of $3,000,000; and upon net gifts in excess of $3,000,000 and not in excess of $3,500,000, 33 per centum in addition of such excess.

$879,450 upon net gifts of $3,500,000; and upon net gifts in excess of $3,500,000 and not in excess of $4,000,000, 35¼ per centum in addition of such excess.

$1,055,700 upon net gifts of $4,000,000; and upon net gifts in excess of $4,000,000 and not in excess of $4,500,000, 37½ per centum in addition of such excess.

$1,243,200 upon net gifts of $4,500,000; and upon net gifts in excess of $4,500,000 and not in excess of $5,000,000, 39¾ per centum in addition of such excess.

$1,441,950 upon net gifts of $5,000,000; and upon net gifts in excess of $5,000,000 and not in excess of $6,000,000, 42 per centum in addition of such excess.

$1,861,950 upon net gifts of $6,000,000; and upon net gifts in excess of $6,000,000 and not in excess of $7,000,000, 44¼ per centum in addition of such excess.

$2,304,450 upon net gifts of $7,000,000; and upon net gifts in excess of $7,000,000 and not in excess of $8,000,000, 45¾ per centum in addition of such excess.

$2,761,950 upon net gifts of $8,000,000; and upon net gifts in excess of $8,000,000 and not in excess of $9,000,000, 47¼ per centum in addition of such excess.

$3,234,450 upon net gifts of $9,000,000; and upon net gifts in excess of $9,000,000 and not in excess of $10,000,000, 48¾ per centum in addition of such excess.

$3,721,950 upon net gifts of $10,000,000; and upon net gifts in excess of $10,000,000 and not in excess of $20,000,000, 50¼ per centum in addition of such excess.

$8,746,950 upon net gifts of $20,000,000; and upon net gifts in excess of $20,000,000 and not in excess of $50,000,000, 51¾ per centum in addition of such excess.

$24,271,950 upon net gifts of $50,000,000; and upon net gifts in excess of $50,000,000, 52½ per centum in addition of such excess.

(b) For the purpose of this section the term "preceding calendar years" means the calendar year 1932 and all calendar years intervening between the calendar year 1932 and the calendar year for which the tax is being computed.

(c) CROSS REFERENCE.—

For definition of "calendar year", see section 1030 (a).

SEC. 1002. TRANSFER FOR LESS THAN ADEQUATE AND FULL CONSIDERATION.

Where property is transferred for less than an adequate and full consideration in money or money's worth, then the amount by which the value of the property exceeded the value of the consideration shall, for the purpose of the tax imposed by this chapter, be deemed a gift, and shall be included in computing the amount of gifts made during the calendar year.

SEC. 1003. NET GIFTS.

(a) GENERAL DEFINITION.—The term "net gifts" means the total amount of gifts made during the calendar year, less the deductions provided in section 1004.

(b) EXCLUSIONS FROM GIFTS.

(1) GIFTS PRIOR TO 1939.—In the case of gifts (other than of future interests in property) made to any person by the donor during the calendar year 1938 and previous calendar years, the first $5,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year.

(2) GIFTS AFTER 1938.—In the case of gifts (other than gifts in trust or of future interests in property) made to any person by the donor during the calendar year 1939 and subsequent calendar years, the first $4,000 of such gifts to such person shall not, for the purposes of subsection (a), be included in the total amount of gifts made during such year.

SEC. 1004. DEDUCTIONS.

In computing net gifts for the calendar year 1939 and preceding calendar years, there shall be allowed (except as otherwise provided in paragraph (1) of subsection (a)) such deductions as are provided for under the gift tax laws applicable to the years in which the gifts were made.

In computing net gifts for the calendar year 1940 and subsequent calendar years, there shall be allowed as deductions:

(a) RESIDENTS.—In the case of a citizen or resident—

(1) SPECIFIC EXEMPTION.—An exemption of $40,000, less the aggregate of the amounts claimed and allowed as specific exemption in the computation of gift taxes for the calendar year 1932 and all calendar years intervening between that calendar year and the calendar year for which the tax is being computed under the laws applicable to such years. This exemption shall be applied in all computations in respect of the calendar year 1939 and previous calendar years for the purpose of computing the tax for the calendar year 1940 or any calendar year thereafter.

(2) CHARITABLE, ETC., GIFTS.—The amount of all gifts made during such year to or for the use of—

(A) the United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(B) a corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals; no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(C) a fraternal society, order, or association, operating under the lodge system, but only if such gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals;

(D) posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual;

(E) the special fund for vocational rehabilitation authorized by section 12 of the World War Veterans' Act, 1924, 43 Stat. 611 (U. S. C., title 38 § 440).

(b) NONRESIDENTS.—In the case of a nonresident not a citizen of the United States, the amount of all gifts made during such year to or for the use of—

(1) the United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(2) a domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals; no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(3) a trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes; including the encouragement of art and the prevention of cruelty to children or animals, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation; but only if such gifts are to be used within the United States exclusively for such purposes;

(4) a fraternal society, order, or association, operating under the lodge system, but only if such gifts are to be used within the United States exclusively for religious, charitable, scientific, literary, or

educational purposes, including the encouragement of art and the prevention of cruelty to children or animals;

(5) posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual;

(6) the special fund for vocational rehabilitation authorized by section 12 of the World War Veterans' Act, 1924, 43 Stat. 611 (U. S. C., Title 38, § 440).

(c) EXTENT OF DEDUCTIONS.—The deductions provided in subsection (a) (2) or (b) shall be allowed only to the extent that the gifts therein specified are included in the amount of gifts against which such deductions are applied.

SEC. 1005. GIFTS MADE IN PROPERTY.

If the gift is made in property, the value thereof at the date of the gift shall be considered the amount of the gift.

SEC. 1006. RETURNS.

(a) REQUIREMENT.—Any individual who within the calendar year 1940 or any calendar year thereafter makes any transfers by gift (except those which under section 1003 are not to be included in the total amount of gifts for such year) shall make a return under oath in duplicate. The return shall set forth (1) each gift made during the calendar year which under section 1003 is to be included in computing net gifts; (2) the deductions claimed and allowable under section 1004; (3) the net gifts for each of the preceding calendar years; and (4) such further information as may be required by regulations made pursuant to law.

(b) TIME AND PLACE FOR FILING.—The return shall be filed on or before the 15th day of March following the close of the calendar year with the collector for the district in which is located the legal residence of the donor, or if he has no legal residence in the United States, then (unless the Commissioner designates another district) with the collector at Baltimore, Maryland.

SEC. 1007. RECORDS AND SPECIAL RETURNS.

(a) BY DONOR.—Every person liable to any tax imposed by this chapter or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) TO DETERMINE LIABILITY TO TAX.—Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records, as the Commissioner deems sufficient to show whether or not such person is liable to tax under this chapter.

SEC. 1008. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—The tax imposed by this chapter shall be paid by the donor on or before the 15th day of March following the close of the calendar year.

(b) EXTENSION OF TIME FOR PAYMENT. At the request of the donor, the Commissioner may extend the time for payment of the amount determined as the tax by the donor, for a period not to exceed six months from the date prescribed for the payment of the tax. In such case the amount in respect of which the extension is granted shall be paid on or before the date of the expiration of the period of the extension.

(c) VOLUNTARY ADVANCE PAYMENT.—A tax imposed by this chapter, may be paid, at the election of the donor, prior to the date prescribed for its payment.

(d) FRACTIONAL PARTS OF CENT.—In the payment of any tax under this chapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

(e) RECEIPTS.—The collector to whom any payment of any gift tax is made shall, upon request, grant to the person making such payment a receipt therefor.

SEC. 1009. LIEN FOR TAX.

The tax imposed by this chapter shall be a lien upon all gifts made during the calendar year, for ten years from the time the gifts are made. If the tax is not paid when due, the donee of any gift shall be personally liable for such tax to the extent of the value of such gift. Any part of the property comprised in the gift sold by the donee to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien herein imposed and the lien, to the extent of the value of such gift, shall attach to all the property of the donee (including after-acquired property) except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth. If the Commissioner is satisfied that the tax liability has been fully discharged or provided for, he may, under regulations prescribed by him with the approval of the Secretary, issue his certificate, releasing any or all of the property from the lien herein imposed.

SEC. 1010. EXAMINATION OF RETURN AND DETERMINATION OF TAX.

As soon as practicable after the return is filed the Commissioner shall examine it and shall determine the correct amount of the tax.

SEC. 1011. DEFINITION OF DEFICIENCY.

As used in this chapter in respect of the tax imposed by this chapter the term "deficiency" means—

(1) The amount by which the tax imposed by this chapter exceeds the amount shown as the tax by the donor upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assessment) as a deficiency, and decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax; or

(2) If no amount is shown as the tax by the donor upon his return, or if no return is made by the donor, then the amount by which the tax exceeds the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment, shall first be decreased by the amounts previously abated, refunded. or otherwise repaid in respect of such tax.

SEC. 1012. ASSESSMENT AND COLLECTION OF DEFICIENCIES.

(a) (1) PETITION TO BOARD OF TAX APPEALS.—If the Commissioner determines that there is a deficiency in respect of the tax imposed by this chapter, the Commissioner is authorized to send notice of such deficiency to the donor by registered mail. Within 90 days after such notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day), the donor may file a petition with the Board of Tax Appeals for a redetermination of the deficiency. No assessment of a deficiency in respect of the tax imposed by this chapter and no distraint or proceeding in court for its collection shall be made, begun, or prosecuted until such notice has been mailed to the donor, nor until the expiration of such 90-day period, nor, if a petition has been filed with the Board, until the decision of the Board has become final. Notwithstanding the provisions of section 3653 (a) the making of such assessment or the beginning of such proceeding or distraint during the time such prohibition is in force may be enjoined by a proceeding in the proper court.

(2) CROSS REFERENCES.—

For exceptions to the restrictions imposed by this subsection see—
Subsection (d) of this section, relating to waivers by the donor;
Subsection (f) of this section, relating to notifications of mathematical errors appearing upon the face of the return;
Section 1013, relating to jeopardy assessments;
Section 1015, relating to bankruptcy and receiverships; and
Section 1145, relating to assessment or collection of the amount of the deficiency determined by the Board pending court review.

(b) COLLECTION OF DEFICIENCY FOUND BY BOARD.—If the donor files a petition with the Board, the entire amount redetermined as the deficiency by the decision of the Board which has become final shall be assessed and shall be paid upon notice and demand from the collector. No part of the amount determined as a deficiency by the Commissioner but disallowed as such by the decision of the Board which has become final shall be assessed or be collected by distraint or by proceeding in court with or without assessment.

(c) FAILURE TO FILE PETITION.—If the donor does not file a petition with the Board within the time prescribed in subsection (a) the deficiency, notice of which has been mailed to the donor, shall be assessed, and shall be paid upon notice and demand from the collector.

(d) WAIVER OF RESTRICTIONS.—The donor shall at any time have the right, by a signed notice in writing filed with the Commissioner, to waive the restrictions provided in subsection (a) on the assessment and collection of the whole or any part of the deficiency.

(e) INCREASE OF DEFICIENCY AFTER NOTICE MAILED.—The Board shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency, notice of which has been mailed to the donor, and to determine whether any additional amount or addition to the tax should be assessed, if claim therefor is asserted by the Commissioner at or before the hearing or a rehearing.

(f) FURTHER DEFICIENCY LETTERS RESTRICTED.—If the Commissioner has mailed to the donor notice of a deficiency as provided in subsection (a) of this section, and the donor files a petition with the Board within the time prescribed in such subsection, the Commissioner shall have no right to determine any additional deficiency in respect of the same calendar year, except in the case of fraud, and except as provided in subsection (e) of this section, relating to assertion of greater deficiencies before the Board, or in section 1013 (c), relating to the making of jeopardy assessments. If the donor is notified that, on account of a mathematical error appearing upon the face of the return, an amount of tax in excess of that shown upon the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical error, such notice shall not be considered (for the purposes of this subsection, or of subsection (a) of this section, prohibiting assessment and collection until notice of deficiency has been mailed, or of section 1027 (c), prohibiting credits or refunds after petition to the Board of Tax Appeals) as a notice of a deficiency, and the donor shall have no right to file a petition with the Board based on such notice, nor shall such assessment or collection be prohibited by the provisions of subsection (a) of this section.

(g) JURISDICTION OVER OTHER CALENDAR YEARS.—The Board in redetermining a deficiency in respect of any calendar year shall consider such facts with relation to the taxes for other calendar years as may be necessary correctly to redetermine the amount of such deficiency, but in so doing shall have no jurisdiction to determine whether or not the tax for any other calendar year has been overpaid or underpaid.

(h) FINAL DECISIONS OF BOARD.—For the purposes of this chapter the date on which a decision of the Board becomes final shall be determined according to the provisions of section 1140.

(i) EXTENSION OF TIME FOR PAYMENT OF DEFICIENCIES.—Where it is shown to the satisfaction of the Commissioner that the payment of a deficiency upon the date prescribed for the payment thereof will result in undue hardship to the donor the Commissioner, under regulations prescribed by the Commissioner, with the approval of the Secretary (except where the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax), may grant an extension for the payment of such deficiency or any part thereof for a period not in excess of eighteen months, and, in exceptional cases, for a further period not in excess of twelve months. If an extension is granted, the Commissioner may require the donor to furnish a bond in such amount, not exceeding double the amount of the deficiency, and with such sureties, as the Commissioner deems necessary, conditioned upon the payment of the deficiency in accordance with the terms of the extension.

(j) ADDRESS FOR NOTICE OF DEFICIENCY.—In the absence of notice to the Commissioner under section 1026 (a) of the existence of a fiduciary relationship, notice of a deficiency in respect of a tax imposed by this chapter, if mailed to the donor at his last known address, shall be sufficient for the purposes of this chapter even if such donor is deceased, or is under a legal disability.

SEC. 1013. JEOPARDY ASSESSMENTS.

(a) AUTHORITY FOR MAKING.—If the Commissioner believes that the assessment or collection of a deficiency will be jeopardized by delay, he shall immediately assess such deficiency (together with all interest, additional amounts, or additions to the tax provided for by law) and notice and demand shall be made by the collector for the payment thereof.

(b) DEFICIENCY LETTERS.—If the jeopardy assessment is made before any notice in respect of the tax to which the jeopardy assessment relates has been mailed under section 1012 (a), then the Commissioner shall mail a notice under such subsection within 60 days after the making of the assessment.

(c) AMOUNT ASSESSABLE BEFORE DECISION OF BOARD.—The jeopardy assessment may be made in respect of a deficiency greater or less than that notice of which has been mailed to the donor, despite the provisions of section 1012 (f) prohibiting the determination of additional deficiencies, and whether or not the donor has theretofore filed a petition with the Board of Tax Appeals. The Commissioner may, at any time before the decision of the Board is rendered, abate such assessment, or any unpaid portion thereof, to the extent that he believes the assessment to be excessive in amount. The Commissioner shall notify the Board of the amount of such assessment, or abatement, if the petition is filed with the Board before the making of the assessment or is subsequently filed, and the Board shall have jurisdiction to redetermine the entire amount of the deficiency and of all amounts assessed at the same time in connection therewith.

(d) AMOUNT ASSESSABLE AFTER DECISION OF BOARD.—If the jeopardy assessment is made after the decision of the Board is rendered such assessment may be made only in respect of the deficiency determined by the Board in its decision.

(e) EXPIRATION OF RIGHT TO ASSESS.—A jeopardy assessment may not be made after the decision of the Board has become final or after the donor has filed a petition for review of the decision of the Board.

(f) BOND TO STAY COLLECTION.—When a jeopardy assessment has been made the donor, within 10 days after notice and demand from the collector for the payment of the amount of the assessment, may

obtain a stay of collection of the whole or any part of the amount of the assessment by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is not abated by a decision of the Board which has become final, together with interest thereon as provided in section 1022 or 1023 (b) (4). If any portion of the jeopardy assessment is abated by the Commissioner before the decision of the Board is rendered, the bond shall, at the request of the taxpayer, be proportionately reduced.

(g) SAME—FURTHER CONDITIONS.—If the bond is given before the donor has filed his petition with the Board under section 1012 (a), the bond shall contain a further condition that if a petition is not filed within the period provided in such subsection, then the amount the collection of which is stayed by the bond will be paid on notice and demand at any time after the expiration of such period, together with interest thereon at the rate of 6 per centum per annum from the date of the jeopardy notice and demand to the date of notice and demand under this subsection.

(h) WAIVER OF STAY.—Upon the filing of the bond the collection of so much of the amount assessed as is covered by the bond shall be stayed. The donor shall have the right to waive such stay at any time in respect of the whole or any part of the amount covered by the bond, and if as a result of such waiver any part of the amount covered by the bond is paid, then the bond shall, at the request of the donor, be proportionately reduced. If the Board determines that the amount assessed is greater than the amount which should have been assessed, then when the decision of the Board is rendered the bond shall, at the request of the donor, be proportionately reduced.

(i) COLLECTION OF UNPAID AMOUNTS.—When the petition has been filed with the Board and when the amount which should have been assessed has been determined by a decision of the Board which has become final, then any unpaid portion, the collection of which has been stayed by the bond, shall be collected as part of the tax upon notice and demand from the collector, and any remaining portion of the assessment shall be abated. If the amount already collected exceeds the amount determined as the amount which should have been assessed, such excess shall be credited or refunded as provided in section 1027, without the filing of claim therefor. If the amount determined as the amount which should have been assessed is greater than the amount actually assessed, then the difference shall be assessed and shall be collected as part of the tax upon notice and demand from the collector.

SEC. 1014. CLAIMS IN ABATEMENT.

No claim in abatement shall be filed in respect of any assessment in respect of any tax imposed by this chapter.

SEC. 1015. BANKRUPTCY AND RECEIVERSHIPS.

(a) IMMEDIATE ASSESSMENT.—Upon the adjudication of bankruptcy of any donor in any bankruptcy proceeding or the appointment of a receiver for any donor in any receivership proceeding before any court of the United States or of any State or Territory or of the District of Columbia, any deficiency (together with all interest, additional amounts, or additions to the tax provided for by law) determined by the Commissioner in respect of a tax imposed by this chapter upon such donor shall, despite the restrictions imposed by section 1012 (a) upon assessments be immediately assessed if such deficiency has not theretofore been assessed in accordance with law. Claims for the deficiency and such interest, additional amounts and additions to the tax may be presented, for adjudication in ac-

cordance with law, to the court before which the bankruptcy or receivership proceeding is pending, despite the pendency of proceedings for the redetermination of the deficiency in pursuance of a petition to the Board; but no petition for any such redetermination shall be filed with the Board after the adjudication of bankruptcy or the appointment of the receiver.

(b) UNPAID CLAIMS.—Any portion of the claim allowed in such bankruptcy or receivership proceeding which is unpaid shall be paid by the donor upon notice and demand from the collector after the termination of such proceeding, and may be collected by distraint or proceeding in court within six years after termination of such proceeding. Extensions of time for such payment may be had in the same manner and subject to the same provisions and limitations as are provided in sections 1012 (i), 1020 (b), and 1023 (b) (3) in the case of a deficiency in a tax imposed by this chapter.

SEC. 1016. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

(a) GENERAL RULE.—Except as provided in subsection (b), the amount of taxes imposed by this chapter shall be assessed within three years after the return was filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of three years after the return was filed.

(b) EXCEPTIONS.—

(1) FALSE RETURN OR NO RETURN.—In the case of a false or fraudulent return with intent to evade tax or of a failure to file a return the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(2) COLLECTION AFTER ASSESSMENT.—Where the assessment of any tax imposed by this chapter has been made within the statutory period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun (1) within six years after the assessment of the tax, or (2) prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the donor.

SEC. 1017. SUSPENSION OF RUNNING OF STATUTE.

The running of the statute of limitations provided in section 1016 on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall (after the mailing of a notice under section 1012 (a)) be suspended for the period during which the Commissioner is prohibited from making the assessment or beginning distraint or a proceeding in court (and in any event, if a proceeding in respect of the deficiency is placed on the docket of the Board, until the decision of the Board becomes final), and for 60 days thereafter.

SEC. 1018. ADDITION TO THE TAX IN CASE OF DELINQUENT RETURN.

For addition to the tax in case of failure to make and file a return required by this chapter within the time prescribed by law or prescribed by the Commissioner in pursuance of the law, see section 3612 (d) (1).

SEC. 1019. ADDITIONS TO THE TAX IN CASE OF DEFICIENCY.

(a) NEGLIGENCE.—If any part of any deficiency is due to negligence, or intentional disregard of rules and regulations but without intent to defraud, 5 per centum of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency, except that the provisions of section 1021, relating to interest on deficiencies, shall not be applicable.

(b) FRAUD.—If any part of any deficiency is due to fraud with intent to evade tax, then 50 per centum of the total amount of the deficiency (in addition to such deficiency) shall be so assessed, collected, and paid, in lieu of the 50 per centum addition to the tax provided in section 3612 (d) (2).

SEC. 1020. INTEREST ON EXTENDED PAYMENTS.

(a) TAX SHOWN ON RETURN.—If the time for payment of the amount determined as the tax by the donor is extended under the authority of section 1008 (b), there shall be collected as a part of such amount, interest thereon at the rate of 6 per centum per annum from the date when such payment should have been made if no extension had been granted, until the expiration of the period of the extension.

(b) DEFICIENCY.—In case an extension for the payment of a deficiency is granted, as provided in section 1012 (i), there shall be collected, as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended, at the rate of 6 per centum per annum for the period of the extension, and no other interest shall be collected on such part of the deficiency for such period.

SEC. 1021. INTEREST ON DEFICIENCIES.

Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the collector, and shall be collected as a part of the tax, at the rate of 6 per centum per annum from the due date of the tax to the date the deficiency is assessed, or, in the case of a waiver under section 1012 (d), to the thirtieth day after the filing of such waiver or to the date the deficiency is assessed whichever is the earlier.

SEC. 1022. INTEREST ON JEOPARDY ASSESSMENTS.

In the case of the amount collected under section 1013 (f) there shall be collected at the same time as such amount, and as a part of the tax, interest at the rate of 6 per centum per annum upon such amount from the date of the jeopardy notice and demand to the date of notice and demand under section 1013 (i), or, in the case of the amount collected in excess of the amount of the jeopardy assessment, interest as provided in section 1021.

SEC. 1023. ADDITIONS TO THE TAX IN CASE OF NONPAYMENT.

(a) TAX SHOWN ON RETURN.—

(1) PAYMENT NOT EXTENDED.—Where the amount determined by the donor as the tax imposed by this chapter, or any part of such amount, is not paid on the due date of the tax, there shall be collected as a part of the tax, interest upon such unpaid amount at the rate of 6 per centum per annum from the due date until it is paid.

(2) PAYMENT EXTENDED.—Where an extension of time for payment of the amount so determined as the tax by the donor has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under section 1020 (a), is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in paragraph (1) of this subsection, interest at the rate of 6 per centum per annum shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid.

(b) DEFICIENCY.—

(1) PAYMENT NOT EXTENDED.—Where a deficiency, or any interest assessed in connection therewith under section 1021, or any addition to the tax provided for in section 3612 (d), is not paid in full within 10 days from the date of notice and demand from the collector, there shall be collected as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid.

(2) FILING OF JEOPARDY BOND.—If a bond is filed, as provided in section 1013, the provisions of paragraph (1) of this subsection shall not apply to the amount covered by the bond.

(3) PAYMENT EXTENDED.—If the part of the deficiency the time for payment of which is extended as provided in section 1012 (i) is not paid in accordance with the terms of the extension, there

shall be collected, as a part of the tax, interest on such unpaid amount at the rate of 6 per centum per annum for the period from the time fixed by the terms of the extension for its payment until it is paid, and no other interest shall be collected on such unpaid amount for such period.

(4) JEOPARDY ASSESSMENT—PAYMENT STAYED BY BOND.—If the amount included in the notice and demand from the collector under section 1013 (i) is not paid in full within 10 days after such notice and demand, then there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of 6 per centum per annum from the date of such notice and demand until it is paid.

(5) INTEREST IN CASE OF BANKRUPTCY AND RECEIVERSHIPS.—If the unpaid portion of the claim allowed in a bankruptcy or receivership proceeding, as provided in section 1015, is not paid in full within 10 days from the date of notice and demand from the collector, then there shall be collected as a part of such amount interest upon the unpaid portion thereof at the rate of 6 per centum per annum from the date of such notice and demand until payment.

SEC. 1024. PENALTIES.

(a) Any person required under this chapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) Any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, on conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

SEC. 1025. TRANSFERRED ASSETS.

(a) METHOD OF COLLECTION.—The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, collected, and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in the tax imposed by this chapter (including the provisions in case of delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds):

(1) TRANSFEREES.—The liability, at law or in equity, of a transferee of property of a donor, in respect of the tax (including interest, additional amounts, and additions to the tax provided by law) imposed by this chapter.

(2) FIDUCIARIES—The liability of a fiduciary under section 3467 of the Revised Statutes (U. S. C., Title 31, § 192) in respect of the payment of any such tax from the estate of the donor.

Any such liability may be either as to the amount of tax shown on the return or as to any deficiency in tax.

(b) PERIOD OF LIMITATION.—The period of limitation for assessment of any such liability of a transferee or fiduciary shall be as follows:

(1) Within one year after the expiration of the period of limitation for assessment against the donor.

(2) If a court proceeding against the donor for the collection of the tax has been begun within the period provided in para-

graph (1),—then within one year after return of execution in such proceeding.

(c) PERIOD FOR ASSESSMENT AGAINST DONOR.—For the purposes of this section, if the donor is deceased, the period of limitation for assessment against the donor shall be the period that would be in effect had the death not occurred.

(d) SUSPENSION OF RUNNING OF STATUTE OF LIMITATIONS.—The running of the statute of limitations upon the assessment of the liability of a transferee or fiduciary shall, after the mailing of the notice under section 1012 (a) to the transferee or fiduciary, be suspended for the period during which the Commissioner is prohibited from making the assessment in respect of the liability of the transferee or fiduciary (and in any event, if a proceeding in respect of the liability is placed on the docket of the Board, until the decision of the Board becomes final), and for 60 days thereafter.

(e) PROHIBITION OF SUITS TO RESTRAIN ENFORCEMENT OF LIABILITY OF TRANSFEREE OR FIDUCIARY.—No suit shall be maintained in any court for the purpose of restraining the assessment or collection of (1) the amount of the liability, at law or in equity, of a transferee of property of a donor in respect of any gift tax, or (2) the amount of the liability of a fiduciary under section 3467 of the Revised Statutes (U. S. C., Title 31, § 192) in respect of any such tax.

(f) DEFINITION OF "TRANSFEREE".—As used in this section the term "transferee' includes donee, heir, legatee, devisee, and distributee.

(g) ADDRESS FOR NOTICE OF LIABILITY.—In the absence of notice to the Commissioner under section 1026 (b) of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect of a tax imposed by this chapter, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this chapter even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

SEC. 1026. NOTICE OF FIDUCIARY RELATIONSHIP.

(a) FIDUCIARY OF DONOR.—Upon notice to the Commissioner that any person is acting in a fiduciary capacity such fiduciary shall assume the powers, rights, duties, and privileges of the donor in respect of a tax imposed by this chapter (except as otherwise specifically provided and except that the tax shall be collected from the estate of the donor), until notice is given that the fiduciary capacity has terminated.

(b) FIDUCIARY OF TRANSFEREE.—Upon notice to the Commissioner that any person is acting in a fiduciary capacity for a person subject to the liability specified in section 1025, the fiduciary shall assume, on behalf of such person, the powers, rights, duties, and privileges of such person under such section (except that the liability shall be collected from the estate of such person), until notice is given that the fiduciary capacity has terminated.

(c) MANNER OF NOTICE.—Notice under subsection (a) or (b) shall be given in accordance with regulations prescribed by the Commissioner with the approval of the Secretary.

SEC. 1027. REFUNDS AND CREDITS.

(a) AUTHORIZATION.—Where there has been an overpayment of any tax imposed by this chapter, the amount of such overpayment shall be credited against any gift tax then due from the taxpayer, and any balance shall be refunded immediately to the taxpayer.

(b) LIMITATION ON ALLOWANCE.—

(1) PERIOD OF LIMITATION.—No such credit or refund shall be allowed or made after three years from the time the tax was paid, unless before the expiration of such period a claim therefor is filed by the taxpayer.

(2) LIMIT ON AMOUNT OF CREDIT OR REFUND.—The amount of the credit or refund shall not exceed the portion of the tax paid during the three years immediately preceding the filing of the claim, or if no claim was filed, then during the three years immediately preceding the allowance of the credit or refund.

(c) EFFECT OF PETITION TO BOARD.—If the Commissioner has mailed to the taxpayer a notice of deficiency under section 1012 (a) and if the taxpayer files a petition with the Board of Tax Appeals within the time prescribed in such subsection, no credit or refund in respect of the tax for the calendar year in respect of which the Commissioner has determined the deficiency shall be allowed or made and no suit by the taxpayer for the recovery of any part of such tax shall be instituted in any court except—

(1) As to overpayments determined by a decision of the Board which has become final; and

(2) As to any amount collected in excess of an amount computed in accordance with the decision of the Board which has become final; and

(3) As to any amount collected after the period of limitation upon the beginning of distraint or a proceeding in court for collection has expired; but in any such claim for credit or refund or in any such suit for refund, the decision of the Board which has become final, as to whether such period has expired before the notice of deficiency was mailed, shall be conclusive.

(d) OVERPAYMENT FOUND BY BOARD.—If the Board finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the Commissioner determined the deficiency, the Board shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the Board has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax unless the Board determines as part of its decision that such portion was paid within three years before the filing of the claim or the filing of the petition, whichever is earlier, or that such portion was paid after the mailing of the notice of deficiency.

SEC. 1028. LAWS MADE APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, are hereby extended to and made a part of this chapter.

SEC. 1029. RULES AND REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

SEC. 1030. DEFINITIONS.

For the purposes of this chapter—

(a) CALENDAR YEAR.—The term "calendar year" includes only the calendar year 1932 and succeeding calendar years, and, in the case of the calendar year 1932, includes only the portion of such year after June 6, 1932.

(b) PROPERTY WITHIN THE UNITED STATES.—Stock in a domestic corporation owned and held by a nonresident shall be deemed property situated within the United States.

SEC. 1031. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this chapter, see subsection (a) (2) of section 55.

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CHAPTER 5—BOARD OF TAX APPEALS

SUBCHAPTER A—ORGANIZATION, JURISDICTION AND PROCEDURE

Part I—Organization and Jurisdiction

SEC. 1100. STATUS.

The Board of Tax Appeals (hereinafter referred to as the "Board") shall be continued as an independent agency in the Executive Branch of the Government.

SEC. 1101. JURISDICTION.

The Board and its divisions shall have such jurisdiction as is conferred on them by chapters 1, 2, 3, and 4 of this title, by Title II and Title III of the Revenue Act of 1926, 44 Stat. 9, or by laws enacted subsequent to February 26, 1926.

SEC. 1102. MEMBERSHIP.

(a) NUMBER.—The Board shall be composed of 16 members.

(b) APPOINTMENT.—Members of the Board shall be appointed by the President, by and with the advice and consent of the Senate, solely on the grounds of fitness to perform the duties of the office.

(c) SALARY.—Each member shall receive salary at the rate of $10,000 per annum.

(d) EXPENSES FOR TRAVEL AND SUBSISTENCE.—The members of the Board shall receive necessary traveling expenses, and expenses actually incurred for subsistence while traveling on duty and away from their designated stations, subject to the same limitations in amount as are now or may hereafter be applicable to the United States Customs Court.

(e) TERM OF OFFICE.—The terms of office of the sixteen members first taking office after June 1, 1926, shall expire, as designated by the President at the time of nomination, four at the end of the sixth year, four at the end of the eighth year, four at the end of the tenth year, and four at the end of the twelfth year, after June 2, 1926. The terms of office of all successors shall expire twelve years after the expiration of the terms for which their predecessors were appointed; but any member appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed shall be appointed only for the unexpired term of his predecessor.

(f) REMOVAL FROM OFFICE.—Members of the Board may be removed by the President, after notice and opportunity for public hearing, for inefficiency, neglect of duty, or malfeasance in office, but for no other cause.

(g) DISBARMENT OF REMOVED MEMBERS.—A member of the Board removed from office in accordance with subsection (f) shall not be permitted at any time to practice before the Board.

SEC. 1103. ORGANIZATION.

(a) SEAL.—The Board shall have a seal which shall be judicially noticed.

(b) DESIGNATION OF CHAIRMAN.—The Board shall at least biennially designate a member to act as chairman.

(c) DIVISIONS.—The chairman may from time to time divide the Board into divisions of one or more members, assign the members of the Board thereto, and in case of a division of more than one member, designate the chief thereof. If a division, as a result of a vacancy or the absence or inability of a member assigned thereto to serve thereon, is composed of less than the number of members designated for the division, the chairman may assign other members to the division or direct the division to proceed with the transaction of business without awaiting any additional assignment of members thereto.

(d) QUORUM.—A majority of the members of the Board or of any division thereof shall constitute a quorum for the transaction of the business of the Board or of the division, respectively. A vacancy in the Board or in any division thereof shall not impair the powers nor affect the duties of the Board or division nor of the remaining members of the Board or division, respectively.

SEC. 1104. OFFICES.

The principal office of the Board shall be in the District of Columbia, but the Board or any of its divisions may sit at any place within the United States. The Secretary of the Treasury shall provide the Board with suitable rooms in courthouses or other buildings when necessary for hearings by the Board, or any division thereof, outside the District of Columbia.

SEC. 1105. TIMES AND PLACES OF MEETINGS.

The times and places of the meetings of the Board and of its divisions shall be prescribed by the chairman with a view to securing reasonable opportunity to taxpayers to appear before the Board or any

of its divisions, with as little inconvenience and expense to taxpayers as is practicable.

Part II—Procedure

SEC. 1110. FEE FOR FILING PETITION.

The Board is authorized to impose a fee in an amount not in excess of $10 to be fixed by the Board for the filing of any petition for the redetermination of a deficiency.

SEC. 1111. RULES OF PRACTICE, PROCEDURE, AND EVIDENCE.

The proceedings of the Board and its divisions shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as the Board may prescribe and in accordance with the rules of evidence applicable in the courts of the District of Columbia in the type of proceedings which prior to September 16, 1938, were within the jurisdiction of the courts of equity of said District.

SEC. 1112. BURDEN OF PROOF IN FRAUD CASES.

In any proceeding involving the issue whether the petitioner has been guilty of fraud with intent to evade tax, the burden of proof in respect of such issue shall be upon the Commissioner.

SEC. 1113. SERVICE OF PROCESS.

The mailing by registered mail of any pleading, decision, order, notice, or process in respect of proceedings before the Board shall be held sufficient service of such pleading, decision, order, notice, or process.

SEC. 1114. ADMINISTRATION OF OATHS AND PROCUREMENT OF TESTIMONY.

For the efficient administration of the functions vested in the Board or any division thereof, any member of the Board, or any employee of the Board designated in writing for the purpose by the chairman, may administer oaths, and any member of the Board may examine witnesses and require, by subpœna ordered by the Board or any division thereof and signed by the member, (1) the attendance and testimony of witnesses, and the production of all necessary returns, books, papers, documents, correspondence, and other evidence, from any place in the United States at any designated place of hearing, or (2) the taking of a deposition before any designated individual competent to administer oaths under this title. In the case of a deposition the testimony shall be reduced to writing by the individual taking the deposition or under his direction and shall then be subscribed by the deponent.

SEC. 1115. WITNESS FEES.

(a) AMOUNT.—Any witness summoned or whose deposition is taken under section 1114 shall receive the same fees and mileage as witnesses in courts of the United States.

(b) PAYMENT.—Such fees and mileage and the expenses of taking any such deposition shall be paid as follows:

(1) WITNESSES FOR COMMISSIONER.—In the case of witnesses for the Commissioner, such payments shall be made by the Secretary out of any moneys appropriated for the collection of internal-revenue taxes, and may be made in advance.

(2) OTHER WITNESSES.—In the case of any other witnesses, such payments shall be made, subject to rules prescribed by the Board, by the party at whose instance the witness appears or the deposition is taken.

SEC. 1116. HEARINGS.

Notice and opportunity to be heard upon any proceeding instituted before the Board shall be given to the taxpayer and the Commissioner. If an opportunity to be heard upon the proceeding is given

before a division of the Board, neither the taxpayer nor the Commissioner shall be entitled to notice and opportunity to be heard before the Board upon review, except upon a specific order of the chairman. Hearings before the Board and its divisions shall be open to the public, and the testimony, and, if the Board so requires, the argument shall be stenographically reported. The Board is authorized to contract (by renewal of contract or otherwise) for the reporting of such hearings, and in such contract to fix the terms and conditions under which transcripts will be supplied by the contractor to the Board and to other persons and agencies.

SEC. 1117. REPORTS AND DECISIONS.

(a) REQUIREMENT.—A report upon any proceeding instituted before the Board and a decision thereon shall be made as quickly as practicable. The decision shall be made by a member in accordance with the report of the Board, and such decision so made shall, when entered, be the decision of the Board.

(b) INCLUSION OF FINDINGS OF FACT OR OPINIONS IN REPORT.—It shall be the duty of the Board and of each division to include in its report upon any proceeding its findings of fact or opinion or memorandum opinion. The Board shall report in writing all its findings of fact, opinions and memorandum opinions.

(c) DATE OF DECISION.—A decision of the Board (except a decision dismissing a proceeding for lack of jurisdiction) shall be held to be rendered upon the date that an order specifying the amount of the deficiency is entered in the records of the Board. If the Board dismisses a proceeding for reasons other than lack of jurisdiction and is unable from the record to determine the amount of the deficiency determined by the Commissioner, or if the Board dismisses a proceeding for lack of jurisdiction, an order to that effect shall be entered in the records of the Board, and the decision of the Board shall be held to be rendered upon the date of such entry.

(d) EFFECT OF DECISION DISMISSING PETITION.—If a petition for a redetermination of a deficiency has been filed by the taxpayer, a decision of the Board dismissing the proceeding shall be considered as its decision that the deficiency is the amount determined by the Commissioner. An order specifying such amount shall be entered in the records of the Board unless the Board can not determine such amount from the record in the proceeding, or unless the dismissal is for lack of jurisdiction.

(e) EFFECT OF DECISION THAT TAX IS BARRED BY LIMITATION.—If the assessment or collection of any tax is barred by any statute of limitations, the decision of the Board to that effect shall be considered as its decision that there is no deficiency in respect of such tax.

(f) FINDINGS OF FACT AS EVIDENCE.—The findings of the Board made in connection with any decision prior to February 26, 1926 shall, notwithstanding the enactment of the Revenue Act of 1926, 44 Stat. 9, continue to be prima facie evidence of the facts therein stated.

(g) PROCEEDING FRIVOLOUS.—Whenever it appears to the Board that proceedings before it have been instituted by the taxpayer merely for delay, damages in an amount not in excess of $500 shall be awarded to the United States by the Board in its decision. Damages so awarded shall be assessed at the same time as the deficiency and shall be paid upon notice and demand from the collector, and shall be collected as a part of the tax.

(h) CROSS REFERENCES.—

(1) For special provisions relating to reports of divisions, see section 1118.

(2) For publication of reports, see section 1121.

SEC. 1118. PROVISIONS OF SPECIAL APPLICATION TO DIVISIONS.

(a) HEARINGS, DETERMINATIONS, AND REPORTS.—A division shall hear, and make a determination upon, any proceeding instituted before the Board and any motion in connection therewith, assigned to

such division by the chairman, and shall make a report of any such determination which constitutes its final disposition of the proceeding.

(b) EFFECT OF ACTION BY A DIVISION.—The report of the division shall become the report of the Board within 30 days after such report by the division, unless within such period the chairman has directed that such report shall be reviewed by the Board. Any preliminary action by a division which does not form the basis for the entry of the final decision shall not be subject to review by the Board except in accordance with such rules as the Board may prescribe. The report of a division shall not be a part of the record in any case in which the chairman directs that such report shall be reviewed by the Board.

SEC. 1119. PROVISIONS OF SPECIAL APPLICATION TO TRANSFEREES.

(a) BURDEN OF PROOF.—In proceedings before the Board the burden of proof shall be upon the Commissioner to show that a petitioner is liable as a transferee of property of a taxpayer, but not to show that the taxpayer was liable for the tax.

(b) EVIDENCE.—Upon application to the Board, a transferee of property of a taxpayer shall be entitled, under rules prescribed by the Board, to a preliminary examination of books, papers, documents, correspondence, and other evidence of the taxpayer or a preceding transferee of the taxpayer's property, if the transferee making the application is a petitioner before the Board for the redetermination of his liability in respect of the tax (including interest, penalties, additional amounts, and additions to the tax provided by law) imposed upon the taxpayer. Upon such application the Board may require by subpœna, ordered by the Board or any division thereof and signed by a member, the production of all such books, papers, documents, correspondence, and other evidence within the United States the production of which, in the opinion of the Board or division thereof, is necessary to enable the transferee to ascertain the liability of the taxpayer or preceding transferee and will not result in undue hardship to the taxpayer or preceding transferee. Such examination shall be had at such time and place as may be designated in the subpœna.

SEC. 1120. PUBLICITY OF PROCEEDINGS.

All reports of the Board and all evidence received by the Board and its divisions, including a transcript of the stenographic report of the hearings, shall be public records open to the inspection of the public; except that after the decision of the Board in any proceeding has become final the Board may, upon motion of the taxpayer or the Commissioner, permit the withdrawal by the party entitled thereto of originals of books, documents, and records, and of models, diagrams, and other exhibits, introduced in evidence before the Board or any division; or the Board may, on its own motion, make such other disposition thereof as it deems advisable.

SEC. 1121. PUBLICATION OF REPORTS.

The Board shall provide for the publication of its reports at the Government Printing Office in such form and manner as may be best adapted for public information and use, and such authorized publication shall be competent evidence of the reports of the Board therein contained in all courts of the United States and of the several States without any further proof or authentication thereof. Such reports shall be subject to sale in the same manner and upon the same terms as other public documents.

Part III—Miscellaneous Provisions

SEC. 1130. EMPLOYEES.

(a) APPOINTMENT AND COMPENSATION.—The Board is authorized in accordance with the civil service laws to appoint, and in accordance with the Classification Act of 1923, 42 Stat. 1488 (U. S. C., Title 5, § 13) as amended to fix the compensation of, such employees

as may be necessary efficiently to execute the functions vested in the Board.

(b) EXPENSES FOR TRAVEL AND SUBSISTENCE.—The employees of the Board shall receive their necessary traveling expenses, and expenses for subsistence while traveling on duty and away from their designated stations, as provided in the Subsistence Expense Act of 1926, 44 Sat. 688 (U. S. C., Title 5, c. 16).

SEC. 1131. EXPENDITURES.

The Board is authorized to make such expenditures (including expenditures for personal services and rent at the seat of Government and elsewhere, and for law books, books of reference, and periodicals), as may be necessary efficiently to execute the functions vested in the Board. All expenditures of the Board shall be allowed and paid, out of any moneys appropriated for the purposes of the Board, upon presentation of itemized vouchers therefor signed by the chairman.

SEC. 1132. DISPOSITION OF FEES.

All fees received by the Board shall be covered into the Treasury as miscellaneous receipts. Section 3709 of the Revised Statutes (U. S. C., Title 41, § 5) shall not be construed to apply to any purchase or service rendered for the Board when the aggregate amount involved does not exceed the sum of $25.

SEC. 1133. FEE FOR TRANSCRIPT OF RECORD.

The Board is authorized to fix a fee, not in excess of the fee fixed by law to be charged and collected therefor by the clerks of the district courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry, or other paper and the comparison and certification thereof.

SUBCHAPTER B—COURT REVIEW OF BOARD DECISIONS

SEC. 1140. DATE WHEN BOARD DECISION BECOMES FINAL.

The decision of the Board shall become final—

(a) PETITION FOR REVIEW NOT FILED ON TIME.—Upon the expiration of the time allowed for filing a petition for review, if no such petition has been duly filed within such time; or

(b) DECISION AFFIRMED OR PETITION FOR REVIEW DISMISSED.—

(1) PETITION FOR CERTIORARI NOT FILED ON TIME.—Upon the expiration of the time allowed for filing a petition for certiorari, if the decision of the Board has been affirmed or the petition for review dismissed by the Circuit Court of Appeals and no petition for certiorari has been duly filed; or

(2) PETITION FOR CERTIORARI DENIED.—Upon the denial of a petition for certiorari, if the decision of the Board has been affirmed or the petition for review dismissed by the Circuit Court of Appeals; or

(3) AFTER MANDATE OF SUPREME COURT.—Upon the expiration of 30 days from the date of issuance of the mandate of the Supreme Court, if such Court directs that the decision of the Board be affirmed or the petition for review dismissed.

(c) DECISION MODIFIED OR REVERSED.—

(1) UPON MANDATE OF SUPREME COURT.—If the Supreme Court directs that the decision of the Board be modified or reversed, the decision of the Board rendered in accordance with the mandate of the Supreme Court shall become final upon the expiration of 30 days from the time it was rendered, unless within such 30 days either the Commissioner or the taxpayer has instituted proceedings to have such decision corrected to accord with the mandate, in which event the decision of the Board shall become final when so corrected.

(2) UPON MANDATE OF THE CIRCUIT COURT OF APPEALS.—If the decision of the Board is modified or reversed by the Circuit Court of Appeals, and if (1) the time allowed for filing a petition for

certiorari has expired and no such petition has been duly filed, or (2) the petition for certiorari has been denied, or (3) the decision of the Court has been affirmed by the Supreme Court, then the decision of the Board rendered in accordance with the mandate of the Circuit Court of Appeals shall become final on the expiration of 30 days from the time such decision of the Board was rendered, unless within such 30 days either the Commissioner or the taxpayer has instituted proceedings to have such decision corrected so that it will accord with the mandate, in which event the decision of the Board shall become final when so corrected.

(d) REHEARING.—If the Supreme Court orders a rehearing; or if the case is remanded by the Circuit Court of Appeals to the Board for a rehearing, and if (1) the time allowed for filing a petition for certiorari has expired, and no such petition has been duly filed, or (2) the petition for certiorari has been denied, or (3) the decision of the Court has been affirmed by the Supreme Court, then the decision of the Board rendered upon such rehearing shall become final in the same manner as though no prior decision of the Board had been rendered.

(e) DEFINITIONS.—As used in this section—

(1) CIRCUIT COURT OF APPEALS—The term "Circuit Court of Appeals" includes the United States Court of Appeals for the District of Columbia;

(2) MANDATE.—The term "mandate," in case a mandate has been recalled prior to the expiration of 30 days from the date of issuance thereof, means the final mandate.

SEC. 1141. COURTS OF REVIEW.

(a) JURISDICTION.—The Circuit Courts of Appeals and the United States Court of Appeals for the District of Columbia shall have exclusive jurisdiction to review the decisions of the Board, except as provided in section 239 of the Judicial Code, as amended, 43 Stat. 938 (U. S. C., Title 28, § 346); and the judgment of any such court shall be final, except that it shall be subject to review by the Supreme Court of the United States upon certiorari, in the manner provided in section 240 of the Judicial Code, as amended, 43 Stat. 938 (U. S. C., Title 28, § 347).

(b) VENUE.—

(1) IN GENERAL.—Except as provided in paragraph 2, such decisions may be reviewed by the Circuit Court of Appeals for the circuit in which is located the collector's office to which was made the return of the tax in respect of which the liability arises or, if no return was made, then by the United States Court of Appeals for the District of Columbia.

(2) BY AGREEMENT.—Notwithstanding the provisions of paragraph 1, such decisions may be reviewed by any circuit court of appeals, or the United States Court of Appeals for the District of Columbia, which may be designated by the Commissioner and the taxpayer by stipulation in writing.

(3) APPLICATION OF SUBSECTION.—This subsection shall be applicable to all decisions of the Board rendered on and after May 10, 1934, and section 1002 of the Revenue Act of 1926, 44 Stat. 110, as in force prior to May 10, 1934, shall be applicable to such decisions rendered prior thereto, except that paragraph 2 of this subsection may be applied to any such decision rendered prior to May 10, 1934.

(c) POWERS.—

(1) TO AFFIRM, MODIFY, OR REVERSE.—Upon such review, such courts shall have power to affirm or, if the decision of the Board is not in accordance with law, to modify or to reverse the decision of the Board, with or without remanding the case for a rehearing, as justice may require.

(2) TO MAKE RULES.—Such courts are authorized to adopt rules for the filing of the petition for review, the preparation of the record for review, and the conduct of proceedings upon such review.

(3) TO REQUIRE ADDITIONAL SECURITY.—Nothing in section 1145 shall be construed as relieving the petitioner from making or filing such undertakings as the court may require as a condition of or in connection with the review.

(4) TO IMPOSE DAMAGES.—The Circuit Court of Appeals, the United States Court of Appeals for the District of Columbia, and the Supreme Court shall have power to impose damages in any case where the decision of the Board is affirmed and it appears that the petition was filed merely for delay.

SEC. 1142. PETITION FOR REVIEW.

The decision of the Board rendered after February 26, 1926 (except as provided in subdivision (j) of section 283 and in subdivision (h) of section 318 of the Revenue Act of 1926, 44 Stat. 65, 83, relating to hearings before the Board prior to February 26, 1926) may be reviewed by a Circuit Court of Appeals, or the United States Court of Appeals for the District of Columbia, as provided in section 1141, if a petition for such review is filed by either the Commissioner or the taxpayer within three months after the decision is rendered, or, in the case of a decision rendered on or before June 6, 1932, within six months after the decision is rendered.

SEC. 1143. CHANGE OF COMMISSIONER.

When the incumbent of the office of Commissioner changes, no substitution of the name of his successor shall be required in proceedings pending after May 10, 1934, before any appellate court reviewing the action of the Board.

SEC. 1144. CROSS REFERENCE.

For authority of the Board to fix fees for transcripts of records, see section 1133.

SEC. 1145. BOND TO STAY ASSESSMENT AND COLLECTION.

Notwithstanding any provision of law imposing restrictions on the assessment and collection of deficiencies, the review under section 1142 shall not operate as a stay of assessment or collection of any portion of the amount of the deficiency determined by the Board unless a petition for review in respect of such portion is duly filed by the taxpayer, and then only if the taxpayer (1) on or before the time his petition for review is filed has filed with the Board a bond in a sum fixed by the Board not exceeding double the amount of the portion of the deficiency in respect of which the petition for review is filed, and with surety approved by the Board, conditioned upon the payment of the deficiency as finally determined, together with any interest, additional amounts, or additions to the tax provided for by law, or (2) has filed a jeopardy bond under the income or estate tax laws. If as a result of a waiver of the restrictions on the assessment and collection of a deficiency any part of the amount determined by the Board is paid after the filing of the review bond, such bond shall, at the request of the taxpayer, be proportionately reduced.

SEC. 1146. REFUND, CREDIT, OR ABATEMENT OF AMOUNTS DISALLOWED.

In cases where assessment or collection has not been stayed by the filing of a bond, then if the amount of the deficiency determined by the Board is disallowed in whole or in part by the court, the amount so disallowed shall be credited or refunded to the taxpayer, without the making of claim therefor, or, if collection has not been made, shall be abated.

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CHAPTER 6.—CAPITAL STOCK

SEC. 1200. TAX.

(a) DOMESTIC CORPORATIONS.—For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax of $1 for each $1,000 of the adjusted declared value of its capital stock.

(b) FOREIGN CORPORATIONS.—For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax equivalent to $1 for each $1,000 of the adjusted declared value of capital employed in the transaction of its business in the United States.

SEC. 1201. EXEMPTIONS.

(a) The taxes imposed by section 1200 shall not apply—

(1) CORPORATIONS EXEMPT FROM INCOME TAX.—To any corporation enumerated in section 101;

(2) INSURANCE COMPANIES.—To any insurance company subject to the tax imposed by section 201, 204, or 207.

(b) COMMON TRUST FUNDS.—

For exemption of common trust funds from the capital stock tax, see section 169 (b) of chapter 1.

SEC. 1202. ADJUSTED DECLARED VALUE.

(a) DECLARATION YEAR.—

(1) The adjusted declared value shall be determined with respect to three-year periods beginning with the year ending June 30, 1938, and each third year thereafter. The first year of each such three-year period, or, in case of a corporation not subject to the tax imposed for such year, the first year of such three-year period for which the corporation is subject to such tax, shall constitute a "declaration year."

(2) For the declaration year of the first three-year period the adjusted declared value shall be the value as declared by the corporation in its return under section 601 of the Revenue Act of 1938, 52 Stat. 565, for the year ended June 30, 1938, or in the case of a corporation not subject to the tax imposed for such year, the value as declared in its return filed under this chapter for the

first year with respect to which it is subject to the tax. For each subsequent three-year period, the adjusted declared value for a declaration year shall be the value as declared by the corporation in its return for such declaration year. The value declared by a corporation in its return for a declaration year (which declaration of value cannot be amended) shall be as of the close of its last income-tax taxable year ending with or prior to the close of such declaration year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

(b) SUBSEQUENT YEARS.—

(1) DOMESTIC CORPORATIONS.—For each year of any three-year period subsequent to the declaration year, the adjusted declared value in the case of a domestic corporation shall be the value declared in the return for the declaration year plus—

(A) the cash, and the fair market value of property, paid in for stock or shares,

(B) paid-in surplus and contributions to capital,

(C) its net income,

(D) its income wholly exempt from Federal income tax, and

(E) the amount, if any, by which the deduction for depletion exceeds the amount which would be allowable if computed without regard to discovery value or to percentage depletion, under section 114 (b) (2), (3), or (4) of chapter 1 or a corresponding section of a later Revenue Act;

and minus—

(i) the cash, and the fair market value of property, distributed to shareholders,

(ii) the amount disallowed as a deduction by section 24 (a) (5) of chapter 1 or a corresponding provision of a later Revenue Act, and

(iii) the excess of the deductions allowable for income tax purposes over its gross income.

The adjustments provided in this paragraph shall be made for each income-tax taxable year included in the three-year period from the date as of which the value was declared in the return for the declaration year to the close of the last income-tax taxable year ending with or prior to the close of the year for which the tax is imposed by this section. The amount of such adjustment for each such year shall be computed (on the basis of a separate return) according to the income tax law applicable to such year.

(2) FOREIGN CORPORATIONS.—For each year of any three-year period subsequent to the declaration year, the adjusted declared value in the case of a foreign corporation shall be the value declared in the return for the declaration year adjusted (for the same income-tax taxable years as in the case of a domestic corporation), in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, to reflect increases or decreases in the capital employed in the transaction of its business in the United States.

(c) CORPORATIONS IN BANKRUPTCY OR RECEIVERSHIP.—The capital-stock tax year beginning with or within an income-tax taxable year within which bankruptcy or receivership, due to insolvency, of a domestic corporation, is terminated shall constitute a declaration year. In such case the adjusted declared value for any subsequent year of the three-year period shall be determined on the basis of the value declared in the return for such declaration year.

(d) CREDIT FOR CHINA TRADE ACT CORPORATIONS.—For the purpose of the tax imposed by section 1200 there shall be allowed in the case of a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., Title 15, c. 4), as a credit against the adjusted declared

value of its capital stock, an amount equal to the proportion of such adjusted declared value which the par value of the shares of stock of the corporation, owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date. For the purposes of this subsection shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested; and as used in this subsection the term "China" shall have the same meaning as when used in the China Trade Act, 1922.

SEC. 1203. RETURNS.

(a) REQUIREMENT.—Every corporation liable for tax under section 1200 shall make a return under oath. Such return shall contain such information and be made in such manner as the Commissioner with the approval of the Secretary may by regulations prescribe.

(b) TIME FOR FILING.

(1) GENERAL RULE.—Such return shall be made within one month after the close of the year with respect to which such tax is imposed.

(2) EXTENSION OF TIME.—The Commissioner may extend the time for making the returns, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days.

(c) PLACE FOR FILING.—The return shall be made to the collector for the district in which is located the principal place of business of the corporation, or, if it has no principal place of business in the United States, then to the collector at Baltimore, Maryland.

SEC. 1204. PUBLICITY OF RETURNS.

Returns required to be filed for the purpose of the tax imposed by section 1200 shall be open to inspection in the same manner, to the same extent, and subject to the same provisions of law, including penalties, as returns made under chapter 1, except that paragraph (2) of subsections (b) and (f) of section 55 shall not apply.

SEC. 1205. PAYMENT OF TAX.

(a) TIME OF PAYMENT.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector before the expiration of the period for filing the return.

(b) EXTENSION OF TIME.—The Commissioner may extend the time for paying the taxes imposed by section 1200, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days.

SEC. 1206. ADDITION TO THE TAX IN CASE OF DELINQUENCY.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

SEC. 1207. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 2700 shall, insofar as not inconsistent with this chapter, be applicable in respect of the taxes imposed by section 1200.

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CHAPTER 7—TAX ON TRANSFERS TO AVOID INCOME TAX

SEC. 1250. IMPOSITION OF TAX.

There shall be imposed upon the transfer of stock or securities by a citizen or resident of the United States, or by a domestic corporation or partnership, or by a trust which is not a foreign trust, to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust, or to a foreign partnership, an excise tax equal to 25 per centum of the excess of (1) the value of the stock or securities so transferred over (2) its adjusted basis in the hands of the transferor as determined under section 113 of the Revenue Act of 1932, 47 Stat. 198.

SEC. 1251. NONTAXABLE TRANSFERS.

The tax imposed by section 1250 shall not apply—

(a) if the transferee is an organization exempt from income tax under section 103 of the Revenue Act of 1932; or

(b) if prior to the transfer it has been established to the satisfaction of the Commissioner that such transfer is not in pursuance of a plan having as one of its principal purposes the avoidance of Federal income taxes.

SEC. 1252. DEFINITION OF "FOREIGN TRUST."

A trust shall be considered a foreign trust within the meaning of this chapter if, assuming a subsequent sale by the trustee, outside the United States and for cash, of the property so transferred, the profit, if any, from such sale would not be included in the gross income of the trust under Title I of the Revenue Act of 1932.

SEC. 1253. PAYMENT AND COLLECTION.

(a) The tax imposed by section 1250 shall, without assessment or notice and demand, be due and payable by the transferor at the time of the transfer, and shall be assessed, collected, and paid under regulations prescribed by the Commissioner with the approval of the Secretary.

(b) Under regulations prescribed by the Commissioner with the approval of the Secretary the tax may be abated, remitted, or refunded if after the transfer it has been established to the satisfaction of the Commissioner that such transfer was not in pursuance of a plan having as one of its principal purposes the avoidance of Federal income taxes.

(c) All administrative, special, or stamp provisions of law, including penalties and including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 1254. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this chapter, see subsection (a) (2) of section 55.

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CHAPTER 8—ALASKAN RAILROADS TAX

SEC. 1300. RATE OF TAX.

There shall be levied and collected, for each taxable year beginning after December 31, 1938, a tax of one per centum on the gross annual income of all railroad corporations doing business in Alaska, on business done in Alaska.

SEC. 1301. ASSESSMENT AND COLLECTION OF TAX.

The tax imposed by section 1300 shall be computed and collected in the manner provided in section II of the act of October 3, 1913, c. 16, 38 Stat. 114, 174. The proceeds of such tax when collected shall be deposited into the Treasury as miscellaneous receipts, and amounts equal thereto are (1) authorized to be appropriated annually from the general fund of the Treasury, (2) paid to the treasurer of Alaska, and (3) made applicable to general Territorial purposes. If the total of receipts for any fiscal year is greater than the amount appropriated for the payment of such receipts to the Alaskan government, such excess is authorized to be appropriated for the following fiscal year.

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CHAPTER 9—EMPLOYMENT TAXES

SUBCHAPTER A—EMPLOYMENT BY OTHERS THAN CARRIERS

Part I—Tax on Employees

SEC. 1400. RATE OF TAX.

In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 1426 (a)) received by him after December 31, 1936, with respect to employment (as defined in section 1426 (b)) after such date:

(1) With respect to employment during the calendar year 1939, the rate shall be 1 per centum.

(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1½ per centum.

(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.

(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.

SEC. 1401. DEDUCTION OF TAX FROM WAGES.

(a) REQUIREMENT.—The tax imposed by section 1400 shall be collected by the employer of the taxpayer, by deducting the amount of the tax from the wages as and when paid.

(b) INDEMNIFICATION OF EMPLOYER.—Every employer required so to deduct the tax shall be liable for the payment of such tax, and shall be indemnified against the claims and demands of any person for the amount of any such payment made by such employer.

(c) ADJUSTMENTS.—If more or less than the correct amount of tax imposed by section 1400 is paid with respect to any wage payment, then, under regulations made under this subchapter, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in connection with subsequent wage payments to the same individual by the same employer.

SEC. 1402. NON-DEDUCTIBILITY OF TAX FROM NET INCOME.

For the purposes of the income tax imposed by chapter 1 or by any act of Congress in substitution therefor, the tax imposed by section 1400 shall not be allowed as a deduction to the taxpayer in computing his net income for the year in which such tax is deducted from his wages.

Part II—Tax on Employers

SEC. 1410. RATE OF TAX.

In addition to other taxes, every employer shall pay an excise tax, with respect to having individuals in his employ, equal to the following percentages of the wages (as defined in section 1426 (a)) paid

by him after December 31, 1936, with respect to employment (as defined in section 1426 (b)) after such date:

(1) With respect to employment during the calendar year 1939, the rate shall be 1 per centum.

(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1½ per centum.

(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.

(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.

SEC. 1411. ADJUSTMENT OF TAX.

If more or less than the correct amount of tax imposed by section 1410 is paid with respect to any wage payment, then, under regulations made under this subchapter, proper adjustments with respect to the tax shall be made, without interest, in connection with subsequent wage payments to the same individual by the same employer.

Part III—General Provisions

SEC. 1420. COLLECTION AND PAYMENT OF TAXES.

(a) ADMINISTRATION.—The taxes imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury of the United States as internal-revenue collections.

(b) ADDITION TO TAX IN CASE OF DELINQUENCY.—If the tax is not paid when due, there shall be added as part of the tax interest (except in the case of adjustments made in accordance with the provisions of sections 1401 (c) and 1411) at the rate of 6 per centum per annum from the date the tax became due until paid.

(c) METHOD OF COLLECTION AND PAYMENT.—Such taxes shall be collected and paid in such manner, at such times, and under such conditions, not inconsistent with this subchapter (either by making and filing returns, or by stamps, coupons, tickets, books, or other reasonable devices or methods necessary or helpful in securing a complete and proper collection and payment of the tax or in securing proper identification of the taxpayer), as may be prescribed by the Commissioner, with the approval of the Secretary.

(d) FRACTIONAL PARTS OF A CENT.—In the payment of any tax under this subchapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SEC. 1421. OVERPAYMENTS AND UNDERPAYMENTS.

If more or less than the correct amount of tax imposed by section 1400 or 1410 is paid or deducted with respect to any wage payment and the overpayment or underpayment of tax cannot be adjusted under section 1401 (c) or 1411 the amount of the overpayment shall be refunded and the amount of the underpayment shall be collected, in such manner and at such times (subject to the statutes of limitations properly applicable thereto) as may be prescribed by regulations made under this subchapter.

SEC. 1422. ERRONEOUS PAYMENTS.

Any tax paid under this subchapter by a taxpayer with respect to any period with respect to which he is not liable to tax under this subchapter shall be credited against the tax, if any, imposed by subchapter B upon such taxpayer, and the balance, if any, shall be refunded.

SEC. 1423. SALE OF STAMPS BY POSTMASTERS.

(a) SUPPLY.—The Commissioner shall furnish to the Postmaster General without prepayment a suitable quantity of stamps, coupons, tickets, books, or other devices prescribed by the Commissioner under section 1420 (c) for the collection or payment of any tax imposed by this subchapter, to be distributed to, and kept on sale by, all post offices of the first and second classes, and such post offices of the third and fourth classes as (1) are located in county seats, or (2) are certified by the Secretary to the Postmaster General as necessary to the proper administration of this subchapter.

(b) BOND AND ACCOUNTING.—The Postmaster General may require each such postmaster to furnish bond in such increased amount as he may from time to time determine, and each such postmaster shall deposit the receipts from the sale of such stamps, coupons, tickets, books, or other devices, to the credit of, and render accounts to, the Postmaster General at such times and in such form as the Postmaster General may by regulations prescribe.

(c) DEPOSIT OF RECEIPTS.—The Postmaster General shall at least once a month transfer to the Treasury as internal-revenue collections all receipts so deposited.

SEC. 1424. EXPENDITURES INCURRED BY THE POST OFFICE DEPARTMENT.

The Postmaster General shall at least once a month transfer to the Treasury, together with the receipts required to be deposited under section 1423, a statement of the additional expenditures in the District of Columbia and elsewhere incurred by the Post Office Department in performing the duties imposed upon said Department by this subchapter, and the Secretary shall be authorized and directed to advance from time to time to the credit of the Post Office Department from appropriations made for the collection of the taxes imposed by this subchapter, such sums as may be required for such additional expenditures incurred by the Post Office Department.

SEC. 1425. PENALTIES RELATING TO STAMPS AND OTHER COLLECTION DEVICES.

(a) UNAUTHORIZED USE, SALE, ETC.—Whoever buys, sells, offers for sale, uses, transfers, takes or gives in exchange, or pledges or gives in pledge, except as authorized in this subchapter or in regulations made pursuant thereto, any stamp, coupon, ticket, book, or other device, prescribed by the Commissioner under section 1420 (c) for the collection or payment of any tax imposed by this subchapter, shall be fined not more than $1,000 or imprisoned for not more than six months, or both.

(b) COUNTERFEITING, ETC.—Whoever, with intent to defraud, alters, forges, makes, or counterfeits any stamp, coupon, ticket, book, or other device prescribed by the Commissioner under section 1420 (c) for the collection or payment of any tax imposed by this subchapter, or uses, sells, lends, or has in his possession any such altered, forged, or counterfeited stamp, coupon, ticket, book, or other device, or makes, uses, sells, or has in his possession any material in imitation of the material used in the manufacture of such stamp, coupon, ticket, book, or other device, shall be fined not more than $5,000 or imprisoned not more than five years, or both.

SEC. 1426. DEFINITIONS.

When used in this subchapter—

(a) WAGES.—The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include that part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to

employment during any calendar year, is paid to such individual by such employer with respect to employment during such calendar year.

(b) EMPLOYMENT.—The term "employment" means any service of whatever nature, performed within the United States by an employee for his employer, except—

(1) Agricultural labor;

(2) Domestic service in a private home;

(3) Casual labor not in the course of the employer's trade or business;

(4) Service performed by an individual who has attained the age of sixty-five;

(5) Service performed as an officer or member of the crew of a vessel documented under the laws of the United States or of any foreign country;

(6) Service performed in the employ of the United States Government or of an instrumentality of the United States;

(7) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions;

(8) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(9) Service performed by an individual as an employee as defined in section 1532 (b); or

(10) Service performed as an employee representative as defined in section 1532 (c).

(c) EMPLOYEE.—The term "employee" includes an officer of a corporation.

(d) STATE.—The term "State" includes Alaska, Hawaii, and the District of Columbia.

(e) PERSON.—The term "person" means an individual, a trust or estate, a partnership, or a corporation.

SEC. 1427. DEDUCTIONS AS CONSTRUCTIVE PAYMENTS.

Whenever under this subchapter or any Act of Congress, or under the law of any State, an employer is required or permitted to deduct any amount from the remuneration of an employee and to pay the amount deducted to the United States, a State, or any political subdivision thereof, then for the purposes of this subchapter the amount so deducted shall be considered to have been paid to the employee at the time of such deduction.

SEC. 1428. ESTIMATE OF REVENUE REDUCTION.

The Secretary at intervals of not longer than three years shall estimate the reduction in the amount of taxes collected under this subchapter by reason of the operation of paragraphs (9) and (10) of subsection (b) of section 1426 and shall include such estimate in his anual report.

SEC. 1429. RULES AND REGULATIONS.

The Secretary shall make and publish such rules and regulations, not inconsistent with this subchapter, as may be necessary to the efficient administration of the functions with which he is charged under this subchapter. The Commissioner, with the approval of the Secretary, shall make and publish rules and regulations for the enforcement of this subchapter.

SEC. 1430. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 or section 1800, and the provisions of section 3762, shall, insofar as applicable and not inconsistent

with the provisions of this subchapter, be applicable with respect to the taxes imposed by this subchapter.

SEC. 1431. EFFECTIVE DATE OF SUBCHAPTER.

This subchapter shall take effect on the first day of that quarter of the calendar year occurring next after the enactment of this title.

SUBCHAPTER B—EMPLOYMENT BY CARRIERS

Part I—Tax on Employees

SEC. 1500. RATE OF TAX.

In addition to other taxes, there shall be levied, collected, and paid upon the income of every employee a tax equal to the following percentages of so much of the compensation of such employee as is not in excess of $300 for any calendar month, earned by him after the effective date of this subchapter—

1. With respect to compensation earned during the calendar year 1939, the rate shall be 2¾ per centum;
2. With respect to compensation earned during the calendar years 1940, 1941, and 1942, the rate shall be 3 per centum;
3. With respect to compensation earned during the calendar years 1943, 1944, and 1945, the rate shall be 3¼ per centum;
4. With respect to compensation earned during the calendar years 1946, 1947, and 1948, the rate shall be 3½ per centum;
5. With respect to compensation earned after December 31, 1948, the rate shall be 3¾ per centum.

SEC. 1501. DEDUCTION OF TAX FROM COMPENSATION.

(a) REQUIREMENT.—The tax imposed by section 1500 shall be collected by the employer of the taxpayer by deducting the amount of the tax from the compensation of the employee as and when paid. If an employee is paid compensation by more than one employer with respect to any calendar month, then, under regulations made under this subchapter, the Commissioner may prescribe the proportion of the tax to be deducted by each employer from the compensation paid by him to the employee with respect to such month.

(b) INDEMNIFICATION OF EMPLOYER.—Every employer required under subsection (a) to deduct the tax shall be made liable for the payment of such tax and shall not be liable to any person for the amount of any such payment.

(c) ADJUSTMENTS.—If more or less than the correct amount of tax imposed by section 1500 is paid with respect to any compensation payment, then, under regulations made under this subchapter by the Commissioner, with the approval of the Secretary, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in connection with subsequent compensation payments to the same employee by the same employer.

SEC. 1502. OVERPAYMENTS AND UNDERPAYMENTS.

If more or less than the correct amount of the tax imposed by section 1500 is paid or deducted with respect to any compensation payment and the overpayment or underpayment of the tax cannot be adjusted under section 1501 (c), the amount of the overpayment shall be refunded, or the amount of the underpayment shall be collected in such manner and at such times (subject to the statute of limitations properly applicable thereto) as may be prescribed by regulations under this subchapter as made by the Commissioner, with the approval of the Secretary.

SEC. 1503. NON-DEDUCTIBILITY OF TAX FROM NET INCOME.

For the purposes of the income tax imposed by chapter 1 or by any Act of Congress in substitution therefor, the tax imposed by section 1500 shall not be allowed as a deduction to the taxpayer in computing his net income.

Part II—Tax on Employee Representatives

SEC. 1510. RATE OF TAX.

In addition to other taxes, there shall be levied, collected, and paid upon the income of each employee representative a tax equal to the following percentages of so much of the compensation of such employee representative as is not in excess of $300 for any calendar month earned by him after the effective date of this subchapter:

1. With respect to compensation earned during the calendar year 1939, the rate shall be 5½ per centum;
2. With respect to compensation earned during the calendar years 1940, 1941, and 1942, the rate shall be 6 per centum;
3. With respect to compensation earned during the calendar years 1943, 1944, and 1945, the rate shall be 6½ per centum;
4. With respect to compensation earned during the calendar years 1946, 1947, and 1948, the rate shall be 7 per centum;
5. With respect to compensation earned after December 31, 1948, the rate shall be 7½ per centum.

SEC. 1511. DETERMINATION OF COMPENSATION.

The compensation of an employee representative for the purpose of ascertaining the tax thereon shall be determined in the same manner and with the same effect as if the employee organization by which such employee representative is employed were an employer as defined in section 1532 (a).

SEC. 1512. NON-DEDUCTIBILITY OF TAX FROM NET INCOME.

For the purposes of the income tax imposed by chapter 1 or by any Act of Congress in substitution therefor, the taxes imposed by section 1510 shall not be allowed as a deduction to the taxpayer in computing his net income.

Part III—Tax on Employers

SEC. 1520. RATE OF TAX.

In addition to other taxes, every employer shall pay an excise tax, with respect to having individuals in his employ, equal to the following percentages of so much of the compensation as is not in excess of $300 for any calendar month paid by him to any employee for services rendered to him after December 31, 1936: *Provided*, *however*, That if an employee is paid compensation by more than one employer with respect to any such calendar month, the tax imposed by this section shall apply to not more than $300 of the aggregate compensation paid to said employee by all said employers with respect to such calendar month, and each such employer shall be liable for that proportion of the tax with respect to such compensation which his payment to the employee with respect to such calendar month bears to the aggregate compensation paid to such employee by all employers with respect to such calendar month:

1. With respect to compensation paid to employees for services rendered during the calendar year 1939, the rate shall be 2¾ per centum;
2. With respect to compensation paid to employees for services rendered during the calendar years 1940, 1941, and 1942, the rate shall be 3 per centum;
3. With respect to compensation paid to employees for services rendered during the calendar years 1943, 1944, and 1945, the rate shall be 3¼ per centum;
4. With respect to compensation paid to employees for services rendered during the calendar years 1946, 1947, and 1948, the rate shall be 3½ per centum;
5. With respect to compensation paid to employees for services rendered after December 31, 1948, the rate shall be 3¾ per centum.

SEC. 1521. ADJUSTMENTS.

If more or less than the correct amount of the tax imposed by section 1520 is paid with respect to any compensation payment, then, under regulations made by the Commissioner, with the approval of the Secretary, proper adjustments with respect to the tax shall be made, without interest, in connection with subsequent excise-tax payments made by the same employer.

SEC. 1522. OVERPAYMENTS AND UNDERPAYMENTS.

If more or less than the correct amount of the tax imposed by section 1520 is paid or deducted with respect to any compensation payment and the overpayment or underpayment of the tax cannot be adjusted under section 1521, the amount of the overpayment shall be refunded, or the amount of the underpayment shall be collected in such manner and at such times (subject to the statute of limitations properly applicable thereto) as may be prescribed by regulations under this subchapter as made by the Commissioner, with the approval of the Secretary.

Part IV—General Provisions

SEC. 1530. COLLECTION AND PAYMENT OF TAXES.

(a) ADMINISTRATION.—The taxes imposed by this subchapter shall be collected by the Bureau of Internal Revenue and shall be paid into the Treasury of the United States as internal-revenue collections.

(b) TIME AND MANNER OF PAYMENT.—The taxes imposed by this subchapter shall be collected and paid quarterly or at such other times and in such manner and under such conditions not inconsistent with this subchapter as may be prescribed by the Commissioner with the approval of the Secretary.

(c) ADDITION TO TAX IN CASE OF DELINQUENCY.—If a tax imposed by this subchapter is not paid when due, there shall be added as part of the tax (except in the case of adjustments made in accordance with the provisions of this subchapter) interest at the rate of 6 per centum per annum from the date the tax became due until paid.

(d) FRACTIONAL PARTS OF A CENT.—In the payment of any tax under this subchapter, a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SEC. 1531. ERRONEOUS PAYMENTS.

Any tax paid under this subchapter by a taxpayer with respect to any period with respect to which he is not liable to tax under this subchapter shall be credited against the tax, if any, imposed by subchapter A upon such taxpayer, and the balance, if any, shall be refunded.

SEC. 1532. DEFINITIONS.

As used in this subchapter—

(a) EMPLOYER.—The term "employer" means any carrier (as defined in subsection (h) of this section), and any company which is directly or indirectly owned or controlled by one or more such carriers or under common control therewith, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad, and any receiver, trustee, or other individual or body, judicial or otherwise, when in the possession of the property or operating all or any part of the business of any such employer: *Provided, however*, That the term "employer" shall not include any street, interurban, or suburban electric railway, unless such railway

is operating as a part of a general steam-railroad system of transportation, but shall not exclude any part of the general steam-railroad system of transportation now or hereafter operated by any other motive power. The Interstate Commerce Commission is hereby authorized and directed upon request of the Commissioner of Internal Revenue, or upon complaint of any party interested, to determine after hearing whether any line operated by electric power falls within the terms of this proviso. The term "employer" shall also include railroad associations, traffic associations, tariff bureaus, demurrage bureaus, weighing and inspection bureaus, collection agencies and other associations, bureaus, agencies, or organizations controlled and maintained wholly or principally by two or more employers as hereinbefore defined and engaged in the performance of services in connection with or incidental to railroad transportation; and railway labor organizations, national in scope, which have been or may be organized in accordance with the provisions of the Railway Labor Act, as amended, and their State and National legislative committees and their general committees and their insurance departments and their local lodges and divisions, established pursuant to the constitution and bylaws of such organizations.

(b) EMPLOYEE.—The term "employee" means any person in the service of one or more employers for compensation: *Provided, however*, That the term "employee" shall include an employee of a local lodge or division defined as an employer in subsection (a) only if he was in the service of or in the employment relation to a carrier on or after August 29, 1935. An individual is in the employment relation to a carrier if he is on furlough, subject to call for service within or outside the United States and ready and willing to serve, or on leave of absence, or absent on account of sickness or disability; all in accordance with the established rules and practices in effect on the carrier: *Provided further*, That an individual shall not be deemed to have been on August 29, 1935, in the employment relation to a carrier not conducting the principal part of its business in the United States unless during the last pay-roll period in which he rendered service to it prior to said date, he rendered service to it in the United States.

The term "employee" includes an officer of an employer.

(c) EMPLOYEE REPRESENTATIVE.—The term "employee representative" means any officer or official representative of a railway labor organization other than a labor organization included in the term "employer" as defined in subsection (a), who before or after June 29, 1937, was in the service of an employer as defined in subsection (a) and who is duly authorized and designated to represent employees in accordance with the Railway Labor Act, 44 Stat. 577 (U. S. C., Title 45, c. 18), as amended, and any individual who is regularly assigned to or regularly employed by such officer or official representative in connection with the duties of his office.

(d) SERVICE.—An individual is in the service of an employer whether his service is rendered within or without the United States if he is subject to the continuing authority of the employer to supervise and direct the manner of rendition of his service, which service he renders for compensation: *Provided, however*, That an individual shall be deemed to be in the service of an employer not conducting the principal part of its business in the United States only when he is rendering service to it in the United States.

(e) COMPENSATION.—The term "compensation" means any form of money remuneration earned by an individual for services rendered as an employee to one or more employers, or as an employee representative, including remuneration paid for time lost as an employee, but remuneration paid for time lost shall be deemed earned in the month in which such time is lost. Such term does not include tips, or the voluntary payment by an employer, without deduction from the re-

muneration of the employee, of the tax imposed on such employee by section 1500. Compensation which is earned during the period for which the Commissioner shall require a return of taxes under this subchapter to be made and which is payable during the calendar month following such period shall be deemed to have been paid during such period only.

(f) UNITED STATES.—The term "United States" when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia.

(g) COMPANY.—The term "company" includes corporations, associations, and joint-stock companies.

(h) CARRIER.—The term "carrier" means an express company, sleeping-car company, or carrier by railroad, subject to part I of the Interstate Commerce Act.

(i) PERSON.—The term "person" means an individual, a partnership, an association, a joint-stock company, or a corporation.

SEC. 1534. COURT JURISDICTION.

The several district courts of the United States and the District Court of the United States for the District of Columbia, respectively, shall have jurisdiction to entertain an application by the Attorney General on behalf of the Commissioner to compel an employee or other person residing within the jurisdiction of the court or an employer subject to service of process within its jurisdiction to comply with any obligations imposed on such employee, employer, or other person under the provisions of this subchapter. The jurisdiction herein specifically conferred upon such Federal courts shall not be held exclusive of any jurisdiction otherwise possessed by such courts to entertain actions at law or suits in equity in aid of the enforcement of rights or obligations arising under the provisions of this subchapter.

SEC. 1535. RULES AND REGULATIONS.

The Commissioner, with the approval of the Secretary, shall make and publish such rules and regulations as may be necessary for the enforcement of this subchapter.

SEC. 1536. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 or section 1800, and the provisions of section 3762, insofar as applicable and not inconsistent with the provisions of this subchapter, shall be applicable with respect to the taxes imposed by this subchapter.

SEC. 1537. EFFECTIVE DATE OF SUBCHAPTER.

This subchapter shall take effect on the first day of that quarter of the calendar year occurring next after the enactment of this title.

SUBCHAPTER C—TAX ON EMPLOYERS OF EIGHT OR MORE

SEC. 1600. RATE OF TAX.

On and after January 1, 1939, every employer (as defined in section 1607 (a)) shall pay for each calendar year an excise tax, with respect to having individuals in his employ, equal to 3 per centum of the total wages (as defined in section 1607 (b)) payable by him (regardless of the time of payment) with respect to employment (as defined in section 1607 (c)) during the calendar year 1939 and subsequent calendar years.

SEC. 1601. CREDITS AGAINST TAX.

(a) CONTRIBUTIONS TO STATE UNEMPLOYMENT FUNDS.—

The taxpayer may credit against the tax imposed by section 1600 the amount of contributions, with respect to employment during the taxable year, paid by him (before the date of filing his return for

the taxable year) into an unemployment fund under a State law. Credit shall be allowed only for contributions made under the laws of States certified for the taxable year as provided in section 1603. The total credit allowed to a taxpayer under this subsection for all contributions paid into unemployment funds with respect to employment during such taxable year shall not exceed 90 per centum of the tax against which it is credited.

(b) ADDITIONAL CREDIT.—

(1) ALLOWANCE.—In addition to the credit allowed under subsection (a), a taxpayer may, subject to the conditions imposed by section 1602, credit against the tax imposed by section 1600 for any taxable year, an amount, with respect to each State law, equal to the amount, if any, by which the contributions, with respect to employment in such taxable year, actually paid by the taxpayer under such law before the date of filing his return for such taxable year, is exceeded by whichever of the following is the lesser—

(A) The amount of contributions which he would have been required to pay under such law for such taxable year if he had been subject to the highest rate applicable from time to time throughout such year to any employer under such law; or

(B) Two and seven-tenths per centum of the wages payable by him with respect to employment with respect to which contributions for such year were required under such law.

(2) REDUCTION.—If the amount of the contributions actually so paid by the taxpayer is less than the amount which he should have paid under the State law, the additional credit under subsection (b) shall be reduced proportionately.

(c) LIMIT ON TOTAL CREDITS.—The total credits allowed to a taxpayer under this subchapter shall not exceed 90 per centum of the tax against which such credits are taken.

SEC. 1602. CONDITIONS OF ADDITIONAL CREDIT ALLOWANCE.

(a) CONTRIBUTIONS WITHIN RECOGNIZED STATE LAW REQUIREMENTS.—A taxpayer shall be allowed the additional credit under section 1601 (b) and (c), with respect to his contribution rate under a State law being lower, for any taxable year, than that of another employer subject to such law, only if the Board finds that under such law—

(1) Such lower rate, with respect to contributions to a pooled fund, is permitted on the basis of not less than three years of compensation experience;

(2) Such lower rate, with respect to contributions to a guaranteed employment account, is permitted only when his guaranty of employment was fulfilled in the preceding calendar year, and such guaranteed employment account amounts to not less than 7½ per centum of the total wages payable by him, in accordance with such guaranty, with respect to employment in such State in the preceding calendar year;

(3) Such lower rate, with respect to contributions to a separate reserve account, is permitted only when (A) compensation has been payable from such account throughout the preceding calendar year, and (B) such account amounts to not less than five times the largest amount of compensation paid from such account within any one of the three preceding calendar years, and (C) such account amounts to not less than 7½ per centum of the total wages payable by him (plus the total wages payable by any other employers who may be contributing to such account) with respect to employment in such State in the preceding calendar year.

(b) OTHER CONTRIBUTIONS.—Such additional credit shall be reduced, if any contributions under such law are made by such taxpayer at a lower rate under conditions not fulfilling the requirements of sub-

section (a), by the amount bearing the same ratio to such additional credit as the amount of contributions made at such lower rate bears to the total of his contributions paid for such year under such law.

(c) DEFINITIONS.—As used in this section—

(1) RESERVE ACCOUNT.—The term "reserve account" means a separate account in an unemployment fund, with respect to an employer or group of employers, from which compensation is payable only with respect to the unemployment of individuals who were in the employ of such employer, or of one of the employers comprising the group.

(2) POOLED FUND.—The term "pooled fund" means an unemployment fund or any part thereof in which all contributions are mingled and undivided, and from which compensation is payable to all eligible individuals, except that to individuals last employed by employers with respect to whom reserve accounts are maintained by the State agency, it is payable only when such accounts are exhausted.

(3) GUARANTEED EMPLOYMENT ACCOUNT.—The term "guaranteed employment account" means a separate account, in an unemployment fund, of contributions paid by an employer (or group of employers) who

(A) guarantees in advance thirty hours of wages for each of forty calendar weeks (or more, with one weekly hour deducted for each added week guaranteed) in twelve months, to all the individuals in his employ in one or more distinct establishments, except that any such individual's guaranty may commence after a probationary period (included within twelve or less consecutive calendar weeks), and

(B) gives security or assurance, satisfactory to the State agency, for the fulfillment of such guaranties,

from which account compensation shall be payable with respect to the unemployment of any such individual whose guaranty is not fulfilled or renewed and who is otherwise eligible for compensation under the State law.

(4) YEAR OF COMPENSATION EXPERIENCE.—The term "year of compensation experience", as applied to an employer, means any calendar year throughout which compensation was payable with respect to any individual in his employ who became unemployed and was eligible for compensation.

SEC. 1603. APPROVAL OF STATE LAWS.

(a) REQUIREMENTS.—The Social Security Board shall approve any State law submitted to it, within thirty days of such submission, which it finds provides that—

(1) All compensation is to be paid through public employment offices in the State or such other agencies as the Board may approve;

(2) No compensation shall be payable with respect to any day of unemployment occurring within two years after the first day of the first period with respect to which contributions are required;

(3) All money received in the unemployment fund shall immediately upon such receipt be paid over to the Secretary of the Treasury to the credit of the Unemployment Trust Fund established by section 904 of the Social Security Act, 49 Stat. 640 (U. S. C., Title 42, § 1104);

(4) All money withdrawn from the Unemployment Trust Fund by the State agency shall be used solely in the payment of compensation, exclusive of expenses of administration;

(5) Compensation shall not be denied in such State to any otherwise eligible individual for refusing to accept new work under any of the following conditions: (A) If the position offered is vacant due directly to a strike, lockout, or other labor dispute; (B) if the

wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality; (C) if as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization;

(6) All the rights, privileges, or immunities conferred by such law or by acts done pursuant thereto shall exist subject to the power of the legislature to amend or repeal such law at any time.

(b) NOTIFICATION.—The Board shall, upon approving such law, notify the Governor of the State of its approval.

(c) CERTIFICATION.—On December 31 of each taxable year the Board shall certify to the Secretary each State whose law it has previously approved, except that it shall not certify any State which, after reasonable notice and opportunity for hearing to the State agency, the Board finds has changed its law so that it no longer contains the provisions specified in subsection (a) or has with respect to such taxable year failed to comply substantially with any such provision.

(d) NOTICE OF NON-CERTIFICATION.—If, at any time during the taxable year, the Board has reason to believe that a State whose law it has previously approved, may not be certified under subsection (c), it shall promptly so notify the Governor of such State.

SEC. 1604. RETURNS.

(a) REQUIREMENT.—Not later than January 31, next following the close of the taxable year, each employer shall make a return of the tax under this subchapter for such taxable year. Each such return shall be made under oath, shall be filed with the collector for the district in which is located the principal place of business of the employer, or, if he has no principal place of business in the United States, then with the collector at Baltimore, Maryland, and shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) EXTENSION OF TIME FOR FILING.—The Commissioner may extend the time for filing the return of the tax imposed by this subchapter, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than sixty days.

(c) PUBLICITY.—Returns filed under this subchapter shall be open to inspection in the same manner, to the same extent, and subject to the same provisions of law, including penalties, as returns made under chapter 1, except that paragraph (2) of subsections (a), (b) and (f) of section 55 shall not apply.

SEC. 1605. PAYMENT OF TAXES.

(a) ADMINISTRATION.—The tax imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury as internal-revenue collections.

(b) ADDITION TO TAX IN CASE OF DELINQUENCY.—If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the date the tax became due until paid.

(c) INSTALLMENT PAYMENTS.—The taxpayer may elect to pay the tax in four equal installments instead of in a single payment, in which case the first installment shall be paid not later than the last day prescribed for the filing of returns, the second installment shall be paid on or before the last day of the third month, the third installment on or before the last day of the sixth month, and the fourth installment on or before the last day of the ninth month, after such last day. If the tax or any installment thereof is not paid on or before the last day of the period fixed for its payment, the whole

amount of the tax unpaid shall be paid upon notice and demand from the collector.

(d) EXTENSION OF TIME FOR PAYMENT.—At the request of the taxpayer the time for payment of the tax or any installment thereof may be extended under regulations prescribed by the Commissioner with the approval of the Secretary, for a period not to exceed six months from the last day of the period prescribed for the payment of the tax or any installment thereof. The amount of the tax in respect of which any extension is granted shall be paid (with interest at the rate of one-half of 1 per centum per month) on or before the date of the expiration of the period of the extension.

(e) FRACTIONAL PARTS OF A CENT.—In the payment of any tax under this subchapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SEC. 1606. INTERSTATE COMMERCE.

No person required under a State law to make payments to an unemployment fund shall be relieved from compliance therewith on the ground that he is engaged in interstate commerce, or that the State law does not distinguish between employees engaged in interstate commerce and those engaged in intrastate commerce.

SEC. 1607. DEFINITIONS.

When used in this subchapter—

(a) EMPLOYER.—The term "employer" does not include any person unless on each of some twenty days during the taxable year, each day being in a different calendar week, the total number of individuals who were in his employ for some portion of the day (whether or not at the same moment of time) was eight or more.

(b) WAGES.—The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash.

(c) EMPLOYMENT.—The term "employment" means any service, of whatever nature, performed within the United States by an employee for his employer, except—

(1) Agricultural labor;

(2) Domestic service in a private home;

(3) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States;

(4) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

(5) Service performed in the employ of the United States Government or of an instrumentality of the United States;

(6) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions;

(7) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(d) STATE AGENCY.—The term "State agency" means any State officer, board, or other authority, designated under a State law to administer the unemployment fund in such State.

(e) UNEMPLOYMENT FUND.—The term "unemployment fund" means a special fund, established under a State law and administered by a State agency, for the payment of compensation.

(f) CONTRIBUTIONS.—The term "contributions" means payments required by a State law to be made by an employer into an unem-

ployment fund, to the extent that such payments are made by him without any part thereof being deducted or deductible from the wages of individuals in his employ.

(g) COMPENSATION.—The term "compensation" means cash benefits payable to individuals with respect to their unemployment.

(h) EMPLOYEE.—The term "employee" includes an officer of a corporation.

(i) STATE.—The term "State" includes Alaska, Hawaii, and the District of Columbia.

(j) PERSON.—The term "person" means an individual, a trust or estate, a partnership, or a corporation.

SEC. 1608. DEDUCTIONS AS CONSTRUCTIVE PAYMENTS.

Whenever under this subchapter or any Act of Congress, or under the law of any State, an employer is required or permitted to deduct any amount from the remuneration of an employee and to pay the amount deducted to the United States, a State, or any political subdivision thereof, then for the purposes of this subchapter the amount so deducted shall be considered to have been paid to the employee at the time of such deduction.

SEC. 1609. RULES AND REGULATIONS.

The Secretary and the Social Security Board, respectively, shall make and publish such rules and regulations, not inconsistent with this subchapter, as may be necessary to the efficient administration of the functions with which each is charged under this subchapter. The Commissioner, with the approval of the Secretary, shall make and publish rules and regulations for the enforcement of this subchapter, except sections 1602 and 1603.

SEC. 1610. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 2700, shall, insofar as not inconsistent with this subchapter, be applicable in respect of the tax imposed by this subchapter.

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CHAPTER 10—ADMISSIONS AND DUES

SUBCHAPTER A—ADMISSIONS

SEC. 1700. TAX.

There shall be levied, assessed, collected, and paid—

(a) SINGLE OR SEASON TICKET; SUBSCRIPTION.—

(1) RATE.—A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place, including admission by season ticket or subscription; except that in case the amount paid for admission, until July 1, 1939, is less than 41 cents, and thereafter is $3 or less, no tax shall be imposed. In the case of persons (except bona fide employees, municipal officers on official business, and children under 12 years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, an equivalent tax shall be collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted, except that no tax shall be imposed in the case of persons admitted free to any spoken play (not a mechanical reproduction), whether or not set to music or with musical parts or accompaniments, which is a consecutive narrative interpreted by a single set of characters, all necessary to the development of the plot, in two or more acts, the performance consuming more than 1 hour and 45 minutes of time, and except that in the case of tickets or cards of admission to any such spoken play sold at the ticket office of theaters at reduced rates the tax shall be based upon the price for which sold. Amounts paid for admission by season ticket or subscription shall be exempt only if the amount

which would be charged to the holder or subscriber for a single admission is less than 41 cents, until July 1, 1939, and thereafter $3 or less.

(2) BY WHOM PAID.—The tax imposed under paragraph (1) shall be paid by the person paying for such admission.

(b) PERMANENT USE OR LEASE OF BOXES OR SEATS.—

(1) RATE.—In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed under paragraph (1) of subsection (a)), a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder.

(2) BY WHOM PAID.—The tax imposed under paragraph (1) shall be paid by the lessee or holder.

(c) SALES OUTSIDE BOX OFFICE.—

(1) RATE.—Upon tickets or cards of admission to theaters, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theaters, operas, or other places of amusement, at a price in excess of the sum of the established price therefor at such ticket offices plus the amount of any tax imposed under paragraph (1) of subsection (a), a tax equivalent to 10 per centum of the amount of such excess.

(2) BY WHOM PAID.—The taxes imposed under paragraph (1) shall be returned and paid by the person selling such tickets.

(3) HOW PAID.—The taxes imposed under paragraph (1) shall be returned and paid in the manner and subject to the interest provided in sections 1715, 1716, and 1717.

(d) SALES BY PROPRIETORS IN EXCESS OF REGULAR PRICE.—

(1) RATE.—A tax equivalent to 50 per centum of the amount for which the proprietors, managers, or employees of any opera house, theater, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor.

(2) BY WHOM PAID.—The tax imposed under paragraph (1) shall be returned and paid by the persons selling such tickets.

(3) HOW PAID.—The tax imposed under paragraph (1) shall be returned and paid in the manner and subject to the interest provided in sections 1715, 1716, and 1717.

(e) SALES WHERE PRICE INCLUDES REFRESHMENTS, SERVICE, OR MERCHANDISE.—

(1) RATE.—A tax of 1½ cents for each 10 cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise. Where the amount paid for admission is 50 cents or less, no tax shall be imposed.

(2) BY WHOM PAID.—The tax imposed under paragraph (1) shall be paid by the person paying for such refreshment, service, or merchandise.

(f) CROSS REFERENCE.

For provisions requiring the tax so collected to be held as a special fund in trust for the United States, see section 3661.

SEC. 1701. EXEMPTIONS FROM TAX.

No tax shall be levied under this subchapter in respect of—

(a) RELIGIOUS, EDUCATIONAL, OR CHARITABLE ENTERTAINMENTS.—Except in the case of admissions to any athletic game or exhibition

the proceeds of which inure wholly or partly to the benefit of any college or university (including any academy of the military or naval forces of the United States), any admissions all the proceeds of which inure (1) exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, societies for the prevention of cruelty to children or animals, or societies or organizations conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, or of improving any city, town, village, or other municipality, or of maintaining a cooperative or community center moving-picture theater—if such admissions are not to wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions and no part of the net earnings thereof inures to the benefit of any private stockholder or individual; or (2) exclusively to the benefit of persons in the military or naval forces of the United States; or (3) exclusively to the benefit of persons who have served in such forces and are in need; or (4) exclusively to the benefit of National Guard organizations, Reserve Officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or (5) exclusively to the benefit of members of the police or fire department of any city, town, village, or other municipality, or the dependents or heirs of such members; or

(b) AGRICULTURAL FAIRS.—Any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, or admissions to any exhibit, entertainment, or other pay feature conducted by such association as part of any such fair—if the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs; or

(c) CERTAIN CONCERTS.—Any admissions to concerts conducted by a civic or community membership association if no part of the net earnings thereof inures to the benefit of any stockholders or members of such association.

SEC. 1702. PRINTING OF PRICE ON TICKET.

The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped, or written on the face or back of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, together with the name of the vendor if sold other than at the ticket office of the theater, opera, or other place of amusement.

SEC. 1703. PENALTIES.

(a) FAILURE TO PRINT CORRECT PRICE ON TICKET.—Whoever sells an admission ticket or card on which the name of the vendor and price is not printed, stamped, or written, as provided in section 1702, or at a price in excess of the price so printed, stamped, or written thereon, is guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $100.

(b) CROSS REFERENCE.—

For other penalties relating to admissions, see section 1718.

SEC. 1704. ADMISSION DEFINED.

The term "admission" as used in this chapter includes seats and tables, reserved or otherwise and other similar accommodations, and the charges made therefor.

SUBCHAPTER B—DUES

SEC. 1710. TAX.

(a) RATE.—There shall be levied, assessed, collected, and paid—

(1) DUES OR MEMBERSHIP FEES.—A tax equivalent to 10 per centum of any amount paid as dues or membership fees to any social, athletic, or sporting club or organization, if the dues or fees of an active resident annual member are in excess of $25 per year.

(2) INITIATION FEES.—A tax equivalent to 10 per centum of any amount paid as initiation fees to such a club or organization, if such fees amount to more than $10, or if the dues or membership fees, not including initiation fees, of an active resident annual member are in excess of $25 per year.

(3) LIFE MEMBERSHIPS.—In the case of life memberships, a tax equivalent to the tax upon the amount paid by active resident annual members for dues or membership fees other than assessments, but no tax shall be paid upon the amount paid for life membership. In such a case, the tax shall be paid annually at the time for the payment of dues by active resident annual members.

(b) BY WHOM PAID.—The taxes imposed by subdivision (a) shall be paid by the person paying such dues or fees, or holding such life membership.

SEC. 1711. EXEMPTIONS FROM TAX.

There shall be exempted from the provisions of section 1710 all amounts paid as dues or fees to a fraternal society, order, or association, operating under the lodge system, or to any local fraternal organization among the students of a college or university.

SEC. 1712. DEFINITIONS.

As used in this subchapter—

(a) DUES.—The term "dues" includes any assessment irrespective of the purpose for which made; and

(b) INITIATION FEES.—The term "initiation fees" includes any payment, contribution, or loan, required as a condition precedent to membership, whether or not any such payment, contribution or loan is evidenced by a certificate of interest or indebtedness or share of stock, and irrespective of the person or organization to whom paid, contributed, or loaned.

SUBCHAPTER C—PROVISIONS COMMON TO ADMISSIONS AND DUES

SEC. 1715. PAYMENT OF TAX.

(a) COLLECTION BY RECIPIENT OF ADMISSIONS, DUES, AND FEES.—Every person receiving any payments for admission, dues, or fees, subject to the tax imposed by section 1700 or 1710 shall collect the amount thereof from the person making such payments. Every club or organization having life members shall collect from such members the amount of the tax imposed by section 1710.

(b) PLACE FOR PAYMENT.—The taxes collected under subsection (a) shall be paid to the collector of the district in which the principal office or place of business is located.

(c) TIME FOR PAYMENT.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time fixed for filing the return.

(d) EXCESS PAYMENTS.—

(1) Any person making a refund of any payment upon which tax is collected under this section may repay therewith the amount of the tax collected on such payment; and the amount so repaid may be credited against amounts included in any subsequent return.

(2) In the case of any overpayment or overcollection of any tax imposed by this chapter, the person making such overpayment or overcollection may take credit therefor against taxes due upon any return, and shall make refund of any excessive amount collected by him upon proper application by the person entitled thereto.

(e) CROSS REFERENCE.

For provisions requiring the tax so collected to be held as a special fund in trust for the United States, see section 3661.

SEC. 1716. RETURNS.

(a) REQUIREMENT.—Every person required under subsection (a) of section 1715 to collect the taxes imposed by this chapter shall make returns under oath, in duplicate, in such manner and containing such information as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.

(b) TIME FOR FILING.—The returns required under this section shall be made at such times as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.

(c) PLACE FOR FILING.—The returns provided for in this section shall be filed with the collector of the district in which the principal office or place of business is located.

SEC. 1717. ADDITION TO TAX IN CASE OF NONPAYMENT.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

SEC. 1718. PENALTIES.

(a) Any person required under this chapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) Any person required under this chapter to collect, account for and pay over any tax imposed by this chapter who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by this chapter, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SEC. 1719. DISCRETIONARY METHOD ALLOWED COMMISSIONER FOR COLLECTING TAX.

Whether or not the method of collecting any tax imposed by this chapter is specifically provided herein, any such tax may, under regulations prescribed by the Commissioner, with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

SEC. 1720. RECORDS, STATEMENTS, AND RETURNS.

Every person liable to any tax imposed by this chapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

SEC. 1721. RULES AND REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 3791.

SEC. 1722. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 1723. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

SEC. 1724. CROSS REFERENCES.

For general provisions relating to stamps, information and returns, assessment, collection, and refund, see sections 3310 to 3313, and chapters 34 to 37, inclusive.

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CHAPTER 11—DOCUMENTS, OTHER INSTRUMENTS, AND PLAYING CARDS

SUBCHAPTER A—RATE AND PAYMENT OF TAX

SEC. 1800. IMPOSITION OF TAX.

There shall be levied, collected, and paid, for and in respect of the several bonds, debentures, or certificates of stock and of indebtedness, and other documents, instruments, matters, and things mentioned and described in sections 1801 to 1807, inclusive, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, are written or printed, the several taxes specified in such sections.

SEC. 1801. CORPORATE SECURITIES.

On all bonds, debentures, or certificates of indebtedness issued by any corporation, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each $100 of face value or fraction thereof, 10 cents until July 1, 1939, and 5 cents thereafter: *Provided,*

That every renewal of the foregoing shall be taxed as a new issue: *Provided further*, That when a bond conditioned for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured. The tax under this section shall not apply to any instrument under the terms of which the obligee is required to make payment therefor in installments and is not permitted to make in any year a payment of more than 20 per centum of the cash amount to which entitled upon maturity of the instrument.

SEC. 1802. CAPITAL STOCK (AND SIMILAR INTERESTS).

(a) ORIGINAL ISSUE.—On each original issue, whether on organization or reorganization, of shares or certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, or by any investment trust or similar organization (or by any person on behalf of such investment trust or similar organization) holding or dealing in any of the instruments mentioned or described in this subsection or section 1801 (whether or not such investment trust or similar organization constitutes a corporation within the meaning of this title), on each $100 of par or face value or fraction thereof of the certificates issued by such corporation or by such investment trust or similar organization (or of the shares where no certificates were issued), 10 cents until July 1, 1939, and 5 cents thereafter: *Provided*, That where such shares or certificates are issued without par or face value, the tax shall be 10 cents until July 1, 1939, and 5 cents thereafter, per share (corporate share, or investment trust or other organization share, as the case may be), unless the actual value is in excess of $100 per share; in which case the tax shall be 10 cents until July 1, 1939, and 5 cents thereafter, on each $100 of actual value or fraction thereof of such certificates (or of the shares where no certificates were issued), or unless the actual value is less than $100 per share, in which case the tax shall be 2 cents until July 1, 1939, and 1 cent thereafter, on each $20 of actual value, or fraction thereof, of such certificates (or of the shares where no certificates were issued). The stamps representing the tax imposed by this subsection shall be attached to the stock books or corresponding records of the organization and not to the certificates issued.

(b) SALES AND TRANSFERS.—On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the shares or certificates mentioned or described in subsection (a), or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation or other organization, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such share, certificate, interest, or rights, or not), on each $100 of par or face value or fraction thereof of the certificates of such corporation or other organization (or of the shares where no certificates were issued) 4 cents until July 1, 1939, and 2 cents thereafter, and where such shares or certificates are without par or face value, the tax shall be 4 cents until July 1, 1939, and 2 cents thereafter, on the transfer or sale or agreement to sell on each share (corporate share, or investment trust or other organization share as the case may be): *Provided*, That in case the selling price, if any, is $20 or more per share the above rate shall be 5 cents instead of 4 cents until July 1, 1939: *Provided further*, That it is not intended by this chapter to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited nor upon the return of stock loaned: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker or his registered nominee for sale, nor upon de-

liveries or transfers by a broker or his registered nominee to a customer for whom and upon whose order the broker has purchased same, nor upon deliveries or transfers by a purchasing broker to his registered nominee if the shares or certificates so delivered or transferred are to be held by such nominee for the same purpose as if held by the broker, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such shares or certificates continue to be held by such nominee for the same purpose for which they would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation or other organization the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers: *Provided further*, That as used in this section the term "registered nominee" shall mean any person registered with the collector in accordance with such rules and regulations as the Commissioner with the approval of the Secretary shall prescribe. The tax shall not be imposed upon deliveries or transfers of shares or certificates—

(1) From the owner to a custodian if under a written agreement between the parties the shares or certificates are to be held or disposed of by such custodian for, and subject at all times to the instructions of, the owner; or from such custodian to such owner;

(2) From such custodian to a registered nominee of such custodian, or from one such nominee to another such nominee, if in either case the shares or certificates continue to be held by such nominee for the same purpose for which they would be held if retained by such custodian; or from such nominee to such custodian.

No exemption shall be granted under this paragraph unless the deliveries or transfers are accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe as necessary for the evidencing of the right to such exemption. No delivery or transfer to a nominee shall be exempt under this paragraph unless such nominee, in accordance with regulations prescribed by the Commissioner, with the approval of the Secretary, is registered with the Commissioner.

SEC. 1804. INSURANCE POLICIES.

On each policy of insurance, or certificate, binder, covering note, memorandum, cablegram, letter, or other instrument by whatever name called whereby insurance is made or renewed upon property within the United States (including rents and profits) against peril by sea or on inland waters or in transit on land (including transshipments and storage at termini or way points) or by fire, lightning, tornado, windstorm, bombardment, invasion, insurrection or riot, issued to or for or in the name of a domestic corporation or partnership or an individual resident of the United States by any foreign corporation or partnership or any individual not a resident of the United States, when such policy or other instrument is not signed or countersigned by an officer or agent of the insurer in a State, Territory, or District of the United States within which such insurer is authorized to do business, a tax of 3 cents on each dollar,

or fractional part thereof of the premium charged: *Provided*, That policies of reinsurance shall be exempt from the tax imposed by this section.

SEC. 1805. SILVER BULLION.

On all transfers of any interest in silver bullion, if the price for which such interest is or is to be transferred exceeds the total of the cost thereof and allowed expenses, 50 per centum of the amount of such excess. On every such transfer there shall be made and delivered by the transferor to the transferee a memorandum to which there shall be affixed lawful stamps in value equal to the tax thereon. Every such memorandum shall show the date thereof, the names and addresses of the transferor and transferee, the interest in silver bullion to which it refers, the price for which such interest is or is to be transferred and the cost thereof and the allowed expenses. Stamps affixed under this section shall be canceled (in lieu of the manner provided in section 1816) by such officers and in such manner as regulations under this section shall prescribe. Such officers shall cancel such stamps only if it appears that the proper tax is being paid, and when stamps with respect to any transfer are so canceled, the transferor and not the transferee shall be liable for any additional tax found due or penalty with respect to such transfer. The Commissioner shall abate or refund, in accordance with regulations issued hereunder, such portion of any tax hereunder as he finds to be attributable to profits (1) realized in the course of the transferor's regular business of furnishing silver bullion for industrial, professional, or artistic use and (a) not resulting from a change in the market price of silver bullion, or (b) offset by contemporaneous losses incurred in transactions in interests in silver bullion determined, in accordance with such regulations, to have been specifically related hedging transactions; or (2) offset by contemporaneous losses attributable to changes in the market price of silver bullion and incurred in transactions in silver foreign exchange determined, in accordance with such regulations, to have been hedged specifically by the interest in silver bullion transferred. The provisions of this section shall extend to all transfers in the United States of any interest in silver bullion, and to all such transfers outside the United States if either party thereto is a resident of the United States or is a citizen of the United States who has been a resident thereof within three months before the date of the transfer or if such silver bullion or interest therein is situated in the United States; and shall extend to transfers to the United States Government (the tax in such cases to be payable by the transferor), but shall not extend to transfers of silver bullion by deposit or delivery at a United States mint under proclamation by the President or in compliance with any Executive order issued pursuant to section 7 of the Silver Purchase Act of 1934, 48 Stat. 1179 (U. S. C., Title 31, § 316 (a)).

As used in this section—

The term "cost" means the cost of the interest in silver bullion to the transferor, except that (a) in case of silver bullion produced from materials containing silver which has not previously entered into industrial, commercial, or monetary use, the cost to a transferor who is the producer shall be deemed to be the market price at the time of production determined in accordance with regulations issued hereunder; (b) in the case of an interest in silver bullion acquired by the transferor otherwise than for valuable consideration, the cost shall be deemed to be the cost thereof to the last previous transferor by whom it was acquired for a valuable consideration; and (c) in the case of any interest in silver bullion acquired by the transferor in a wash sale, the cost shall be deemed to be the cost to him of the interest transferred by him in such wash sale, but with proper adjustment, in accordance with regulations under this section,

when such interests are in silver bullion for delivery at different times.

The term "transfer" means a sale, agreement of sale, agreement to sell, memorandum of sale or delivery of, or transfer, whether made by assignment in blank or by any delivery, or by any paper or agreement or memorandum or any other evidence of transfer or sale; or means to make a transfer as so defined.

The term "interest in silver bullion" means any title or claim to, or interest in, any silver bullion or contract therefor.

The term "allowed expenses" means usual and necessary expenses actually incurred in holding, processing, or transporting the interest in silver bullion as to which an interest is transferred (including storage, insurance, and transportation charges but not including interest, taxes, or charges in the nature of overhead), determined in accordance with regulations issued hereunder.

The term "memorandum" means a bill, memorandum, agreement, or other evidence of a transfer.

The term "wash sale" means a transaction involving the transfer of an interest in silver bullion and, within thirty days before or after such transfer, the acquisition by the same person of an interest in silver bullion. Only so much of the interest so acquired as does not exceed the interest so transferred, and only so much of the interest so transferred as does not exceed the interest so acquired, shall be deemed to be included in the wash sale.

The term "silver bullion" means silver which has been melted, smelted, or refined and is in such state or condition that its value depends primarily upon the silver content and not upon its form.

The Secretary is authorized to issue, with the approval of the President, such rules and regulations as the Secretary may deem necessary or proper to carry out the purposes of this section, or of any order issued hereunder.

As used in this section—

The term "person" means an individual, partnership, association, or corporation;

The term "the continental United States" means the States of the United States, the District of Columbia, and the Territory of Alaska.

SEC. 1806. PASSAGE TICKETS.

Passage ticket, one way or round trip, for each passenger, sold or issued in the United States for passage by any vessel to a port or place not in the United States, Canada, Mexico, Cuba, or Puerto Rico, if costing not exceeding $30, $1; costing more than $30 and not exceeding $60, $3; costing more than $60, $5. This section shall not apply to passage tickets costing $10 or less.

SEC. 1807. PLAYING CARDS.

Upon every pack of playing cards containing not more than fifty-four cards, manufactured or imported, and sold, or removed for consumption or sale, a tax of 10 cents per pack. This tax shall be in addition to any import duties imposed on such articles of foreign manufacture.

SEC. 1808. EXEMPTIONS.

There shall not be taxed under this chapter—

(a) GOVERNMENT AND STATE OBLIGATIONS.—Any bond, note, or other instrument, issued by the United States, or by any foreign Government, or by any State, Territory, or the District of Columbia, or local subdivision thereof, or municipal or other corporation exercising the taxing power; or

(b) BONDS OF INDEMNITY.—Any bond of indemnity required to be filed by any person to secure payment of any pension, allowance, allotment, relief, or insurance by the United States, or to secure a

duplicate for, or the payment of, any bond, note, certificate of indebtedness, war-savings certificate, warrant or check, issued by the United States; or

(c) STOCKS AND BONDS OF DOMESTIC BUILDING AND LOAN ASSOCIATIONS AND MUTUAL DITCH OR IRRIGATION COMPANIES.—Stocks and bonds issued by domestic building and loan associations substantially all the business of which is confined to making loans to members, or by mutual ditch or irrigation companies; or

(d) STOCKS AND BONDS OF FARMERS', FRUIT GROWERS', OR COOPERATIVE ASSOCIATIONS.—Stocks and bonds and other certificates of indebtedness issued by any farmers' or fruit growers' or like associations organized and operated on a cooperative basis for the purposes, and subject to the conditions, prescribed in paragraph (12) of section 101.

(e) REORGANIZATION OF RAILROADS ENGAGED IN INTERSTATE COMMERCE.—The provisions of sections 1801, 1802, and 1821 (b) of this chapter and sections 3481 and 3482 of chapter 31 shall not apply to the issuance, transfers, or exchanges of securities or filing of conveyances to make effective any plan of reorganization confirmed under the provisions of section 77 of the National Bankruptcy Act, as amended by section 1 of the Act of March 3, 1933, c. 204, 47 Stat. 1474 (U. S. C., Title 11 § 205).

(f) CORPORATE REORGANIZATIONS.—The provisions of sections 1801, 1802, and 1821 (b) of this chapter and the provisions of sections 3481 and 3482 of chapter 31 shall not apply to the issuance, transfers, or exchange of securities or making or delivery of conveyances to make effective any plan of reorganization confirmed under section 77B of the National Bankruptcy Act, as amended by the Act of June 7, 1934, c. 424, 48 Stat. 919 (U. S. C., Title 11, § 207).

(g) CROSS REFERENCE.—

For exemption in case of playing cards exported to a foreign country, see section 1830.

SEC. 1809. PAYMENT OF TAX.

(a) BY WHOM PAID.—The tax imposed by this chapter shall be paid by any person who makes, signs, issues, sells, removes, consigns, or ships any of the documents, instruments, matters, and things mentioned and described in sections 1801 to 1807, inclusive, or for whose use or benefit the same are made, signed, issued, sold, removed, consigned, or shipped.

(b) METHOD OF PAYMENT.—

(1) STAMPS.—The Commissioner shall cause to be prepared and distributed for the payment of the taxes prescribed in this chapter suitable stamps denoting the tax on the documents, articles, or things to which the same may be affixed.

(2) ASSESSMENT.—All internal revenue laws relating to the assessment and collection of taxes shall be extended to and made a part of this chapter, so far as applicable, for the purpose of collecting stamp taxes omitted through mistake or fraud from any instrument, document, paper, writing, parcel, package, or article named herein.

(3) CROSS REFERENCE.—

For general provisions relating to assessment and collection, see part II of subchapter A of chapter 28, and chapters 34, 35, and 36.

SUBCHAPTER B—STAMPS

SEC. 1815. AFFIXING.

The Commissioner shall prescribe such method for the affixing of the stamps prescribed in section 1809 (b) (1) in substitution for, or in addition to the method provided in this chapter, as he may deem expedient.

SEC. 1816. CANCELLATION.

(a) GENERAL RULE.—Whenever an adhesive stamp is used for denoting any tax imposed by this chapter, except as hereinafter provided, the person using or affixing the same shall write or stamp or cause to be written or stamped thereupon the initials of his or its name and the date upon which the same is attached or used, so that the same may not again be used: *Provided*, That the Commissioner may prescribe such other method for the cancellation of such stamps as he may deem expedient.

(b) CROSS REFERENCE.—

For method of canceling stamps in the case of silver sales and transfers, see section 1805.

SEC. 1817. SUPPLY.

(a) POST OFFICE.—The Commissioner shall furnish to the Postmaster General without prepayment a suitable quantity of adhesive stamps to be distributed to and kept on sale by the various postmasters in the United States in all postoffices of the first and second classes and such post offices of the third and fourth classes as are located in county seats. The Postmaster General may require each such postmaster to give additional or increased bond as postmaster for the value of the stamps so furnished, and each such postmaster shall deposit the receipts from the sale of such stamps to the credit of and render accounts to the Postmaster General at such times and in such form as he may by regulations prescribe. The Postmaster General shall at least once monthly transfer all collections from this source to the Treasury as internal-revenue collections.

(b) DESIGNATED DEPOSITARY OF THE UNITED STATES.—Each collector shall furnish, without prepayment, to any designated depositary of the United States, located in the district of such collector, a suitable quantity of adhesive stamps to be kept on sale by such designated depositary.

(c) STATE AGENTS.—Each collector shall furnish, without prepayment, to any person who is (1) located in the district of such collector, (2) duly appointed and acting as agent of any State for the sale of stock transfer stamps of such State, and (3) designated by the Commissioner for the purpose, a suitable quantity of such adhesive stamps as are required by section 1802, to be kept on sale by such person.

SEC. 1818. METHODS OF SAFEGUARDING.

(a) BOND.—In cases coming within the provisions of subsections (b) and (c) of section 1817 the collector may require a bond, with sufficient sureties, in a sum to be fixed by the Commissioner, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment monthly of all quantities or amounts sold or not remaining on hand.

(b) REGULATIONS.—The Secretary may from time to time make such regulations as he may find necessary to insure the safe-keeping or prevent the illegal use of all the adhesive stamps referred to in section 1817 (b) and (c).

SEC. 1819. CROSS REFERENCE.

For general provisions relating to stamps, see part I of subchapter A of chapter 28.

SUBCHAPTER C—PENALTIES AND FORFEITURES

SEC. 1820. UNDERPAYMENT OF TAX.

Whoever—

(a) INSTRUMENTS.—Makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever without the full amount of tax thereon being duly paid; or

(b) MERCHANDISE.—Manufactures or imports and sells, or offers for sale, or causes to be manufactured or imported and sold, or offered for sale, any playing cards, package, or other article without the full amount of tax being duly paid;

is guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than $100 for each offense.

SEC. 1821. NONPAYMENT OR EVASION OF TAX.

(a) IN GENERAL.—

(1) Any person required under this chapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(2) Any person required under this chapter to collect, account for and pay over any tax imposed by this chapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(3) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by this chapter, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this paragraph for any offense for which a penalty may be assessed under authority of section 3612.

(4) The term "person" as used in this subsection includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(b) IN PARTICULAR.—

(1) CAPITAL STOCK SALES OR TRANSFERS.—Any person liable to pay the tax as provided in subsection (b) of section 1802, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, share, interest or right, or bill or memorandum thereof, as required in that subsection, without having the proper stamps affixed thereto, with intent to evade the provisions of such subsection, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000, or be imprisoned not more than six months, or both.

(2) Any person who, with intent to evade the tax provided in subsection (b) of section 1802, falsely makes a certificate accompanying any delivery or transfer shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $1,000, or imprisoned not more than six months, or both.

(3) INSURANCE POLICIES.—Any person to or for whom or in whose name any insurance policy or other instrument referred to in section 1804 is issued, or any solicitor or broker acting for or on

behalf of such person in the procurement of any such policy or other instrument, shall affix the proper stamps to such policy or other instrument, and for failure to affix such stamps with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

(4) SILVER BULLION SALES OR TRANSFERS.—Any person liable for payment of tax under section 1805 (or anyone who acts in the matter as agent or broker for any such person) who is a party to any such transfer, or who in pursuance of any such transfer delivers any silver bullion or interest therein, without a memorandum stating truly and completely the information herein required, or who delivers any such memorandum without having the proper stamps affixed thereto, with intent to evade the provisions of section 1805, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000 or be imprisoned not more than six months, or both.

(5) PLAYING CARDS.—

For penalty imposed for failure of manufacturers of playing cards to register, see subsection (c) of section 1831.

SEC. 1822. USE OF UNCANCELED STAMPS.

Whoever makes use of any adhesive stamp to denote any tax imposed by this chapter without cancelling or obliterating such stamp as prescribed in section 1816, is guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than $100 for each offense.

SEC. 1823. FRAUDS RELATING TO STAMPS.

Whoever—

(a) MUTILATION OR REMOVAL.—Fraudulently cuts, tears, or removes from any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this chapter, any adhesive stamp or the impression of any stamp, die, plate, or other article provided, made, or used in pursuance of this chapter;

(b) USE OF MUTILATED, INSUFFICIENT, AND COUNTERFEIT STAMPS.—Fraudulently uses, joins, fixes, or places to, with, or upon any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this chapter, (1) any adhesive stamp, or the impression of any stamp, die, plate, or other article, which has been cut, torn, or removed from any other vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this chapter; or (2) any adhesive stamp or the impression of any stamp, die, plate, or other article of insufficient value; or (3) any forged or counterfeited stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article;

(c) REUSE OF STAMPS.—

(1) PREPARATION FOR REUSE.—Willfully removes, or alters the cancellation or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause the same to be used, after it has already been used;

(2) TRAFFICKING.—Knowingly or willfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same; or

(3) POSSESSION.—Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any vellum, parchment, paper, instrument, writing, package, or article;

shall, upon conviction, be punished by a fine of not more than $1,000, or by imprisonment for not more than five years, or both, and any such reused, canceled, or counterfeit stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States.

SUBCHAPTER D—SPECIAL PROVISIONS APPLICABLE TO PLAYING CARDS

SEC. 1830. EXEMPTION IN CASE OF EXPORTATION.

Playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner, with the approval of the Secretary, may prescribe.

SEC. 1831. MANUFACTURERS.

(a) DEFINITION.—Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon.

(b) REGISTRATION.—Every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on.

(c) PENALTY FOR FAILURE TO REGISTER.—Every manufacturer of playing cards who fails to register as provided and required in subsection (b) shall be subject to a penalty of $50.

SEC. 1832. STAMPS.

(a) SUPPLY.—The stamps on playing cards shall be furnished to the collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards.

(b) COLLECTOR'S ACCOUNT.—Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and importer.

SUBCHAPTER E—MISCELLANEOUS PROVISIONS

SEC. 1835. RECORDS, STATEMENTS, AND RETURNS.

Every person liable to any tax imposed by this chapter or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

SEC. 1836. RULES AND REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter see section 3791.

SEC. 1837. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 1838. CROSS REFERENCES.

For general provisions relating to stamps, information and returns, assessment, collection, and refund, see chapters 28 and 34 to 37, inclusive.

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CHAPTER 12—SAFE DEPOSIT BOXES

SEC. 1850. TAX.

(a) RATE.—There shall be imposed a tax equivalent to 10 per centum of the amount collected for the use of any safe deposit box.

(b) BY WHOM PAID.—The tax imposed by subsection (a) shall be paid by the person paying for the use of the safe deposit box.

SEC. 1851. COLLECTION OF TAX BY LESSOR.

(a) REQUIREMENT.—Every person making any collections specified in subsection (a) of section 1850 shall collect the amount of tax imposed by such subsection from the person paying for the use of the safe deposit box.

(b) CROSS REFERENCE.—

For provision requiring the amount of tax so collected to be held in a special fund in trust for the United States, see section 3762.

SEC. 1852. RETURNS.

(a) REQUIREMENT.—Every person making any collections specified in subsection (a) of section 1850 shall on or before the last day of each month make a return, under oath, for the preceding month. Such returns shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) PLACE FOR FILING.—The return shall be made to the collector for the district in which is located the principal place of business of the person making any collections specified in subsection (a) of section 1850, or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland.

SEC. 1853. PAYMENT OF TAX.

(a) TIME FOR PAYMENT.—The tax imposed by section 1850 shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time fixed for filing the return.

(b) PLACE FOR PAYMENT.—The tax shall be paid to the collector for the district in which is located the principal place of business of the person making any collections specified in subsection (a) of section 1850, or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland.

(c) ADDITION TO THE TAX IN CASE OF DELINQUENCY.—If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time the tax became due until paid.

SEC. 1854. REFUNDS AND CREDITS.

(a) ALLOWANCE.—Credit or refund of any overpayment of tax imposed by section 1850 may be allowed to the person who collected the tax and paid it to the United States if such person establishes, to the satisfaction of the Commissioner, under such regulations as the Commissioner with the approval of the Secretary may prescribe, that he has repaid the amount of such tax to the person from whom he collected it, or obtained the consent of such person to the allowance of such credit or refund.

(b) CREDIT ON MONTHLY RETURNS.—Any person entitled to refund of tax under section 1850 paid, or collected and paid, to the United States by him may take credit therefor against taxes due upon any monthly return.

(c) ADJUSTMENTS FOR REFUNDED PAYMENTS.—Any person making a refund of any payment on which tax under section 1850 has been collected, may repay therewith the amount of tax collected on such payment, and the amount of tax so repaid may be credited against the tax under any subsequent return.

SEC. 1855. REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

SEC. 1856. APPLICABILITY OF ADMINISTRATIVE PROVISIONS.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 1700 shall, in so far as applicable and not inconsistent with this chapter, be applicable in respect of the tax imposed by section 1850.

SEC. 1857. DEFINITION OF SAFE DEPOSIT BOX.

For the purposes of this chapter any vault, safe, box, or other receptacle, of not more than 40 cubic feet capacity, used for the safekeeping or storage of jewelry, plate, money, specie, bullion, stocks, bonds, securities, valuable papers of any kind, or other valuable personal property, shall be regarded as a safe deposit box.

SEC. 1858. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this chapter, see subsection (a) (2) of section 55.

SEC. 1859. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

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CHAPTER 13—CIRCULATION OTHER THAN OF NATIONAL BANKS

SEC. 1900. RATE OF TAX.

(a) AVERAGE CIRCULATION OUTSTANDING.—There shall be levied, collected, and paid—

(1) ENTIRE CIRCULATION.—A tax of one-twelfth of 1 per centum each month upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, or redeemed and on deposit for said bank; and

(2) CIRCULATION EXCEEDING NINETY PER CENTUM OF CAPITAL.—An additional tax of one-sixth of 1 per centum each month upon the average amount of such circulation, issued as aforesaid, beyond the amount of 90 per centum of the capital of any such bank, association, corporation, company, or person.

In the case of banks with branches, the tax herein provided shall be assessed upon the circulation of each branch severally, and the amount of capital of each branch shall be considered to be the amount allotted to it.

(b) CIRCULATION PAID OUT.—

(1) OWN CIRCULATION.—Every person, firm, association other than national bank associations, and every corporation, State bank, or State banking association, shall pay a tax of 10 per centum on the amount of their own notes used for circulation and paid out by them.

(2) OTHER CIRCULATION.—Every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, shall pay a like tax of 10 per centum on the amount of notes of any person, firm, association other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them.

SEC. 1901. EXEMPTION FROM TAX.

(a) CIRCULATION REDUCED TO NOT OVER FIVE PER CENTUM OF CAPITAL.—Whenever the outstanding circulation of any bank, association, corporation, company, or person is reduced to an amount not exceeding 5 per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation; and

(b) CIRCULATION UNDER REDEMPTION IN WHOLE.—Whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, under such regulations as the Secretary shall prescribe, it shall be exempt from any tax upon such circulation.

(c) CIRCULATION OF INSOLVENT BANKS.—

For exemption in case of insolvent banks, see section 3798.

SEC. 1902. RETURNS AND PAYMENT OF TAX.

(a) CIRCULATION OUTSTANDING.—

(1) TIME FOR MAKING RETURN.—A true and complete return of the monthly amount of circulation as aforesaid for the previous six months shall be made and rendered in duplicate on the 1st day of December, and the 1st day of June, by each of such banks, associations, corporations, companies, or persons, with a declaration annexed thereto, under the oath of such person, or of the president or cashier of such bank, association, corporation, or company, in such form and manner as may be prescribed by the Commissioner, that the same contains a true and faithful statement of the amounts subject to tax, as aforesaid; and

(2) TO WHOM RETURN MADE.—One copy shall be transmitted to the collector of the district in which any such bank, association, corporation, or company is situated, or in which such person has his place of business, and one copy to the Commissioner.

(3) CALCULATION AND TIME FOR PAYMENT OF TAX.—The taxes provided in section 1900 (a) shall be paid semi-annually, on the 1st day of January and the 1st day of July; but the same shall be calculated at the rate per month as prescribed by said section, so that the tax for six months shall not be less than the aggregate would be if such taxes were collected monthly.

(4) RETURN AND PAYMENT WHEN STATE BANK CONVERTED INTO NATIONAL BANK.—Whenever any State bank or banking association has been converted into a national banking association, and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, by any agreement or understanding whatever with the representatives of such State bank or banking association, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed 5 per centum of the capital before such conversion of such State bank or banking association.

(b) CIRCULATION PAID OUT.—The amount of circulating notes referred to in section 1900 (b), and of the tax due thereon, shall be returned, and the tax paid at the same time, and in the same manner, and with like penalties for failure to return and pay the same, as provided by law for the return and payment of taxes on circulation imposed by subsection (a) of that section.

SEC. 1903. ESTIMATION OF OUTSTANDING CIRCULATION IN DEFAULT OF RETURN.

In default of the returns provided in section 1902, the amount of circulation and notes of persons, town, city, and municipal corporations, State banks, and State banking associations paid out, as aforesaid, shall be estimated by the Commissioner, upon the best information he can obtain.

SEC. 1904. PENALTY FOR REFUSAL OR NEGLECT TO MAKE RETURN OR PAYMENT.

For any refusal or neglect to make return and payment, any bank, association, corporation, company, or person in default as described in the preceding section, shall pay a penalty of $200, besides the additional penalty and forfeitures provided in other cases.

SEC. 1905. DEFINITION OF BANK OR BANKER.

Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker.

SEC. 1906. APPLICATION OF CHAPTER TO NATIONAL BANKS.

The provisions of this chapter, relating to the tax on the circulation of banks, and to their returns, except as contained in sections 1900 (b) (2), 1901 (a) and (b), 1902 (a) (4), and such parts of sections 1902 (a) (1) and (2) and (b), 1903, and 1904 as relate to the tax of 10 per centum on certain notes, shall not apply to associations which are taxed as national banks.

SEC. 1907. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of June or the first day of December, whichever occurs first, next after the enactment of this title.

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CHAPTER 14—COTTON FUTURES

SEC. 1920. TAX.

(a) RATE.—Upon each contract of sale of any cotton for future delivery made at, on, or in any exchange, board of trade, or similar institution or place of business, there shall be levied a tax in the nature of an excise of 2 cents for each pound of the cotton involved in any such contract.

(b) BY WHOM PAID.—The tax imposed by subsection (a) shall be paid by the seller of the cotton involved in the contract of sale.

(c) HOW PAID.—The tax imposed by subsection (a) shall be paid by means of stamps which shall be affixed to such contracts, or to the memoranda evidencing the same, and canceled in compliance with rules and regulations which shall be prescribed by the Secretary of the Treasury.

(d) CROSS REFERENCE.—

For authority of the Secretary of the Treasury to promulgate rules and regulations for the collection of the tax, see section 1928 (a).

SEC. 1921. EXEMPTION OF SPOT COTTON.

This chapter shall not be construed to impose a tax on any sale of spot cotton.

SEC. 1922. EXEMPTION OF BASIS GRADE CONTRACTS.

(a) CONDITIONS.—No tax shall be levied under this chapter on any contract of sale mentioned in section 1920 (a) if the contract comply with each of the following conditions:

(1) CONFORMITY WITH SECTION 1925 (A) AND REGULATIONS.—Conform to the requirements in section 1925 (a) of, and the rules and regulations made pursuant to, this chapter.

(2) SPECIFICATION OF GRADE, PRICE, DATES OF SALE AND SETTLEMENT.—Specify the basis grade for the cotton involved in the contract, which shall be one of the grades for which standards are established by the Secretary of Agriculture, except grades prohibited from being delivered on a contract made under this section by the fifth paragraph of this subsection, the price per pound at which the cotton of such basis grade is contracted to be bought or sold, the date when the purchase or sale was made, and the month or months in which the contract is to be fulfilled or settled: *Provided*,

That middling shall be deemed the basis grade incorporated into the contract if no other basis grade be specified either in the contract or in the memorandum evidencing the same.

(3) PROVISION FOR DELIVERY OF STANDARD GRADES ONLY.—Provide that the cotton dealt with therein or delivered thereunder shall be of or within the grades for which standards are established by the Secretary of Agriculture except grades prohibited from being delivered on a contract made under this section by the fifth paragraph of this subsection and no other grade or grades.

(4) PROVISION FOR SETTLEMENT ON BASIS OF ACTUAL COMMERCIAL DIFFERENCES.—Provide that in case cotton of grade other than the basis grade be tendered or delivered in settlement of such contract, the differences above or below the contract price which the receiver shall pay for such grades other than the basis grade shall be the actual commercial differences, determined as hereinafter provided.

(5) PROHIBITION OF DELIVERY OF INFERIOR COTTON.—Provide that cotton that, because of the presence of extraneous matter of any character, or irregularities or defects, is reduced in value below that of low middling, or cotton that is below the grade of low middling, or, if tinged, cotton that is below the grade of strict middling, or, if yellow stained, cotton that is below the grade of good middling, the grades mentioned being of the official cotton standards of the United States, or cotton that is less than seven-eighths of an inch in length of staple, or cotton of perished staple, or of immature staple, or cotton that is "gin cut" or reginned, or cotton that is "repacked" or "false packed" or "mixed packed" or "water packed," shall not be delivered on, under, or in settlement of such contract.

(6) PROVISIONS FOR TENDER IN FULL, NOTICE OF DELIVERY DATE, AND CERTIFICATE OF GRADE.—Provide that all tenders of cotton under such contract shall be the full number of bales involved therein, except that such variations of the number of bales may be permitted as is necessary to bring the total weight of the cotton tendered within the provisions of the contract as to weight; that, on the fifth business day prior to delivery, the person making the tender shall give to the person receiving the same written notice of the date of delivery, and that, on or prior to the date so fixed for delivery, and in advance of final settlement of the contract, the person making the tender shall furnish to the person receiving the same a written notice or certificate stating the grade of each individual bale to be delivered and, by means of marks or numbers, identifying each bale with its grade.

(7) PROVISION FOR TENDER AND SETTLEMENT IN ACCORDANCE WITH GOVERNMENT CLASSIFICATION.—Provide that all tenders of cotton and settlements therefor under such contract shall be in accordance with the classification thereof made under the regulations of the Secretary of Agriculture by such officer or officers of the Government as shall be designated for the purpose, and the costs of such classification shall be fixed, assessed, collected, and paid as provided in such regulations. All moneys collected as such costs may be used as a revolving fund for carrying out the purposes of this paragraph. The Secretary of Agriculture is authorized to prescribe regulations for carrying out the purposes of this paragraph, and the certificates of the officers of the Government as to the classification of any cotton for the purposes of this paragraph shall be accepted in the courts of the United States in all suits between the parties to such contract, or their privies, as prima facie evidence of the true classification of the cotton involved.

(b) INCORPORATION OF CONDITIONS IN CONTRACTS.—The provisions of the third, fourth, fifth, sixth, and seventh paragraphs of subsection (a) shall be deemed fully incorporated into any such contract if there

be written or printed thereon, or on the memoranda evidencing the same, at or prior to the time the same is signed, the phrase "subject to Internal Revenue Code, section 1922."

(c) DELIVERY ALLOWANCES.—For the purposes of this section the differences above or below the contract price which the receiver shall pay for cotton of grades above or below the basis grade in the settlement of a contract of sale for the future delivery of cotton shall be determined by the actual commercial differences in value thereof upon the sixth business day prior to the day fixed, in accordance with the sixth paragraph of subsection (a), for the delivery of cotton on the contract, established by the sale of spot cotton in the spot markets of not less than five places designated for the purpose from time to time by the Secretary of Agriculture, as such values were established by the sales of spot cotton, in such designated five or more markets: *Provided*, That for the purpose of this subsection such values in the said spot markets be based upon the standards for grades of cotton established by the Secretary of Agriculture: *And provided further*, That whenever the value of one grade is to be determined from the sale or sales of spot cotton of another grade or grades, such value shall be fixed in accordance with rules and regulations which shall be prescribed for the purpose by the Secretary of Agriculture.

SEC. 1923. EXEMPTION OF TENDERED GRADE CONTRACTS.

(a) CONDITIONS.—No tax shall be levied under this chapter on any contract of sale mentioned in section 1920 (a) if the contract—

(1) COMPLIANCE WITH SECTION 1922.—Comply with all the terms and conditions of section 1922 not inconsistent with this section; and

(2) PROVISION FOR CONTINGENT SPECIFIC PERFORMANCE.—Provide that, in case of cotton of grade or grades other than the basis grade specified in the contract shall be tendered in performance of the contract, the parties to such contract may agree, at the time of the tender, as to the price of the grade or grades so tendered, and that if they shall not then agree as to such price, then, and in that event, the buyer of said contract shall have the right to demand the specific fulfillment of such contract by the actual delivery of cotton of the basis grade named therein and at the price specified for such basis grade in said contract.

(b) INCORPORATION OF CONDITIONS IN CONTRACT.—Contracts made in compliance with this section shall be known as "Section 1923 Contracts." The provisions of this section shall be deemed fully incorporated into any such contract if there be written or printed thereon, or on the memorandum evidencing the same, at or prior to the time the same is signed, the phrase "Subject to Internal Revenue Code, section 1923."

(c) APPLICATION OF SECTION.—Nothing in this section shall be so construed as to relieve from the tax levied by section 1920 (a) of this chapter any contract in which, or in the settlement of or in respect to which, any device or arrangement whatever is resorted to, or any agreement is made, for the determination or adjustment of the price of the grade or grades tendered other than the basis grade specified in the contract by any "fixed difference" system, or by arbitration, or by any other method not provided for by this chapter.

SEC. 1924. EXEMPTION OF SPECIFIC GRADE CONTRACTS.

(a) CONDITIONS.—No tax shall be levied under this chapter on any contract of sale mentioned in section 1920 (a) if the contract comply with each of the following conditions:

(1) CONFORMITY WITH RULES AND REGULATIONS.—Conform to the rules and regulations made pursuant to this chapter.

(2) SPECIFICATION OF GRADE, PRICE, DATES OF SALE AND DELIVERY.—Specify the grade, type, sample, or description of the cotton in-

volved in the contract, the price per pound at which such cotton is contracted to be bought or sold, the date of the purchase or sale, and the time when shipment or delivery of such cotton is to be made.

(3) PROHIBITION OF DELIVERY OF OTHER THAN SPECIFIED GRADE.—Provide that cotton of or within the grade or of the type, or according to the sample or description, specified in the contract shall be delivered thereunder, and that no cotton which does not conform to the type, sample, or description, or which is not of or within the grade specified in the contract shall be tendered or delivered thereunder.

(4) PROVISION FOR SPECIFIC PERFORMANCE.—Provide that the delivery of cotton under the contract shall not be effected by means of "set-off" or "ring" settlement, but only by the actual transfer of the specified cotton mentioned in the contract.

(b) INCORPORATION OF CONDITIONS IN CONTRACT.—The provisions of the first, third, and fourth paragraphs of subsection (a) shall be deemed fully incorporated into any such contract if there be written or printed thereon, or on the document or memorandum evidencing the same, at or prior to the time the same is entered into, the words "subject to Internal Revenue Code, section 1924."

(c) APPLICATION OF SECTION.—This section shall not be construed to apply to any contract of sale made in compliance with section 1922 or section 1923.

SEC. 1925. FORM AND VALIDITY OF CONTRACTS.

(a) FORM.—Each contract of sale of cotton for future delivery mentioned in section 1920 (a) of this chapter shall be in writing plainly stating, or evidenced by written memorandum showing, the terms of such contract, including the quantity of the cotton involved and the names and addresses of the seller and buyer in such contract, and shall be signed by the party to be charged, or by his agent in his behalf. If the contract or memorandum specify in bales the quantity of the cotton involved, without giving the weight, each bale shall, for the purposes of this chapter, be deemed to weigh five hundred pounds.

(b) VALIDITY.—No contract of sale of cotton for future delivery mentioned in section 1920 (a) of this chapter, which does not conform to the requirements of subsection (a) and has not the necessary stamps affixed thereto as required by section 1920 (c) shall be enforceable in any court of the United States by, or on behalf of, any party to such contract or his privies.

SEC. 1926. COTTON STANDARDS.

(a) SOURCE AND DESCRIPTION.—Subject to the provisions of section 6 of the Act of March 4, 1923, 42 Stat. 1518 (U. S. C., Title 7, § 56), the Secretary of Agriculture is authorized, from time to time, to establish and promulgate standards of cotton by which its quality or value may be judged or determined, including its grade, length of staple, strength of staple, color, and such other qualities, properties, and conditions as may be standardized in practical form, which, for the purposes of this chapter shall be known as the "Official cotton standards of the United States": *Provided*, That any standard of any cotton established and promulgated under this chapter by the Secretary of Agriculture shall not be changed or replaced within a period less than one year from and after the date of the promulgation thereof by the Secretary of Agriculture: *Provided further*, That no change or replacement of any standard of any cotton established and promulgated under this chapter by the Secretary of Agriculture shall become effective until after one year's public notice thereof, which notice shall specify the date when same is to become effective.

(b) PRACTICAL FORMS.—

(1) PREPARATION, CERTIFICATION, AND DISTRIBUTION.—The Secretary of Agriculture is authorized and directed to prepare practical

forms of the official cotton standards which shall be established by him, and to furnish such practical forms from time to time, upon request, to any person, the cost thereof, as determined by the Secretary of Agriculture, to be paid by the person requesting the same, and to certify such practical forms under the seal of the Department of Agriculture and under the signature of the said Secretary, thereto affixed by himself or by some official or employee of the Department of Agriculture thereunto duly authorized by the said Secretary.

(2) DISPOSITION OF RECEIPTS FROM SALES.—All sums collected by the Secretary of Agriculture for furnishing practical forms under paragraph (1) shall be deposited and covered into the Treasury as miscellaneous receipts.

SEC. 1927. BONA FIDE SPOT MARKETS.

(a) DEFINITION.—For the purposes of this chapter the only markets which shall be considered bona fide spot markets shall be those which the Secretary of Agriculture shall, from time to time, after investigation, determine and designate to be such, and of which he shall give public notice.

(b) DETERMINATION.—In determining, pursuant to the provisions of this chapter, what markets are bona fide spot markets, the Secretary of Agriculture is directed to consider only markets in which spot cotton is sold in such volume and under such conditions as customarily to reflect accurately the value of middling cotton and the differences between the prices or values of middling cotton and of other grades of cotton for which standards shall have been established by the Secretary of Agriculture: *Provided*, That if there be not sufficient places, in the markets of which are made bona fide sales of spot cotton of grades for which standards are established by the Secretary of Agriculture, to enable him to designate at least five spot markets in accordance with section 1922 (c) of this chapter, he shall, from data as to spot sales collected by him, make rules and regulations for determining the actual commercial differences in the value of spot cotton of the grades established by him as reflected by bona fide sales of spot cotton, of the same or different grades, in the markets selected and designated by him, from time to time, for that purpose, and in that event, differences in value of cotton of various grades involved in contracts made pursuant to section 1922 (a) and (b) shall be determined in compliance with such rules and regulations: *Provided further*, That it shall be the duty of any person engaged in the business of dealing in cotton, when requested by the Secretary of Agriculture or any agent acting under his instructions, to answer correctly to the best of his knowledge, under oath or otherwise, all questions touching his knowledge of the number of bales, the classification, the price or bona fide price offered, and other terms of purchase or sale, of any cotton involved in any transaction participated in by him, or to produce all books, letters, papers, or documents in his possession or under his control relating to such matter.

SEC. 1928. COLLECTION AND ENFORCEMENT.

(a) RULES AND REGULATIONS.—The Secretary of the Treasury is authorized to make and promulgate such rules and regulations as he may deem necessary to collect the tax imposed by this chapter and otherwise to enforce its provisions.

(b) RECORDS AND RETURNS.—Further to effect the purpose of subsection (a), the Secretary shall require all persons coming within its provisions to keep such records and statements of account, and may require such persons to make such returns verified under oath or otherwise, as will fully and correctly disclose all transactions mentioned in section 1920 (a) of this chapter, including the making, execution, settlement, and fulfillment thereof; he may require all per-

sons who act in the capacity of a clearing house, clearing association, or similar institution for the purpose of clearing, settling, or adjusting transactions mentioned in section 1920 (a) of this chapter to keep such records and to make such returns as will fully and correctly disclose all facts in their possession relating to such transactions; and

(c) EMPLOYMENT OF AGENTS.—He may appoint agents to conduct the inspection necessary to collect said tax and otherwise to enforce this chapter and all rules and regulations made by him in pursuance hereof, and may fix the compensation of such agents.

SEC. 1929. PENALTIES.

(a) IN GENERAL.—

(1) NONPAYMENT OR EVASION OF TAX.—Any person liable to the payment of any tax imposed by this chapter who fails to pay, or evades, or attempts to evade the payment of such tax; and

(2) OTHER VIOLATIONS.—Any person who otherwise violates any provision of this chapter, or any rule or regulation made in pursuance hereof, upon conviction thereof, shall be fined not less than $100 nor more than $20,000, in the discretion of the court; and, in case of natural persons, may, in addition, be punished by imprisonment for not less than sixty days nor more than three years, in the discretion of the court.

(b) ADDITIONAL.—In addition to the foregoing punishment there shall be imposed, on account of each violation of this chapter, a penalty of $2,000, to be recovered in an action founded on this chapter in the name of the United States as plaintiff, and when so recovered one-half of said amount shall be paid over to the person giving the information upon which such recovery was based. It shall be the duty of United States attorneys, to whom satisfactory evidence of violations of this chapter is furnished, to institute and prosecute actions for the recovery of the penalties prescribed by this subsection.

(c) WITHHOLDING INFORMATION.—Any person engaged in the business of dealing in cotton who shall, within a reasonable time prescribed by the Secretary of Agriculture or any agent acting under his instructions, willfully fail or refuse to answer questions or to produce books, letters, papers, or documents, as required under section 1927 (b), or who shall willfully give any answer that is false or misleading, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding $500.

SEC. 1930. IMMUNITY OF WITNESSES.

No person whose evidence is deemed material by the officer prosecuting on behalf of the United States in any case brought under any provision of this chapter shall withhold his testimony because of complicity by him in any violation of this chapter or of any regulation made pursuant to this chapter, but any such person called by such officer who testifies in such case shall be exempt from prosecution for any offense to which his testimony relates.

SEC. 1931. DEFINITIONS.

(a) CONTRACT OF SALE.—For the purposes of this chapter the term "contract of sale" shall be held to include sales, agreements of sale, and agreements to sell.

(b) PERSON.—The word "person," wherever used in this chapter, shall be construed to import the plural or singular, as the case demands, and shall include individuals, associations, partnerships, and corporations.

SEC. 1932. LIABILITY OF PRINCIPAL FOR ACTS OF AGENT.

When construing and enforcing the provisions of this chapter, the act, omission, or failure of any official, agent, or other person acting for or employed by any association, partnership, or corporation within the scope of his employment or office, shall, in every case, also be

deemed the act, omission, or failure of such association, partnership, or corporation as well as that of the person.

SEC. 1933. REPORTS OF SECRETARY OF AGRICULTURE.

The Secretary of Agriculture is directed to publish from time to time the results of investigations made in pursuance of this chapter.

SEC. 1934. OTHER LAWS APPLICABLE.

The provisions of the internal revenue laws of the United States, so far as applicable, including section 3615 of this title, shall be extended, and made to apply, to this chapter.

SEC. 1935. OPERATION OF STATE LAWS.

The payment of any tax levied by this chapter shall not exempt any person from any penalty or punishment now or hereafter provided by the laws of any State for entering into contracts of sale of cotton for future delivery, nor shall the payment of any tax imposed by this chapter be held to prohibit any State or municipality from imposing a tax on the same transaction.

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SUBPART B—MANUFACTURERS AND CUSTOMS OFFICERS

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Sec. 2190. Disposal of forfeited tobacco, snuff, cigars, and cigarettes.
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Sec. 2194. Records, statements, and returns.
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Sec. 2196. Other laws applicable.
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CHAPTER 15—TOBACCO, SNUFF, CIGARS, AND CIGARETTES

SUBCHAPTER A—RATE AND PAYMENT OF TAX

SEC. 2000. RATE OF TAX.

(a) TOBACCO AND SNUFF.—Upon all tobacco and snuff manufactured in or imported into the United States, and sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid the following taxes:

(1) SNUFF.—On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of 18 cents per pound.

(2) TOBACCO.—On all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of 18 cents per pound.

The tax imposed by this subsection shall be in addition to any import duties imposed upon imported tobacco and snuff.

(b) SNUFF FLOUR.—Snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff.

(c) CIGARS AND CIGARETTES.—Upon cigars and cigarettes manufactured in or imported into the United States, which are sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid the following taxes:

(1) CIGARS.—On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, 75 cents per thousand;

On cigars made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, if manufactured or imported to retail at not more than 5 cents each, $2 per thousand;

If manufactured or imported to retail at more than 5 cents each and not more than 8 cents each, $3 per thousand;

If manufactured or imported to retail at more than 8 cents each and not more than 15 cents each, $5 per thousand;

If manufactured or imported to retail at more than 15 cents each and not more than 20 cents each, $10.50 per thousand;

If manufactured or imported to retail at more than 20 cents each, $13.50 per thousand;

Whenever in this paragraph reference is made to cigars manufactured or imported to retail at not over a certain price each, then in determining the tax to be paid regard shall be had to the ordinary retail price of a single cigar in its principal market.

(2) CIGARETTES.—On cigarettes made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, $3 per thousand;

Weighing more than three pounds per thousand, $7.20 per thousand; except that if more than 6½ inches in length they shall be taxable at the rate provided in the preceding paragraph, counting each 2¾ inches (or fraction thereof) of the length of each as one cigarette.

The tax imposed by this subsection shall be in addition to any import duties imposed upon imported cigars and cigarettes.

(d) CIGARETTE PAPER.—There shall be levied, collected, and paid upon cigarette paper made up into packages, books, sets, or tubes, made up in or imported into the United States and sold by the manufacturer or importer to any person (other than to a manufacturer of cigarettes for use by him in the manufacture of cigarettes), the following taxes:

On each package, book, or set containing more than twenty-five but not more than fifty papers, ½ cent;

Containing more than fifty but not more than one hundred papers, 1 cent;

Containing more than one hundred papers, ½ cent for each fifty papers or fractional part thereof; and

Upon tubes, 1 cent for each fifty tubes or fractional part thereof.

SEC. 2001. TAXPAYER.

(a) MANUFACTURER OR IMPORTER.—The taxes imposed by section 2000 shall be paid by the manufacturer or importer.

(b) MANUFACTURER ON COMMISSION, SHARES, OR CONTRACT.

(1) TOBACCO AND SNUFF.—Whenever tobacco or snuff of any description is manufactured, in whole or in part, upon commission or shares, or the material from which any such articles are made, or are to be made, is furnished by one person and made and manufactured by another, or the material is furnished or sold by one person with an understanding or agreement with another that the manufactured article is to be received in payment therefor or for any part thereof, the stamps required by law shall be affixed by the actual maker or manufacturer before the article passes from the place of making or manufacturing.

(2) CIGARS AND CIGARETTES.—Whenever cigars or cigarettes of any description are manufactured, in whole or in part, upon commission or shares, or the material is furnished by one party and manufactured by another, or the material is furnished or sold by one party with an understanding or agreement with another that the cigars or cigarettes are to be received in payment therefor, or for any part thereof, the stamps required by law shall be affixed by the actual maker before the cigars or cigarettes are removed from the place of manufacturing.

SEC. 2002. PAYMENT OF TAX.

(a) STAMP.—

(1) TOBACCO AND SNUFF.—The Commissioner shall cause to be prepared suitable and special stamps for the payment of the tax on tobacco and snuff, which shall indicate the weight and class of the article on which payment is to be made.

(2) SNUFF FLOUR.—Snuff flour, when sold or removed for use or consumption, shall be stamped in the same manner as snuff.

(3) CIGARS AND CIGARETTES.—The Commissioner shall cause to be prepared, for payment of the tax upon cigars and cigarettes, suitable stamps denoting the tax thereon.

(b) ASSESSMENT.—

(1) TOBACCO, SNUFF, CIGARS, AND CIGARETTES.—Whenever any manufacturer of tobacco, snuff, cigars, or cigarettes sells, or removes for sale or consumption, any tobacco, snuff, cigars, or cigarettes, upon which a tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commis-

sioner, subject to the limitations prescribed in section 3312, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal: *Provided, however*, That no such assessment shall be made until and after notice to the manufacturer of the alleged sale and removal to show cause against said assessment; and the Commissioner shall, upon a full hearing of all the evidence, determine what assessment, if any, should be made.

(2) SNUFF FLOUR.—

For provision taxing snuff flour as snuff, see section 2000 (b).

(c) OTHER METHODS.—Whether or not the method of collecting any tax imposed by section 2000 is specifically provided herein, any such tax may, under regulations prescribed by the Commissioner with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

SEC. 2003. CROSS REFERENCES.

(a) TAX ON LEAF TOBACCO.—

For tax on leaf tobacco unlawfully sold, removed, or shipped, see section 2060.

(b) EXEMPTION AND DRAWBACK.—

For exemption and drawback in case of exportation, see sections 2135 and 2136.

SUBCHAPTER B—MANUFACTURERS, DEALERS, AND PEDDLERS

Part I—Definition and Requirements of Tobacco and Snuff Manufacturers

SEC. 2010. DEFINITION.

(a) "MANUFACTURER OF TOBACCO."—

(1) MANUFACTURER OF TOBACCO OR SNUFF.—Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

(2) SELLERS OF LEAF TOBACCO.—Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case, or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff, cigars, or cigarettes, or to persons who purchase in packages for export.

(b) FARMERS AND GROWERS.—Farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco.

SEC. 2011. REGISTRATION.

Every manufacturer of tobacco shall register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on.

SEC. 2012. STATEMENT.

Every person before commencing the manufacture of tobacco or snuff, shall furnish, without previous demand therefor, to the collector of the district where the manufacture is to be carried on, a statement in duplicate, subscribed under oath, setting forth the place, and if in a city, the street and number of the street, where the manufacture is to be carried on; the number of cutting-machines, presses, snuff-mills, hand-mills, or other machines; the name, kind, and quality of the article manufactured or proposed to be manufactured; and when the same is manufactured by him as agent for any other person, or to be sold and delivered to any other person under a special contract, the name and residence and business or occupation of the person for whom the said article is to be manufactured, or to whom it is to be delivered.

SEC. 2013. BOND.

Every person, before commencing the manufacture of tobacco or snuff, shall give a bond, to be approved by the collector of the district, in the sum of not less than $2,000 nor more than $20,000, to be fixed by the collector of the district, according to the quantum of business proposed to be done by the manufacturer, with right of appeal by the manufacturer to the Commissioner in respect to the amount of said bond, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render truly and completely all the returns, statements, and inventories prescribed by law or regulations; that whenever he adds to the number of cutting-machines, presses, snuff-mills, hand-mills, or other mills or machines enumerated in the statement required under section 2012, he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all tobacco and snuff manufactured by him before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any manufactured tobacco or snuff which has not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of tobacco or snuff. Additional sureties may be required by the collector from time to time.

SEC. 2014. CERTIFICATE.

Every manufacturer of tobacco shall obtain a certificate from the collector of the district, who is directed to issue the same, setting forth the kind and number of machines, presses, snuff-mills, hand-mills, or other mills and machines enumerated in the statement required under section 2012; which certificate shall be posted in a conspicuous place within the manufactory.

SEC. 2015. SIGN.

Every manufacturer of tobacco shall place and keep on the side or end of the building wherein his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil-colors or gilded, giving his full name and business.

SEC. 2016. FACTORY NUMBER.

Every collector shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner.

SEC. 2017. INVENTORY.

Every person engaged in the manufacture of tobacco or snuff shall make and deliver to the collector of the district a true inventory, in such form as may be prescribed by the Commissioner, and verified by his own oath, of the quantity of each of the different kinds of tobacco, snuff-flour, snuff, stems, scraps, clippings, waste, tin-foil, licorice, sugar, gum, and other materials held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the 1st of January; setting forth what portion of said goods and materials, and what kinds were manufactured and produced by him and what was purchased from others. The collector shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory, and shall verify the fact of such examination by oath, to be indorsed on or affixed to the inventory.

SEC. 2018. BOOKS.

Every person engaged in the manufacture of tobacco or snuff shall keep a book or books, the forms of which shall be prescribed by the Commissioner, and enter therein daily an accurate account of all the articles referred to in section 2017 purchased by him, the quantity of tobacco, snuff, and snuff-flour, stems, scraps, clippings, waste, tin-foil, licorice, sugar, gum, and other material, of whatever description, manufactured, sold, consumed, or removed for consumption or sale, or removed from the place of manufacture in bond, and to what district removed; also the number of net pounds of lumps of plug tobacco made in the lump-room, and the number of packages and pounds thereof produced in the pressroom each day.

SEC. 2019. MONTHLY ABSTRACTS.

Every person engaged in the manufacture of tobacco or snuff, shall on or before the 10th day of each month, furnish to the collector a true and complete abstract from the book required under section 2018 to be kept, verifying the same by his oath, of all such purchases, sales, and removals made during the month next preceding.

SEC. 2020. CROSS REFERENCE.

For packing and selling requirements, see subchapter C.

Part II—Definition and Requirements of Cigar and Cigarette Manufacturers

SEC. 2030. DEFINITION.

Every person whose business it is to make or manufacture cigars or cigarettes for himself, or who employs others to make or manufacture cigars or cigarettes, shall be regarded as a manufacturer of cigars or cigarettes, respectively.

SEC. 2031. REGISTRATION.

Every manufacturer of cigars or cigarettes shall register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on.

SEC. 2032. STATEMENT.

Every person before commencing the manufacture of cigars or cigarettes, shall furnish, without previous demand therefor, to the collector of the district a statement in duplicate, under oath, setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and when the same are to be manufactured for, or to be sold and delivered to, any other person, the name and residence and business or occupation of the person for whom they are to be manufactured, or to whom they are to be delivered.

SEC. 2033. BOND.

Every person before commencing the manufacture of cigars or cigarettes, shall give bond, in conformity with the provisions of this chapter, in such penal sum as the collector may require, not less than $100, and the sum of said bond may be increased from time to time and additional sureties required, at the discretion of the collector, or under the instructions of the Commissioner. Said bond shall be conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render correctly all the returns, statements, and inventories prescribed; that he shall stamp, in accordance with law, all cigars or cigarettes manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any cigars or cigarettes which have not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of cigars or cigarettes.

SEC. 2034. SIGN.

Every cigar or cigarette manufacturer shall place and keep on the side or end of the building within which his business is carried on, so that it can be distinctly seen, a sign, with letters thereon not less than three inches in length, painted in oil-colors or gilded, giving his full name and business.

SEC. 2035. FACTORY NUMBER.

Every collector shall cause the several manufactories of cigars or cigarettes in his district to be numbered consecutively, which number shall not thereafter be changed.

SEC. 2036. INVENTORY.

Every person engaged in the manufacture of cigars or cigarettes shall make and deliver to the collector of the district a true inventory, in such form as may be prescribed by the Commissioner, of the quantity of leaf tobacco, cigars, cigarettes, stems, scraps, clippings, and waste, and of the number of cigar and cigarette boxes and the capacity of each box, held or owned by him on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the 1st of January; setting forth what portion and kinds of said goods were manufactured or produced by him, and what were purchased from others, and shall verify said inventory by his oath indorsed thereon. The collector shall make personal examination of the stock sufficient to satisfy himself as to the correctness of the inventory; and shall verify the fact of such examination by oath to be indorsed on the inventory.

SEC. 2037. BOOKS.

Every person engaged in the manufacture of cigars or cigarettes shall enter daily in a book, the form of which shall be prescribed by the Commissioner, an accurate account of all the articles enumerated in section 2036 purchased by him, the quantity of leaf-tobacco, cigars, cigarettes, stems, cigar or cigarette boxes, of whatever description, manufactured, sold, consumed or removed for consumption or sale, or removed from the place of manufacture.

SEC. 2038. MONTHLY ABSTRACTS.

Every person engaged in the manufacture of cigars or cigarettes shall, on or before the tenth day of each and every month, furnish to the collector of the district a true and accurate abstract from the book required under section 2037 verified by his oath, of all such purchases, sales, and removals made during the month next preceding.

SEC. 2039. ADDITIONAL REQUIREMENTS ON CIGARETTE MANUFACTURERS PURCHASING CIGARETTE TUBES.

Every manufacturer of cigarettes purchasing any cigarette paper made up into tubes shall—

(a) BOND.—Give bond in an amount and with sureties satisfactory to the Commissioner that he will use such tubes in the manufacture of cigarettes or pay thereon a tax equivalent to the tax imposed by section 2000 (d); and

(b) RECORDS AND RETURNS.—Keep such records and render under oath such returns as the Commissioner finds necessary to show the disposition of all tubes purchased or imported by such manufacturer of cigarettes.

SEC. 2040. PURCHASES OF LEAF TOBACCO FROM OTHER MANUFACTURERS OR DEALERS.

It shall be lawful for any licensed manufacturer of cigars or cigarettes to purchase leaf tobacco of any other licensed manufacturer or dealer in quantities less than the original package, for use in his own manufactory exclusively.

Part III—Definition and Requirements of Dealers in Leaf Tobacco

SEC. 2050. DEFINITION.

(a) GENERAL.—Every person shall be regarded as a dealer in leaf tobacco, whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf tobacco.

(b) FARMERS, GROWERS, AND COOPERATIVE ASSOCIATIONS.—A farmer or grower of tobacco or a tobacco growers' cooperative association shall not be regarded as a dealer in leaf tobacco in respect to the leaf tobacco produced by him or handled by such association: *Provided*, That such cooperative associations shall be required to keep available records of all purchases and sales of tobacco, such records to be open to inspection by the agents of the Government. As used in this subsection the term "tobacco growers' cooperative association" means an association of farmers or growers of tobacco organized and operated as sales agent for the purpose of marketing the tobacco produced by its members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity and quality of tobacco furnished by them.

SEC. 2051. REGISTRATION.

Every dealer in leaf tobacco shall register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on.

SEC. 2052. STATEMENT OF LOCATION OF BUSINESS AND PLACES OF STORAGE.

Every dealer in leaf tobacco shall file with the collector of the district in which his business is carried on a statement in duplicate, subscribed under oath, setting forth the place, and, if in a city, the street and number of the street, where his business is to be carried on, and the exact location of each place where leaf tobacco is held by him on storage, and, whenever he adds to or discontinues any of his leaf tobacco storage places, he shall give immediate notice to the collector of the district in which he is registered.

SEC. 2053. BOND.

Every dealer in leaf tobacco shall give a bond with surety, satisfactory to, and to be approved by, the collector of the district, in such penal sum as the collector may require, not less than $500; and a new bond may be required in the discretion of the collector, or under instructions of the Commissioner.

SEC. 2054. CERTIFICATE AND NUMBER.

Every dealer in leaf tobacco shall be assigned a number by the collector of the district, which number shall appear in every inventory, invoice and report rendered by the dealer, who shall also obtain certificates from the collector of the district setting forth the place where his business is carried on and the places designated by the dealer as the places of storage of his tobacco, which certificates shall be posted conspicuously within the dealer's registered place of business, and within each designated place of storage.

SEC. 2055. INVENTORY.

Every dealer in leaf tobacco shall make and deliver to the collector of the district a true inventory of the quantity of the different kinds of tobacco held or owned, and where stored by him, on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first day of January, such inventory to be made under oath and rendered in such form as may be prescribed by the Commissioner.

SEC. 2056. RECORDS AND INVOICES.

Every dealer in leaf tobacco shall render such invoices and keep such records as shall be prescribed by the Commissioner, and shall enter therein, day by day, and upon the same day on which the circumstance, thing or act to be recorded is done or occurs, an accurate account of the number of hogsheads, tierces, cases and bales, and quantity of leaf tobacco contained therein, purchased or received by him, on assignment, consignment, for storage, by transfer or otherwise, and of whom purchased or received, and the number of hogsheads, tierces, cases and bales, and the quantity of leaf tobacco contained therein, sold by him, with the name and residence in each instance of the person to whom sold, and if shipped, to whom shipped, and to what district; such records shall be kept at his place of business at all times and preserved for a period of two years, and the same shall be open at all hours for the inspection of any internal revenue officer or agent.

SEC. 2057. MONTHLY REPORTS.

Every dealer in leaf tobacco on or before the tenth day of each month, shall furnish to the collector of the district a true and complete report of all purchases, receipts, sales and shipments of leaf tobacco made by him during the month next preceding, which report shall be verified and rendered in such form as the Commissioner, with the approval of the Secretary, shall prescribe.

SEC. 2058. DEMAND STATEMENT OF SALES.

It shall be the duty of any dealer in leaf tobacco, or in any material used in manufacturing tobacco, snuff, cigars, or cigarettes, on demand of any officer of internal revenue, to render a true and complete statement, under oath, of the quantity and amount of such leaf tobacco or materials sold or delivered to any person named in such demand, and in case of refusal or neglect to render such statement, or if there is cause to believe such statement to be incorrect or fraudulent, the collector shall make an examination of persons, books, and papers, in the manner provided in relation to frauds and evasions.

SEC. 2059. RESTRICTIONS ON SALES OR SHIPMENTS.

Sales or shipments of leaf tobacco by a dealer in leaf tobacco shall be in quantities of not less than a hogshead, tierce, case, or bale, except loose leaf tobacco comprising the breaks on warehouse floors, and except to a duly registered manufacturer of cigars for use in his own manufactory exclusively.

Dealers in leaf tobacco shall make shipments of leaf tobacco only to other dealers in leaf tobacco, to registered manufacturers of tobacco, snuff, cigars, or cigarettes, or for export.

SEC. 2060. TAX FOR VIOLATING SECTIONS 2057 AND 2059.

Upon all leaf tobacco sold, removed or shipped by any dealer in leaf tobacco in violation of the provisions of section 2059 or in respect to which no report has been made by such dealer in accordance with the provisions of section 2057, there shall be levied, assessed, collected, and paid a tax equal to the tax then in force upon manufactured tobacco, such tax to be assessed and collected in the same manner as the tax on manufactured tobacco.

Part IV—Definition and Requirements of Peddlers of Tobacco

SEC. 2070. DEFINITION.

Any person who sells or offers to sell and deliver manufactured tobacco, snuff, cigars, or cigarettes, traveling from place to place, in the town or through the country, shall be regarded as a peddler of tobacco: *Provided*, That manufacturers of, jobbers, and wholesale dealers in, manufactured tobacco, snuff, cigars, and cigarettes, and the agents or salesmen of such manufacturers, jobbers, and wholesale dealers, traveling from place to place, in the town or through the country, and selling and delivering or offering to sell and deliver such products only to dealers, shall not be construed to be peddlers.

SEC. 2071. REGISTRATION.

Every peddler of tobacco shall register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on.

SEC. 2072. STATEMENT.

Every peddler of tobacco, before commencing to peddle tobacco, snuff, cigars, or cigarettes, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city, the street and number of the street where he resides; the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells.

SEC. 2073. BOND.

Every peddler of tobacco shall give a bond in the sum of $500, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, cigars, or cigarettes; that he shall neither sell, nor offer for sale, any tobacco, snuff, cigars, or cigarettes, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, cigars, or cigarettes, as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal revenue stamps which have never before been used.

SEC. 2074. CERTIFICATE.

Every peddler of tobacco shall obtain a certificate from the collector of his collection district, who is authorized and directed to issue the same, giving the name of the peddler, his residence, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue produce and exhibit his certificate.

SEC. 2075. SIGN.

Every peddler of tobacco traveling with a wagon, shall affix and keep on the same, in a conspicuous place, a sign painted in oil-colors, or gilded, giving his full name, business, and collection district.

SEC. 2076. RESTRICTIONS ON SALES.

For restrictions on sales, see sections 2104 and 2170 (a) (2).

SUBCHAPTER C—PACKING, STAMPING, AND SELLING REQUIREMENTS

Part I—Tobacco and Snuff

SEC. 2100. PACKAGES.

All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description and in no other manner:

(a) SIZE.—

(1) SMOKING AND CHEWING TOBACCO AND SNUFF.—All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse, scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-eighth of an ounce, three-eighths of an ounce, and further packages with a difference between each package and the one next smaller of one-eighth of an ounce up to and including two ounces, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and further packages with a difference between each package and the one next smaller of one ounce up to and including sixteen ounces: *Provided*, That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds.

(2) CAVENDISH, PLUG, AND TWIST TOBACCO.—All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight. And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare and the net weight of the tobacco in each package.

(b) MATERIAL.—Wood, metal, paper, or other materials may be used separately or in combination for packing tobacco and snuff under such regulations as the Commissioner may establish.

(c) EXCEPTIONS.—

(1) EXPORT PACKAGES.—The limitations and descriptions of packages contained in subsection (a) shall not apply to tobacco and snuff transported in bond for exportation and actually exported.

(2) LEAF TOBACCO SOLD BY PERSONS REGARDED AS MANUFACTURERS.—All tobacco sold in the manner described in section 2010 (a) (2) by persons defined as manufacturers of tobacco thereunder shall be regarded as manufactured tobacco and shall be put up and prepared by such manufacturer in such packages only as the Commissioner, with the approval of the Secretary, shall prescribe.

(d) ENCLOSURES AND DESIGNS.—No packages of manufactured tobacco or snuff, prescribed by law, shall be permitted to have packed in, or attached to, or connected with them, nor affixed to, branded, stamped, marked, written, or printed upon them, any paper, certificate, or instrument purporting to be or represent a ticket, chance, share or interest in, or dependent upon, the event of a lottery, nor any indecent or immoral picture, representation, print, or words; and any violation of the provisions of this subsection shall subject the offender to the penalties and punishment provided by section 2161 (m).

(e) LABEL.—Every manufacturer of tobacco or snuff shall, in addition to all other requirements of this title relating to tobacco, print on each package, or securely affix by pasting on each package con-

taining tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words:

"NOTICE.—The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again."

This subsection shall not apply to tobacco or snuff transported in bond for exportation and actually exported.

SEC. 2101. TOBACCO IN BULK.

Perique tobacco, snuff flour, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner may prescribe.

SEC. 2102. SNUFF FLOUR.

Snuff flour, when sold, or removed for use or consumption, shall be put up in packages in the same manner as snuff.

SEC. 2103. STAMPS.

(a) AFFIXING AND CANCELING.—

(1) MODE.—The stamps provided for in section 2002 (a) (1) shall be affixed and canceled in the mode prescribed by the Commissioner, and stamps when used on any wooden package shall be canceled by sinking a portion of the same into the wood with a steel die.

(2) FURNISHING OF INSTRUMENTS.—The instruments or other means prescribed under section 3301 (a) for attaching, protecting, and canceling stamps for tobacco and snuff shall be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulations as the Commissioner may prescribe.

(3) CROSS REFERENCE.—

For general provisions relating to the attachment and cancellation of stamps, see sections 3301 and 3303.

(b) ISSUE FOR RESTAMPING.—The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of tobacco and snuff which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

(c) SUPPLY.—The stamps provided for under section 2002 (a) (1) shall be furnished to the collectors requiring them, and each collector shall keep at all times a supply equal in amount to three months' sale thereof, and shall sell the same only to the manufacturers of tobacco and snuff in their respective districts who have given bonds as required by law, and to owners or consignees of tobacco or snuff, upon the requisition of the proper customhouse officer having the custody of such tobacco or snuff.

(d) COLLECTOR'S ACCOUNT.—

(1) REQUIREMENT.—Every collector shall keep an account of the number, amount, and denominate values of stamps sold by him to each manufacturer or other person aforesaid.

(2) CREDIT IN CASE OF SALE UNDER DISTRAINT OR FORFEITURE.—Such stamps as may be required to stamp tobacco or snuff, sold under distraint by any collector, or for stamping any tobacco or snuff, which may have been abandoned, condemned, or forfeited, and sold by order of court or of any Government officer for the benefit of the United States, may, under such rules and regulations as the Commissioner shall prescribe, be used by the collector making such sale, or furnished by a collector to a United

States marshal, or to any other Government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered; and any revenue collector using or furnishing stamps in manner as aforesaid, on presenting vouchers satisfactory to the Commissioner shall be allowed credit for the same in settling his stamp account with the Department.

(e) EMPTIED PACKAGES.—Whenever any stamped box, bag, vessel, wrapper, or envelope of any kind, containing tobacco or snuff, is emptied, the stamp or stamps thereon shall be destroyed by the person in whose hands the same may be.

(f) ABSENCE OF STAMPS.—The absence of the proper stamp on any package of manufactured tobacco or snuff shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the nonpayment thereof.

(g) CROSS REFERENCES.—

IMPORTED TOBACCO AND SNUFF.—For stamps in case of imported tobacco or snuff, see section 2130 (a).

REDEMPTION OF STAMPS.—For redemption of stamps, see sections 2198 and 3304.

GENERAL STAMP PROVISIONS.—For general provisions relating to stamps, see subchapter A of chapter 28.

SEC. 2104. SALES OF TOBACCO.

(a) LIMITATION AS TO PACKAGES.—No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from the packages authorized by section 2100.

(b) LIMITATION ON DEALERS IN LEAF TOBACCO.—

For restrictions on sales and shipments by dealers in leaf tobacco to manufacturers of tobacco, see section 2059.

(c) SALES OF LEAF TOBACCO TO CIGAR MANUFACTURERS.—

For authority of licensed manufacturers of cigars and cigarettes to purchase leaf tobacco from other registered manufacturers or registered dealers in small quantities, see section 2040.

Part II—Cigars and Cigarettes

SEC. 2110. CLASSIFICATION.

(a) CIGARS.—All rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars.

(b) CIGARETTES.—All rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

SEC. 2111. PACKAGES.

(a) SIZE.—

(1) CIGARS.—All cigars weighing more than three pounds per thousand shall be packed in boxes not before used for that purpose containing, respectively, three, five, seven, ten, twelve, thirteen, twenty, twenty-five, fifty, one hundred, two hundred, two hundred fifty, or five hundred cigars each.

(2) CIGARETTES AND SMALL CIGARS.—Every manufacturer of cigarettes (including small cigars weighing not more than three pounds per thousand) shall put up all the cigarettes and such small cigars that he manufactures or has manufactured for him, and sells or removes for consumption or sale, in packages or parcels containing five, eight, ten, twelve, fifteen, sixteen, twenty, twenty-four, forty, fifty, eighty, or one hundred cigarettes each.

(3) EXCEPTION IN CASE OF CIGARS OR CIGARETTES FOR EXPORT.—Cigars or cigarettes packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner, and approved by the Secretary, shall be exempt from the provisions of this subsection.

(b) MATERIAL.—Wood, metal, paper, or other materials may be used separately or in combination for packing cigars or cigarettes, under such regulations as the Commissioner may establish.

(c) ENCLOSURES AND DESIGNS.—No package of cigars or cigarettes prescribed by law, shall be permitted to have packed in, or attached to, or connected with, them, nor affixed to, branded, stamped, marked, written, or printed upon them, any paper, certificate, or instrument purporting to be or represent a ticket, chance, share or interest in, or dependent upon, the event of a lottery, nor any indecent or immoral picture, representation, print, or words; and any violation of the provisions of this subsection shall subject the offender to the penalties and punishments provided by section 2180 (1).

(d) LABELS.—

(1) INDICATING COMPLIANCE WITH LAW.—Every manufacturer of cigars shall securely affix, by pasting on each box containing cigars manufactured by or for him, a label, on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words:

"NOTICE.—The manufacturer of the cigars herein contained has complied with all the requirements of law. Every person is cautioned not to use either this box for cigars again, or the stamp thereon again, nor to remove the contents of this box without destroying said stamp, under the penalties provided by law in such cases."

Cigars packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner, and approved by the Secretary, shall be exempt from the provisions of this subsection. Cigarettes shall be held to be cigars under the meaning of paragraph (1) of this subsection.

(2) INDICATING CLAUSE UNDER WHICH TAX PAID.—The Commissioner may, by regulation, require the manufacturer or importer to affix to each box, package, or container a conspicuous label indicating the clause of section 2000, under which the cigars therein contained have been tax-paid, which must correspond with the tax-paid stamp on such box or container.

(e) FACTORY BRAND.—

(1) REQUIREMENT.—Every box of cigars or cigarettes shall before removal from any manufactory or place where cigars or cigarettes are made have stamped, indented, burned, or impressed into each box, in a legible and durable manner, the number of the cigars or cigarettes contained therein, the number of the manufactory, and the number of the district and the State.

(2) EXCEPTION IN CASE OF EXPORT PACKAGES.—Cigars or cigarettes packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner, and approved by the Secretary, shall be exempt from the provisions of this subsection.

(f) EXEMPTION IN CASE OF CIGARS OR CIGARETTES USED BY EMPLOYEES.—Each employee of a manufacturer of cigars or cigarettes shall be permitted to use, for personal consumption and for experimental purposes, not to exceed twenty-one cigars or cigarettes per week without the manufacturer of cigars or cigarettes being required to pack the same in boxes or to stamp or pay any internal revenue tax thereon, such exemption to be allowed under such rules and regulations as the Secretary may prescribe.

SEC. 2112. STAMPS.

(a) AFFIXING AND CANCELING.—

(1) MODE.—

(A) CIGARETTES AND SMALL CIGARS.—Every manufacturer of cigarettes (including small cigars weighing not more than three pounds per thousand) shall securely affix to each of the pack-

ages or parcels described in section 2111 (a) (2) a suitable stamp denoting the tax thereon and shall properly cancel the same prior to sale or removal for consumption or sale under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(B) CIGARS.—

For authority of Commissioner to prescribe the method for affixing and canceling cigar stamps, see sections 3301 and 3303.

(2) FURNISHING OF INSTRUMENTS.—The instruments or other means prescribed under section 3301 (a) for attaching, protecting, and cancelling stamps for cigars and cigarettes shall be furnished by the United States to the persons using the stamps to be affixed therewith under such regulations as the Commissioner may prescribe.

(b) ISSUE FOR RESTAMPING.—The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of cigars and cigarettes which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

(c) SUPPLY.—The stamps provided for under section 2002 (a) (3) shall be furnished to collectors requiring them, and collectors shall, if there be any cigar or cigarette manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar or cigarette manufacturers who have given bonds, as required by law, in their districts respectively, and to importers of cigars or cigarettes who are required to affix the same to imported cigars or cigarettes in the custody of customs officers.

(d) COLLECTOR'S ACCOUNT.—

(1) REQUIREMENT.—Every collector shall keep an account of the number, amount, and denominate values of the stamps sold by him to each cigar or cigarette manufacturer, and to the importers described in subsection (c).

(2) CREDIT IN CASE OF SALE UNDER DISTRAINT OR FORFEITURE.—Such stamps as may be required to stamp cigars or cigarettes sold under distraint by any collector, or for stamping any cigars or cigarettes which may have been abandoned, condemned, or forfeited, and sold by order of court or of any Government officer for the benefit of the United States, may, under such rules and regulations as the Commissioner shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other Government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered; and any revenue collector using or furnishing stamps in manner as aforesaid, on presenting vouchers satisfactory to the Commissioner, shall be allowed credit for the same in settling his stamp account with the Department.

(e) DESTRUCTION ON EMPTIED PACKAGES.—Whenever any stamped box containing cigars or cigarettes is emptied, it shall be the duty of the persons in whose hands the same is to destroy utterly the stamps thereon.

(f) ABSENCE OF STAMPS.—The absence of the proper revenue stamp on any box of cigars or cigarettes sold, or offered for sale, or kept for sale, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the nonpayment thereof.

(g) REDEMPTION OF STAMPS.—

For redemption of stamps, see sections 2198 and 3304.

SEC. 2113. SALES OF CIGARS AND CIGARETTES.

For limitation on sales of cigars and cigarettes, see section 2170.

SEC. 2114. CROSS REFERENCES.

(a) IMPORTED CIGARS AND CIGARETTES.—

For stamps in case of imported cigars and cigarettes, see subsections (b) and (c) of section 2130.

(b) GENERAL STAMP PROVISIONS.—

For general provisions relating to stamps, see subchapter A of chapter 28.

SUBCHAPTER D—IMPORTATION AND EXPORTATION

Part I—Importation

SEC. 2130. PACKING AND STAMPING.

(a) TOBACCO AND SNUFF.—All manufactured tobacco and snuff imported from foreign countries shall have the same stamps respectively affixed as in the case of like kinds of tobacco and snuff manufactured in the United States. Such stamps shall be affixed and canceled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and canceled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufacturers of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and canceling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct.

(b) CIGARS.—All cigars imported from foreign countries shall have the same stamps affixed as prescribed by law for cigars manufactured in the United States. The stamps shall be affixed and canceled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and canceled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this title prescribed for manufacturers of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and canceling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct.

(c) CIGARETTES.—All cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in a like manner as in the case of cigarettes manufactured in the United States, in addition to the import stamp indicating inspection of the customhouse before they are withdrawn therefrom.

(d) SCRAPS, CUTTINGS, AND CLIPPINGS OF TOBACCO.—Scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs duty has been paid thereon, be withdrawn in bulk without the payment of the internal revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar manufacturer, under such restrictions

and regulations as shall be prescribed by the Commissioner and approved by the Secretary.

(e) CROSS REFERENCE.—

For duty upon reimportation of tax-free exports, see act of June 17, 1930, c. 497, § 314, 46 Stat. 695 (U. S. C., Title 19, § 1314).

Part II—Exportation

SEC. 2135. EXEMPTION FROM TAX.

(a) SHIPMENTS TO FOREIGN COUNTRIES AND POSSESSIONS OF THE UNITED STATES.—

(1) MANUFACTURES.—Manufactured tobacco, snuff, cigars or cigarettes may be removed for export to a foreign country or for shipment to a possession of the United States without payment of tax under such rules and regulations and the making of such entries, and the filing of such bonds and bills of lading as the Commissioner, with the approval of the Secretary, shall prescribe.

(2) MATERIALS.—Perique tobacco, snuff flour, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, for export under such restrictions, rules, and regulations as the Commissioner may prescribe.

(3) CIGARETTE PAPERS AND TUBES.—Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the taxes imposed by subsection (d) of section 2000 shall not apply in respect of cigarette papers or tubes sold for export or for shipment to a possession of the United States and in due course so exported or shipped.

(b) CROSS REFERENCES.—

For provisions relating to the exemption from any internal revenue tax of articles shipped from the United States to Puerto Rico, the Philippines, or the Virgin Islands, see sections 3341, 3351, and 3361.

For definition of exportation, see section 2197 (b).

For exportation free of internal revenue tax, see act of June 17, 1930, c. 497, § 317, 46 Stat. 696 (U. S. C., Title 19, § 1317).

SEC. 2136. DRAWBACK.

(a) IN GENERAL.—There shall be an allowance of drawback on tobacco, snuff, cigars, or cigarettes on which the tax has been paid by suitable stamps affixed thereto before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, cigars, or cigarettes, to be ascertained under such regulations as shall be prescribed by the Commissioner and approved by the Secretary. Any sums found to be due under the provisions of this section shall be paid out of annual appropriations from the general fund of the Treasury: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed until a certificate from the collector of customs at the port from which the goods have been exported, or other evidence satisfactory to the Commissioner, has been furnished, that the stamps affixed to the tobacco, snuff, cigars, or cigarettes entered and cleared for export to a foreign country were totally destroyed before such clearance; nor until the claimant has filed a bond, with good and sufficient sureties, to be approved by the collector of the district from which the goods are shipped, in a penal sum double the amount of the tax for which said claim is made, that he will procure, within a reasonable time, evidence satisfactory to the Commissioner that said tobacco, snuff, cigars, or cigarettes have been landed at any port without the jurisdiction of the United States, or that after

shipment the same were lost at sea, and have not been relanded within the limits of the United States.

(b) SHIPMENTS TO PUERTO RICO AND PHILIPPINE ISLANDS.—

For provisions relating to the allowance of drawback of internal revenue tax on articles shipped to Puerto Rico or the Philippine Islands, see sections 3361 and 3341, respectively.

SEC. 2137. REFUND TO EXPORTER INSTEAD OF MANUFACTURER.

Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the amount of any internal revenue tax erroneously or illegally collected in respect of articles exported or shipped under section 2135 (a) (1) and (3) may be refunded to the exporter or shipper of the articles, instead of to the manufacturer, if the manufacturer waives any claim for the amount so to be refunded.

SUBCHAPTER E—PENALTIES AND FORFEITURES

Part I—Penalties and Forfeitures Common to Tobacco, Snuff, Cigars, and Cigarettes

SEC. 2150. FAILURE TO REGISTER, PENALTY.

Every dealer in leaf tobacco, manufacturer of tobacco, manufacturer of cigars or cigarettes, or peddler of tobacco who fails to register with the collector as required under sections 2051, 2011, 2031, and 2071, respectively, shall be subject to a penalty of $50.

SEC. 2151. FRAUDULENTLY STAMPED PACKAGES, POSSESSION, SALE OF, OR FROM, PENALTY.

Every manufacturer or other person who—

(a) Sells or offers for sale any box or other package of tobacco, snuff, cigars, or cigarettes, having affixed thereto any fraudulent, spurious, imitation, or counterfeit stamp, or stamp that has been previously used; or

(b) Sells from any such fraudulently stamped box or package; or

(c) Has in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped;

shall, for each such offense, be fined not less than $100 nor more than $500, and imprisoned for not less than one year nor more than three years.

SEC. 2152. PEDDLING UNLAWFULLY, PENALTY.

Every person who—

(a) FAILURE TO OBTAIN CERTIFICATE.—Is found peddling tobacco, snuff, cigars, or cigarettes, without having previously obtained the collector's certificate as provided for in section 2074; or

(b) FAILURE TO GIVE BOND.—Is found peddling tobacco, snuff, cigars, or cigarettes, without having given the bond required under section 2073; or

(c) FAILURE TO AFFIX SIGN.—Fails to have affixed to his wagon, in a conspicuous place, a sign, painted in oil-colors, or gilded, giving his full name, business, and collection district; or

(d) SELLING IN UNAUTHORIZED PACKAGES.—Sells tobacco, snuff, cigars, or cigarettes otherwise than in full and original packages as put up by the manufacturer; or

(e) POSSESSION OF USED STAMPS.—Has in his possession any internal revenue stamp which has been removed from any box or other package of tobacco, snuff, cigars, or cigarettes; or

(f) POSSESSION OF BROKEN PACKAGES WITH UNDESTROYED STAMPS.—Has in his possession any empty or partially emptied box or other package which has been used for tobacco, snuff, cigars, or cigarettes, the stamp or stamps on which have not been destroyed;

shall for each such offense, be fined not less than $100 nor more than $500, or imprisoned not less than six months nor more than one year, or both, at the discretion of the court.

SEC. 2153. PEDDLER'S CERTIFICATE, REFUSAL TO PERMIT INSPECTION, PENALTY.

Refusal or failure to produce for inspection the collector's certificate for peddlers, when demanded by any internal revenue agent, shall subject the party guilty thereof to a fine of not more than $500 and to imprisonment not more than twelve months.

SEC. 2154. PEDDLERS, FORFEITURES RELATING TO.

(a) OFFENSES MENTIONED IN SECTION 2152.—Any collector or deputy collector finding any person peddling tobacco, snuff, cigars, or cigarettes, in the act of offending as to any of the offenses mentioned in section 2152, may seize the horse or horses, mule or mules, wagon and contents, or pack, bundle, or basket, of any such person; and the collector shall thereupon proceed upon such seizure as provided in subsection (b).

(b) REFUSAL TO PERMIT INSPECTION OF CERTIFICATE.—Whenever any peddler refuses to exhibit the collector's certificate for peddlers on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal revenue laws relating to forfeitures.

SEC. 2155. RELANDING UNLAWFULLY WHEN SHIPPED FOR EXPORT, PENALTY AND FORFEITURE.

(a) PENALTY.—Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded, within the jurisdiction of the United States, any manufactured tobacco, snuff, cigars, or cigarettes, which have been shipped for exportation under the provisions of section 2135, without properly entering such tobacco, snuff, cigars, or cigarettes at a customhouse, and paying the proper customs and internal revenue tax thereon, or who receives such relanded tobacco, snuff, cigars, or cigarettes, and every person who aids or abets in such relanding or receiving such tobacco, snuff, cigars, or cigarettes, shall, on conviction, be fined not exceeding $5,000, or imprisoned not more than three years; and

(b) FORFEITURE.—All tobacco, snuff, cigars, cigarettes so relanded shall be forfeited to the United States.

SEC 2156. INFORMATION, RETURNS, AND PAYMENT OF TAX, VIOLATIONS RELATING TO; PENALTIES

(a) Any person required under this chapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) Any person required under this chapter to collect, account for and pay over any tax imposed by this chapter, who willfully fails

to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony, and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(c) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by this chapter, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(d) The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Part II—Penalties and Forfeitures of Special Application to Tobacco and Snuff

SEC. 2160. PERSONS IN GENERAL.

(a) REMOVAL FROM FACTORY IMPROPERLY PACKED OR STAMPED, PENALTY.—Every person who removes from any manufactory, or from any place where tobacco or snuff is made, any manufactured tobacco or snuff without the same being put up in proper packages, or without the proper stamp for the amount of tax thereon being affixed and canceled, as required by law, except for export as provided in section 2135, shall for each such offense, respectively, be fined not less than $1,000 nor more than $5,000, and be imprisoned not less than six months nor more than two years.

(b) USE, SALE, OR POSSESSION WITHOUT PROPER STAMPS, PENALTY.—Every person who—

(1) Uses, sells, or offers for sale, or has in possession, except in the manufactory, or while in transfer under bond from any manufactory for exportation to a foreign country, any manufactured tobacco or snuff, without proper stamps for the amount of tax thereon being affixed and canceled; or

(2) Sells, or offers for sale, for consumption in the United States, any manufactured tobacco or snuff, or uses, or has in possession, except in the manufactory, or while in transfer under bond from any manufactory for exportation to a foreign country, any manufactured tobacco or snuff which has been inspected and removed for export;

shall for each such offense, respectively, be fined not less than $1,000 nor more than $5,000, and be imprisoned not less than six months nor more than two years.

(c) SALE WHEN IMPROPERLY PACKED OR STAMPED, PENALTY.—Every person who sells or offers for sale any snuff or any kind of manufactured tobacco not put up in packages and stamped as prescribed in this chapter, except at retail as provided in section 2104, shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than two years.

(d) PURCHASE OR RECEIPT FOR SALE WITHOUT PROPER BRANDS OR STAMPS, PENALTY.—Every person who purchases, or receives for sale, any manufactured tobacco or snuff which has not been branded or stamped according to law shall be liable to a penalty of $50 for each offense.

(e) AFFIXING FALSE OR USED STAMPS, PENALTY.—Every person who affixes to any package containing tobacco or snuff, any false, forged, fraudulent, spurious, or counterfeit stamp, or a stamp which has been before used, shall be deemed guilty of a felony, and shall be fined not less than $1,000 nor more than $5,000, and imprisoned not less than two years nor more than five years.

(f) WILLFUL NEGLECT OR REFUSAL TO DESTROY STAMPS ON EMPTIED PACKAGES, PENALTY.—Every person who willfully neglects or refuses to destroy the stamp or stamps on any empty box, bag, vessel, wrapper, or envelope of any kind which contained tobacco or snuff, as required in section 2103 (e), shall for each such offense be fined $50 and imprisoned not less than ten days nor more than six months.

(g) REUSE OF STAMPS OR EMPTIED STAMPED PACKAGES, PENALTY.—Every manufacturer or other person who—

(1) Puts tobacco or snuff into any box, bag, vessel, wrapper, or envelope which contained tobacco or snuff, the same having been either emptied or partially emptied; or

(2) Has in his possession any stamp which has been previously used; or

(3) Affixes to any box or other package any stamp which has been previously used;

shall for each offense be fined not less than $100 nor more than $500 and imprisoned for not less than one year nor more than three years.

(h) ABSENCE OF STAMP, FORFEITURE.—Manufactured tobacco or snuff contained in any package from which the proper stamp is absent shall be forfeited to the United States.

(i) TRAFFICKING IN USED STAMPS OR EMPTIED STAMPED PACKAGES, PENALTY.—Every person who sells or gives away, or who buys or accepts from another any empty stamped box, bag, vessel, wrapper, or envelope of any kind, which contained tobacco or snuff, or the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind, shall, for each such offense, be fined $100 and imprisoned for not less than twenty days, and not more than one year.

(j) FRAUDULENT CLAIM FOR DRAWBACK, PENALTY.—If any person or persons shall fraudulently claim or seek to obtain an allowance or drawback of taxes on any manufactured tobacco, or shall fraudulently claim any greater allowance or drawback thereon than the tax actually paid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of $500, at the election of the Secretary, to be recovered as in other cases of forfeiture provided for in the internal revenue laws.

SEC. 2161. MANUFACTURERS.

(a) MANUFACTURING WITHOUT BOND, PENALTY.—Every person who manufactures tobacco or snuff of any description without first giving bond as required under section 2013, shall be fined not less than $1,000 nor more than $5,000, and imprisoned for not less than one nor more than five years.

(b) SELLING OR REMOVING WITHOUT BOND, FORFEITURE.—Every manufacturer of tobacco who removes, otherwise than as provided by law, or sells any tobacco or snuff, without having given bond as required by law, shall, in addition to the penalties elsewhere provided by law for such offenses forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

(c) NEGLECT OR REFUSAL TO OBTAIN CERTIFICATE, PENALTY.—Every manufacturer of tobacco who neglects or refuses to obtain the certifi-

cate required under section 2014, or to keep the same posted as provided in that section, shall be fined not less than $100 nor more than $500.

(d) NEGLECT TO PUT UP SIGN, PENALTY.—Every manufacturer of tobacco who neglects to place and keep on the side or end of the building wherein his business is carried on, so that it can be distinctly seen, the sign required under section 2015 shall be fined not less than $100 or more than $500.

(e) REFUSAL OR WILLFUL NEGLECT TO DELIVER INVENTORY, PENALTY.—Whenever any person engaged in the manufacture of tobacco or snuff refuses or willfully neglects to deliver the inventory required under section 2017, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than 6 months nor more than 3 years.

(f) REFUSAL OR WILLFUL NEGLECT TO KEEP BOOKS, PENALTY.—Whenever any person engaged in the manufacture of tobacco or snuff refuses or willfully neglects to keep the accounts required in section 2018, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(g) REFUSAL OR WILLFUL NEGLECT TO FURNISH MONTHLY ABSTRACT, PENALTY.—Whenever any person engaged in the manufacture of tobacco or snuff refuses or willfully neglects to furnish the abstract required under section 2019, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(h) FALSE OR FRAUDULENT ENTRIES OF MANUFACTURES, SALES OR PURCHASES, FORFEITURE.—Every manufacturer of tobacco who makes false or fraudulent entries of manufactures or sales of tobacco or snuff, or makes false or fraudulent entries of the purchase or sales of leaf-tobacco, tobacco stems, or other material, shall in addition to the penalties provided by law for such offenses, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

(i) REMOVAL UNLAWFULLY OR SALE WITHOUT PROPER STAMPS.—

(1) FORFEITURE.—Every manufacturer of tobacco who removes, otherwise than as provided by law, or sells, without the proper stamps denoting the tax thereon, any tobacco or snuff, shall, in addition to the penalties elsewhere provided by law for such offenses, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

(2) PENALTY.—

For penalties for such offenses, see section 2160.

(j) AFFIXING FALSE OR USED STAMPS.—

(1) FORFEITURE.—Every manufacturer of tobacco who affixes any false, forged, fraudulent, spurious, or counterfeit stamp, or imitation of any stamp required by law, or any stamp required by law which has been previously used, to any box or package containing any tobacco or snuff, shall, in addition to the penalties elsewhere provided by law for such offenses, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

(2) PENALTY.—

For penalties for such offenses, see section 2160 (e).

(k) OMISSION OR REMOVAL OF LABEL, PENALTY.—Every manufacturer of tobacco who neglects to print on or affix the label required under section 2100 (e) to any package containing tobacco or snuff manufactured by or for him, or sold or offered for sale by or for him, and every person who removes any such label so affixed from any such package, shall be fined $50 for each package in respect to which such offense shall be committed.

(l) COLLUSION IN CASE OF MANUFACTURE ON COMMISSION, SHARES, OR CONTRACT.—In case of fraud on the part of either of the persons referred to in section 2001 (b) (1) or of any collusion on their part with intent to defraud the revenue—

(1) FORFEITURE.—Such material and manufactured articles shall be forfeited to the United States; and

(2) PENALTY.—Each party to such fraud or collusion shall be deemed guilty of a misdemeanor, and be fined not less than $100 nor more than $5,000, and imprisoned for not less than six months nor more than three years.

(m) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of tobacco shall knowingly or willfully omit, neglect, or refuse to do or cause to be done any of the things required by law in the carrying on or conducting of his business, or shall do anything by this chapter prohibited, if there be no specific penalty or punishment imposed by any other section of this chapter for the neglecting, omitting, or refusing to do, or for the doing, or causing to be done the thing required or prohibited—

(1) PENALTY.—He shall pay a penalty of $1,000; and

(2) FORFEITURE.—All tobacco found in his manufactory shall be forfeited to the United States.

SEC. 2162. DEALERS IN LEAF TOBACCO, PENALTIES.

(a) Every dealer in leaf tobacco who neglects or refuses to—

(1) STATEMENT.—Furnish the statement required under section 2052; or

(2) BOND.—Give the bond required under section 2053; or

(3) INVENTORY.—File the inventory required under section 2055; or

(4) RECORDS AND INVOICES.—Keep the records and render the invoices required under section 2056; or

(5) MONTHLY REPORTS.—Render the returns or reports required under section 2057; or

(6) STORAGE NOTICE.—Notify the collector of the district of additions to his places of storage as required under section 2052;

shall be fined not less than $100 or more than $500, or imprisoned not more than one year, or both.

(b) Every dealer in leaf tobacco who—

(1) UNLAWFUL SHIPMENT OR DELIVERY.—Ships or delivers leaf tobacco, except as provided in section 2059; or

(2) FRAUDULENT OMISSION TO ACCOUNT.—Fraudulently omits to account for tobacco purchased, received, sold or shipped,

shall be fined not less than $100 nor more than $500 or imprisoned not more than one year, or both.

SEC. 2163. CUSTOMS OFFICERS.

Every officer of customs who permits any manufactured tobacco or snuff imported from foreign countries to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of section 2130 (a), shall be fined not less than $1,000 nor more than $5,000, and imprisoned not less than six months nor more than three years.

Part III—Penalties and Forfeitures of Special Application to Cigars or Cigarettes

SUBPART A—PERSONS IN GENERAL

SEC. 2170. UNLAWFUL BOXING, PENALTY AND FORFEITURE.

(a) PENALTY.—Every person who—

(1) PACKING INCORRECT NUMBER.—Packs in any box any cigars or cigarettes in excess of or less than the number provided by law to be put in each box respectively; or

(2) SALE OR DELIVERY IN UNAUTHORIZED BOXES.—Sells, or offers for sale, delivers or offers to deliver, any cigars or cigarettes in any other form than in new boxes as described in section 2111 (a), except at retail by retail dealers from boxes packed, stamped, and branded in the manner prescribed by law; or

(3) FALSE BRANDING.—Falsely brands any box; or

(4) STAMPS SHOWING INCORRECT TAX.—Affixes a stamp on any box denoting a less amount of tax than that required by law;

shall be fined for each offense not more than $1,000 and be imprisoned not more than two years.

(b) FORFEITURE.—Whenever any cigars or cigarettes are sold, or offered for sale, not properly boxed and stamped, they shall be forfeited to the United States: *Provided*, That cigars or cigarettes packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner, and approved by the Secretary, shall be exempt from the provisions of this subsection.

SEC. 2171. UNLAWFUL REMOVAL FROM MANUFACTORY, FORFEITURE AND PENALTY.

(a) FORFEITURE.—Whenever any cigars or cigarettes are removed from any manufactory, or place where cigars or cigarettes are made, without—

(1) PACKING.—Being packed in boxes as required by the provisions of this chapter; or

(2) STAMPING.—The proper stamp thereon denoting the tax; or

(3) BRANDING.—Stamping, indenting, burning, or impressing, into each box, in a legible and durable manner, the number of the cigars or cigarettes contained therein, the number of the manufactory, and the number of the district and the State; or

(4) AFFIXING AND CANCELING STAMP.—Properly affixing to the box and canceling the stamp denoting the tax;

they shall be forfeited to the United States.

(b) PENALTY.—

(1) BOXING AND STAMPING.—Every person who removes from the place of manufacture any cigars or cigarettes not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and shall be fined not less than $100 nor more than $1,000, and imprisoned not less than six months nor more than three years.

(2) OTHER ACTS.—Every person who commits any of the offenses described in subsection (a) of this section or subsection (b) of section 2170 shall be fined for each such offense not less than $100 nor more than $1,000, and imprisoned not less than six months nor more than two years.

(c) EXEMPTION IN CASE OF EXPORTATION.—Cigars or cigarettes packed expressly for export and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner, and approved by the Secretary, shall be exempt from the provisions of this section.

SEC. 2172. FRAUDULENT USE OF STAMPS, PENALTY.

Every person who—

(a) PACKING IN BOXES BEARING FALSE STAMPS.—Packs cigars or cigarettes in any box bearing a false or fraudulent or counterfeit stamp; or

(b) AFFIXING FALSE STAMPS.—Affixes to any box containing cigars or cigarettes a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same be a customs or internal revenue stamp; or

(c) REMOVAL OF STAMPS.—Removes, or causes to be removed, from any box any stamp denoting the tax on cigars, or cigarettes, with intent to use the same; or

(d) REUSE OF STAMPS.—Uses or permits any other person to use any stamp so removed; or

(e) TRAFFICKING IN USED STAMPS.—Receives, buys, sells, gives away, or has in his possession any stamp so removed; or

(f) OTHER FRAUDULENT USES.—Makes any other fraudulent use of any stamp intended for cigars or cigarettes,

shall be deemed guilty of a felony, and shall be fined not less than $100 nor more than $1,000, and imprisoned not less than six months nor more than three years.

SEC. 2173. UNLAWFUL PURCHASE, RECEIPT, POSSESSION, OR SALE, PENALTIES.

(a) CIGARS NOT TAX-PAID.—Every person who buys, receives, or has in his possession any cigars or cigarettes on which the tax to which they are liable has not been paid, shall be deemed guilty of a felony and shall be fined not less than $100 nor more than $1,000, and imprisoned not less than six months nor more than three years.

(b) CIGARS NOT PROPERLY BRANDED OR STAMPED.—Every person who purchases or receives for sale any cigars or cigarettes which have not been branded or stamped according to law, shall be liable to a penalty of $50 for each such offense.

SEC. 2174. SALE OF IMPORTED CIGARS IMPROPERLY PACKED AND STAMPED, PENALTY.

Every person who sells or offers for sale any imported cigars or cigarettes, or cigars or cigarettes purporting or claimed to have been imported, not put in packages and stamped as provided by this chapter, shall be fined not less than $500 nor more than $5,000, and be imprisoned not less than six months nor more than two years.

SEC. 2175. ABSENCE OF STAMP, FORFEITURE.

In case of the absence of the proper revenue stamp on any box of cigars or cigarettes sold, or offered for sale, or kept for sale, such cigars or cigarettes shall be forfeited to the United States.

SEC. 2176. EMPTY BOXES.

(a) PENALTIES.—

(1) DESTRUCTION OF STAMPS.—Any person who willfully neglects or refuses to destroy, as required in section 2112 (e), the stamps on any empty stamped box which contained cigars or cigarettes, shall, for each such offense, be fined not exceeding $50 and imprisoned not less than ten days nor more than six months.

(2) TRAFFICKING.—Any person who fraudulently gives away or accepts from another, or who sells or buys for packing cigars or cigarettes, any empty stamped box which contained cigars or cigarettes, shall, for each such offense, be fined not exceeding $100 and be imprisoned not more than one year.

(3) REFILLING.—Any person who uses for packing cigars or cigarettes any empty stamped box which contained cigars or cigarettes, shall, for each such offense, be fined not exceeding $100 and be imprisoned not more than one year.

(b) DESTRUCTION.—Any revenue officer may destroy any emptied cigar or cigarette box upon which a cigar or cigarette stamp is found.

SEC. 2177. FRAUDULENT CLAIM FOR DRAWBACK, PENALTY.

For penalty imposed in the case of fraudulent claims for drawback, see section 3326.

SUBPART B—MANUFACTURERS AND CUSTOMS OFFICERS

SEC. 2180. MANUFACTURERS.

(a) MANUFACTURING WITHOUT BOND, PENALTY.—Every person who manufactures cigars or cigarettes of any description without first giving bond as required in section 2033, shall be fined not less than $100 nor more than $5,000, and imprisoned not less than three months nor more than five years.

(b) SELLING OR REMOVING WITHOUT BOND, FORFEITURE.—Every manufacturer of cigars or cigarettes who removes or sells any cigars or cigarettes without having given bond as such manufacturer, shall, in addition to the penalties elsewhere provided in this chapter for such offenses, forfeit to the United States all raw material and manufactured or partly manufactured tobacco, cigars, and cigarettes, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

(c) NEGLECT TO PUT UP SIGN, PENALTY.—Any manufacturer of cigars or cigarettes neglecting to place and keep on the side or end of the building within which his business is carried on, so that it can be distinctly seen, the sign required under section 2034 shall, on conviction, be fined not less than $100 nor more than $500.

(d) REFUSAL OR WILLFUL NEGLECT TO DELIVER INVENTORY, PENALTY.—In case any person engaged in the manufacture of cigars or cigarettes refuses or willfully neglects to deliver the inventory required under section 2036, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(e) REFUSAL OR WILLFUL NEGLECT TO KEEP BOOKS, PENALTY.—In case any person engaged in the manufacture of cigars or cigarettes refuses or willfully neglects to keep the account required under section 2037, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(f) REFUSAL OR WILLFUL NEGLECT TO FURNISH A MONTHLY ABSTRACT, PENALTY.—In case any person engaged in the manufacture of cigars or cigarettes refuses or willfully neglects to furnish the abstract required under section 2038, he shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(g) SALE OR REMOVAL WITHOUT PROPER STAMPS.—

(1) FORFEITURE.—Every manufacturer of cigars or cigarettes who removes or sells any cigars or cigarettes without the proper stamps denoting the tax thereon shall, in addition to the penalties elsewhere provided in this chapter for such offenses, forfeit to the United States all raw material and manufactured or partly manufactured tobacco, cigars and cigarettes, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

(2) PENALTY.—

For penalties for such offenses, see section 2171 (b).

(h) FALSE ENTRIES, FORFEITURE.—Every manufacturer of cigars or cigarettes who makes false or fraudulent entries of the manufacture or sale of any cigars or cigarettes, or makes false or fraudulent entries of the purchase or sale of leaf tobacco, tobacco stems, or other material used in the manufacture of cigars or cigarettes, shall, in addition to the penalties elsewhere provided in this title for such offenses, forfeit to the United States all raw material and manufactured or partly manufactured tobacco, cigars and cigarettes, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

(i) AFFIXING FALSE OR FRAUDULENT STAMPS.—

(1) FORFEITURE.—Every manufacturer of cigars or cigarettes who affixes any false, forged, spurious, fraudulent, or counterfeit stamp, or imitation of any stamp, required by law to any box containing any cigars or cigarettes, shall, in addition to the penalties elsewhere provided for such offenses, forfeit to the United States all raw material and manufactured or partly manufactured tobacco, cigars, and cigarettes, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

(2) PENALTY.—

For penalty for such offense, see section 2172 (b).

(j) OMISSION OR REMOVAL OF LABEL, PENALTY.—Every manufacturer of cigars or cigarettes who neglects to affix the label required under section 2111 (d) (1) to any box containing cigars or cigarettes made by or for him, or sold or offered for sale by or for him, and every person who removes any such label, so affixed, from any such box, shall be fined $50 for each box in respect to which such offense is committed.

(k) COLLUSION IN CASE OF MANUFACTURE ON COMMISSION, SHARES, OR CONTRACT.—In case of fraud on the part of either of the persons referred to in section 2001 (b) (2), or of any collusion on their part with intent to defraud the revenue—

(1) FORFEITURE.—Such material, cigars, or cigarettes shall be forfeited to the United States; and

(2) PENALTY.—Every person engaged in such fraud or collusion shall be fined not less than $100 nor more than $5,000, and imprisoned for not less than six months nor more than three years.

(l) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of cigars or cigarettes shall knowingly or willfully omit, neglect, or refuse to do or cause to be done any of the things required by law in the carrying on or conducting of his business, or shall do anything by this title prohibited, if there be no specific penalty or punishment imposed by any other section of this chapter for the neglecting, omitting, or refusing to do, or for the doing or causing to be done the thing required or prohibited—

(1) PENALTY.—He shall pay a penalty of $1,000; and

(2) FORFEITURE.—All tobacco, cigars, or cigarettes found in his manufactory shall be forfeited to the United States.

SEC. 2181. CUSTOMS OFFICERS.

Every officer of customs who permits any cigars or cigarettes imported into the United States from foreign countries to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of section 2130 (b), shall be fined not less than $1,000 nor more than $5,000, and imprisoned not less than six months nor more than three years.

SUBCHAPTER F—MISCELLANEOUS PROVISIONS

SEC. 2190. DISPOSAL OF FORFEITED TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

In case it shall appear that any abandoned, condemned, or forfeited tobacco, snuff, cigars, or cigarettes, when offered for sale, will not bring a price equal to the tax due and payable thereon, such goods shall not be sold for consumption in the United States; and upon application made to the Commissioner, he is authorized to order the destruction of such tobacco, snuff, cigars, or cigarettes by the officer in whose custody and control the same may be at the time, and in such manner and under such regulations as the Commissioner may prescribe, or he may, under such regulations, order delivery of such tobacco, snuff, cigars, or cigarettes, without payment of any tax, to any hospital maintained by the United States for the use of present or former members of the military or naval forces of the United States.

SEC. 2191. INSPECTION OF CIGARS AND CIGARETTES.

The Commissioner may prescribe such regulations for the inspection of cigars and cigarettes and the collection of the tax thereon, as he may deem most effective for the prevention of frauds in the payment of such tax.

SEC. 2192. INSPECTION OF PEDDLER'S CERTIFICATE.

Any internal revenue agent may demand production of and inspect the collector's certificate for peddlers.

SEC. 2193. RECORD OF MANUFACTURERS.

(a) TOBACCO AND SNUFF.—Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns.

(b) CIGARS AND CIGARETTES.—Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of cigars or cigarettes in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer an abstract of his inventory and monthly returns.

SEC. 2194. RECORDS, STATEMENTS, AND RETURNS.

Every person liable to any tax imposed by this chapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner with the approval of the Secretary, may from time to time prescribe.

SEC. 2195. RULES AND REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 3791.

SEC. 2196. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 2197. TERRITORIAL EXTENT OF LAW.

(a) IN GENERAL.—The internal revenue laws imposing taxes on tobacco, snuff, cigars, or cigarettes shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within a collection district or not.

(b) EXPORTATION FREE OF INTERNAL REVENUE TAX.—The shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes, for consumption beyond the jurisdiction of the internal revenue laws of the United States, as defined by subsection (a), shall be deemed exportation within the meaning of the internal revenue laws applicable to the exportation of such articles without payment of internal revenue tax.

SEC. 2198. REDEMPTION OF STAMPS ON PACKAGES WITHDRAWN FROM MARKET.

Internal-revenue stamps affixed to packages of tobacco, snuff, cigars, or cigarettes which, after removal from factory or customhouse for consumption or sale, the manufacturer or importer withdraws from the market, may, under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, be redeemed if issued after December 31, 1931, and if claim for their redemption is presented by the manufacturer or importer within three years after the year of issue as indicated by the number or symbol printed thereon by the Government, irrespective of the date of their purchase. Stamps of any issue shall not be sold until those of the previous year's issue have been disposed of or later than one year after the year of issue.

SEC. 2199. CROSS REFERENCES.

For general provisions relating to stamps, information and returns, assessment, collection, and refunds, see sections 3300 to 3313 and chapters 34 to 37, inclusive.

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CHAPTER 16—OLEOMARGARINE, ADULTERATED BUTTER, AND PROCESS OR RENOVATED BUTTER

SUBCHAPTER A—OLEOMARGARINE

SEC. 2300. OLEOMARGARINE DEFINED.

For the purposes of this chapter, and of sections 3200 and 3201, certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine," namely: All substances known prior to August 2, 1886, as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef fat, suet, lard, lard oil, fish oil or fish fat, vegetable oil, annatto, and other coloring matter, intestinal fat, and offal fat;—if (1) made in imitation or semblance of butter, or (2) calculated or intended to be sold as butter or for butter, or (3) churned, emulsified, or mixed in cream, milk, water, or other liquid, and containing moisture in excess of 1 per centum or common salt. This section shall not apply to puff-pastry shortening not churned or emulsified in milk or cream, and having a melting point

of one hundred and eighteen degrees Fahrenheit or more, nor to any of the following containing condiments and spices: salad dressings, mayonnaise dressings, or mayonnaise products nor to liquid emulsion, pharmaceutical preparations, oil meals, liquid preservatives, illuminating oils, cleansing compounds, or flavoring compounds.

SEC. 2301. TAX.

(a) RATE.—

(1) Upon oleomargarine which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected a tax at the rate of one-fourth of 1 cent per pound; except that such tax shall be at the rate of 10 cents per pound in the case of oleomargarine which is yellow in color.

(2) For the purposes of paragraph (1), oleomargarine shall be held to be yellow in color when it has a tint or shade containing more than one and six-tenths degrees of yellow, or of yellow and red collectively, but with an excess of yellow over red, measured in the terms of the Lovibond tintometer scale or its equivalent. Such measurements shall be made under regulations prescribed by the Commissioner, with the approval of the Secretary, and such regulations shall provide that the measurements shall be applied in such manner and under such conditions as will, in the opinion of the Commissioner, insure as nearly as practicable that the result of the measurement will show the color of the oleomargarine under the conditions under which it is customarily offered for sale to the consumer.

(b) BY WHOM PAID.—The tax levied by subsection (a) shall be paid by the manufacturer.

(c) HOW PAID.—

(1) STAMPS.—The tax levied by subsection (a) shall be represented by coupon stamps.

(2) ASSESSMENT.—Whenever any manufacturer of oleomargarine sells, or removes for sale or consumption, any oleomargarine upon which the tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner, subject to the limitations prescribed in section 3312, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

(d) SPECIAL TAX.—

For special tax on manufacturers, wholesale and retail dealers, see section 3200.

(e) IMPORTED OLEOMARGARINE.—

For tax on imported oleomargarine, see section 2306.

SEC. 2302. MANUFACTURERS.

(a) DEFINITION.—Every person who manufactures oleomargarine for sale shall be deemed a manufacturer of oleomargarine. And any person that sells, vends, or furnishes oleomargarine for the use and consumption of others, except to his own family table without compensation, who shall add to or mix with such oleomargarine any substance which causes such oleomargarine to be yellow in color, determined as provided in paragraph 2 of section 2301 (a), shall also be held to be a manufacturer of oleomargarine within the meaning of this chapter or section 3200 or 3201 of chapter 27, and subject to the provisions thereof.

(b) PACKING REQUIREMENTS.—

(1) KIND AND WEIGHT OF PACKAGES.—All oleomargarine shall be packed by the manufacturer thereof in firkins, tubs, or other wooden, tin-plate, or paper packages, not before used for that purpose, containing, or encased in a manufacturer's package made from any of such materials of, not less than ten pounds.

(2) MARKS AND STAMPS.—The packages described in paragraph (1) shall be marked, stamped, and branded as the Commissioner, with the approval of the Secretary, shall prescribe; and all sales made by manufacturers of oleomargarine shall be in original stamped packages.

(3) CAUTION LABEL.—Every manufacturer of oleomargarine shall securely affix, by pasting, on each package containing oleomargarine manufactured by him, a label on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words: "NOTICE.—The manufacturer of the oleomargarine herein contained has complied with all the requirements of law. Every person is cautioned not to use either this package again or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases."

(c) BOOKS AND RETURNS.—Every manufacturer of oleomargarine shall file with the collector of the district in which his manufactory is located such notices, inventories, shall keep such books, and render such returns of materials and products, and conduct his business under such surveillance of officers and agents as the Commissioner, with the approval of the Secretary, may, by regulation, require.

(d) FACTORY NUMBER AND SIGNS.—Every manufacturer of oleomargarine shall put up such signs and affix such number to his factory as the Commissioner, with the approval of the Secretary, may, by regulation, require.

(e) BONDS.—Every manufacturer of oleomargarine shall file with the collector of the district in which his manufactory is located such bonds as the Commissioner, with the approval of the Secretary, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector, and in a penal sum of not less than $5,000; and the sum of said bond may be increased from time to time, and additional sureties required at the discretion of the collector, or under instructions of the Commissioner.

SEC. 2303. WHOLESALE DEALERS.

(a) DEFINITION.—Every person who sells or offers for sale oleomargarine in the original manufacturer's packages shall be deemed a wholesale dealer in oleomargarine.

(b) SELLING REQUIREMENTS.—All sales made by wholesale dealers in oleomargarine shall be in original stamped packages.

(c) BOOKS AND RETURNS.—Wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner, with the approval of the Secretary, may, by regulation, require; and such books shall be open at all times to the inspection of any internal revenue officer or agent.

SEC. 2304. RETAIL DEALERS.

(a) DEFINITION.—Every person who sells oleomargarine in less quantities than ten pounds at one time shall be regarded as a retail dealer in oleomargarine.

(b) PACKING AND SELLING REQUIREMENTS.—Retail dealers in oleomargarine must sell only from original stamped packages, in quantities not exceeding ten pounds, and shall pack, or cause to be packed, the oleomargarine sold by them in suitable wooden, tin-plate, or paper packages which shall be marked and branded as the Commissioner, with the approval of the Secretary, shall prescribe.

SEC. 2305. STAMPS ON EMPTIED PACKAGES.

Whenever any stamped package containing oleomargarine is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon. Any revenue officer may destroy any emptied oleomargarine package upon which the tax-paid stamp is found.

SEC. 2306. IMPORTATION.

All oleomargarine imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal revenue tax of 15 cents per pound, such tax to be represented by coupon stamps as in the case of oleomargarine manufactured in the United States. The stamps shall be affixed and canceled by the owner or importer of the oleomargarine while it is in the custody of the proper customhouse officers; and the oleomargarine shall not pass out of the custody of said officers until the stamps have been so affixed and canceled, but shall be put up in wooden packages, each containing not less than ten pounds, as prescribed in this chapter for oleomargarine manufactured in the United States, before the stamps are affixed; and the owner or importer of such oleomargarine shall be liable to all the penal provisions of this chapter prescribed for manufacturers of oleomargarine manufactured in the United States. Whenever it is necessary to take any oleomargarine so imported to any place other than the public stores of the United States for the purpose of affixing and canceling such stamps, the collector of customs of the port where such oleomargarine is entered shall designate a bonded warehouse to which it shall be taken, under the control of such customs officer as such collector may direct.

SEC. 2307. EXPORTATION.

Oleomargarine may be removed from the place of manufacture for export to a foreign country without payment of tax or affixing stamps thereto, under such regulations and the filing of such bonds and other security as the Commissioner, with the approval of the Secretary, may prescribe. Every person who shall export oleomargarine shall brand upon every tub, firkin, or other package containing such article the word "Oleomargarine", in plain Roman letters not less than one-half inch square.

SEC. 2308. PENALTIES.

(a) FALSE BRANDING; SELLING, PACKING, OR STAMPING IN VIOLATION OF LAW.—Every person who knowingly sells or offers for sale, or delivers or offers to deliver, any oleomargarine in any other form than in new wooden, tin-plate, or paper packages as described in section 2302 (b) (1) and (2) or who packs in any package any oleomargarine in any manner contrary to law, or who falsely brands any package or affixes a stamp on any package denoting a less amount of tax than that required by law shall be fined for each offense not more than $1,000, and be imprisoned not more than two years.

(b) OMISSION OR REMOVAL OF LABEL.—Every manufacturer of oleomargarine who neglects to affix the label described in section 2302 (b) (3) to any package containing oleomargarine made by him, or sold or offered for sale by or for him, and every person who removes any such label so affixed from any such package, shall be fined $50 for each package in respect to which such offense is committed.

(c) REMOVAL OR DEFACEMENT OF STAMPS, MARKS, OR BRANDS.—Any person who shall willfully remove or deface the stamps, marks, or brands on a package containing oleomargarine taxed as provided in this subchapter shall be guilty of a misdemeanor, and shall be punished by a fine of not less than $100 nor more than $2,000, and by imprisonment for not less than thirty days nor more than six months.

(d) FRAUD BY MANUFACTURERS.—Whenever any person engaged in carrying on the business of manufacturing oleomargarine defrauds, or attempts to defraud, the United States of the tax on the oleomargarine produced by him, or any part thereof, he shall be fined not less than $500 nor more than $5,000, and be imprisoned not less than six months, nor more than three years.

(e) PURCHASING WHEN NOT PROPERLY BRANDED OR STAMPED.—Every person who knowingly purchases or receives for sale any

oleomargarine which has not been branded or stamped according to law shall be liable to a penalty of $50 for each such offense.

(f) PURCHASING FROM MANUFACTURER WHO HAS NOT PAID SPECIAL TAX.—Every person who knowingly purchases or receives for sale any oleomargarine from any manufacturer who has not paid the special tax required under subsection (a) of section 3200 of chapter 27 shall be liable for each offense to a penalty of $100.

(g) EMPTY PACKAGES.—

(1) FAILURE TO DESTROY STAMPS.—Any person who willfully neglects or refuses to destroy utterly the stamps on any empty package which contained oleomargarine shall for each such offense be fined not exceeding $50, and imprisoned not less than ten days nor more than six months; and

(2) TRAFFICKING.—Any person who fraudulently gives away or accepts from another, or who sells, buys, or uses for packing oleomargarine, any such stamped package, shall for each such offense be fined not exceeding $100, and be imprisoned not more than one year.

(h) FAILURE OF WHOLESALE DEALERS TO KEEP OR PERMIT INSPECTION OF BOOKS, OR TO RENDER RETURNS.—Any person who willfully violates any of the provisions of subsection (c) of section 2303 shall for each such offense be fined not less than $50 and not exceeding $500, and imprisoned not less than thirty days nor more than six months.

(i) IMPORTED OLEOMARGARINE.—

(1) FAILURE OF CUSTOMS OFFICER TO COMPLY WITH LAW.—Every officer of customs who permits any imported oleomargaraine to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of section 2306 relating thereto, shall be fined not less than $1,000 nor more than $5,000, and imprisoned not less than six months nor more than three years.

(2) SALE WHEN IMPROPERLY PACKED OR STAMPED.—Every person who sells or offers for sale any imported oleomargarine, or oleomargarine purporting or claimed to have been imported, not put up in packages and stamped as provided by this subchapter, shall be fined not less than $500 nor more than $5,000, and be imprisoned not less than six months nor more than two years.

(j) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of oleomargarine, any dealer therein or any importer or exporter thereof shall knowingly or willfully omit, neglect, or refuse to do, or cause to be done, any of the things required by law in the carrying on or conducting of his business, or shall do anything by this subchapter or chapter 27 prohibited, if there be no specific penalty or punishment imposed by any other provision of this subchapter or chapter 27 for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the things required or prohibited, he shall pay a penalty of $1,000.

SEC. 2309. FORFEITURES.

(a) SPECIAL TAX ON MANUFACTURER UNPAID.—Every person who knowingly purchases or receives for sale any oleomargarine from any manufacturer who has not paid the special tax required under subsection (a) of section 3200 shall be liable for each offense to a forfeiture of all articles so purchased or received, or of the full value thereof.

(b) PACKAGES UNSTAMPED, UNMARKED, OR DELETERIOUS.—All packages of oleomargarine subject to tax under this subchapter, that shall be found without stamps or marks as herein provided, and all oleomargarine intended for human consumption which contains ingredients adjudged, as provided in section 2311, to be deleterious to the public health, shall be forfeited to the United States.

(c) FRAUD BY MANUFACTURER.—Whenever any person engaged in carrying on the business of manufacturing oleomargarine defrauds, or

attempts to defraud, the United States of the tax on the oleomargarine produced by him, or any part thereof, he shall forfeit the factory and manufacturing apparatus used by him, and all oleomargarine and all raw material for the production of oleomargarine found in the factory and on the factory premises.

(d) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of or wholesale dealer in oleomargarine shall knowingly or willfully omit, neglect, or refuse to do, or cause to be done, any of the things required by law in the carrying on or conducting of his business, or shall do anything by this subchapter or chapter 27 prohibited, all the oleomargarine owned by him, or in which he has any interest as owner, shall be forfeited to the United States.

SEC. 2310. RECOVERY OF PENALTIES AND FORFEITURES.

All fines, penalties, and forfeitures imposed by this subchapter or section 3201 may be recovered in any court of competent jurisdiction.

SEC. 2311. COMMISSIONER'S DECISIONS.

(a) TAXABILITY.—The Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this subchapter; and his decision in matters of taxation under this subchapter shall be final.

(b) DELETERIOUS INGREDIENTS.—The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health.

(c) APPEAL.—In case of doubt or contest the decisions of the Commissioner in the class of cases under subsection (b) may be appealed from to a board constituted for the purpose, and composed of the Surgeon General of the Army, the Surgeon General of the Navy, and the Secretary of Agriculture; and the decisions of this board shall be final in the premises.

SEC. 2312. CHEMISTS AND MICROSCOPISTS.

For the appointment and employment of chemists and miscroscopists, see subchapter E of chapter 39.

SEC. 2313. TOBACCO STAMP LAWS APPLICABLE.

The provisions of law governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, shall apply to stamps provided for by section 2301 (c) (1).

SEC. 2314. REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to make all needful regulations for the carrying into effect of this subchapter and sections 3200 and 3201, see section 3791.

SUBCHAPTER B—ADULTERATED AND PROCESS OR RENOVATED BUTTER

SEC. 2320. DEFINITIONS.

(a) BUTTER.—For the purpose of this chapter and sections 3206, and 3207, the word "butter" shall be understood to mean the food product usually known as butter, and which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter.

(b) ADULTERATED BUTTER.—"Adulterated butter" is defined to mean a grade of butter produced by mixing, reworking, rechurning in milk or cream, refining, or in any way producing a uniform, purified, or improved product from different lots or parcels of melted or unmelted butter or butter fat, in which any acid, alkali, chemical, or any substance whatever is introduced or used for the purpose or with the effect of deodorizing or removing therefrom rancidity, or any butter or butter fat with which there is mixed any substance foreign to

butter as defined in subsection (a), with intent or effect of cheapening in cost the product or any butter in the manufacture or manipulation of which any process or material is used with intent or effect of causing the absorption of abnormal quantities of water, milk, or cream.

(c) PROCESS OR RENOVATED BUTTER.—"Process butter" or "renovated butter" is defined to mean butter which has been subjected to any process by which it is melted, clarified or refined and made to resemble genuine butter, always excepting "adulterated butter" as defined by subsection (b).

SEC. 2321. TAX.

(a) RATE.—

(1) ADULTERATED BUTTER.—Upon adulterated butter, when manufactured or sold or removed for consumption or use, there shall be assessed and collected a tax of 10 cents per pound, and any fractional part of a pound shall be taxed as a pound.

(2) PROCESS OR RENOVATED BUTTER.—Upon process or renovated butter, when manufactured or sold or removed for consumption or use, there shall be assessed and collected a tax of one-fourth of 1 cent per pound, and any fractional part of a pound shall be taxed as a pound.

(b) BY WHOM PAID.—The tax to be levied by subsection (a) shall be paid by the manufacturer.

(c) HOW PAID.—

(1) STAMPS.—The tax to be levied by subsection (a) shall be represented by coupon stamps.

(2) ASSESSMENT.—

For assessment in case of omitted taxes, see section 3311.

(d) SPECIAL TAX.—

(1) MANUFACTURERS OF ADULTERATED AND PROCESS OR RENOVATED BUTTER.—

For special tax on manufacturers of adulterated and process or renovated butter, see subsection (a) of section 3206.

(2) WHOLESALE DEALERS AND RETAIL DEALERS IN ADULTERATED BUTTER.—

For special tax on wholesale dealers and retail dealers in adulterated butter, see subsections (b) and (c) of section 3206.

SEC. 2322. MANUFACTURERS.

(a) DEFINITION.—Every person who engages in the production of process or renovated butter or adulterated butter as a business shall be considered to be a manufacturer thereof.

(b) PACKING, STAMPING, AND SELLING REQUIREMENTS.—

(1) ADULTERATED BUTTER.—All adulterated butter shall be packed by the manufacturer thereof in firkins, tubs, or other wooden, tinplate, or paper packages not before used for that purpose, containing, or encased in a manufacturer's package made from any of such materials of, not less than ten pounds, and marked, stamped, and branded as the Commissioner, with the approval of the Secretary, shall prescribe, and all sales made by manufacturers of adulterated butter shall be in original, stamped packages. Every manufacturer of adulterated butter shall securely affix, by pasting, on each package containing adulterated butter manufactured by him a label on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words: "Notice.—That the manufacturer of the adulterated butter herein contained has complied with all the requirements of law. Every person is cautioned not to use either this package again or the stamp thereon, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases."

(2) PROCESS OR RENOVATED BUTTER.—

For marking process or renovated butter, see section 2325.

(c) BOOKS AND RETURNS.—Every manufacturer of process or renovated butter or adulterated butter shall file with the collector of the district in which his manufactory is located such notices and inventories, shall keep such books and render such returns of material and products, and conduct his business under such surveillance of officers and agents as the Commissioner, with the approval of the Secretary, may by regulation require.

(d) FACTORY NUMBER AND SIGNS.—Every manufacturer of process or renovated butter or adulterated butter shall put up such signs and affix such number to his factory as the Commissioner, with the approval of the Secretary, may by regulation require.

(e) BONDS.—Every manufacturer of process or renovated butter or adulterated butter shall file with the collector of the district in which his manufactory is located such bonds as the Commissioner, with the approval of the Secretary, may by regulation require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector, and in a penal sum of not less than $500; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner.

SEC. 2323. DEALERS IN ADULTERATED BUTTER.

(a) DEALER DEFINED.—Every person who sells adulterated butter shall be regarded as a dealer in adulterated butter.

(b) RETAIL DEALER DEFINED.—Every person who sells adulterated butter in less quantities than ten pounds at one time shall be regarded as a retail dealer in adulterated butter.

(c) SELLING REQUIREMENTS.—Dealers in adulterated butter must sell only original or from original stamped packages, and when such original stamped packages are broken the adulterated butter sold from same shall be placed in suitable wooden, tin-plate, or paper packages, which shall be marked and branded as the Commissioner, with the approval of the Secretary, shall prescribe.

SEC. 2324. BOOKS AND RETURNS OF WHOLESALE DEALERS IN ADULTERATED AND PROCESS OR RENOVATED BUTTER.

Wholesale dealers in process, renovated, or adulterated butter shall keep such books and render such returns in relation thereto as the Commissioner, with the approval of the Secretary, may, by regulation, require; and such books shall be open at all times to the inspection of any internal revenue officer or agent.

SEC. 2325. INSPECTION, MANUFACTURE, STORAGE, AND MARKING OF PROCESS OR RENOVATED BUTTER.

The Secretary of Agriculture is authorized and required to cause a rigid sanitary inspection to be made, at such times as he may deem proper or necessary, of all factories and storehouses where process or renovated butter is manufactured, packed, or prepared for market, and of the products thereof and materials going into the manufacture of the same. All process or renovated butter and the packages containing the same shall be marked with the words "Renovated Butter" or "Process Butter" and by such other marks, labels, or brands and in such manner as may be prescribed by the Secretary of Agriculture, and no process or renovated butter shall be shipped or transported from its place of manufacture into any other State or Territory or the District of Columbia, or to any foreign country, until it has been marked as provided in this section. The Secretary of Agriculture shall make all needful regulations for carrying this section and sections 2326 (c) and 2327 (b) into effect and shall cause to be ascertained and reported from time to time the quantity and quality of process or renovated butter manufactured, and the character and the condition of the material from which it is made. And he shall also have power to ascertain whether or not materials used in the manufacture of said process or renovated butter are deleterious to health or un-

wholesome in the finished product, and in case such deleterious or unwholesome materials are found to be used in product intended for exportation or shipment into other States or in course of exportation or shipment he shall have power to confiscate the same.

SEC. 2326. PENALTIES.

(a) ADULTERATED BUTTER.—

(1) FALSE BRANDING; SALE, PACKING, OR STAMPING IN VIOLATION OF LAW.—Every person who knowingly sells or offers for sale, or delivers or offers to deliver, any adulterated butter in any other form than in new wooden, tin-plate, or paper packages as described in subsection (c) of section 2323, or who packs in any package any adulterated butter in any manner contrary to law, or who falsely brands any package or affixes a stamp on any package denoting a less amount of tax than that required by law, shall be fined for each offense not more than $1,000 and be imprisoned not more than two years.

(2) OMISSION OR REMOVAL OF LABEL.—Every manufacturer of adulterated butter who neglects to affix the label required under paragraph (1) of subsection (b) of section 2322 to any package containing adulterated butter made by him, or sold or offered for sale for or by him, and every person who removes any such label so affixed from any such package shall be fined $50 for each package in respect to which such offense is committed.

(b) FAILURE OF WHOLESALE DEALERS TO KEEP OR PERMIT INSPECTION OF BOOKS, OR TO RENDER RETURNS.—Any person who willfully violates any of the provisions of section 2324 shall for each such offense be fined not less than $50 and not exceeding $500, and imprisoned not less than thirty days nor more than six months.

(c) FAILURE TO COMPLY WITH PROVISIONS RELATING TO THE MANUFACTURE, STORAGE, AND MARKING OF PROCESS OR RENOVATED BUTTER.—Any person, firm, or corporation violating any of the provisions of section 2325 shall be deemed guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than $50 nor more than $500 or by imprisonment not less than one month nor more than six months, or by both said punishments, in the discretion of the court.

SEC. 2327. OTHER LAWS APPLICABLE.

(a) OLEOMARGARINE.—The provisions of sections 2301 (c) (2), 2305 to 2311 inclusive (except subsections (a), (b), and (h) of section 2308), and section 3791 (a) (1), shall apply to manufacturers of adulterated butter to an extent necessary to enforce the marking, branding, identification, and regulation of the exportation and importation of adulterated butter.

(b) INSPECTION OF LIVE CATTLE AND MEAT.—All parts of an act providing for an inspection of meats for exportation, approved August 30, 1890, c. 839, 26 Stat. 414, and of an Act to provide for the inspection of live cattle, hogs, and the carcasses and products thereof which are the subjects of interstate commerce, approved March 3, 1891, c. 555, 26 Stat. 1089, and of amendment thereto approved March 2, 1895, c. 169, § 1, 28 Stat. 732, which are applicable to the subjects and purposes described in section 2325 shall apply to process or renovated butter.

(c) SLAUGHTERING AND MEAT CANNING.—The sanitary provisions for slaughtering, meat canning, or similar establishments as set forth in the act of June 30, 1906, c. 3913, 34 Stat. 676, shall be extended to cover renovated butter factories as defined in this subchapter, under such regulations as the Secretary of Agriculture may prescribe.

(d) TOBACCO AND SNUFF.—The provisions of law governing the engraving, issuing, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, shall apply to the stamps provided in section 2321 (c) (1).

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CHAPTER 17—FILLED CHEESE

SEC. 2350. DEFINITIONS.

For the purpose of this chapter and sections 3210 and 3211—

(a) CHEESE.—The word "cheese" shall be understood to mean the food product known as cheese, and which is made from milk or cream and without the addition of butter, or any animal, vegetable, or other oils or fats foreign to such milk or cream, with or without additional coloring matter.

(b) FILLED CHEESE.—Certain substances and compounds shall be known and designated as "filled cheese," namely: All substances made of milk or skimmed milk, with the admixture of butter, animal oils or fats, vegetable or any other oils, or compounds foreign to such milk, and made in imitation or semblance of cheese. Substances and compounds, consisting principally of cheese with added edible oils, which are not sold as cheese or as substitutes for cheese but are primarily useful for imparting a natural cheese flavor to other foods shall not be considered "filled cheese" within the meaning of this chapter.

SEC. 2351. TAX.

(a) RATE.—Upon all filled cheese which shall be manufactured there shall be assessed and collected a tax of 1 cent per pound; and any fractional part of a pound in a package shall be taxed as a pound.

(b) BY WHOM PAID.—The tax levied by subsection (a) shall be paid by the manufacturer.

(c) HOW PAID.—

(1) STAMPS.—The tax levied by subsection (a) shall be represented by coupon stamps.

(2) ASSESSMENT.—Whenever any manufacturer of filled cheese sells or removes for sale or consumption any filled cheese upon which the tax is required to be paid by stamps, without paying such tax, it shall be the duty of the Commissioner, subject to the limitations prescribed in section 3312, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid and to make an assessment therefor and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

(d) SPECIAL TAX.—

For special tax on manufacturers and dealers, see section 3210.

(e) IMPORTED FILLED CHEESE.—

For tax on imported filled cheese, see section 2356.

SEC. 2352. MANUFACTURERS.

(a) DEFINITION.—Every person, firm, or corporation who manufactures filled cheese for sale shall be deemed a manufacturer of filled cheese.

(b) PACKING REQUIREMENTS.—

(1) MARKS, STAMPS, AND PACKAGES.—Filled cheese shall be packed by the manufacturers in wooden packages only, not before used for that purpose, and marked, stamped, and branded with the words "filled cheese" in black-faced letters not less than two inches in length, in a circle in the center of the top and bottom of the cheese; and in black-faced letters of not less than two inches in length in line from the top to the bottom of the cheese, on the side in four places equidistant from each other; and the package containing such cheese shall be marked in the same manner, and in the same number of places, and in the same description of letters as above provided for the marking of the cheese; and all sales or consignments made by manufacturers of filled cheese to wholesale dealers in filled cheese or to exporters of filled cheese shall be in original stamped packages.

(2) LABEL.—Every manufacturer of filled cheese shall securely affix, by pasting on each package containing filled cheese manufactured by him, a label on which shall be printed, besides the number of the manufactory and the district and State in which it is situated, these words: "NOTICE.—The manufacturer of the filled cheese herein contained has complied with all the requirements of the law. Every person is cautioned not to use either this package again or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided by law in such cases."

(c) BOOKS AND RETURNS.—Every manufacturer of filled cheese shall file with the collector of the district in which his manufactory is located such notices and inventories, shall keep such books and render such returns of materials and products, and conduct his business under such surveillance of officers and agents as the Commissioner, with the approval of the Secretary, may by regulation require.

(d) FACTORY NUMBER AND SIGNS.—Every manufacturer of filled cheese shall put up such signs and affix such number to his factory as the Commissioner, with the approval of the Secretary, may by regulation require.

(e) BONDS.—Every manufacturer of filled cheese shall file with the collector of the district in which his manufactory is located such bonds as the Commissioner, with the approval of the Secretary, may by regulation require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector, and in a penal sum of not less than $5,000; and the amount of said bond may be increased from time to time, and additional sureties required, at the discretion of the collector or under instructions of the Commissioner.

SEC. 2353. WHOLESALE DEALERS.

(a) DEFINITION.—Every person, firm, or corporation who sells or offers for sale filled cheese, in the original manufacturer's packages for resale, or to retail dealers as defined in section 2354 (a), shall be deemed a wholesale dealer in filled cheese.

(b) SIGNS.—All wholesale dealers in filled cheese shall display in a conspicuous place in his or their salesroom a sign bearing the words "Filled cheese sold here" in black-faced letters not less than six inches in length, upon a white ground, with the name and number of the revenue district in which his or their business is conducted.

SEC. 2354. RETAIL DEALERS.

(a) DEFINITION.—Every person who sells filled cheese at retail, not for resale, and for actual consumption, shall be regarded as a retail dealer in filled cheese.

(b) SELLING REQUIREMENTS.—Retail dealers in filled cheese shall sell only from original stamped packages, and shall pack the filled cheese when sold in suitable wooden or paper packages, which shall be marked and branded in accordance with rules and regulations to be prescribed by the Commissioner with the approval of the Secretary.

(c) SIGNS.—All retail dealers in filled cheese shall display in a conspicuous place in his or their salesroom, a sign bearing the words "Filled cheese sold here" in black-faced letters not less than six inches in length, upon a white ground, with the name and number of the revenue district in which his or their business is conducted.

SEC. 2355. STAMPS ON EMPTIED PACKAGES.

Whenever any stamped package containing filled cheese is emptied it shall be the duty of the person in whose hands the same is to destroy the stamps thereon.

SEC. 2356. IMPORTATION.

All filled cheese as defined in section 2350 (b) imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal revenue tax of 8 cents per pound, such tax to be represented by coupon stamps; and such imported filled cheese and the packages containing the same shall be stamped, marked, and branded, as in the case of filled cheese manufactured in the United States.

SEC. 2357. PENALTIES.

(a) FAILURE TO COMPLY WITH SECTION 2352 (c) TO (e).—Any manufacturer of filled cheese who fails to comply with the provisions of subsections (c), (d), and (e) of section 2352, or with the regulations therein authorized, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than $500 nor more than $1,000.

(b) FALSE BRANDING; SALE, PACKING, OR STAMPING IN VIOLATION OF LAW.—Every person who knowingly sells or offers to sell, or delivers or offers to deliver, filled cheese in any other form than in new wooden or paper packages, marked and branded as provided for and described in subsection (b) of section 2354, or who packs in any package or packages filled cheese in any manner contrary to law, or who falsely brands any package or affixes a stamp on any package denoting a less amount of tax than that required by law, shall upon conviction thereof be fined for each and every offense not less than $50 and not more than $500 or be imprisoned not less than thirty days nor more than one year.

(c) FAILURE OF WHOLESALE AND RETAIL DEALERS TO DISPLAY SIGNS.—Any wholesale or retail dealer in filled cheese who fails or neglects to comply with the provisions of sections 2353 (b) and 2354 (c) shall be deemed guilty of a misdemeanor, and shall on conviction thereof be fined for each and every offense not less than $50 and not more than $200.

(d) OMISSION OR REMOVAL OF LABEL.—Every manufacturer of filled cheese who neglects to affix the label provided for in paragraph (2) of section 2352 (b) to any package containing filled cheese made by him or sold or offered for sale by or for him, and every person who removes any such label so affixed from any such package, shall be fined $50 for each package in respect to which such offense is committed.

(e) PURCHASING WHEN SPECIAL TAX NOT PAID.—Every person who knowingly purchases or receives for sale any filled cheese from any manufacturer or importer who has not paid the special tax provided for in section 3210 of chapter 27 shall be liable, for each offense, to a penalty of $100.

(f) PURCHASING WHEN NOT STAMPED, BRANDED, OR MARKED ACCORDING TO LAW.—Any person who knowingly purchases or receives for sale any filled cheese which has not been branded or stamped ac-

cording to law, or which is contained in packages not branded or marked according to law, shall be liable to a penalty of $50 for each such offense.

(g) FAILURE TO DESTROY STAMPS ON EMPTIED PACKAGES.—Any person who willfully neglects or refuses to destroy the stamps on any empty package which contained filled cheese shall, for each such offense, be fined not exceeding $50 or imprisoned not less than ten days nor more than six months.

SEC. 2358. FORFEITURES.

(a) PURCHASING WHEN SPECIAL TAX NOT PAID.—Every person who knowingly purchases or receives for sale any filled cheese from any manufacturer or importer who has not paid the special tax provided for in section 3210 of chapter 27 shall be liable, for each offense, to a forfeiture of all articles so purchased or received, or of the full value thereof.

(b) PACKAGES UNSTAMPED, UNMARKED, OR DELETERIOUS.—All packages of filled cheese subject to tax under this chapter that shall be found without stamps or marks as herein provided, and all filled cheese intended for human consumption which contains ingredients adjudged as hereinafter provided to be deleterious to the public health, shall be forfeited to the United States.

SEC. 2359. RECOVERY OF PENALTIES AND FORFEITURES.

All fines, penalties, and forfeitures imposed by this chapter or section 3211 may be recovered in any court of competent jurisdiction.

SEC. 2360. COMMISSIONER'S DECISIONS.

(a) DELETERIOUS INGREDIENTS.—The Commissioner is authorized to have applied scientific tests, and to decide whether any substances used in the manufacture of filled cheese contain ingredients deleterious to health.

(b) APPEAL.—In case of doubt or contest the decision of the Commissioner in the class of cases referred to in subsection (a) may be appealed from to a board constituted for the purpose, and composed of the Surgeon General of the Army, the Surgeon General of the Navy, and the Secretary of Agriculture, and the decision of this board shall be final in the premises.

SEC. 2361. TOBACCO STAMP LAWS APPLICABLE.

The provisions of law governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff, as far as applicable, shall apply to stamps provided for by paragraph (1) of subsection (c) of section 2351.

SEC. 2362. REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to make all needful regulations for the carrying into effect of the provisions of this chapter and sections 3210 and 3211, see section 3791 (a) (1).

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CHAPTER 18—MIXED FLOUR

SEC. 2380. MIXED FLOUR DEFINED.

For the purposes of this chapter and section 3215, the words "mixed flour" shall be taken and construed to mean the food product resulting from the grinding or mixing together of wheat, or wheat flour, as the principal constituent in quantity, with any other grain, or the product of any other grain, or other material, except such material, and not the product of any grain, as is commonly used for baking purposes: *Provided*, That when the product resulting from the grinding or mixing together of wheat or wheat flour with any other grain, or the product of any other grain, of which wheat or wheat flour is not the principal constituent as specified in the foregoing definition, is intended for sale, or is sold, or offered for sale as wheat flour, such product shall be held to be mixed flour within the meaning of this chapter and section 3215.

SEC. 2381. TAX.

(a) RATE.—Upon the manufacture and sale of mixed flour there shall be levied a tax of 4 cents per barrel or other package containing one hundred and ninety-six pounds or more than ninety-eight pounds; 2 cents on every half barrel or other package containing ninety-eight pounds or more than forty-nine pounds; 1 cent on every quarter barrel or other package containing forty-nine pounds or more than twenty-four and one-half pounds; and one-half cent on every one-eighth barrel or other package containing twenty-four and a half pounds or less.

(b) BY WHOM PAID.—The tax levied by subsection (a) shall be paid by the person, firm, or corporation making or packing mixed flour.

(c) HOW PAID.—

(1) STAMPS.—The tax levied by subsection (a) shall be represented by coupon stamps.

(2) ASSESSMENT.—Whenever any person, firm, or corporation sells, consigns, or removes for sale, consignment, or consumption any mixed flour upon which the tax required by this chapter has not been paid, it shall be the duty of the Commissioner, subject to the limitations prescribed in section 3312, upon satisfactory proof, to estimate the amount of tax which should have been paid, and to make an assessment therefor and certify the same to the collector

of the proper district. The tax so assessed shall be in addition to the penalties imposed by this chapter for an unauthorized sale or removal.

(d) IMPORTED MIXED FLOUR.—

For tax on imported mixed flour, see section 2384.

(e) EXEMPTION, REPACKED FLOUR.—

For exemption of repacked flour from tax, see section 2382 (b) (1).

(f) SPECIAL TAX.—

For special tax on manufacturers and packers, see section 3215.

SEC. 2382. REQUIREMENTS ON MANUFACTURERS OR PACKERS.

(a) PACKAGES.—

(1) WEIGHT.—Barrels or other packages in which mixed flour may be packed shall contain not to exceed one hundred and ninety-six pounds.

(2) REUSE.—All sales and consignments of mixed flour shall be in packages not before used for that purpose.

(3) MARKS AND BRANDS.—Every person, firm, or corporation making, packing, or repacking mixed flour shall plainly mark or brand each package containing the same with the words "mixed flour" in plain black letters not less than two inches in length, together with the true weight of such package, the names of the ingredients composing the same, the name of the maker or packer, and the place where made or packed.

(4) CONTENTS CARD.—In addition to the requirements under paragraph (3), the maker or packer shall place in each package a card not smaller than two inches in width by three inches in length, upon which shall be printed the words "mixed flour," together with the names of the ingredients composing the same, and the name of the maker or packer, and the place where made or packed.

(5) LABEL.—In addition to the branding and marking of mixed flour as provided in this chapter, there shall be affixed to the packages containing the same a label in the following words: "NOTICE.—The (manufacturer or packer, as the case may be) of the mixed flour herein contained has complied with all the requirements of law. Every person is cautioned not to use this package or label again or to remove the contents without destroying the revenue stamp thereon, under the penalty prescribed by law in such cases."

(b) REPACKING.—

(1) EXEMPTION FROM TAX.—When mixed flour, on the manufacture and sale of which the tax imposed by this chapter has been paid, is sold and then repacked without the addition of any other material, such repacked flour shall not be liable to any additional tax.

(2) MARKS, BRANDS, AND CONTENTS CARDS.—The packages containing the repacked flour referred to in paragraph (1) of this subsection shall be branded and marked as required by paragraph (3) of subsection (a), and shall contain the card provided for in paragraph (4) of subsection (a).

(3) NOTICE.—In addition to the requirements under paragraphs (1) and (2), the person, firm, or corporation repacking mixed flour shall place on the packages containing the same a label in the following words: "NOTICE.—The contents of this package have been taken from a regular statutory package, upon which the tax has been duly paid."

SEC. 2383. STAMPS ON EMPTIED PACKAGES.

Whenever any package containing mixed flour is emptied it shall be the duty of the person in whose possession it is to destroy the stamp thereon.

SEC. 2384. IMPORTATION.

All mixed flours, imported from foreign countries, shall, in addition to any import duties imposed thereon, pay an internal revenue tax equal in amount to the tax imposed under subsection (a) of section 2381, such tax to be represented by coupon stamps, and the packages containing such imported mixed flour shall be marked, branded, labeled, and stamped as in the case of mixed flour made or packed in the United States.

SEC. 2385. EXPORTATION.

Mixed flour may be removed from the place of manufacture or from the place where packed for export to a foreign country without payment of tax or affixing stamps or label thereto, under such regulation and the filing of such bond and other security as the Commissioner, with the approval of the Secretary, may prescribe. Every person, firm, or corporation who shall export mixed flour shall plainly mark on each package containing the same the words "mixed flour," and the names of the ingredients composing the same, the name of the maker or packer, and the place where made or packed, in accordance with the provisions of this chapter.

SEC. 2386. PENALTIES.

(a) OMISSION OF MARKS, BRANDS, OR CONTENTS CARDS.—Any person, firm, or corporation making, packing, or repacking mixed flour, failing to comply with the provisions of paragraphs (3) and (4) of subsection (a) of section 2382, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than $250 and not more than $500, or be imprisoned not less than sixty days nor more than one year.

(b) OMISSION OR REMOVAL OF LABELS.—Every person, firm, or corporation failing or neglecting to affix the label required by paragraph (5) of subsection (a) of section 2382 to any package containing mixed flour made or packed by him or them, or who removes from any such package any label so affixed, shall, upon conviction thereof, be fined not less than $50 for each label so removed.

(c) SALE OR PACKING IN VIOLATION OF LAW; FALSIFICATION OR UNLAWFUL REMOVAL OF BRANDS.—Every person, firm, or corporation knowingly selling or offering for sale any mixed flour in other than marked and branded packages, as required by the provisions of this chapter, or who packs in any package or packages any mixed flour in any manner contrary to the provisions of this chapter, or who falsely marks or brands any package or packages containing mixed flour, or unlawfully removes such marks or brands, shall, for each such offense, be punished by a fine of not less than $250 and not more than $500, or by imprisonment not less than thirty days nor more than one year.

(d) FAILURE TO PAY TAX; EXCESSIVE WEIGHT; IMPROPER MARKING OR BRANDING ON REPACKING.—Any person violating the provisions of section 2381 (b) and (c) (1) or section 2382 (a) (1) and (b), shall, upon conviction thereof, be punished by a fine of not less than $250 and not more than $500, or by imprisonment not to exceed one year.

(e) PURCHASING WHEN TAX NOT PAID.—Any person, firm, or corporation knowingly purchasing or receiving for sale or for repacking and resale any mixed flour from any maker, packer, or importer, who has not paid the tax provided in this chapter, or section 3215 (a), shall, for each offense, be fined not less than $50, and forfeit to the United States all the articles so purchased or received, or the full value thereof.

(f) PURCHASING IMPORTED FLOUR WITHOUT BRANDS, LABELS, OR STAMPS.—Any person, firm, or corporation purchasing or receiving for sale or repacking any mixed flour imported from foreign countries, which has not been branded, labeled, or stamped, as required

by this chapter, or which is contained in packages which have not been marked, branded, labeled, or stamped, as required by this chapter shall, upon conviction, be fined not less than $50 nor more than $500.

(g) FAILURE TO DESTROY STAMPS OR MARKS ON EMPTY PACKAGES.—Any person disposing of an empty package which contained mixed flour without first having destroyed the stamp or mark or marks thereon, shall, upon conviction, be punished by a fine not exceeding the sum of $25.

(h) SECOND OFFENSE.—Any person, firm, or corporation found guilty of a second or any subsequent violation of any of the provisions of this chapter or of section 3215, shall, in addition to the penalties imposed by this chapter, be imprisoned not less than thirty days nor more than ninety days.

SEC. 2387. RECOVERY OF PENALTIES AND FORFEITURES.

All fines, penalties, and forfeitures imposed by section 2386 or 3215 may be recovered in any court of competent jurisdiction.

SEC. 2388. TOBACCO STAMP LAWS APPLICABLE.

(a) The provisions of law governing the engraving, issue, sale, accountability, effacement, and destruction of stamps relating to tobacco and snuff shall, so far as applicable, be made to apply to stamps provided in section 2381 (c) (1).

(b) All administrative, special, or stamp provisions of law, including the laws in relation to assessment of taxes, not specifically repealed, shall be applicable to this chapter and to section 3215.

SEC. 2389. REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to make all needful rules and regulations for carrying into effect the provisions of this chapter and of section 3215, see section 3791 (a) (1).

SEC. 2390. CONTRACTS FOR STAMPS.

The Commissioner, with the approval of the Secretary, is authorized to procure any of the stamps provided in this chapter by contract whenever such stamps can not be speedily prepared by the Bureau of Engraving and Printing, and said contracts shall be awarded under such terms, restrictions, and regulations as may be prescribed by the Commissioner, with the approval of the Secretary.

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CHAPTER 21—COCONUT AND OTHER VEGETABLE OILS

SEC. 2470. TAX.

(a) RATE.—

(1) IN GENERAL.—There shall be imposed upon the first domestic processing of coconut oil, palm oil, palm-kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts, a tax of 3 cents per pound to be paid by the processor.

(2) ADDITIONAL RATE ON COCONUT OIL.—There shall be imposed (in addition to the tax imposed by the preceding paragraph) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing, except that the tax imposed by this sentence shall not apply when it is established, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, that such coconut oil (whether or not contained in such a combination or mixture), (A) is wholly the production of the Philippine Islands or any other possession of the United States, or (B) was produced wholly from materials the growth or production of the Philippine Islands or any other possession of the United States, or (C) was brought into the United States on or before June 9, 1934, or produced from materials brought into the United States on or before June 9, 1934, or (D) was purchased under a bona fide contract entered into prior to April 26, 1934, or produced from materials purchased under a bona fide contract entered into prior to April 26, 1934.

(b) EXEMPTION.—The tax under subsection (a) shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under chapter 22, or (2) with respect to any combination or mixture by reason of its containing an oil, fatty acid, or salt with respect to which there has been a previous

first domestic processing or upon which an import tax has been paid under chapter 22.

(c) IMPORTATIONS PRIOR TO AUGUST 21, 1936.—Notwithstanding the provisions of subsections (a) and (b) of this section, the first domestic processing of sunflower oil or sesame oil (or any combination or mixture containing a substantial quantity of sunflower oil or sesame oil), if such oil or such combination or mixture or such oil contained therein was imported prior to August 21, 1936, shall be taxed in accordance with the provisions of section 602½ of the Revenue Act of 1934, 48 Stat. 763, in force on June 22, 1936.

SEC. 2471. RETURNS.

Each processor required to pay the tax imposed by section 2470 shall make monthly returns under oath in duplicate and pay the tax to the collector for the district in which is located his principal place of business, or if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

SEC. 2472. PAYMENT OF TAX.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable by the processor to the collector for the district in which is located his principal place of business, or if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland, at the time so fixed for filing the return.

SEC. 2473. SALES TO STATES OR POLITICAL SUBDIVISIONS.

Subject to such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe, any person who has sold to a State, or a political subdivision thereof, for use in the exercise of an essential governmental function any article containing any such oil, combination, or mixture, upon the processing of which a tax has been paid under section 2470 shall be entitled to a credit or refund of the tax paid with respect to the quantity of such oil, combination, or mixture contained in such article.

SEC. 2474. EXPORTATION.

Upon the exportation to any foreign country or to a possession of the United States of any article wholly or in chief value of an article with respect to the processing of which a tax has been paid under this chapter, the exporter thereof shall be entitled to a refund of the amount of such tax. Upon the giving of bond satisfactory to the Secretary for faithful observance of the provisions of this chapter requiring the payment of taxes, any person shall be entitled, without payment of the tax, to process for such exportation any article with respect to which a tax is imposed by section 2470.

SEC. 2475. ADDITION TO THE TAX IN CASE OF NONPAYMENT.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time the tax became due until paid.

SEC. 2476. COLLECTIONS COVERED INTO THE PHILIPPINE TREASURY.

All taxes collected under this chapter with respect to coconut oil wholly of Philippine production or produced from materials wholly of Philippine growth or production, shall be held as a separate fund and paid to the Treasury of the Philippine Islands, but if at any time the Philippine Government provides by any law for any subsidy to be paid to the producers of copra, coconut oil, or allied products, no further payments to the Philippine Treasury shall be made under this section.

SEC. 2477. FIRST DOMESTIC PROCESSING DEFINED.

For the purposes of this chapter the term "first domestic processing" means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of tin plate or terne plate.

SEC. 2478. CONTRACTS PRIOR TO JANUARY 26, 1934.

If (1) any person has, prior to January 26, 1934, made a bona fide contract for the sale on or after May 10, 1934, of any artiele wholly or in chief value of an article with respect to which a tax is imposed by this chapter or of any article with respect to which a tax is imposed by this section, and if (2) such contract does not permit the addition to the amount to be paid thereunder of the whole of such tax, then (unless the contract expressly prohibits such addition) the vendee shall pay so much of the tax as is not permitted to be added to the contract price. Taxes payable by the vendee shall be paid to the vendor at the time the sale is consummated and shall be returned and paid to the United States by the vendor in the same manner as other taxes under this chapter. In case of failure or refusal by the vendee to pay such taxes to the vendor, the vendor shall report the facts to the Commissioner, who shall cause collection of such taxes to be made from the vendee.

SEC. 2479. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of taxes imposed by section 2700, shall, insofar as applicable and not inconsistent with this chapter, be applicable in respect of the taxes imposed by this chapter.

SEC. 2480. COVERING OF COLLECTIONS INTO THE TREASURY.

All collections except as provided in section 2476 shall, notwithstanding any other provisions of law, be covered into the general fund of the Treasury of the United States.

SEC. 2481. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

SEC. 2482. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this chapter, see subsection (a) (2) of section 55.

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CHAPTER 22—FISH, ANIMAL, AND VEGETABLE OILS

SEC. 2490. IMPOSITION OF TAX.

In addition to any other tax or duty imposed by law, there shall be imposed upon the following articles imported into the United States, unless treaty provisions of the United States otherwise provide, a tax at the rates set forth in section 2491, to be paid by the importer.

SEC. 2491. RATE OF TAX.

(a) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine-animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound: *Provided*, That no whale oil (except sperm oil), fish oil, or marine animal oil of any kind (whether or not refined, sulphonated, sulphated, hydrogenated or otherwise processed), or fatty acids derived therefrom, shall be admitted to entry, after June 30, 1939, free from the tax herein provided unless such oil was produced on vessels of the United States or in the United States or its possessions, from whales, fish, or marine animals or parts thereof taken and captured by vessels of the United States;

(b) Sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound;

(c) Any article, merchandise, or combination (except oils specified in section 2470), 10 per centum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph or of the oils, fatty acids, or salts specified in section 2470, a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section 2470 in respect of such product or products which the quantity by weight of the imported article, merchandise, or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; but there shall not be taxable under this subparagraph any article, merchandise, or combination (other than an oil, fat, or grease, and other than products resulting from processing seeds without full commercial extraction of the oil

content), by reason of the presence therein of an oil, fat, or grease which is a natural component of such article, merchandise, or combination and has never had a separate existence as an oil, fat, or grease;

(d) Hempseed, 1.24 cents per pound; perilla seed, 1.38 cents per pound; kapok seed, 2 cents per pound; rapeseed, 2 cents per pound; and sesame seed, 1.18 cents per pound;

(e) The tax on the articles described in this section shall apply only with respect to the importation of such articles after May 10, 1934.

(f) The tax imposed under subsection (b) shall not apply to rapeseed oil imported to be used in the manufacture of rubber substitutes or lubricating oil, and the Commissioner of Customs shall, with the approval of the Secretary, prescribe methods and regulations to carry out this subsection.

(g) The taxes imposed by section 2490 shall not apply to any article, merchandise, or combination, by reason of the presence therein of any coconut oil produced in Guam or American Samoa, or any direct or indirect derivative of such oil.

SEC. 2492. CONSTRUCTION OF TAXING PROVISION.

Nothing in section 2491 shall be construed as imposing a tax in contravention of an obligation undertaken in any trade agreement entered into prior to August 21, 1936, under the authority of section 350 of the Tariff Act of 1930, as amended, c. 474, 48 Stat. 943 (U. S. C., Title 19, § 1351), or as imposing a tax on the importation of glycerin or stearine pitch or on the importation of any article by reason of any component of such article derived directly or indirectly from a waste not named in section 2491.

SEC. 2493. ASSESSMENT AND PAYMENT.

The tax imposed under section 2490 shall be levied, assessed, collected, and paid in the same manner as a duty imposed by the Tariff Act of 1930, and shall be treated for the purposes of all provisions of law relating to the customs revenue as a duty imposed by such Act, except that—

(1) the value on which such tax shall be based shall be the sum of (A) the dutiable value (under section 503 of such Act) of the article, plus (B) the customs duties, if any, imposed thereon under any provision of law;

(2) for the purposes of section 489 of such Act (relating to additional duties in certain cases of undervaluation) such tax shall not be considered an ad valorem rate of duty or a duty based upon or regulated in any manner by the value of the article, and for the purposes of section 336 of such Act (the so-called flexible tariff provision) such tax shall not be considered a duty;

(3) such tax (except as specifically provided in section 2491 (g) with reference to certain products of Guam and American Samoa) shall be imposed in full notwithstanding any provision of law granting exemption from or reduction of duties to products of any possession of the United States.

SEC. 2494. REGULATIONS.

The Secretary shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

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CHAPTER 23—NARCOTICS

SUBCHAPTER A—OPIUM AND COCA LEAVES

SEC. 2550. TAX.

(a) RATE.—There shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package

shall be taxed as an ounce. The tax imposed by this subsection shall be in addition to any import duty imposed on the aforesaid drugs.

(b) BY WHOM PAID.—The tax imposed by subsection (a) shall be paid by the importer manufacturer, producer, or compounder.

(c) How PAID.—

(1) STAMPS.—The tax imposed by subsection (a) shall be represented by appropriate stamps, to be provided by the Secretary.

(2) ASSESSMENT.—

For assessment in case of omitted taxes payable by stamp, see section 3311 and section 3640.

(3) OTHER METHODS.—Whether or not the method of collecting any tax imposed by this section or by section 3220 is specifically provided therein, any such tax may, under regulations prescribed by the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B and C of chapter 11, in so far as applicable, shall apply to the collection of any tax which the Secretary determines or prescribes shall be collected in such manner.

(4) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

(d) REGISTRATION AND SPECIAL TAX.—

For requirements on importers, manufacturers, producers, dealers and practitioners to register and pay special tax, see part V of subchapter A of chapter 27.

SEC. 2551. EXEMPTIONS.

(a) PREPARATIONS OF LIMITED NARCOTIC CONTENT.—The provisions of this subchapter and part V of subchapter A of chapter 27 shall not be construed to apply to the manufacture, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use, only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: *Provided*, That such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this subchapter and said part V: *Provided further*, That any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section lawfully entitled to manufacture, produce, compound, or vend such preparations and remedies, shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Secretary shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officers named in section 2556, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 3221 and, if he is not paying a tax under section 3220, he shall pay a special tax of $1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the collector of the district in which he carries on such occupation as provided in part V of subchapter A of chapter 27.

(b) DECOCAINIZED COCA LEAVES.—The provisions of this subchapter and part V of subchapter A of chapter 27 shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.

(c) GOVERNMENT AND STATE OFFICIALS.—

(1) STAMPING DRUGS.—Officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business described in part V of subchapter A of chapter 27, shall not be required to stamp the drugs mentioned in section 2550 (a), as hereinafter prescribed, but their right to this exemption shall be evidenced in such manner as the Secretary may by regulations prescribe.

(2) REGISTRATION AND PAYMENT OF TAX.—

For exemption of officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments from the requirements as to registration and the payment of special taxes, see subsection (b) of section 3222.

(3) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2552. STAMPS.

(a) AFFIXING.—The stamps provided in subsection (c) (1) of section 2550 shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

(b) OTHER LAWS APPLICABLE.—All the provisions of law relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal revenue laws shall, in so far as necessary, be extended and made to apply to the stamps provided in subsection (c) (1) of section 2550.

(c) CROSS REFERENCE.—

For general provisions relating to stamps, see part I of subchapter A of chapter 28.

SEC. 2553. PACKAGES.

(a) GENERAL REQUIREMENT.—It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the drugs mentioned in section 2550 (a) except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps for any of the aforesaid drugs shall be prima facie evidence of a violation of this subsection by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by sections 3221 and 3220 shall be prima facie evidence of liability to such special tax.

(b) EXCEPTIONS IN CASE OF REGISTERED PRACTITIONERS.—The provisions of subsection (a) shall not apply—

(1) PRESCRIPTIONS.—To any person having in his or her possession any of the drugs mentioned in section 2550 (a) which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under section 3221; and where the bottle or other container in which such drug may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or

(2) DISPENSATIONS DIRECT TO PATIENTS.—To the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice,

and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this subchapter of the drugs so dispensed, administered, distributed, or given away.

SEC. 2554. ORDER FORMS.

(a) GENERAL REQUIREMENT.—It shall be unlawful for any person to sell, barter, exchange, or give away any of the drugs mentioned in section 2550 (a) except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Secretary.

(b) EXCEPTION IN CASE OF VIRGIN ISLANDS.—The President is authorized and directed to issue such Executive orders as will permit those persons in the Virgin Islands of the United States lawfully entitled to sell, deal in, dispense, prescribe, and distribute the drugs mentioned in section 2550 (a), to obtain said drugs from persons registered under section 3221 within the continental United States for legitimate medical purposes, without regard to the order forms described in this section.

(c) OTHER EXCEPTIONS.—Nothing contained in this section, section 2563, or section 2564 shall apply—

(1) USE OF DRUGS IN PROFESSIONAL PRACTICE.—To the dispensing or distribution of any of the drugs mentioned in section 2550 (a) to a patient by a physician, dentist, or veterinary surgeon registered under section 3221 in the course of his professional practice only: *Provided*, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist, or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in section 2556.

(2) PRESCRIPTIONS.—To the sale, dispensing, or distribution of any of the drugs mentioned in section 2550 (a) by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under section 3221: *Provided, however*, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: *And provided further*, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials mentioned in section 2556.

(3) EXPORTATION.—To the sale, exportation, shipment, or delivery of any of the drugs mentioned in section 2550 (a) by any person within the United States or any Territory or the District of Columbia or any of the insular possessions of the United States to any person in any foreign country, regulating their entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

(4) GOVERNMENT AND STATE OFFICIALS.—To the sale, barter, exchange, or giving away of any of the drugs mentioned in section 2550 (a) to any officer of the United States Government or of any State, Territorial, district, county, or municipal or insular government lawfully engaged in making purchases thereof for the vari-

ous departments of the Army and Navy, the Public Health Service, and for Government, State, Territorial, district, county, or municipal or insular hospitals or prisons.

(d) PRESERVATION.—Every person who shall accept any order required under subsection (a), and in pursuance thereof shall sell, barter, exchange, or give away any of the drugs mentioned in section 2550 (a), shall preserve such order for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officials named in section 2556.

(e) DUPLICATES.—Every person who shall give an order as provided in this section to any other person for any of the drugs mentioned in section 2550 (a) shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Secretary, and in case of the acceptance of such order, shall preserve such duplicate for said period of two years in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials mentioned in section 2556.

(f) SUPPLY.—The Secretary shall cause suitable forms to be prepared for the purposes above mentioned, and shall cause the same to be distributed to collectors for sale by them to those persons who shall have registered and paid the special tax as required by sections 3221 and 3220 in their districts, respectively; and no collector shall sell any of such forms to any persons other than a person who has registered and paid the special tax as required by said sections in his district. The price at which such forms shall be sold by said collectors shall be fixed by the Secretary but shall not exceed the sum of $1 per hundred. Every collector shall keep an account of the number of such forms sold by him, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever any collector shall sell any of such forms, he shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring any of the aforesaid drugs, or furnish any of the forms bearing the name of such purchaser to any person with intent thereby to procure the shipment or delivery of any of the aforesaid drugs.

(g) UNLAWFUL USE.—It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession.

(h) CROSS REFERENCES.—

(1) ISSUANCE IN PUERTO RICO AND THE PHILIPPINE ISLANDS.—

For issuance of order forms in Puerto Rico and the Philippine Islands, see subsection (a) of section 2564.

(2) TRANSFER OF DUTIES.—

For the authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2555. RECORDS, STATEMENTS, AND RETURNS.

(a) GENERAL REQUIREMENT.—Every person liable to any tax imposed by this subchapter or section 3220, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Secretary may from time to time prescribe.

(b) BOOKS AND MONTHLY RETURNS OF IMPORTERS, MANUFACTURERS, AND WHOLESALE DEALERS.—Importers, manufacturers, and wholesale dealers shall keep such books and records and render such monthly returns in relation to the transactions in the aforesaid drugs as the Secretary may by regulations require.

(c) RETURNS BY REGISTRANTS OF DRUGS RECEIVED.—

(1) REQUIREMENT.—Any person who shall be registered in any internal revenue district under the provisions of section 3221 shall, whenever required so to do by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said internal revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons, and the date when received.

(2) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2556. INSPECTION AND COPIES OF RETURNS, DUPLICATE ORDER FORMS, AND PRESCRIPTIONS.

(a) REQUIREMENTS.—The duplicate order forms and the prescriptions required to be preserved under the provisions of section 2554 (c) (2) and (e), and the statements or returns filed in the office of the collector of the district, under the provisions of section 2555 (c), shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose; and such officials of any State or Territory, or of any organized municipality therein, or of the District of Columbia, or any insular possession of the United States, as shall be charged with the enforcement of any law or municipal ordinance regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs. Each collector is authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory or organized municipality therein, or the District of Columbia, or any insular possession of the United States, as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of $1 for each one hundred words or fraction thereof in the copy or copies so requested.

(b) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2557. PENALTIES.

(a) UNLAWFUL DISCLOSURE OF INFORMATION ON RETURNS OR ORDER FORMS.—Any person who shall disclose the information contained in the statements or returns required under subsection (c) of section 2555 or in the duplicate order forms required in subsection (e) of section 2554, except as expressly provided in section 2556, and except for the purpose of enforcing the provisions of this subchapter or part V of subchapter A of chapter 27, or for the purpose of enforcing any law of any State or Territory or the District of Columbia, or any insular possession of the United States, or ordinance of any organized municipality therein, regulating the sale, prescribing, dispensing, dealing in, or distribution of the drugs mentioned in section 2550 (a), shall, on conviction, be fined or imprisoned as provided by subsection (b) (1).

(b) VIOLATIONS IN GENERAL.—

(1) Any person who violates or fails to comply with any of the requirements of this subchapter or part V of subchapter A of chapter 27, shall, on conviction, be fined not more than $2,000 or be imprisoned not more than five years, or both, in the discretion of the court.

(2) Any person required under this subchapter or section 3220 to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any informa-

tion, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter or section 3220, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(3) Any person required under this subchapter or section 3220 of chapter 27 to collect, account for and pay over any tax imposed by this subchapter or said section 3220, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or section 3220 or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(4) Any person who willfully fails to pay, collect, or truthfully account for and pay over, any tax imposed by this subchapter or section 3220 or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this paragraph for any offense for which a penalty may be assessed under authority of section 3612.

(5) A person who, after having been convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports, or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such second offense, be fined not more than $5,000 or imprisoned in a Federal penitentiary for not more than ten years, or both, in the discretion of the court, whenever the fact of such previous conviction is established in the manner prescribed in paragraph 7 of this subsection.

(6) A person who, after having been two times convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such third offense, or any offense subsequent thereto, be fined not more than $10,000 or imprisoned in a Federal penitentiary for not more than twenty years, or both, in the discretion of the court, whenever the fact of such previous convictions is established in the manner prescribed in paragraph 7 of this subsection.

(7) Whenever it shall appear, after conviction and before or after sentence, that a person convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of the narcotic drugs enumerated in paragraph (5) has previously been convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of said narcotic drugs, in violation of the laws of the United States, it shall be the duty of the United States district attorney for the district in which such subsequent conviction was had to file an information alleging that the defendant has previously been so convicted, and further alleging the number of such previous convictions. The

court in which the defendant was convicted shall cause the said defendant, whether confined in prison or otherwise, to appear before it and shall apprise him of the allegations of the information and of his right to a trial by jury as to the truth thereof. The court shall inquire of the defendant whether he is the person who has previously been convicted. If the defendant states he is not such person, or if he refuses to answer or remains silent, a plea of not guilty shall be entered by the court, and a jury shall be empaneled to determine whether the defendant is the person alleged in the information to have previously been convicted, and the number of such previous convictions. If after a trial on the sole issue of the truth of such allegations the jury determines that the defendant is in fact the person previously convicted as charged in the information, or if he acknowledges in open court, after being duly cautioned as to his rights, that he is such person, he shall be punished as prescribed in paragraphs 5 or 6 of this subsection, as the case may be, and the previous sentence of the court, if any, shall be vacated and there shall be deducted from the new sentence the amount of time actually served under the sentence so vacated.

(8) The term "person" as used in paragraphs (2) (3) and (4) includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(c) CROSS REFERENCES.—

For definition of "person" as used generally in this subchapter, see subsection (a) of section 3228.

For general penalty provisions, see part III of subchapter A of chapter 28 and section 3793 of chapter 38.

SEC. 2558. FORFEITURES.

(a) UNSTAMPED PACKAGES.—All unstamped packages of the drugs mentioned in section 2550 (a) found in the possession of any person, except as provided in this subchapter, shall be subject to seizure and forfeiture, and all the provisions of internal revenue laws relating to searches, seizures, and forfeiture of unstamped articles shall be extended to and made to apply to the articles taxed under this subchapter and the persons upon whom the taxes under this subchapter or part V of subchapter A of chapter 27 are imposed.

(b) SEIZED OPIUM—CONFISCATION AND DISPOSAL.—

(1) PROCEDURE.—All opium, its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof, seized by the United States Government from any person or persons charged with any violation of this chapter or part V of subchapter A of chapter 27, or the Act of February 9, 1909, c. 100, 35 Stat. 614 as amended by the act of Jan. 17, 1914, c. 9, 38 Stat. 275 (U. S. C., Title 21, §§ 171–184), shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States; and the Secretary is authorized to deliver for medical or scientific purposes to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulation as may be prescribed by the Secretary, any of the drugs so seized, confiscated, and forfeited to the United States. The provisions of this paragraph shall also apply to any of the aforesaid drugs seized or coming into the possesion of the United States in the enforcement of this chapter, part V of subchapter A of chapter 27, or any of the above mentioned acts where the owner or owners thereof are unknown. None of the aforesaid drugs coming into possesion of the United States under the operation of said chapter, part, or acts, or the provisions of this paragraph, shall be destroyed without certification by a committee appointed by the Secretary that they are of no value for medical or scientific purposes.

(2) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

(c) CROSS REFERENCE.—

For general forfeiture provisions, see part III of subchapter A of chapter 28 and section 3793 of chapter 38.

SEC. 2559. REGULATIONS.

(a) MAKING AND PUBLISHING.—The Secretary shall make, prescribe, and publish all needful rules and regulations for carrying the provisions of this subchapter and part V of subchapter A of chapter 27 into effect.

(b) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2560. PERSONNEL.

(a) APPOINTMENT.—The Secretary is authorized to appoint such agents, deputy collectors, inspectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia as may be necessary to enforce the provisions of this subchapter and part V of subchapter A of chapter 27.

(b) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2561. LAWS UNAFFECTED.

Nothing contained in this subchapter or part V of subchapter A of chapter 27 shall be construed to impair, alter, amend, or repeal any of the provisions of the Act of Congress approved June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded, or poisonous, or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," c. 3915, 34 Stat. 768 (U. S. C., Title 21, §§ 1–15), and any amendment thereof, or of the Act approved February ninth, nineteen hundred and nine, entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," c. 100, 35 Stat. 614 (U. S. C., Title 21; §§ 171–185), and any amendment thereof.

SEC. 2562. OTHER LAWS APPLICABLE.

(a) GENERAL.—All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this subchapter and sections 3220, 3221, 3222, and subsection (a) of section 3224 of chapter 27.

(b) CROSS REFERENCE.—

For provisions making applicable the internal revenue laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps, see subsection (b) of section 2552.

SEC. 2563. TERRITORIAL EXTENT OF LAW.

The provisions of this subchapter and part V of subchapter A of chapter 27 shall apply to the United States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the insular possessions of the United States, and the Canal Zone.

SEC. 2564. ADMINISTRATION IN INSULAR POSSESSIONS AND CANAL ZONE.

(a) PUERTO RICO AND THE PHILIPPINE ISLANDS.—In Puerto Rico and the Philippine Islands the administration of this subchapter and part V of subchapter A of chapter 27, the collection of the special tax imposed by section 3220 of chapter 27, and the issuance of the order forms specified in section 2554 shall be performed by the appropriate internal revenue officers of those governments, and all revenues col-

lected thereunder in Puerto Rico and the Philippine Islands shall accrue intact to the general governments thereof, respectively. The courts of first instance in the Philippine Islands shall possess and exercise jurisdiction in all cases arising in said islands under this subchapter and said part V of chapter 27.

(b) CANAL ZONE.—The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this subchapter and part V of subchapter A of chapter 27 by providing for the registration and the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations.

(c) VIRGIN ISLANDS.—

For authority of the President to exempt persons in the Virgin Islands from the order form requirements, see subsection (b) of section 2554.

SEC. 2565. DEFINITIONS.

For definitions of the following, see the subsections of section 3228 indicated below:

PERSON.—

Subsection (a).

IMPORTER, MANUFACTURER, OR PRODUCER.—

Subsection (b).

WHOLESALE DEALER.—

Subsection (c).

RETAIL DEALER.—

Subsection (d).

SUBCHAPTER B—OPIUM FOR SMOKING

SEC. 2567. TAX.

(a) RATE.—An internal revenue tax of $300 per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes.

(b) HOW PAID.—

(1) STAMPS.—All opium prepared for smoking manufactured in the United States shall be duly stamped in such a permanent manner as to denote the payment of the internal revenue tax thereon.

(2) ASSESSMENT.—

For assessment in case of omitted taxes payable by stamp, see section 3311 of chapter 28 and section 3640 of chapter 35.

SEC. 2568. STAMPS.

The provisions of law covering the engraving, issue, sale, accountability, effacement, cancellation, and the destruction of stamps relating to tobacco and snuff, as far as applicable, shall apply to stamps provided for by paragraph (1) of subsection (b) of the preceding section.

SEC. 2569. MANUFACTURERS.

(a) DEFINITION.—Every person who prepares opium suitable for smoking purposes from crude gum opium, or from any preparation thereof, or from the residue of smoked or partially smoked opium, commonly known as yen shee, or from any mixture of the above, or any of them, shall be regarded as a manufacturer of smoking opium within the meaning of this subchapter.

(b) BOND.—Every manufacturer of opium suitable for smoking purposes shall file with the collector of the district in which his manufactory is located such bonds as the Secretary may by regulation require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector, and in a penal sum of not less than $100,000; and the sum of said bond may be increased from time

to time and additional sureties required, at the discretion of the collector or under instructions of the Secretary. No person shall engage in such manufacture who has not given the bond required by the Secretary.

(c) CITIZENSHIP.—No person shall engage in the manufacture of opium suitable for smoking purposes who is not a citizen of the United States.

(d) OTHER REQUIREMENTS.—Every manufacturer of opium suitable for smoking purposes shall—

(1) NOTICES AND INVENTORIES.—File with the collector of the district in which his manufactory is located such notices and inventories,

(2) BOOKS AND RETURNS.—Keep such books and render such returns of material and products,

(3) SIGNS AND FACTORY NUMBER.—Put up such signs and affix such number to his factory, and

(4) CONDUCT OF BUSINESS.—Conduct his business under such surveillance of officers and agents as the Secretary may by regulation require.

(5) CROSS REFERENCE.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 2570. PENALTY.

A penalty of not less than $10,000 or imprisonment for not less than five years, or both, in the discretion of the court, shall be imposed for each and every violation of this subchapter relating to opium by any person or persons.

SEC. 2571. FORFEITURE.

All opium prepared for smoking wherever found within the United States without the stamps required by this subchapter shall be forfeited and destroyed.

SUBCHAPTER C—MARIHUANA

SEC. 2590. TAX.

(a) RATE.—There shall be levied, collected, and paid upon all transfers of marihuana which are required by section 2591 to be carried out in pursuance of written order forms taxes at the following rates:

(1) TRANSFERS TO SPECIAL TAXPAYERS.—Upon each transfer to any person who has paid the special tax and registered under sections 3230 and 3231, $1 per ounce of marihuana or fraction thereof.

(2) TRANSFERS TO OTHERS.—Upon each transfer to any person who has not paid the special tax and registered under sections 3230 and 3231, $100 per ounce of marihuana or fraction thereof.

(b) BY WHOM PAID.—Such tax shall be paid by the transferee at the time of securing each order form and shall be in addition to the price of such form. Such transferee shall be liable for the tax imposed by this section but in the event that the transfer is made in violation of section 2591 without an order form and without payment of the transfer tax imposed by this section, the transferor shall also be liable for such tax.

(c) HOW PAID.—

(1) STAMPS.—Payment of the tax herein provided shall be represented by appropriate stamps to be provided by the Secretary.

(2) ASSESSMENT.—

For assessment in case of omitted taxes payable by stamp, see section 3311 and section 3640.

(d) REGISTRATION AND SPECIAL TAX.—

For requirements as to registration and special tax, see part VI of subchapter A of chapter 27.

SEC. 2591. ORDER FORMS.

(a) GENERAL REQUIREMENT.—It shall be unlawful for any person, whether or not required to pay a special tax and register under sections 3230 and 3231, to transfer marihuana, except in pursuance of a written order of the person to whom such marihuana is transferred, on a form to be issued in blank for that purpose by the Secretary.

(b) EXCEPTIONS.—Subject to such regulations as the Secretary may prescribe, nothing contained in this section shall apply—

(1) PROFESSIONAL PRACTICE.—To a transfer of marihuana to a patient by a physician, dentist, veterinary surgeon, or other practitioner registered under section 3231, in the course of his professional practice only: *Provided*, That such physician, dentist, veterinary surgeon, or other practitioner shall keep a record of all such marihuana transferred, showing the amount transferred and the name and address of the patient to whom such marihuana is transferred, and such record shall be kept for a period of two years from the date of the transfer of such marihuana, and subject to inspection as provided in section 2595.

(2) PRESCRIPTIONS.—To a transfer of marihuana, made in good faith by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, veterinary surgeon, or other practitioner registered under section 3231: *Provided*, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, veterinary surgeon, or other practitioner who issues the same: *Provided further*, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled so as to be readily accessible for inspection by the officers, agents, employees, and officials mentioned in section 2595.

(3) EXPORTATION.—To the sale, exportation, shipment, or delivery of marihuana by any person within the United States, any Territory, the District of Columbia, or any of the insular possessions of the United States, to any person in any foreign country regulating the entry of marihuana, if such sale, shipment, or delivery of marihuana is made in accordance with such regulations for importation into such foreign country as are prescribed by such foreign country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

(4) GOVERNMENT AND STATE OFFICIALS.—To a transfer of marihuana to any officer or employee of the United States Government or of any State, Territorial, District, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, Territorial, District, county, or municipal or insular hospitals or prisons.

(5) CERTAIN SEEDS.—To a transfer of any seeds of the plant Cannabis sativa L. to any person registered under section 3231.

(c) SUPPLY.—The Secretary shall cause suitable forms to be prepared for the purposes before mentioned and shall cause them to be distributed to collectors for sale. The price at which such forms shall be sold by said collectors shall be fixed by the Secretary, but shall not exceed 2 cents each. Whenever any collector shall sell any of such forms he shall cause the date of sale, the name and address of the proposed vendor, the name and address of the purchaser, and the amount of marihuana ordered to be plainly written or stamped thereon before delivering the same.

(d) PRESERVATION.—Each such order form sold by a collector shall be prepared by him and shall include an original and two copies, any one of which shall be admissible in evidence as an original. The original and one copy shall be given by the collector to the purchaser thereof. The original shall in turn be given by the pur-

chaser thereof to any person who shall, in pursuance thereof, transfer marihuana to him and shall be preserved by such person for a period of two years so as to be readily accessible for inspection by any officer, agent, or employee mentioned in section 2595. The copy given to the purchaser by the collector shall be retained by the purchaser and preserved for a period of two years so as to be readily accessible to inspection by any officer, agent, or employee mentioned in section 2595. The second copy shall be preserved in the records of the collector.

SEC. 2592. STAMPS.

(a) AFFIXING.—The stamps provided in section 2590 (c) (1) shall be affixed by the collector or his representative to the original order form.

(b) OTHER LAWS APPLICABLE.—All provisions of law relating to the engraving, issuance, sale, accountability, cancelation, and destruction of tax-paid stamps provided for in the internal-revenue laws shall, insofar as applicable and not inconsistent with this subchapter, be extended and made to apply to stamps provided for in section 2590 (c) (1).

(c) CROSS REFERENCE.—

For general provisions relating to stamps, see part I of subchapter A of chapter 28.

SEC. 2593. UNLAWFUL POSSESSION.

(a) PERSONS IN GENERAL.—It shall be unlawful for any person who is a transferee required to pay the transfer tax imposed by section 2590 (a) to acquire or otherwise obtain any marihuana without having paid such tax; and proof that any person shall have had in his possession any marihuana and shall have failed, after reasonable notice and demand by the collector, to produce the order form required by section 2591 to be retained by him, shall be presumptive evidence of guilt under this section and of liability for the tax imposed by section 2590 (a).

(b) GOVERNMENT AND STATE OFFICIALS.—No liability shall be imposed by virtue of this section upon any duly authorized officer of the Treasury Department engaged in the enforcement of this subchapter and part VI of subchapter A of chapter 27 or upon any duly authorized officer of any State, or Territory, or of any political subdivision thereof, or the District of Columbia, or of any insular possession of the United States, who shall be engaged in the enforcement of any law or municipal ordinance dealing with the production, sale, prescribing, dispensing, dealing in, or distributing of marihuana.

SEC. 2594. RECORDS, STATEMENTS AND RETURNS.

(a) GENERAL REQUIREMENT.—Every person liable to any tax imposed by this subchapter or part VI of subchapter A of chapter 27 shall keep such books and records, render under oath such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

(b) RETURN BY REGISTRANTS OF MARIHUANA.—

For returns by registrants of marihuana, see section 3233 (a) of chapter 27.

SEC. 2595. INSPECTION OF RETURNS, ORDER FORMS AND PRESCRIPTIONS.

The order forms and copies thereof and the prescriptions and records required to be preserved under the provisions of section 2591, and the statements or returns filed in the office of the collector of the district under the provisions of section 3233 shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose, and such officers of any State, or Territory, or of any political subdivision thereof, or the District of Columbia, or of any insular possession of the United

States as shall be charged with the enforcement of any law or municipal ordinance regulating the production, sale, prescribing, dispensing, dealing in, or distributing of marihuana. Each collector shall be authorized to furnish, upon written request, copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory, or political subdivision thereof, or the District of Columbia, or any insular possession of the United States as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of $1 for each 100 words or fraction thereof in the copy or copies so requested.

SEC. 2596. PENALTIES.

Any person who is convicted of a violation of any provision of this subchapter or part VI of subchapter A of chapter 27 shall be fined not more than $2,000 or imprisoned not more than five years, or both, in the discretion of the court.

SEC. 2597. BURDEN OF PROOF.

It shall not be necessary to negative any exemptions set forth in this subchapter or part VI of subchapter A of chapter 27 in any complaint, information, indictment, or other writ or proceeding laid or brought under this subchapter or part VI of subchapter A of chapter 27 and the burden of proof of any such exemption shall be upon the defendant. In the absence of the production of evidence by the defendant that he has complied with the provisions of section 3231 relating to registration or that he has complied with the provisions of section 2591 relating to order forms, he shall be presumed not to have complied with such provisions of such sections, as the case may be.

SEC. 2598. FORFEITURES.

(a) UNLAWFUL IMPORTATION, MANUFACTURE, OR TRANSFER.—Any marihuana which has been imported, manufactured, compounded, transferred, or produced in violation of any of the provisions of this subchapter or part VI of subchapter A of chapter 27 shall be subject to seizure and forfeiture and, except as inconsistent with the provisions of such subchapter and part, all the provisions of internal-revenue laws relating to searches, seizures, and forfeitures are extended to include marihuana.

(b) OWNERSHIP BY VIOLATORS.—Any marihuana which may be seized by the United States Government from any person or persons charged with any violation of this subchapter or part VI of subchapter A of chapter 27 shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States.

(c) UNKNOWN OWNERSHIP.—Any marihuana seized or coming into the possession of the United States in the enforcement of this subchapter or part VI of subchapter A of chapter 27, the owner or owners of which are unknown, shall be confiscated by and forfeited to the United States.

(d) DISPOSAL.—The Secretary is hereby directed to destroy any marihuana confiscated by and forfeited to the United States under this section or to deliver such marihuana to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulations as may be prescribed by the Secretary.

SEC. 2599. REGULATIONS.

The Secretary is authorized to make, prescribe, and publish all necessary rules and regulations for carrying out the provisions of this subchapter and part VI of subchapter A of chapter 27.

SEC. 2600. DELEGATION OF POWERS.

The Secretary is authorized to confer or impose any of the rights, privileges, powers, and duties conferred or imposed upon him by

this subchapter or part VI of subchapter A of chapter 27 upon such officers or employees of the Treasury Department as he shall designate or appoint.

SEC. 2601. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 2550 of this chapter and section 3220 of chapter 27, shall, insofar as not inconsistent with this subchapter and part VI of subchapter A of chapter 27, be applicable in respect of the taxes imposed by such subchapter and part.

SEC 2602. TERRITORIAL EXTENT OF LAW.

The provisions of this subchapter and part VI of subchapter A of chapter 27 shall apply to the several States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, and the insular possessions of the United States, except the Philippine Islands.

SEC. 2603. ADMINISTRATION IN INSULAR POSSESSIONS.

(a) PUERTO RICO.—In Puerto Rico the administration of this subchapter and part VI of subchapter A of chapter 27, the collection of the special taxes and transfer taxes, and the issuance of the order forms provided for in section 2591 shall be performed by the appropriate internal-revenue officers of that government, and all revenues collected under this subchapter and part VI of subchapter A of chapter 27 in Puerto Rico shall accrue intact to the general government thereof.

(b) VIRGIN ISLANDS.—The President shall be authorized and directed to issue such Executive orders as will carry into effect in the Virgin Islands the intent and purpose of this subchapter and part VI of subchapter A of chapter 27 by providing for the registration with appropriate officers and the imposition of the special and transfer taxes upon all persons in the Virgin Islands who import, manufacture, produce, compound, sell, deal in, dispense, prescribe, administer, or give away marihuana.

SEC. 2604. DEFINITIONS.

For definitions of the following, see the subsections of section 3238 indicated below:

PERSON.—
Subsection (a).

PRODUCER.—
Subsection (c).

MARIHUANA.—
Subsection (b).

TRANSFER OR TRANSFERRED.—
Subsection (d).

SUBCHAPTER D—DELEGATION OF POWERS AND DUTIES BY THE SECRETARY

SEC. 2606. AUTHORIZATION.

The Secretary is authorized to confer or impose any of the rights, privileges, powers, and duties in respect of narcotic drugs conferred upon him by subchapters A and B of this chapter and part V of subchapter A of chapter 27 upon the Commissioner of Narcotics, or any officer or employee of the Bureau of Narcotics, and to confer or impose upon the Commissioner of Internal Revenue, or any of the officers or employees of the Bureau of Internal Revenue, any of such rights, privileges, powers, and duties which, in the opinion of the Secretary, may be necessary in connection with internal revenue taxes.

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CHAPTER 24—WHITE PHOSPHORUS MATCHES

SEC. 2650. WHITE PHOSPHORUS DEFINED.

For the purposes of this chapter the words "white phosphorus" shall be understood to mean the common poisonous white or yellow phosphorus used in the manufacture of matches and not to include the nonpoisonous forms or the nonpoisonous compounds of white or yellow phosphorus.

SEC. 2651. TAX.

(a) RATE.—Upon white phosphorus matches manufactured, sold, or removed there shall be levied and collected a tax at the rate of 2 cents per one hundred matches.

(b) BY WHOM PAID.—The tax imposed by subsection (a) shall be paid by the manufacturer.

(c) HOW PAID.—

(1) STAMPS.—The tax imposed by subsection (a) shall be represented by adhesive stamps.

(2) ASSESSMENT.—Whenever any manufacturer of white phosphorus matches sells or removes any such matches without the use of the stamps required by this chapter, it shall be the duty of the Commissioner, subject to the limitations prescribed in section 3312, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor and certify the same to the collector, who shall collect the same according to law. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal.

SEC. 2652. STAMPS.

(a) PREPARED BY COMMISSIONER.—The Commissioner shall cause to be prepared suitable and special stamps for payment of the tax on white phosphorus matches provided for by this chapter.

(b) FURNISHED BY COLLECTOR.—Such stamps shall be furnished to collectors, who shall sell the same only to duly qualified manufacturers.

(c) ACCOUNT KEPT BY COLLECTOR.—Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer.

(d) OTHER LAWS APPLICABLE.—For provision making other laws relating to stamps apply to the stamps provided by this section, see section 2659.

SEC. 2653. REQUIREMENTS ON MANUFACTURERS.

(a) PACKING.—

(1) NUMBER IN PACKAGES.—All white phosphorus matches shall be packed by the manufacturer thereof in packages containing one hundred, two hundred, five hundred, one thousand, or one thousand five hundred matches each, which shall then be packed by the manufacturer in packages containing not less than fourteen thousand four hundred matches.

(2) STAMPING.—The manufacturer shall affix to every package containing one hundred, two hundred, five hundred, one thousand, or one thousand five hundred matches an adhesive stamp of the required value and shall place thereon the initials of his name and the date on which such stamp is affixed, so that the same may not again be used.

(3) FACTORY NUMBER.—Every manufacturer of matches shall mark, brand, affix, stamp, or print, in such manner as the Commissioner shall prescribe, on every package of white phosphorous matches manufactured, sold, or removed by him, the factory number required under subsection (c).

(4) LABEL.—Every manufacturer of white phosphorus matches shall securely affix by pasting on each original package containing stamped packages of white phosphorus matches manufactured by him a label, on which shall be printed, besides the number of the manufactory and the district in which it is situated, these words: "NOTICE.—The manufacturer of the white phosphorus matches herein contained has complied with all the requirements of law. Every person is cautioned not to use again the stamps on the packages herein contained under the penalty provided by law in such cases."

(b) BOOKS AND RETURNS.—Every manufacturer of white phosphorus matches shall file with the collector of the district in which his manufactory is located such notices and inventories, keep such books and render such returns in relation to the business, and conduct his business under such surveillance of officers and agents as the Commissioner, with the approval of the Secretary, may, by regulation, require.

(c) FACTORY NUMBER AND SIGNS.—Every manufacturer of white phosphorus matches shall put up such signs and affix such number to his factory as the Commissioner, with the approval of the Secretary, may, by regulation, require.

(d) BONDS.—Every manufacturer of white phosphorus matches shall file with the collector of the district in which his manufactory is located such bonds as the Commissioner, with the approval of the Secretary, may, by regulation, require. The bond required of such manufacturer shall be with sureties satisfactory to the collector and in the penal sum of not less than $1,000; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner.

(e) REGISTRATION.—Every manufacturer of white phosphorus matches shall register with the collector of the district his name or style, place of manufactory, and the place where such business is to be carried on.

SEC. 2654. IMPORTATION.

White phosphorus matches, manufactured wholly or in part in any foreign country, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is prohibited. All matches imported into the United States shall be accompanied by such certificate of official inspection by the government of the country in which such matches were manufactured as shall satisfy the Secretary that they are not white phosphorus matches. The Secretary is authorized and directed to prescribe such regulations as may be necessary for the enforcement of the provisions of this section.

SEC. 2655. EXPORTATION.

It shall be unlawful to export from the United States any white phosphorus matches. The Secretary shall have power to issue such regulations to customs officers as are necessary to the enforcement of this section.

SEC. 2656. PENALTIES.

(a) CONCEALMENT.—Every manufacturer of matches who, to evade the tax chargeable thereon or any part thereof, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits or causes to be removed or conveyed away from or deposited in any place any white phosphorus matches, shall for each offense be fined not more than $1,000 and be imprisoned not more than two years, or both.

(b) SELLING UNSTAMPED MATCHES.—Every manufacturer of matches who manufactures, sells, removes, distributes, or offers to sell or distribute white phosphorus matches without there being affixed thereto an adhesive stamp, denoting the tax required by this chapter, effectually canceled as provided by subsection (a) (2) of section 2653, shall for each offense be fined not more than $1,000 and be imprisoned not more than two years.

(c) FAILURE TO CANCEL STAMPS.—Every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by section 2651 (a) without effectually canceling such stamp as provided in section 2653 (a) (2) shall forfeit the sum of $50 for every stamp in respect to which such offense is committed.

(d) USE OF INSUFFICIENT STAMPS.—Every person who affixes a stamp on any package of white phosphorus matches denoting a less amount of tax than that required by law shall for each offense be fined not more than $1,000 or be imprisoned not more than two years, or both.

(e) REUSING STAMPS.—Every person who removes, defaces, or causes or permits or suffers the removal or defacement of any such stamp, or who uses any stamp or any package to which any stamp is affixed to cover any other white phosphorus matches than those originally contained in such package with such stamp when first used, to evade the tax imposed by this chapter, shall for every such package in respect to which any such offense is committed be fined $50.

(f) FRAUD.—Every manufacturer of white phosphorus matches who defrauds or attempts to defraud the United States of the tax imposed by this chapter, or any part thereof, shall be fined not more than $5,000 or be imprisoned not more than three years, or both.

(g) FAILURE TO REGISTER.—Every manufacturer of white phosphorus matches who fails to register as provided and required in subsection (e) of section 2653 shall be subject to a penalty of not more than $500.

(h) OMISSION OF FACTORY NUMBER FROM PACKAGES.—Every manufacturer of white phosphorus matches who omits to mark, brand, affix, stamp, or print the factory number required under section 2653 (c) on every package of white phosphorus matches manufactured, sold, or removed by him shall be fined not more than $50 for each package in respect of which such offense is committed.

(i) OMISSION OF LABEL FROM PACKAGES.—Every manufacturer of white phosphorus matches who neglects to affix the label required by section 2653 (a) (4) to any original package containing stamped packages of white phosphorus matches made by him or sold or removed by or for him, and every person who removes any such label so affixed from any such original package, shall be fined not more than $50 for each package in respect of which such offense is committed.

(j) EXPORTATION OF MATCHES.—Any person guilty of violation of section 2655 shall be fined not less than $1,000 and not more than $5,000.

(k) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of white phosphorus matches, or any importer or exporter of matches, shall omit, neglect, or refuse to do or cause to be done any of the things required by law in carrying on or conducting his business, or

shall do anything by this chapter prohibited, if there be no specific penalty or punishment imposed by any other provision of this chapter for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, he shall be fined $1,000 for each offense.

(l) COUNTERFEITING AND SIMILAR OFFENSES.

For counterfeiting and similar offenses, see section 2659 (a).

SEC. 2657. FORFEITURES.

(a) CONCEALMENT.—If any manufacturer of matches, to evade the tax chargeable thereon or any part thereof, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits or causes to be removed or conveyed away from or deposited in any place any white phosphorus matches, all such matches shall be forfeited.

(b) REMOVAL OR DEFACEMENT OF STAMPS.—If any person removes, defaces, or causes or permits or suffers the removal or defacement of any stamp affixed to any package of white phosphorus matches, or uses any stamp or any package to which any stamp is affixed to cover any other white phosphorus matches than those originally contained in such package with such stamp when first used, to evade the tax imposed by this chapter, all such matches shall be forfeited.

(c) UNSTAMPED MATCHES.—All packages of white phosphorus matches subject to tax under this chapter that shall be found without stamps as herein provided shall be forfeited to the United States.

(d) MATCHES EXPORTED.—Any white phosphorus matches exported or attempted to be exported shall be confiscated to the United States and destroyed in such manner as may be prescribed by the Secretary, who shall have power to issue such regulations to customs officers as are necessary to the enforcement of this subsection.

(e) FRAUD.—Every manufacturer of white phosphorus matches who defrauds or attempts to defraud the United States of the tax imposed by this chapter, or any part thereof, shall forfeit the factory and manufacturing apparatus used by him and all the white phosphorus matches and all raw material for the production of white phosphorus matches found in the factory and on the factory premises, or owned by him.

(f) OFFENSES NOT SPECIFICALLY COVERED.—If any manufacturer of white phosphorus matches, or any importer or exporter of matches, shall omit, neglect, or refuse to do or cause to be done any of the things required by law in carrying on or conducting his business, or shall do anything by this chapter prohibited, if there be no specific penalty or punishment imposed by any other provision of this chapter for the neglecting, omitting, or refusing to do, or for the doing or causing to be done, the thing required or prohibited, all the white phosphorus matches owned by him or in which he has any interest as owner shall be forfeited to the United States.

SEC. 2658. RECOVERY OF PENALTIES AND FORFEITURES.

All fines, penalties, and forfeitures imposed by this chapter may be recovered in any court of competent jurisdiction.

SEC. 2659. OTHER LAWS APPLICABLE.

(a) All the provisions and penalties of law governing the engraving, issuing, sale, affixing, cancellation, accountability, effacement, destruction, and forgery of stamps provided for internal revenue shall apply to stamps provided for by this chapter.

(b) All provisions and penalties of law relating to internal revenue so far as applicable, shall extend to and include and apply to the taxes imposed by this chapter and to the articles upon which and to the persons upon whom they are imposed.

SEC. 2660. REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to make all needful regulations for the carrying into effect of this chapter, see section 3791 (a) (1).

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CHAPTER 25—FIREARMS

SUBCHAPTER A—PISTOLS AND REVOLVERS

SEC. 2700. TAX.

(a) RATE.—There shall be levied, assessed, collected, and paid upon pistols and revolvers sold or leased by the manufacturer, producer, or importer, a tax equivalent to 10% of the price for which so sold or leased.

(b) EXEMPTIONS.

(1) SALES FOR USE OF FEDERAL GOVERNMENT OR STATES.—Pistols and revolvers sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, shall be exempt from the tax imposed by subsection (a).

(2) TAXABLE UNDER SUBCHAPTER B.—The tax imposed by subsection (a) shall not apply to any firearm on which the tax provided by section 2720 of this chapter has been paid.

(3) CROSS REFERENCE.

For exemption from tax in case of exportation, see section 2705.

(c) COMPUTATION IN SPECIAL CASES.—For computation of tax in case of retail sales by wholesalers and in case of colorable sales, see section 2704.

SEC. 2701. RETURNS.

Every person liable for the tax imposed by section 2700 (a) shall make monthly returns under oath in duplicate to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

SEC. 2702. PAYMENT OF TAX.

(a) DATE OF PAYMENT.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector for the district in which is located the principal place of business, at the time fixed in section 2701 for filing the return.

(b) DISCRETIONARY METHOD OF COLLECTION.

For discretionary method of collection, see section 2708.

SEC. 2703. ERRONEOUS PAYMENTS.

(a) IN GENERAL.—In the case of any overpayment or overcollection of the tax imposed by section 2700, the person making such overpayment or overcollection may take credit therefor against taxes due upon any monthly return, and shall make refund of any excessive amount collected by him upon proper application by the person entitled thereto.

(b) EXPORTS.

For refund of tax on pistols and revolvers exported, see section 2705.

SEC. 2704. COMPUTATION OF TAX IN SPECIAL CASES.

(a) RETAIL SALES BY WHOLESALERS.—If any manufacturer, producer, or importer of pistols or revolvers customarily sells such articles both at wholesale and at retail, the tax in the case of any articles sold by him at retail shall be computed on the price for which like articles are sold by him at wholesale.

(b) COLORABLE SALES AND LEASES.—

(1) TO AFFILIATED CORPORATIONS.—If any corporation, which manufactures, produces, or imports, pistols or revolvers, sells or leases such articles to a corporation affiliated with it within the meaning of this paragraph, at less than the fair market price obtainable therefor, the tax thereon shall be computed on the basis of the price at which such articles are sold or leased by the corporation with which it is affiliated. For the purpose of this paragraph, two or more domestic corporations shall be deemed to be affiliated (1) if one corporation owns at least 95 per centum of the stock of the other or others, or (2) if at least 95 per centum of the stock of two or more corporations is owned by the same interests. As used in this paragraph, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends.

(2) To OTHERS.—If any person who manufactures, produces, or imports pistols or revolvers, sells or leases such articles whether through any agreement, arrangement, or understanding, or otherwise, at less than the fair market price obtainable therefor, either (1) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person, or (2) with intent to cause such benefit, the amount for which such articles are sold or leased shall be taken to be the amount which would have been received from the sale or lease of such articles if sold or leased at the fair market price.

SEC. 2705. EXPORTATION.

Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the tax imposed under section 2700 (a) shall not apply in respect of articles sold or leased for export or for shipment to a possession of the United States and in due course so exported or shipped. Under such rules and regulations

the amount of any internal revenue tax erroneously or illegally collected in respect of such articles so exported or shipped may be refunded to the exporter or shipper of the articles, instead of to the manufacturer, if the manufacturer waives any claim for the amount so to be refunded.

SEC. 2706. ADDITION TO TAX IN CASE OF NONPAYMENT.

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

SEC. 2707. PENALTIES.

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax imposed by section 2700 (a), or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

(b) Any person required under this subchapter to pay any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this subchapter who willfully fails to pay such tax, make such returns, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(c) Any person required under this subchapter to collect, account for and pay over any tax imposed by this subchapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this subchapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(d) The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SEC. 2708. DISCRETIONARY METHOD ALLOWED COMMISSIONER FOR COLLECTING TAX.

Whether or not the method of collecting the tax imposed by section 2700 (a) is specifically provided in this subchapter, such tax may, under regulations prescribed by the Commissioner, with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, insofar as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

SEC. 2709. RECORDS, STATEMENTS, AND RETURNS.

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

SEC. 2710. RULES AND REGULATIONS.

For authority of the Commissioner, with the approval of the Secretary, to prescribe and publish all needful rules and regulations for the enforcement of this chapter, see section 3791 (a) (1).

SEC. 2711. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this subchapter.

SEC. 2712. EFFECTIVE DATE OF SUBCHAPTER.

This subchapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

SEC. 2713. CROSS REFERENCES.

For general provisions relating to stamps, information and returns, assessment, collection, and refund, see chapters 28 and 34 to 37, inclusive.

SUBCHAPTER B.—MACHINE GUNS AND SHORT-BARRELLED FIREARMS

SEC. 2720. TAX.

(a) RATE.—There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of $200 for each firearm: *Provided*, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, shall be at the rate of $1. The tax imposed by this section shall be in addition to any import duty imposed on such firearm.

(b) BY WHOM PAID.—Such tax shall be paid by the transferor.

(c) HOW PAID.—

(1) STAMPS.—Payment of the tax herein provided shall be represented by appropriate stamps to be provided by the Commissioner, with the approval of the Secretary.

(2) CROSS REFERENCE.—

For assessment in case of omitted taxes payable by stamp, see sections 3311 and 3640.

(d) REGISTRATION AND SPECIAL TAX.—

For requirements as to registration and special tax, see part VIII of subchapter A of chapter 27.

SEC. 2721. EXEMPTIONS.

(a) TRANSFERS EXEMPT.—This subchapter and Part VIII of subchapter A of chapter 27 shall not apply to the transfer of firearms (1) to the United States Government, any State, Territory, or possession of the United States, or to any political subdivision thereof, or to the District of Columbia; (2) to any peace officer or any Federal officer designated by regulations of the Commissioner; (3) to the transfer of any firearm which is unserviceable and which is transferred as a curiosity or ornament.

(b) NOTICE OF EXEMPTION.—If the transfer of a firearm is exempted as provided in subsection (a), the person transferring such firearm shall notify the Commissioner of the name and address of the applicant, the number or other mark identifying such firearm, and the date of its transfer, and shall file with the Commissioner such documents in proof thereof as the Commissioner may by regulations prescribe.

(c) OTHER TAXES.—

For exemption from the tax on pistols and revolvers, see section 2700 (b) (2), and for exemption from the manufacturer's sales tax on firearms, see section 3407 of chapter 29.

SEC. 2722. STAMPS.

(a) AFFIXING.—The stamps provided for in section 2720 (c) (1) shall be affixed to the order for such firearm, hereinafter provided for.

(b) OTHER LAWS APPLICABLE.—

For provisions relating to the engraving, issuance, sale, accountability, cancelation, and distribution of tax-paid stamps, see section 2731.

SEC. 2723. ORDER FORMS.

(a) GENERAL REQUIREMENTS.—It shall be unlawful for any person to transfer a firearm except in pursuance of a written order from the person seeking to obtain such article, on an application form issued in blank in duplicate for that purpose by the Commissioner. Such order shall identify the applicant by such means of identification as may be prescribed by regulations under this subchapter and Part VIII of subchapter A of chapter 27: *Provided*, That, if the applicant is an individual, such identification shall include fingerprints and a photograph thereof.

(b) CONTENTS OF ORDER FORM.—Every person so transferring a firearm shall set forth in each copy of such order the manufacturer's number or other mark identifying such firearm, and shall forward a copy of such order to the Commissioner. The original thereof with stamps affixed, shall be returned to the applicant.

(c) PRIOR TRANSFERS.—No person shall transfer a firearm which has previously been transferred on or after July 26, 1934, unless such person, in addition to complying with subsection (b), transfers therewith the stamp-affixed order provided for in this section for each such prior transfer, in compliance with such regulations as may be prescribed under this subchapter for proof of payment of all taxes on such firearms.

(d) EXEMPTION IN CASE OF REGISTERED IMPORTERS, MANUFACTURERS, AND DEALERS.—Importers, manufacturers, and dealers who have registered and paid the tax as provided for in Part VIII of subchapter A of chapter 27 shall not be required to conform to the provisions of this section with respect to transactions in firearms with dealers or manufacturers if such dealers or manufacturers have registered and have paid such tax, but shall keep such records and make such reports regarding such transactions as may be prescribed by regulations under this subchapter and Part VIII of subchapter A of chapter 27.

(e) SUPPLY.—The Commissioner, with the approval of the Secretary, shall cause suitable forms to be prepared for the purposes of subsection (a), and shall cause the same to be distributed to collectors of internal revenue.

SEC. 2724. BOOKS, RECORDS, AND RETURNS.

Importers, manufacturers, and dealers shall keep such books and records and render such returns in relation to the transactions in firearms specified in this subchapter and Part VIII of subchapter A of chapter 27 as the Commissioner, with the approval of the Secretary, may by regulations require.

SEC. 2725. IDENTIFICATION OF FIREARMS.

Each manufacturer and importer of a firearm shall identify it with a number or other identification mark approved by the Commissioner, such number or mark to be stamped or otherwise placed thereon in a manner approved by the Commissioner.

SEC. 2726. UNLAWFUL ACTS.

(a) POSSESSING FIREARMS UNLAWFULLY TRANSFERRED.—It shall be unlawful for any person to receive or possess any firearm which has at any time been transferred in violation of sections 2720, 2721 (b), 2722, 2723, 2727, and 2731 of this subchapter.

(b) REMOVING OR CHANGING IDENTIFICATION MARKS.—It shall be unlawful for anyone to obliterate, remove, change, or alter the num-

ber or other identification mark required by section 2725. Whenever on trial for a violation of this subsection the defendant is shown to have or to have had possession of any firearm upon which such number or mark shall have been obliterated, removed, changed, or altered, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant explains such possession to the satisfaction of the jury.

(c) IMPORTING FIREARMS ILLEGALLY.—It shall be unlawful (1) fraudulently or knowingly to import or bring any firearm into the United States or any territory under its control or jurisdiction (including the Philippine Islands), in violation of the provisions of this subchapter and Part VIII of subchapter A of chapter 27; or (2) knowingly to assist in so doing; or (3) to receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of any such firearm after being imported or brought in, knowing the same to have been imported or brought in contrary to law. Whenever on trial for a violation of this section the defendant is shown to have or to have had possession of such firearm, such possession shall be deemed sufficient evidence to authorize conviction unless the defendant explains such possession to the satisfaction of the jury.

SEC. 2727. EXPORTATION.

Under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe, and upon proof of the exportation of any firearm to any foreign country (whether exported as part of another article or not) with respect to which the transfer tax under section 2720 has been paid by the manufacturer, the Commissioner shall refund to the manufacturer the amount of the tax so paid, or, if the manufacturer waives all claim for the amount to be refunded, the refund shall be made to the exporter.

SEC. 2728. IMPORTATION.

No firearm shall be imported or brought into the United States or any territory under its control or jurisdiction (including the Philippine Islands), except that, under regulations prescribed by the Secretary, any firearm may be so imported or brought in when (1) the purpose thereof is shown to be lawful and (2) such firearm is unique or of a type which cannot be obtained within the United States or such territory.

SEC. 2729. PENALTIES.

Any person who violates or fails to comply with any of the requirements of this subchapter and Part VIII of subchapter A of chapter 27 shall, upon conviction, be fined not more than $2,000 or be imprisoned for not more than five years, or both, in the discretion of the court.

SEC. 2730. FORFEITURES.

(a) LAWS APPLICABLE.—Any firearm which has at any time been transferred in violation of the provisions of this subchapter and Part VIII of subchapter A of chapter 27 shall be subject to seizure and forfeiture, and (except as provided in subsection (b)) all the provisions of internal-revenue laws relating to searches, seizures, and forfeiture of unstamped articles are extended to and made to apply to the articles taxed under this subchapter, and the persons to whom this subchapter and Part VIII of subchapter A of chapter 27 applies.

(b) DISPOSAL.—In the case of the forfeiture of any firearm by reason of a violation of this subchapter and Part VIII of subchapter A of chapter 27: No notice of public sale shall be required; no such firearm shall be sold at public sale; if such firearm is in the possession of any officer of the United States except the Secretary, such officer shall deliver the firearm to the Secretary; and the Secretary may order such firearm destroyed or may sell such firearm to any State, Territory, or possession (including the Philippine Islands), or political

subdivision thereof, or the District of Columbia, or retain it for the use of the Treasury Department or transfer it without charge to any Executive department or independent establishment of the Government for use by it.

SEC. 2731. OTHER LAWS APPLICABLE.

All provisions of law (including those relating to special taxes, to the assessment, collection, remission, and refund of internal revenue taxes, to the engraving, issuance, sale, accountability, cancelation, and distribution of tax-paid stamps provided for in the internal-revenue laws, and to penalties) applicable with respect to the taxes imposed by sections 2550 of subchapter A of chapter 23 and 3220 of subchapter A of chapter 27, and all other provisions of the internal-revenue laws shall, insofar as not inconsistent with the provisions of this subchapter and Part VIII of subchapter A of chapter 27, be applicable with respect to the taxes imposed by section 2720 (a) of subchapter B of this chapter and section 3260 of subchapter A of chapter 27.

SEC. 2732. REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe such rules and regulations as may be necessary for carrying the provisions of this subchapter and Part VIII of subchapter A of chapter 27 into effect.

SEC. 2733. DEFINITIONS.

That for the purposes of this subchapter and Part VIII of subchapter A of chapter 27—

(a) FIREARM.—The term "firearm" means a shotgun or rifle having a barrel of less than eighteen inches in length, or any other weapon, except a pistol or revolver, from which a shot is discharged by an explosive if such weapon is capable of being concealed on the person, or a machine gun, and includes a muffler or silencer for any firearm whether or not such firearm is included within the foregoing definition, but does not include any rifle which is within the foregoing provisions solely by reason of the length of its barrel if the caliber of such rifle is .22 or smaller and if its barrel is sixteen inches or more in length.

(b) MACHINE GUN.—The term "machine gun" means any weapon which shoots, or is designed to shoot, automatically or semiautomatically, more than one shot, without manual reloading, by a single function of the trigger.

(c) CONTINENTAL UNITED STATES.—The term "continental United States" means the States of the United States and the District of Columbia.

(d) IMPORTER.—The term "importer" means any person who imports or brings firearms into the continental United States for sale.

(e) MANUFACTURER.—The term "manufacturer" means any person who is engaged within the continental United States in the manufacture of firearms, or who otherwise produces therein any firearm for sale or disposition.

(f) DEALER.—The term "dealer" means any person not a manufacturer or importer engaged within the continental United States in the business of selling firearms. The term "dealer" shall include wholesalers, pawnbrokers, and dealers in used firearms.

(g) INTERSTATE COMMERCE.—The term "interstate commerce" means transportation from any State or Territory or District, or any insular possession of the United States (including the Philippine Islands), to any other State or to the District of Columbia.

(h) TO TRANSFER OR TRANSFERRED.—The term "to transfer" or "transferred" shall include to sell, assign, pledge, lease, loan, give away, or otherwise dispose of.

(i) PERSON.—The term "person" includes a partnership, company, association, or corporation, as well as a natural person.

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CHAPTER 26—LIQUOR

SUBCHAPTER A—DISTILLED SPIRITS

Part I—Provisions Relating to Tax

SEC. 2800. TAX.

(a) RATE.—

(1) DISTILLED SPIRITS GENERALLY.—There shall be levied and collected on all distilled spirits (except brandy) in bond or produced in or imported into the United States an internal revenue tax at the rate of $2.25 (and on brandy at the rate of $2.00) on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn from bond.

(2) PRODUCTS OF DISTILLATION CONTAINING DISTILLED SPIRITS.—All products of distillation, by whatever name known, which contain distilled spirits or alcohol, on which the tax imposed by law has not been paid, shall be considered and taxed as distilled spirits.

(3) IMPORTED PERFUMES CONTAINING DISTILLED SPIRITS.—There shall be levied and collected upon all perfumes imported into the United States containing distilled spirits, a tax of $2.25 per wine gallon, and a proportionate tax at a like rate on all fractional parts of such wine gallon. Such tax shall be collected by the collector of customs and deposited as internal revenue collections, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

(4) ALCOHOLIC COMPOUNDS FROM PUERTO RICO, VIRGIN ISLANDS, AND PHILIPPINES.—

(A) PUERTO RICO.—Except as provided in section 3123, upon bay rum, or any article containing alcohol, brought from Puerto Rico into the United States for consumption or sale there shall be paid a tax on the spirits contained therein at the rate imposed on distilled spirits produced in the United States, to be collected at the port of entry by the collector of internal revenue of the district in which the port is located. The Commissioner, with the approval of the Secretary, is authorized to make such rules and regulations as may be necessary to carry this paragraph into effect.

(B) VIRGIN ISLANDS AND PHILIPPINES.—For provisions relating to tax on alcoholic compounds from Virgin Islands and Philippines, see sections 3350 and 3340.

(5) RECTIFIED SPIRITS AND WINES.—In addition to the tax imposed by this chapter on distilled spirits and wines, there shall be levied, assessed, collected, and paid, a tax of 30 cents on each proof gallon and a proportionate tax at a like rate on all fractional parts of such proof gallon on all distilled spirits or wines rectified, purified, or refined in such manner, and on all mixtures produced in such manner, that the person so rectifying, purifying, refining, or mixing the same is a rectifier within the meaning of section 3254 (g): *Provided*, That this tax shall not apply to gin produced by the redistillation of a pure spirit over juniper berries and other aromatics.

(6) WINES CONTAINING MORE THAN 24 PERCENT OF ABSOLUTE ALCOHOL.—

For taxation as distilled spirits of wines containing more than 24 per centum of absolute alcohol by volume, see section 3030 (a) (1).

(7) SPECIAL TAXES.—

For special taxes, see section 3250.

(8) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(b) TIME FOR PAYMENT.—

(1) BONDED DISTILLED SPIRITS.—For time for payment of tax on bonded distilled spirits, see paragraph (1) of subsection (a).

(2) DISTILLED SPIRITS NOT BONDED.—The tax upon any distilled spirits, removed from the place where they were distilled and not deposited in bonded warehouse as required by law, shall, at any time within the period of limitation provided in section 3312, when knowledge of such fact is obtained by the Commissioner, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and, upon the neglect or refusal of payment by the distiller, shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law.

(3) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(c) TIME OF ATTACHMENT.—The tax shall attach to distilled spirits, spirits, alcohol or alcoholic spirit, within the meaning of subsection (b) of section 2809 as soon as this substance is in existence as such, whether it be subsequently separated as pure or impure spirit, or be immediately, or at any subsequent time, transferred into any other substance, either in the process of original production or by any subsequent process.

(d) PERSONS LIABLE.—Every proprietor or possessor of, and every person in any manner interested in the use of, any still, distillery, or distilling apparatus, shall be jointly and severally liable for the taxes imposed by law on the distilled spirits produced therefrom.

(e) LIEN.—

(1) PROPERTY SUBJECT TO.—The tax shall be a first lien on the spirits distilled, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, the lot or tract of land whereon the said distillery is situated, and on any building thereon from the time said spirits are in existence as such until (except as provided in paragraph (3), the said tax is paid.

(2) EXCEPTION DURING TERM OF BONDS.—No lien shall attach to any lot or tract of land, distillery, building, or distilling apparatus, under the provisions of this subsection, by reason of distilling done during any period included within the term of any bond taken under the provisions of section 2815 (b) (1) (C).

(3) EXTINGUISHMENT.—Any lien under paragraph (1) on any land or any building thereon shall be held to be extinguished, if (1) such land and building are no longer used for distillery purposes, and (2) there is no outstanding liability for taxes or penalties imposed by law on the distilled spirits produced therein, and (3) no litigation is pending in respect of any such tax or penalty.

(4) CERTIFICATE OF DISCHARGE.—Any person claiming any interest in any such land or building may apply to the collector for a duly acknowledged certificate to the effect that such lien is discharged and, if the Commissioner determines that any such lien is extinguished, the collector shall issue such certificate, and any such certificate may be recorded.

(f) COLLECTION OF TAX ON IMPORTED DISTILLED SPIRITS.—The internal revenue tax imposed by paragraphs (1) and (2) of subsection (a) upon distilled spirits imported into the United States shall, under regulations prescribed by the Commissioner, with the approval of the Secretary, be collected and deposited in the same manner as other internal revenue taxes, except that such collection and depositing shall be by the collector of customs instead of by the collector of internal revenue. Such tax shall be in addition to any customs duty imposed under the Tariff Act of 1930, 46 Stat. 590, or any subsequent Act. Distilled spirits smuggled or brought into the United States unlawfully shall, for the purpose of this subsection and paragraphs (1) and (2) of subsection (a), be held to be imported into the United States. Section 2805 shall be applicable to the disposition of imported spirits.

SEC. 2801. RECTIFIED SPIRITS.

(a) RATE OF TAX.—

For rate of tax, see section 2800 (a) (5).

(b) PROOF AND VOLUME.—When the process of rectification is completed and the taxes prescribed by section 2800 (a) (5) have been paid, it shall be unlawful for the rectifier or other dealer to reduce in proof or increase in volume such spirits or wine by the addition of water or other substance; nothing herein contained shall, however, prevent a rectifier from using again in the process of rectification spirits already rectified and upon which the taxes have theretofore been paid.

(c) EXEMPTION FROM TAX.—

(1) CORDIALS AND LIQUEURS.—The taxes imposed by section 2800 (a) (5) shall not attach to cordials or liqueurs on which a tax is imposed and paid under paragraph (1) or (2) of section 3030 (a), nor to the mixing and blending of wines, where such blending is for the sole purpose of perfecting such wines according to commercial standards, nor to blends made exclusively of two or more pure straight whiskies aged in wood for a period not less than four years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below ninety proof; nor to blends made exclusively of two or more pure fruit brandies distilled from the same kind of fruit, aged in wood for a period not less than two years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below ninety proof: *Provided*, That such blended whiskies and blended fruit brandies shall be exempt from tax under section 2800 (a) (5) only when compounded under the immediate supervision of a revenue officer, in such tanks and under such conditions and supervision as the Commissioner, with the approval of the Secretary, may prescribe.

(2) ABSOLUTE ALCOHOL.—The process of extraction of water from high-proof spirits for the production of absolute alcohol shall not be deemed to be rectification within the meaning of section 3254 (g), and absolute alcohol shall not be subject to the tax imposed by section 2800 (a) (5), but the production of such absolute alcohol shall be under such regulations as the Commissioner, with the approval of the Secretary, may prescribe.

(d) REGULATIONS.—USE OF DISTILLED SPIRITS OR WINES.—All distilled spirits or wines taxable under section 2800 (a) (5) shall be subject to uniform regulations concerning the use thereof in the manufacture, blending, compounding, mixing, marking, branding, and sale of whisky and rectified spirits, and no discrimination whatsoever shall be made by reason of a difference in the character of the material from which same may have been produced.

(e) RECTIFYING.—

(1) REGULATIONS.—The business of a rectifier of spirits shall be carried on, and the tax on rectified spirits shall be paid, under such rules, regulations, and bonds as may be prescribed by the Commissioner, with the approval of the Secretary. The Commissioner, with the approval of the Secretary, shall prescribe such regulations under this section and paragraph (5) of section 2800 (a) as he deems necessary.

(2) PREMISES OF RECTIFIER.—The premises of a rectifier shall be as described in his notice and, whether they consist of an entire building or of rooms in a building, shall have means of ingress from and egress into a public street or yard, or into a public hall or elevator shaft leading into a public street or yard, and shall be used exclusively for the business of rectification and the bottling of liquors rectified by him thereon, and the bottling of wines and spirits without rectification. Any rectifier who uses his rectifying premises contrary to the provisions of this paragraph shall be fined not more than $50 with respect to each day upon which any such use occurs, but shall not, on account of such use, be subject to the penalties otherwise prescribed in this section.

(3) FILTERING AND PURIFYING WINES.—The filtering, clarifying, or purifying of wines on bonded winery premises or bonded storeroom premises shall not be deemed to be rectification within the meaning of section 3254 (g).

(4) VERMOUTH MANUFACTURED WITH FORTIFIED WINES.—The manufacture of vermouth with fortified sweet wine on bonded winery premises shall not be deemed to be rectification within the meaning of section 3254 (g), if distilled spirits other than necessary in the production of approved essences, used in the manufacture of vermouth, whether or not such essences are produced on the bonded winery premises, are not added to the fortified sweet wine used in the manufacture thereof or to such vermouth during or after its manufacture. Such vermouth may be manufactured on bonded winery premises, but only in a separate department thereof having no interior communication with any other department or part of such premises, under such supervision and in accordance with such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(f) PENALTIES.—Except as provided in subsection (e) (2), whoever violates any of the provisions of this section or section 2800 (a) (5) shall be deemed to be guilty of a misdemeanor and, upon conviction, shall be fined not more than $1,000 or imprisoned not more than two years, and shall, in addition, be liable to double the tax evaded, together with the tax, to be collected by assessment or on any bond given.

SEC. 2802. STAMPS FOR DISTILLED SPIRITS.

(a) FORM, ISSUE AND USE.—

(1) STAMPS GENERALLY.—All stamps required for distilled spirits shall be engraved in their several kinds in book form, and shall be issued by the Commissioner to any collector, upon his requisition, in such numbers as may be necessary in the several districts. Each stamp shall have an engraved stub attached thereto, with a number thereon corresponding with an engraved number on the stamp, and the stub shall not be removed from the book. And there shall be entered on each stub such memoranda of the contents of its corresponding stamp as shall be necessary to preserve a perfect record of the use of such stamp when detached.

(2) TAX-PAID STAMPS.—The Commissioner, with the approval of the Secretary, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed on distilled spirits. On every stamp for the payment of tax on distilled

spirits there shall be engraved words and figures representing a decimal number of gallons, and on the stub corresponding to such stamp there shall be engraved a similar number of gallons, and between the stamp and the stub, and connecting them, shall be engraved nine coupons, which, beginning next to the stamp, shall indicate in succession the several numbers of gallons between the number named in the stamp and the decimal number next above. And whenever any collector receives the tax on the distilled spirits contained in any cask, he shall detach from the book a stamp representing the denominate quantity nearest to the quantity of proof spirits in such cask, as shown by the storekeeper-gauger's return, with such number of the coupons attached thereto as shall be necessary to make up the whole number of proof gallons in said cask. All unused coupons shall remain attached to the marginal stub, and no coupon shall have any value or significance when detached from the stamp and stub. And the tax-paid stamps with the coupons may denote such number of gallons, not less than ten, as the Commissioner may deem advisable.

(3) Transfer of duties:

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(b) ISSUE FOR RESTAMPING.—The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of distilled spirits, which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

(c) INSTRUMENTS FOR ATTACHING, PROTECTING, AND CANCELING.—The instruments or other means prescribed under section 3301 (a) for attaching, protecting, and canceling stamps for distilled spirits shall be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulations as the Commissioner may prescribe.

(d) ACCOUNTABILITY.—

(1) TAX-PAID STAMPS.—The books of tax-paid stamps issued to any collector shall be charged to his account at the full value of the tax on the number of gallons represented on the stamps and coupons contained in said books; and every collector shall make a monthly return to the Commissioner of all tax-paid stamps issued by him to be affixed to any cask or package containing distilled spirits on which the tax has been paid, and account for the amount of the tax collected; and it shall be the duty of the said collector to return to the Commissioner any book of marginal stubs as soon as all the stamps contained in the book when issued to him have been used.

(2) OTHER STAMPS.—All stamps relating to distilled spirits, other than the tax-paid stamps, shall be charged to collectors; and the books containing such stamps may be intrusted by any collector to the storekeeper-gauger of the district, who shall make a daily report to the collector of all such stamps used by him and for whom used; and when all the stamps contained in any such book have been issued, the storekeeper-gauger of the district shall return the book to the collector, with all the marginal stubs therein. Except as provided in section 2878 (b), all export stamps issued to collectors shall be charged to them as representing the value of 10 cents for each stamp, and they shall collect the amount due for such stamps at the rate of 10 cents for each stamp issued in such manner and at such time as the Commissioner may prescribe, and the Commissioner may, in his discretion, make assessment therefor.

(3) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(e) EXCHANGE OF WHOLESALE LIQUOR DEALERS' STAMPS FOR RECTIFIED SPIRITS STAMPS.—Collectors shall not furnish wholesale liquor dealers' stamps in lieu of and in exchange for stamps for rectified spirits unless the package covered by stamp for rectified spirits is to be broken into smaller packages.

SEC. 2803. STAMPS FOR CONTAINERS OF DISTILLED SPIRITS.

(a) REQUIREMENT.—No person shall transport, possess, buy, sell, or transfer any distilled spirits, unless the immediate container thereof has affixed thereto a stamp denoting the quantity of distilled spirits contained therein and evidencing payment of all internal-revenue taxes imposed on such spirits. The provisions of this section shall not apply to—

(1) Distilled spirits placed in a container for immediate consumption on the premises or for preparation for such consumption;

(2) Distilled spirits in bond or in customs custody;

(3) Distilled spirits in immediate containers required to be stamped under existing law;

(4) Distilled spirits in actual process of rectification, blending, or bottling, or in actual use in processes of manufacture;

(5) Distilled spirits on which no internal-revenue tax is required to be paid;

(6) Distilled spirits not intended for sale or for use in the manufacture or production of any article intended for sale; or

(7) Any regularly established common carrier receiving, transporting, delivering, or holding for transportation or delivery distilled spirits in the ordinary course of its business as a common carrier.

(b) PURCHASE AND SUPPLY.—Any person placing or intending to place any distilled spirits upon which all internal-revenue taxes have been paid into any container upon which a stamp is required by this section, or withdrawing or intending to withdraw any imported spirits in such containers from customs custody, shall be entitled to purchase sufficient stamps for stamping such containers. Such stamps shall be issued by the Commissioner to each Collector, upon his requisition, in such numbers as may be necessary in his district, and shall be sold by the Collectors to persons entitled thereto upon application therefor and compliance with regulations under this section, at a price of 1 cent for each stamp, except that in the case of stamps for containers of less than one half pint the price shall be one quarter of 1 cent for each stamp. When in his judgment there is no danger to the revenue, and upon the giving of such bonds or other security as he may deem necessary, the Commissioner may authorize the sale of such stamps to importers for stamping containers in the country from which imported.

(c) UNUSED OR SPOILED STAMPS.—The Commissioner, under regulations approved by the Secretary, may issue new stamps in exchange for any unused stamps issued under this section that have been spoiled by fire or water, or rendered useless by erroneous overprinting or cutting; or may refund the value of any unused stamps for which the lawful owner has no use due to the discontinuance or transfer of his business: *Provided*, That stamps may be exchanged, or the value thereof refunded, only in quantities of the value of $5 or more: *And provided further*, That no claim for the exchange of such stamps or refund therefor shall be allowed unless presented within one year after the date on which such stamps were purchased. There are authorized to be appropriated annually, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to carry out the provisions of this paragraph.

(d) REGULATIONS FOR ISSUING, AFFIXING, AND CANCELING STAMPS.—The Commissioner, with the approval of the Secretary, shall pre-

scribe (a) regulations with respect to the time and manner of applying for, issuing, affixing, and destroying stamps required by this section, the form and denominations of such stamps, proof that applicants are entitled to such stamps, and the method of accounting for receipts from the sale of such stamps, and (b) such other regulations as he shall deem necessary for the enforcement of this section.

(e) DESTRUCTION OF STAMPS.—Every person emptying any container stamped under the provisions of this section shall at the time of emptying such container destroy the stamp thereon.

(f) FORFEITURE OF SPIRITS.—All distilled spirits found in any container required to bear a stamp by this section, which container is not stamped in compliance with this section and regulations issued thereunder, shall be forfeited to the United States.

(g) PENALTIES.—Any person who violates any provision of this section, or who, with intent to defraud, falsely makes, forges, alters, or counterfeits any stamp made or used under this section, or who uses, sells, or has in his possession any such forged, altered, or counterfeited stamp, or any plate or die used or which may be used in the manufacture thereof, or any stamp required to be destroyed by this section, or who makes, uses, sells, or has in his possession any paper in imitation of the paper used in the manufacture of any such stamp, or who reuses any stamp required to be destroyed by this section, or who places any distilled spirits in any bottle which has been filled and stamped under this section without destroying the stamp previously affixed to such bottle, or who affixes any stamp issued under this section to any container of distilled spirits on which any tax due is unpaid, or who makes any false statement in any application for stamps under this section, or who has in his possession any such stamps obtained by him otherwise than as provided in subsection (b), shall on conviction be punished by a fine not exceeding $1,000, or by imprisonment at hard labor not exceeding five years, or by both. Any officer authorized to enforce any provisions of law relating to internal revenue stamps is authorized to enforce the provisions of this section and the provisions of section 2909 relating to the bottling of distilled spirits in bond.

(h) TRANSFER OF DUTIES.—

For transfer of duties and powers of the Commissioner and his agents, see section 3170.

SEC. 2804. DETENTION OF CASKS OR PACKAGES ON SUSPICION.

(a) POWER OF REVENUE OFFICER.—It shall be lawful for any internal revenue officer to detain any cask or package containing, or supposed to contain, distilled spirits, when he has reason to believe that the tax imposed by law upon the same has not been paid, or that the same is being removed in violation of law; and every such cask or package may be held by him at a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture; but such summary detention shall not continue in any case longer than forty-eight hours without process of law or intervention of the officer to whom such detention is to be reported.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2805. DISTILLED SPIRITS SUBJECT TO FORFEITURE, DISTRAINT, OR JUDICIAL PROCESS.

(a) FORFEITURE.—

(1) DELIVERY TO THE SECRETARY.—All distilled spirits, wine, and malt beverages forfeited, summarily or by order of court, under any law of the United States, shall be delivered to the Secretary to be disposed of as hereinafter provided.

(2) DISPOSAL BY THE SECRETARY.—The Secretary shall dispose of all distilled spirits, wine, and malt beverages which have been delivered to him pursuant to subsection (a)—

(A) By delivery to such Government agencies as, in his opinion, have a need for such distilled spirits, wine, or malt beverages for medicinal, scientific, or mechanical purposes; or

(B) By gift to such eleemosynary institutions as, in his opinion, have a need for such distilled spirits, wine, or malt beverages for medicinal purposes; or

(C) By destruction.

(3) LIMITATION ON DISPOSAL.—No distilled spirits, wine, or malt beverages which have been seized under any law of the United States, may be disposed of in any manner whatsoever except after forfeiture and as provided in this section.

(4) REGULATIONS.—The Secretary is authorized to make all rules and regulations necessary to carry out the provisions of this section.

(5) REMISSION, OR MITIGATION OF FORFEITURES.—Nothing in this section shall affect the authority of the Secretary, under the customs or internal-revenue laws, to remit or mitigate the forfeiture, or alleged forfeiture, of such distilled spirits, wines, or malt beverages, or the authority of the Commissioner, with the approval of the Secretary, to compromise any civil or criminal case in respect of such distilled spirits, wines, or malt beverages prior to commencement of suit thereon, or the authority of the Secretary to compromise any claim under the customs laws in respect of such distilled spirits, wines, or malt beverages.

(b) DISTRAINT OR JUDICIAL PROCESS.—Except as provided in section 3074, all distilled spirits sold by order of court, or under process of distraint, shall be sold subject to tax; and the purchaser shall immediately, and before he takes possession of said spirits, pay the tax thereon. If any tax-paid stamps are affixed to any such cask or package, such stamps shall be obliterated and destroyed by the collector or marshal before such sale: *Provided*, That in all cases wherein it shall appear that any distilled spirits offered for sale on distraint for taxes, where the taxes on such spirits have not been paid, or offered for sale for the benefit of the United States under order of court, will not, by reason of such spirits being below proof, bring a price equal to the tax due and payable thereon, but will bring a price equal to, or greater than, the tax on said spirits, computed only upon the proof gallons contained in the packages, without regard to the greater number of wine gallons contained therein, then, and in such case, upon sale being so made, tax-paid stamps to the amount required to stamp such spirits as if the tax thereon were only on the proof gallons thereof, may, under such rules and regulations as the Commissioner shall prescribe, be used by the collector making such sale, or furnished by a collector to a United States marshal, or to any other government officer making such sale for the benefit of the United States, without making payment for said stamps so used or delivered. Any collector using or furnishing stamps in manner aforesaid, on presenting vouchers satisfactory to the Commissioner, shall be allowed credit for the same in settling his stamp account with the department. In such cases, the officer selling the distilled spirits shall affix, or cause to be affixed, to the same the tax-paid stamps so provided, and shall write across the face of such stamps the true number of proof and wine gallons contained in the package, the amount of tax actually paid thereon, and also the words "Affixed under provisions of Internal Revenue Code, section 2805 (b)."

(c) CROSS REFERENCES.—

(1) MARKS, BRANDS, AND STAMPS.—For other provisions relating to stamping, marking, and branding distilled spirits sold under distraint or judicial process, see section 3725.

(2) TRANSFER OF DUTIES.—For transfer of power and duties of Commissioner and his agents, see section 3170.

SEC. 2806. PENALTIES AND FORFEITURES.

(a) CREATION OF FICTITIOUS PROOF.—

(1) PENALTY.—Every person who adds or causes to be added any ingredient or substance to any distilled spirits before the tax is paid thereon, for the purpose of creating a fictitious proof, shall be fined not less than $100 nor more than $1,000 for each cask or package so adulterated, and imprisoned not less than three months nor more than two years; and

(2) FORFEITURE.—Every such cask or package, with its contents, shall be forfeited to the United States.

(b) UNLAWFUL AFFIXING, CANCELING, OR ISSUE OF STAMPS BY OFFICER.—

(1) PENALTY.—Whenever any revenue officer affixes or cancels, or causes or permits to be affixed or canceled, any stamp relating to distilled spirits provided for by law, in any other manner or in any other place, or issues the same to any other person than as provided by law, or by regulation made in pursuance thereof, or knowingly affixes, or permits to be affixed, any such stamp to any cask or package of spirits of which the whole or any part has been distilled, rectified, compounded, removed, or sold, in violation of law, or which has in any manner escaped payment of tax due thereon, he shall, for every such offense, be fined not less than $500 nor more than $3,000, and be imprisoned for not less than six months nor more than three years.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(c) FORFEITURE OF TAX-PAID DISTILLED SPIRITS REMAINING ON DISTILLERY PREMISES.—No distilled spirits on which the tax has been paid shall be stored or allowed to remain on any distillery premises, under the penalty of a forfeiture of all spirits so found.

(d) FORFEITURE OF DISTILLED SPIRITS IN UNSTAMPED CASKS OR PACKAGES.—All distilled spirits found in any cask or package containing five gallons or more, without having thereon each mark and stamp required therefor by law, shall be forfeited to the United States.

(e) EVASION OF TAX, PENALTY.—Whenever any person evades, or attempts to evade, the payment of the tax on any distilled spirits, in any manner whatever, he shall forfeit and pay double the amount of the tax so evaded or attempted to be evaded.

(f) TAX FRAUD BY DISTILLER.—Whenever any person engaged in carrying on the business of a distiller defrauds or attempts to defraud the United States of the tax on the spirits distilled by him, or of any part thereof, he—

(1) FORFEITURE.—Shall forfeit the distillery and distilling apparatus used by him, and all distilled spirits and all raw materials for the production of distilled spirits found in the distillery and on the distillery premises, and—

(2) PENALTY.—Shall be fined not less than $500 nor more than $5,000, and be imprisoned not less than six months nor more than three years.

No discontinuance or nolle prosequi of any prosecution under this subsection shall be allowed without the permission in writing of the Attorney General.

(g) OFFENSES NOT SPECIFICALLY COVERED.—If any distiller, rectifier, or wholesale liquor dealer, shall knowingly or willfully omit,

neglect or refuse to do or cause to be done any of the things required by law in the carrying on or conducting of his business, or shall do anything by this title prohibited, if there be no specific penalty or punishment imposed by any other section of this title for the neglecting, omitting or refusing to do, or for the doing or causing to be done the thing required or prohibited, he shall pay a penalty of $1,000; and all distilled spirits or liquors owned by him or in which he has any interest as owner, shall be forfeited to the United States.

(h) CROSS REFERENCES.—

For penalties and forfeitures relating to the following offenses, see the sections enumerated below:

(1) Removal or transportation under improper brands, section 3173 (a).
(2) Possession with intent to sell in fraud of law or to evade tax, section 3320.
(3) Removal or concealment with intent to defraud the revenue, section 3321.
(4) Forfeiture of packages containing forfeited goods, section 3322.
(5) Provisions relating to emptied stamped packages, section 3323.
(6) Sales to evade tax, section 3324.
(7) False statements to purchasers regarding tax, section 3325.
(8) Fraudulently claiming drawback, section 3326.
(9) Fraudulent bonds, permits, and entries, section 3793 (a).
(10) Fraudulent returns, affidavits, and claims, section 3793 (b).
(11) Refusal to permit entry or examination, section 3601 (b).
(12) Forcibly obstructing officers, section 3601 (c) (1).
(13) Forcibly rescuing property, section 3601 (c) (2).
(14) Failure to file return, section 3612 (d) (1).
(15) False or fraudulent return, section 3612 (d) (2).
(16) Other offenses, section 3793 (c).

SEC. 2807. DISPOSAL OF FORFEITED EQUIPMENT AND MATERIAL FOR DISTILLING.

All boilers, stills, or other vessels, tools and implements, used in distilling or rectifying, and forfeited under any of the provisions of this chapter, and all condemned material, together with any engine or other machinery connected therewith, and all empty barrels, and all grain or other material suitable for distillation, shall, under the direction of the court in which the forfeiture is recovered, be sold at public auction, and the proceeds thereof, after deducting the expenses of sale, shall be disposed of according to law.

SEC. 2808. INSTRUMENTS TO PREVENT AND DETECT FRAUD.

(a) POWER OF THE COMMISSIONER.—For the prevention and detection of frauds by distillers of spirits, the Commissioner may prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2809. DEFINITIONS.

(a) DISTILLER.—Every person who produces distilled spirits, or who brews or makes mash, wort, or wash, fit for distillation or for the production of spirits, or who, by any process of evaporization, separates alcoholic spirit from any fermented substance, or who, making or keeping mash, wort, or wash, has also in his possession or use a still, shall be regarded as a distiller.

(b) DISTILLED SPIRITS.—

(1) GENERAL DEFINITION.—Distilled spirits, spirits, alcohol, and alcoholic spirits, within the true intent and meaning of this chapter, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, which is commonly produced by the fermentation

of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance.

(2) PRODUCTS OF RECTIFICATION.—As used in section 2803, the term "distilled spirits" includes products produced in such manner that the person producing them is a rectifier within the meaning of section 3254 (g).

(c) PROOF SPIRITS.—Proof spirits shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten-thousandths (.7939) at sixty degrees Fahrenheit.

(d) GALLON.—In all sales of spirits a gallon shall be held to be a gallon of proof spirit, according to the standard prescribed in the preceding subsection, set forth and declared for the inspection and gauging of spirits throughout the United States.

(e) PERSON.—As used in section 2803, the term "person" includes an individual, a partnership, an association, and a corporation.

Part II—Distilling and Rectifying

SEC. 2810. REGISTRY OF STILLS.

(a) REQUIREMENT.—Every person having in his possession or custody, or under his control, any still or distilling apparatus set up, shall register the same with the collector of the district in which it is, by subscribing and filing with him duplicate statements, in writing, setting forth the particular place where such still or distilling apparatus is set up, the kind of still and its cubic contents, the owner thereof, his place of residence, and the purpose for which said still or distilling apparatus has been or is intended to be used; one of which statements shall be retained and preserved by the collector, and the other transmitted by him to the Commissioner. Stills and distilling apparatus shall be registered immediately upon their being set up.

Every still or distilling apparatus not so registered, together with all personal property in the possession or custody, or under the control of such person, and found in the building, or in any yard or inclosure connected with the building in which the same may be set up, shall be forfeited.

And every person having in his possession or custody, or under his control, any still or distilling apparatus set up which is not so registered, shall pay a penalty of $500, and shall be fined not less than $100, nor more than $1,000, and imprisoned for not less than one month, nor more than two years.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2811. RETURN OF MATERIALS USED IN THE MANUFACTURE OF DISTILLED SPIRITS.

Every person disposing of any substance of the character used in the manufacture of distilled spirits shall, when required by the Commissioner, render a correct return in such form and manner as the Commissioner, with the approval of the Secretary, may by rules and regulations prescribe, showing the names and addresses of the persons to whom such disposition was made, with such details, as to the quantity so disposed of or other information which the Commissioner may require as to each such disposition, as will enable the Commissioner to determine whether all taxes due with respect to any distilled spirits manufactured from such substances have been paid. Any person who willfully violates any provision hereof, or of any such rules or regulations, and any officer, director, or agent of any such person who knowingly participates in such violation, shall upon conviction be fined not more than $500 or be imprisoned for

not more than one year, or both. As used in this section, (a) the term "distilled spirits" has the same meaning as that in which it is used in section 2803; (b) the term "person" includes individuals, corporations, partnerships, associations, trusts, and other incorporated and unincorporated organizations; and (c) the term "substance of the character used in the manufacture of distilled spirits" includes, but not by way of limitation, molasses, corn sugar, cane sugar, and malt sugar.

SEC. 2812. NOTICE OF BUSINESS OF DISTILLER OR RECTIFIER.

(a) REQUIREMENTS.—Every person engaged in, or intending to be engaged in, the business of a distiller or rectifier, shall give notice in writing, subscribed by him, to the collector of the district wherein such business is to be carried on, stating his name and residence, and if a company or firm, the name and residence of each member thereof, the name and residence of every person interested or to be interested in the business, the precise place where said business is to be carried on, and whether of distilling or rectifying; and if such business is carried on in a city, the residence and place of business shall be indicated by the name of the street and number of the building. In case of a distiller, the notice shall also state the kind of stills and the cubic contents thereof, the number and kind of boilers, the number of mash tubs and fermenting tubs, the cubic contents of each tub, the number of receiving cisterns, the cubic contents of each cistern, the number of hours in which the distillery will ferment each tub of mash or beer, the estimated quantity of distilled spirits which the apparatus is capable of distilling every twenty-four hours, a particular description of the lot or tract of land on which the distillery is situated, and of the buildings thereon, including their size, material, and construction; and that said distillery premises are not within six hundred feet (or the distance permitted by the Secretary pursuant to law), in a direct line, of any premises authorized to be used for rectifying or refining distilled spirits by any process.

In case of a rectifier, the notice shall state the precise place where such business is to be carried on, the name and residence of every person interested or to be interested in the business, the process by which the applicant intends to rectify, purify, or refine distilled spirits, the kind and cubic contents of any still used or to be used for such purpose, the estimated quantity of spirits which can be rectified, purified, or refined every twenty-four hours in such establishment, and that said rectifying establishment is not within six hundred feet (or the distance permitted by the Secretary pursuant to law), in a direct line, of the premises of any distillery registered for the distillation of spirits.

In case of any change in the location, form, capacity, ownership, agency, superintendency, or in the persons interested in the business of such distillery or rectifying establishment, or in the time of fermenting the mash or beer, notice thereof, in writing, shall be given to the said collector or proper deputy collector, of the district within twenty-four hours after such change; and any deputy collector receiving such notice shall immediately transmit the same to the collector of the district. Every notice required by this section shall be in such form, and shall contain such additional particulars, as the Commissioner may, from time to time, prescribe.

Every person who fails or refuses to give such notice shall pay a penalty of $1,000, and shall be fined not less than $100 nor more than $2,000; and every person who gives a false or fraudulent notice shall, in addition to such penalty or fine, be imprisoned not less than six months nor more than two years.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2813. NOTICE OF INTENTION TO RECTIFY.

(a) REQUIREMENTS.—When any rectifier intends to rectify or compound any distilled spirits he shall, before emptying any package of distilled spirits for that purpose, give notice in duplicate to the collector for the district of his intention so to rectify, and, except as provided in section 2861, submit such package for the inspection of a storekeeper-gauger, who shall duly weigh or gauge such package and its contents and make due return thereof, and such spirits shall not be emptied for rectification, nor rectified or compounded in the package, until gauged or weighed as hereinabove provided. And such notice and return shall be made in such form and contain such particulars as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents see section 3170.

SEC. 2814. DISTILLER'S BOND.

(a) FORM AND APPROVAL.—

(1) IN GENERAL.—Every person intending to commence or to continue the business of a distiller shall, on filing with the collector his notice of such intention, and before proceeding with such business, and on the 1st day of May of each succeeding year, execute a bond in the form prescribed by the Commissioner, conditioned that he shall faithfully comply with all the provisions of law relating to the duties and business of distillers, and shall pay all penalties incurred or fines imposed on him for a violation of any of the said provisions; and that he shall not suffer the lot or tract of land on which the distillery stands, or any part thereof, or any of the distilling apparatus, to be incumbered by mortgage, judgment, or other lien, during the time in which he shall carry on said business. Said bond shall be with at least two sureties, approved by the collector of the district, and for a penal sum not less than the amount of tax on the spirits that can be distilled in his distillery during a period of fifteen days. But in no case shall the bond exceed the sum of $100,000.

The collector may refuse to approve said bond when, in his judgment, the situation of the distillery is such as would enable the distiller to defraud the United States; and in case of such refusal the distiller may appeal to the Commissioner, whose decision in the matter shall be final. A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency at the discretion of the collector or Commissioner.

Every person who fails or refuses to give the bond hereinbefore required, or to renew the same, or who gives any false, forged, or fraudulent bond, shall forfeit the distillery, distilling apparatus, and all real estate and premises connected therewith, and shall be fined not less than $500 nor more than $5,000, and imprisoned not less than six months nor more than two years.

(2) WHEN EXEMPT FROM SURVEY REQUIREMENTS.—Whenever, under authority of law, the Secretary shall relieve a distiller from the survey requirements of section 2817, he may likewise by regulation fix the penal sum of the distiller's bond, but in no case shall the amount of the minimum bond be less than $5,000 nor the amount of the maximum bond greater than $100,000.

(b) CROSS REFERENCES.—

(1) ETHYL ALCOHOL DISTILLERS EXEMPT FROM CERTAIN REQUIREMENTS.—

For bond of ethyl alcohol distillers exempted from certain requirements, see section 2848.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2815. CONDITIONS OF APPROVAL OF DISTILLER'S BOND.

(a) GENERAL.—No collector shall approve the bond of any distiller until all the requirements of the law and all regulations made by the Commissioner in relation to distilleries, in pursuance thereof, have been complied with.

Every collector who violates this provision shall forfeit and pay $2,000, and be dismissed from office.

(b) OWNERSHIP OF LAND OR CONSENT OF OWNER.—

(1) REQUIREMENTS.—No bond of a distiller shall be approved unless—

(A) The distiller is the owner in fee, unencumbered by any mortgage, judgment, or other lien, of the lot or tract of land on which the distillery is situated; or

(B) The distiller files with the officer designated for the purpose by the Commissioner, in connection with his notice, the written consent of the owner of the fee, and of any mortgagee, judgment-creditor, or other person having a lien thereon, duly acknowledged, that the premises may be used for the purpose of distilling spirits, subject to the provisions of law, and expressly stipulating that the lien of the United States for taxes and penalties shall have priority of such mortgage, judgment, or other encumbrance, and that in the case of the forfeiture of the distillery premises, or any part thereof, the title to the same shall vest in the United States, discharged from such mortgage, judgment, or other encumbrance; or, if consent as required under this paragraph cannot be obtained,

(C) The distiller, with the approval of the Commissioner, files with the officer designated by the Commissioner a bond, approved by the Commissioner, in the penal sum equal to the appraised value of the lot or tract of land on which the distillery is situated, the distillery, the buildings, and the distilling apparatus. Such value shall be determined, and such bond shall be executed, in such form and with such sureties, and filed with the officer designated by the Commissioner, under such regulations as the Secretary shall prescribe.

(D) In case of any distillery sold at judicial or other sale in favor of the United States, a bond may be taken at the discretion of the Commissioner, in lieu of the written consent required by this section, and the person giving such bond may be allowed to operate such distillery during the existence of the right of redemption from such sale, on complying with all the other provisions of law.

(2) CROSS REFERENCES.—

(A) DISTILLERIES ERECTED PRIOR TO JULY 20, 1868.—

For distilleries erected prior to July 20, 1868, see section 3180.

(B) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(c) APPROVAL AS CONDITION TO COMMENCING BUSINESS.—No individual, firm, partnership, corporation, or association, intending to commence or to continue the business of a distiller, rectifier, brewer, or winemaker, shall commence or continue the business of a distiller, rectifier, brewer, or winemaker until all bonds in respect of such a business, required by any provision of law, have been approved by the Commissioner or such other officer of the Bureau of Internal Revenue as the Commissioner, with the approval of the Secretary, may designate.

(d) DISAPPROVAL.—The Commissioner or the designated officer may disapprove any such bond or bonds if the individual, firm, partnership, corporation, or association giving the same, or owning, controlling, or actively participating in the management of the business of the individual or firm, partnership, corporation, or association

giving the same, shall have been previously convicted, in a court of competent jurisdiction, of (1) any fraudulent noncompliance with any provision of any law of the United States if such provision related to internal-revenue or customs taxation of distilled spirits, wines, or fermented malt liquors, or if such an offense shall have been compromised with the individual, firm, partnership, corporation, or association upon payment of penalties or otherwise, or (2) any felony under a law of any State, Territory, or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wine, fermented malt liquor, or other intoxicating liquor.

(e) APPEAL FROM DISAPPROVAL.—In case the disapproval is by any officer other than the Commissioner, the individual, firm, partnership, corporation, or association giving the bond may appeal from such disapproval to the Commissioner.

The disapproval of the Commissioner in any matter under this section shall be final.

(f) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2816. PLAN OF DISTILLERY.

(a) REQUIREMENTS.—Except as provided in section 2824 (a), every distiller and person intending to engage in the business of a distiller shall, previous to the approval of his bond, cause to be made, under the direction of the collector of the district, an accurate plan and description, in triplicate, of the distillery and distilling apparatus, distinctly showing the location of every still, boiler, doubler, worm tub, and receiving cistern, the course and construction of all fixed pipes used or to be used in the distillery, and of every branch and every cock or joint thereof, and of every valve therein, together with every place, vessel, tub, or utensil from and to which any such pipe leads, or with which it communicates; also the number and location and cubic contents of every still, mash tub, and fermenting tub, the cubic contents of every receiving cistern, and the color of each fixed pipe, as required in this chapter. One copy of said plan and description shall be kept displayed in some conspicuous place in the distillery, and two copies shall be furnished to the collector of the district, one of which shall be kept by him, and the other transmitted to the Commissioner. The accuracy of every such plan and description shall be verified by the collector, the draughtsman, and the distiller; and no alteration shall be made in such distillery without the consent, in writing, of the collector. Any alteration so made shall be shown on the original, or by a supplemental plan and description, and a reference thereto noted on the original, as the collector may direct; and any supplemental plan and description shall be executed and preserved in the same manner as the original.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2817. SURVEY OF DISTILLERY.

(a) REQUIREMENTS.—On receipt of notice that any person, firm, or corporation wishes to commence the business of distilling, the collector, or a deputy collector, to be designated by him, shall proceed in person, at the expense of the United States, with the aid of an assistant designated by the Commissioner for the purpose of making surveys of distilleries in that district, to make a survey of such distillery for the purpose of estimating and determining its true spirit producing capacity for a day of twenty-four hours.

In all surveys forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distil-

leries operated on the sour-mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain, and except that in distilleries where the filtration-aeration process is used, with the approval of the Commissioner; that is, where the mash after it leaves the mash tub is passed through a filtering machine before it is run into the fermenting tub, and only the filtered liquor passes into the fermenting tub, there shall be no limitation upon the number of gallons of water which may be used in the process of mashing or filtration for fermentation; but the Commissioner, with the approval of the Secretary, in order to protect the revenue, shall be authorized to prescribe by regulation, to be made by him, such character of survey as he may find suitable for distilleries using such filtration-aeration process. The provisions hereof relating to filtration-aeration process shall apply only to sweet-mash distilleries.

A written report of such survey shall be made in triplicate, of which one copy shall be delivered to the distiller, one copy shall be retained by the collector, and one copy shall be transmitted to the Commissioner, and the survey shall take effect upon the delivery of such copy to the distiller.

Whenever the Commissioner is satisfied that any report of the capacity of a distillery is incorrect or needs revision, he shall direct the collector to make in like manner another survey of said distillery, and the report thereof shall be made and deposited as hereinbefore required:

Provided, That the survey of any distillery estimated and stated by the distiller, in his notice of intention to distill, as capable of distilling not more than one hundred and fifty proof gallons of distilled spirits every twenty-four hours may be made by the collector or by a deputy collector without the aid of an assistant; and that all surveys made for the purpose of correcting clerical errors or errors of computation existing in the report of a previous survey, and all surveys made for the purpose of changing the true spirit producing capacity of any distillery for a day of twenty-four hours as estimated and determined by a previous survey, but which surveys do not require the remeasuring of the fermenting tubs in a grain or molasses distillery, or the still or stills in a distillery of apples, peaches, or grapes exclusively, may be made without taking the measurements of the fermenting tubs or stills, as the case may be, and without revisiting the distillery:

And provided further, That the Commissioner may, whenever he shall deem it proper, designate an officer, agent, or person other than the collector or deputy collector, to make, with or without the aid of a designated assistant, the surveys and resurveys hereinabove provided for.

(b) WAIVER OF REQUIREMENTS.—The Secretary in the case of any distillery may, under regulations, waive such of the requirements of this section as he determines may be waived without danger to the revenue. Whenever the Secretary, by authority of this subsection, waives any or all of the requirements of this section, he may, by regulation, relieve the distiller from such requirements of sections 2840 (a), 2846 (a), 2847 (a), 2849, 2850 (a), and 2851 (a), and of such other provisions of law relating or incidental to survey requirements, as the Secretary determines may be waived without danger to the revenue.

(c) CROSS REFERENCES.—

(1) EXEMPTION OF ETHYL ALCOHOL DISTILLERS.—

For exemption, in certain cases, of ethyl alcohol distillers from the provisions of this section, see section 2848.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2818. NOTICE OF MANUFACTURE OF AND PERMIT TO SET UP STILL.

(a) REQUIREMENT.—Any person who manufactures any still, boiler, or other vessel to be used for the purpose of distilling, shall, before the same is removed from the place of manufacture, notify in writing the collector of the district in which such still, boiler, or other vessel is to be used or set up, by whom it is to be used, its capacity, and the time when the same is to be removed from the place of manufacture; and no such still, boiler, or other vessel shall be set up without the permit in writing of the said collector for that purpose; and

(b) PENALTY FOR SETTING UP STILL WITHOUT PERMIT.—Any person who sets up any such still, boiler, or other vessel, without first obtaining a permit from the said collector of the district in which such still, boiler, or other vessel is intended to be used, or who fails to give such notice, shall pay in either case the sum of $500, and shall forfeit the distilling apparatus thus removed or set up in violation of law.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2819. PREMISES PROHIBITED FOR DISTILLING.

No person shall use any still, boiler, or other vessel, for the purpose of distilling, in any dwelling house, or in any shed, yard, or inclosure connected with any dwelling house, or on board of any vessel or boat, or in any building, or on any premises where beer, lager beer, ale, porter, or other fermented liquors, vinegar, or ether, are manufactured or produced, or where sugars or sirups are refined, or where liquors of any description are retailed, or where any other business is carried on; or within six hundred feet in a direct line of any premises authorized to be used for rectifying, except that the Secretary is authorized to permit such use for distilling on premises at such lesser distance than six hundred feet as he prescribes, in any case in which he deems that such permission may be granted without danger to the revenue; and every person who does any of the acts prohibited by this section, or aids or assists therein, or causes or procures the same to be done, shall be fined $1,000 and imprisoned for not less than six months nor more than two years, in the discretion of the court, for each such offense: *Provided*, That saleratus may be manufactured, or meal or flour ground from grain, in any building or on any premises where spirits are distilled; but such meal or flour shall be used only for distillation on the premises: *Provided further*, That any boiler used in generating steam or heating water to be used in any distillery, may be located in any other building or on any other premises to be connected with such still or boiling tubs, by suitable pipes or other apparatus, or the steam from such boiler in the distillery may be conveyed to other premises to be used for manufacturing or other purposes.

SEC. 2820. RECEIVING CISTERNS IN DISTILLERIES.

(a) REQUIREMENTS.—Except as provided in section 2824, the owner, agent, or superintendent of any distillery established as hereinbefore provided, shall erect, in a room or building to be provided and used for that purpose, and for no other, and to be constructed in the manner to be prescribed by the Commissioner, two or more receiving cisterns, each to be at least of sufficient capacity to hold all the spirits distilled during the day of twenty-four hours, into which shall be conveyed all the spirits produced in said distillery; and each of said cisterns shall be so constructed as to leave an open space of at least three feet between the top thereof and the floor or roof above, and of not less than eighteen inches between the bottom thereof and the floor below, and shall be so situated that the officer can pass around the same, and shall be connected with the outlet

of the worm or condenser by suitable pipes or other apparatus, so constructed as always to be exposed to the view of the officer, and so connected and constructed as to prevent the abstraction of spirits while passing from the outlet of the worm or condenser back to the still or doubler, or forward to the receiving cistern. Such cisterns and the room in which they are contained shall be in charge and under the lock and seal of the storekeeper-gauger designated for that duty; and all locks and seals required by law shall be provided by the Commissioner, at the expense of the United States; and the keys shall be in charge of the collector or such storekeeper-gauger as he may designate. On the third day after the spirits are conveyed into such cistern they shall be drawn off into casks, under the supervision of such storekeeper-gauger and be removed directly to the distillery warehouse; but on special application to the collector by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from said cisterns, under the supervision of the storekeeper-gauger, at any time previous to the third day.

Whenever, under authority of law, the Secretary shall relieve a distiller from the survey requirements, he may, by regulation, require the distiller to provide such receiving cisterns, tanks, or such other equipment as the Secretary shall deem proper in order to protect the revenue.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2821. PENALTY FOR BREAKING LOCKS OR GAINING ACCESS TO CISTERN ROOM OR BUILDING.

Every person who destroys, breaks, injures, or tampers with any lock or seal which may be placed on any cistern room or building by the duly authorized officers of the revenue, or opens said lock or seal, or the door to said cistern room or building, or in any manner gains access to the contents therein, in the absence of the proper officer, shall be fined not less than $500 nor more than $5,000, and imprisoned not less than one year nor more than three years.

SEC. 2822. REQUIREMENTS AS TO FURNACES, TUBS, DOUBLERS, WORM TANKS, AND FIXED PIPES.

(a) REQUIREMENTS.—The door of the furnace of every still or boiler used in any distillery shall be so constructed that it may be securely fastened and locked. The fermenting tubs shall be so placed as to be easily accessible to any revenue officer, and each tub shall have distinctly painted thereon in oil colors its cubic contents in gallons and the number of the tub. There shall be a clear space of not less than one foot around every wood still, and not less than two feet around every doubler and worm tank. The doubler and worm tanks shall be elevated not less than one foot from the floor; and every fixed pipe to be used by the distiller, except for conveyance of water, or of spent mash or beer only, shall be so fixed and placed as to be capable of being examined by the officer for the whole of its length or course, and shall be painted, and kept painted, as follows, that is to say: every pipe for the conveyance of mash or beer shall be painted of a red color; every pipe for the conveyance of low-wines back into the still or doubler shall be painted blue; every pipe for the conveyance of spirits shall be painted black, and every pipe for the conveyance of water shall be painted white. Whenever any fixed pipe is used by any distiller which is not painted or kept painted as herein directed, or which is painted otherwise than as herein directed, he shall forfeit the sum of $1,000.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2823. CHANGES IN APPARATUS AND FASTENINGS.

(a) POWER OF COMMISSIONER.—The Commissioner is authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps, or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes, or other vessels, such fastenings, locks, or seals as he may deem necessary.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2824. EXEMPTIONS OF SMALL DISTILLERIES FROM CERTAIN REQUIREMENTS.

(a) POWER OF COMMISSIONER.—The Commissioner, with the approval of the Secretary, may exempt distillers whose distilleries have a daily spirit producing capacity of thirty gallons of proof spirits, or less, from such of the provisions of law in regard to grain distilleries which require the processes of distillation to be carried on through continuous closed vessels and pipes, or which require the cisterns to be connected with the outlet of the worm or condenser by suitable pipes or other apparatus or which require certain clear spaces about the cisterns and other vessels of the distillery, or which require the distillers to have or furnish a plan of the distillery, as he may deem proper.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2825. EXEMPTION OF DISTILLERS OF FRUIT BRANDY FROM CERTAIN REQUIREMENTS.

The Commissioner, with the approval of the Secretary, may exempt distillers of brandy made exclusively from apples, peaches, grapes, oranges, pears, pineapples, apricots, berries, plums, pawpaws, persimmons, prunes, figs, cherries, dates, or citrus fruits (except lemons and limes) from any provision of the internal-revenue laws relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: *Provided*, That where, in the manufacture of wine or citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, or apple wine, artificial sweetening has been used, the wine, or the fruit pomace residuum thereof, or the citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, or apple wine, may be used in the distillation of brandy or citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, or apple brandy, as the case may be, and such use shall not prevent the Commissioner, with the approval of the Secretary, from exempting such distiller from any provision of the internal-revenue laws relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: *And provided further*, That the distillers mentioned in this section may add to not less than five hundred gallons (ten barrels) of grape cheese not more than five hundred gallons of a sugar solution made from cane, beet, starch, or corn sugar, 95 per centum pure, such solution to have a saccharine strength of not to exceed 10 per centum, and may ferment the resultant mixture on a winery or distillery premises, and such fermented product shall be regarded as distilling material.

SEC. 2826. KEEPING DISTILLERY ACCESSIBLE.

(a) REQUIREMENTS.—No fence or wall of a height greater than five feet shall be erected or maintained around the premises of any distillery, so as to prevent easy and immediate access to such distillery, but the Secretary may authorize the construction and maintenance of a fence or wall of such greater height than five feet as he shall pre-

scribe in any case in which in his opinion such higher fence or wall is necessary to give adequate protection from trespassers. And every distiller shall furnish to the collector of the district as many keys of the gates and doors of the distillery as may be required by the collector, from time to time, for any revenue officer or other person who may be authorized to make survey or inspection of the premises, or of the contents thereof; and said distillery shall be kept always accessible to any officer or other person having any such key. Every person who violates any of the provisions of this subsection by negligence or refusal, or otherwise, shall pay a penalty of $500.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2827. ENTRY AND EXAMINATION OF DISTILLERY.

(a) POWER OF REVENUE OFFICERS.—It shall be lawful for any revenue officer at all times, as well by night as by day, to enter into any distillery or building or place used for the business of distilling, or used in connection therewith for storage or other purposes, and to examine, gauge, measure, and take an account of every still or other vessel or utensil of any kind, and of all low-wines, and of the quantity and gravity of all mash, wort, or beer, and of all yeast, or other compositions for exciting or producing fermentation in any mash or beer, of all spirits and of all materials for making or distilling spirits, which may be in any such distillery or premises, or in possession of the distiller.

And whenever any internal revenue officer, or any person called by him to his aid, is hindered, obstructed, or prevented by any distiller or by any workman, or other person acting for such distiller, or in his employ, from entering into any such distillery or building or place as aforesaid; or any such officer is by the distiller, or his workman, or any person in his employ, prevented or hindered from, or opposed, or obstructed, or molested in the performance of his duty under the internal revenue laws, in any respect, the distiller shall forfeit the sum of not exceeding $1,000.

And whenever any officer, having demanded admittance into a distillery or distillery premises, and having declared his name and office, is not admitted into such distillery or premises by the distiller or other person having charge thereof, it shall be lawful for such officer at all times, as well by night as by day, to break open by force any of the doors or windows, or to break through any of the walls of such distillery or premises necessary to be broken open or through, to enable him to enter the said distillery or premises; and the distiller shall forfeit the sum of not exceeding $1,000.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2828. DISTILLERS AND RECTIFIERS TO FURNISH FACILITIES AND GIVE ASSISTANCE FOR EXAMINATION OF PREMISES.

(a) POWER OF REVENUE OFFICERS.—On the demand of any internal revenue officer or agent, every distiller or rectifier shall furnish strong, safe, and convenient ladders of sufficient length to enable the officer or agent to examine and gauge any vessel or utensil in such distillery or premises; and shall, at all times when required, supply all assistance, lights, ladders, tools, staging, or other things necessary for inspecting the premises, stock, tools, and apparatus belonging to such person, and shall open all doors, and open for examination all boxes, packages, and all casks, barrels, and other vessels not under the control of the revenue officer in charge, under a penalty of $500 for every refusal or neglect so to do.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2829. INSTALLATION OF METERS, TANKS, AND OTHER APPARATUS.

(a) POWER OF THE COMMISSIONER.—The Commissioner, with the approval of the Secretary, is authorized to require at distilleries, breweries, rectifying houses, and wherever else in his judgment such action may be deemed advisable, the installation of meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue, and such meters, tanks, and pipes and all necessary labor incident thereto shall be at the expense of the person on whose premises the installation is required. Any such person refusing or neglecting to install such apparatus when so required by the Commissioner shall not be permitted to conduct business on such premises.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2830. OFFICER'S AUTHORITY TO BREAK UP GROUNDS OR WALLS.

(a) POWER OF REVENUE AGENT.—It shall be lawful for any revenue officer, and any person acting in his aid, to break up the ground on any part of a distillery, or premises of a distiller or rectifier, or any ground adjoining or near to such distillery or premises, or any wall or partition thereof, or belonging thereto, or other place, to search for any pipe, cock, private conveyance, or utensil; and, upon finding any such pipe or conveyance leading therefrom or thereto, to break up any ground, house, wall, or other place through or into which such pipe or other conveyance leads, and to break or cut away such pipe or other conveyance, and turn any cock, or to examine whether such pipe or other conveyance conveys or conceals any mash, wort, or beer, or other liquor, which may be used for the distillation of low-wines or spirits, from the sight or view of the officer, so as to prevent or hinder him from taking a true account thereof.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2831. SIGNS OF DISTILLERS, RECTIFIERS, AND WHOLESALE LIQUOR DEALERS.

Every person engaged in distilling or rectifying spirits, and every wholesale liquor dealer, shall place and keep conspicuously on the outside of the place of such business a sign, exhibiting in plain and legible letters, not less than three inches in length, painted in oil-colors or gilded, and of a proper and proportionate width, the name or firm of the distiller, rectifier, or wholesale dealer, with the words: "Registered distillery," "rectifier of spirits," or "wholesale liquor dealer," as the case may be. Every person who violates the foregoing provision by negligence or refusal, or otherwise, shall pay a penalty of $500.

And every person, other than a rectifier or wholesale liquor dealer who has paid the special tax, or a distiller who has given bond as required by law, who puts up or keeps up the sign required by this section, or any sign indicating that he may lawfully carry on the business of a distiller, rectifier, or wholesale liquor dealer, shall forfeit and pay $1,000, and shall be imprisoned not less than one month nor more than six months. And every person who works in any distillery, rectifying establishment, or wholesale liquor store, on which no sign is placed and kept, as hereinbefore provided; and every person who knowingly receives at, carries or conveys any distilled spirits to or from, any such distillery, rectifying establishment, warehouse, or store, or who knowingly carries and delivers any grain, molasses, or other raw material to any distillery on which such sign is not placed and kept, shall forfeit all horses, carts, drays, wagons, or other vehicle or animal used in carrying or conveying such property aforesaid, and shall be fined not less than $100 nor more than $1,000, or be imprisoned not less than one month nor more than six months.

SEC. 2832. CONDITIONS PRECEDENT TO CARRYING ON BUSINESS OF DISTILLING.

It shall not be lawful for any distiller to commence the business of distilling, until he has given the bond required by law, and complied with the provisions of law relating to the registration and survey of distilleries, and the arrangement and construction of distilleries and the premises connected therewith; nor shall it be lawful for any person to engage in the business of distilling on any premises distant less than six hundred feet in a direct line from any premises used for rectifying; nor shall the processes of distillation and rectification both be carried on within the distance of six hundred feet in a direct line; except that the Secretary is authorized to permit such business of distilling or process of distillation to be carried on at such lesser distance than six hundred feet as he prescribes, in any case in which he deems that such permission may be granted without danger to the revenue.

SEC. 2833. DISTILLING WITHOUT GIVING BOND.

(a) PENALTY AND FORFEITURE.—Any person who shall carry on the business of a distiller without having given bond as required by law, or who shall engage in or carry on the business of a distiller with intent to defraud the United States of the tax on the spirits distilled by him, or any part thereof, shall, for every such offense, be fined not less than $100 nor more than $5,000 and imprisoned for not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or in any building, room, yard, or inclosure connected therewith, and used with or constituting a part of the premises, and all the right, title, and interest of such person in the lot or tract of land on which such distillery is situated, and all right, title, and interest therein of every person, who knowingly has suffered or permitted the business of a distiller to be there carried on, or has connived at the same; and all personal property owned by or in possession of any person who has permitted or suffered any building, yard, or inclosure, or any part thereof, to be used for purposes of ingress or egress to or from such distillery, which shall be found in any such building, yard, or inclosure, and all the right, title, and interest of every person in any premises used for ingress or egress to or from such distillery, who has knowingly suffered or permitted such premises to be used for such ingress or egress, shall be forfeited to the United States.

(b) TRANSFER OF DUTIES.

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2834. MASH, WORT, AND VINEGAR; VINEGAR FACTORIES.

No mash, wort, or wash, fit for distillation or for the production of spirits or alcohol, shall be made or fermented in any building or on any premises other than a distillery duly authorized according to law; and no mash, wort, or wash so made and fermented shall be sold or removed from any distillery before being distilled; and no person, other than an authorized distiller, shall, by distillation, or by any other process, separate the alcoholic spirits from any fermented mash, wort, or wash; and no person shall use spirits or alcohol in manufacturing vinegar or any other article, or in any process of manufacture whatever, unless the spirits or alcohol so used shall have been produced in an authorized distillery and (except in the case of vinegar) the tax thereon paid. Every person who violates any provision of this section shall be fined for each offense not less than $500 nor more than $5,000, and be imprisoned not less than six months nor more than two years. Nothing in this section shall be construed to apply to fer-

mented liquors, or to fermented liquids used for the manufacture of vinegar exclusively. But no worm, goose-neck, pipe, conductor, or contrivance of any description whatsoever whereby vapor might in any manner be conveyed away and converted into distilled spirits, shall be used or employed or be fastened to or connected with any vaporizing apparatus used for the manufacture of vinegar; nor shall any worm be permitted on or near the premises where such vaporizing process is carried on.

Nor shall any vinegar factory, for the manufacture of vinegar as aforesaid, be permitted, except as provided in section 2835, within six hundred feet of any distillery or rectifying house. But it shall be lawful for manufacturers of vinegar to separate, by a vaporizing process, the alcoholic property from the mash produced by them, and condense the same by introducing it into the water or other liquid used in making vinegar.

No person, however, shall remove, or cause to be removed, from any vinegar factory or place where vinegar is made, any vinegar or other fluid or material containing a greater proportion than 2 per centum of proof spirits. Any violation of this provision shall incur a forfeiture of the vinegar, fluid, or material containing such proof spirits, and shall subject the person or persons guilty of removing the same to the punishment provided for any violation of this section.

And sections 2827, 2828, and 2830 shall apply to all premises whereon vinegar is manufactured, to all manufacturers of vinegar and their workmen or other persons employed by them.

SEC. 2835. VINEGAR FACTORIES OPERATED PRIOR TO MARCH 1, 1879.

(a) REGULATIONS.—Any vinegar factory for the manufacture of vinegar, established and operated as a vinegar factory prior to March 1, 1879, may be operated for the manufacture of vinegar by the use of alcoholic vapor within such distance less than six hundred feet of any distillery or rectifying house under such regulations as the Commissioner may prescribe with the approval of the Secretary.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2836. PROHIBITED HOURS FOR DISTILLING.

Except as provided in section 2837, no malt, corn, grain, or other material shall be mashed, nor any mash, wort, or beer brewed or made, nor any still used by a distiller, at any time between the hour of eleven in the afternoon of any Saturday and the hour of one in the forenoon of the next succeeding Monday; and every person who violates the provisions of this section shall be liable to a penalty of $1,000.

SEC. 2837. EXEMPTION OF ALCOHOL FROM RESTRICTIONS OF SECTION 2836.

(a) POWER OF COMMISSIONER.—Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the manufacture, warehousing, withdrawal, and shipment of ethyl alcohol for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage, and denatured alcohol, may be exempted from the provisions of section 2836.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2838. PENALTY FOR USING MATERIAL OR REMOVING SPIRITS IN ABSENCE OF STOREKEEPER-GAUGER.

Every distiller or person employed in any distillery who, in the absence of the storekeeper-gauger, or person designated to act as storekeeper-gauger, uses, or causes or permits to be used, any material for the purpose of making mash, wort, or beer, or for the production

of spirits, or removes any spirits, shall forfeit and pay double the amount of taxes on the spirits so produced, distilled, or removed, and in addition thereto be liable to a penalty of $1,000.

SEC. 2839. DRAWING OFF WATER AND CLEANSING WORM TUBS.

(a) REQUIREMENTS.—Whenever any officer or internal revenue agent requires the water contained in any worm tub in a distillery, at any time when the still is not at work, to be drawn off, and the tub and worm cleansed, the water shall forthwith be drawn off, and the tub and worm cleansed by the distiller, or his workmen, accordingly; and the water shall be kept and continued out of such worm tub for the period of two hours, or until the officer or agent has finished his examination thereof. For any refusal or neglect to comply with any provision of this section, the distiller shall forfeit the sum of not exceeding $1,000; and it shall be lawful for the officer or agent to draw off such water, or any portion of it, and to keep the same drawn off for so long a time as he shall think necessary.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2840. FERMENTING TUBS.

(a) REQUIREMENTS.—Every fermenting tub shall be emptied at or before the end of the fermenting period; no fermenting tub in a sweet-mash distillery shall be filled oftener than once in seventy-two hours, nor in a sour-mash distillery oftener than once in ninety-six hours, nor in a rum distillery oftener than once in one hundred and forty-four hours, nor in a distillery where the filtration-aeration process is employed, that is, where the mash after it leaves the mash tub is passed through a filtering machine, before it is run into the fermenting tub, and only the filtered liquor passes into the fermenting tub, and the approval of the Commissioner being secured, oftener than once in twenty-four hours. The provisions hereof relating to filtration-aeration process shall apply only to sweet-mash distilleries.

(b) CROSS REFERENCES.—

(1) EXEMPTION OF ETHYL ALCOHOL DISTILLERS.—

For exemption, in certain cases, of ethyl alcohol distillers from the provisions of this section, see section 2848.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2841. DISTILLER'S BOOKS.

(a) ENTRIES.—

(1) REQUIREMENTS.—Every person who makes or distills spirits, or owns any still, boiler, or other vessel used for the purpose of distilling spirits, or who has such still, boiler, or other vessel so used under his superintendence, either as agent or owner, or who uses any such still, boiler, or other vessel, shall keep a record, in the form and manner prescribed by the Commissioner, of the receipt on the distillery premises, and the use thereon, of materials intended for use in the distillation of spirits, and of the number of gallons of spirits distilled, the number of gallons placed in the warehouse, and the proof thereof, the number of gallons sold or removed, with the proof thereof, and the name, place of business, and residence of the person to whom sold.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

(b) PRESERVATION AND INSPECTION.—The books of every distiller hereinbefore required shall always be kept at the distillery and be always open to the inspection of any revenue officer, and, when filled up, shall be preserved by the distiller for a period of not less than

two years thereafter, and whenever required shall be produced for the inspection of any revenue officer.

(c) PENALTY AND FORFEITURE.—

(1) OMITTING ENTRIES OR MAKING FALSE ENTRIES.—Whenever any false entry is made in, or any entry required to be made is omitted from, either of the said books mentioned in the two preceding subsections, with intent to defraud or to conceal from the revenue officers any fact or particular required to be stated and entered in either of said books, or to mislead in reference thereto; or any distiller as aforesaid omits or refuses to provide either of said books, or cancels, obliterates, or destroys any part of either of such books, or any entry therein, with intent to defraud, or permits the same to be done, or such books, or either of them, are not produced when required by any revenue officer, the distillery, distilling apparatus, and the lot or tract of land on which it stands, and all personal property on said premises used in the business there carried on, shall be forfeited to the United States. And every person who makes such false entry, or omits to make any entry hereinbefore required to be made, with intent aforesaid, or who causes or procures the same to be done, or fraudulently cancels, obliterates, or destroys any part of said books, or any entry therein, or willfully fails to produce such books, or either of them, shall be fined not less than $500, nor more than $5,000, and imprisoned not less than six months, nor more than two years.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2842. PENALTY FOR USING FALSE WEIGHTS AND MEASURES.

Every person who knowingly uses any false weights or measures in ascertaining, weighing, or measuring the quantities of grain, meal, or vegetable materials, molasses, beer, or other substances to be used for distillation, shall be fined not less than $500 nor more than $5,000, and imprisoned not less than one year nor more than three years.

SEC. 2843. PENALTY FOR USING UNREGISTERED MATERIALS.

Any person who uses any molasses, beer, or other substance, whether fermented on the premises or elsewhere, for the purpose of producing spirits, before an account of the same is registered in the proper book provided for that purpose, shall forfeit and pay the sum of $1,000 for each offense so committed.

SEC. 2844. MONTHLY PRODUCTION RETURN OF DISTILLER.

(a) REQUIREMENT.—On the 1st day of each month, or within five days thereafter, every distiller shall render to the collector of the district an account in duplicate, taken from his books, stating the quantity and kind of materials used for the production of spirits each day, and the number of wine gallons and of proof gallons of spirits produced and placed in warehouse. And the distiller or the principal manager of the distillery shall make and subscribe the following oath, to be attached to said return:

"I, ——— ———, distiller (or principal manager, as the case may be) of the distillery at ———, do solemnly swear that, since the date of the last return of the business of said distillery, dated ——— day of ——— to ——— day of ———, both inclusive, there was produced in said distillery, and withdrawn and placed in warehouse, the number of wine gallons and proof gallons of spirits; and there were actually mashed and used in said distillery, and consumed in the production of spirits therein, the several quantities of grain, sugar, molasses, and other materials respectively hereinbefore specified, and no more."

One of the said duplicate returns shall be transmitted by the collector to the Commissioner.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2845. SPECIAL RETURNS OF NUMBER OF BARRELS DISTILLED.

(a) REQUIREMENT.—Every distiller shall make a return of the number of barrels of spirits distilled by him, counting forty gallons of proof spirits to the barrel, whenever such return is demanded by the collector of the district.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2846. ASSESSMENT FOR DEFICIENCIES IN PRODUCTION AND EXCESS OF MATERIAL USED.

(a) POWER OF COMMISSIONER.—On the receipt of the distiller's return in each month, the Commissioner shall inquire and determine whether the distiller has accounted for all the grain or molasses used, and all the spirits produced by him in the preceding month. If he is satisfied that the distiller has reported all the spirits produced by him, and the quantity so reported is found to be less than 80 per centum of the producing capacity of the distillery as estimated according to law, he shall make an assessment for such deficiency at the rate of tax imposed by law for every proof gallon. In determining the quantity of grain used, fifty-six pounds shall be accounted as a bushel; and if the Commissioner finds that the distiller has used any grain or molasses in excess of the capacity of his distillery as estimated according to law, he shall make an assessment against the distiller at the rate imposed by law for every proof gallon of spirits that should have been produced from the grain or molasses so used in excess, which assessment shall be made whether the quantity of spirits reported is equal to or exceeds 80 per centum of the producing capacity of the distillery. If the Commissioner finds that the distiller has not accounted for all the spirits produced by him, he shall, from all the evidence he can obtain, determine what quantity of spirits was actually produced by such distiller, and an assessment shall be made for the difference between the quantity reported and the quantity shown to have been actually produced, at the rate of tax imposed by law for every proof gallon: *Provided*, That the actual product shall be assumed to be in no case less than 80 per centum of the producing capacity of the distillery as estimated according to law. All assessments made under this section shall be a lien on all distilled spirits on the distillery premises, the distillery used for distilling the same, the stills, vessels, fixtures, and tools therein, the tract of land whereon the said distillery is located, and any building thereon, from the time such assessment is made until the same shall have been paid.

(b) CROSS REFERENCES.—

(1) EXEMPTION OF ETHYL ALCOHOL DISTILLERS.—

For exemption, in certain cases, of ethyl alcohol distillers from the provisions of this section, see section 2848.

(2) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2847. RELIEF FROM ASSESSMENTS UNDER SECTION 2846.

(a) POWER OF COMMISSIONER.—Whenever, under the provisions of section 2846, an assessment shall have been made against a distiller for a deficiency in not producing 80 per centum of the producing capacity of his distillery as established by law, or for the tax upon the spirits that should have been produced from the grain, or fruit, or molasses found to have been used in excess of the capacity of his distillery for any month, as estimated according to law, such excessive use of grain, or fruit, or molasses having arisen from a failure on the part of the distiller to maintain the capacity required by law to

enable him to use such grain, or fruit, or molasses without incurring liability to such assessment, and it shall be made to appear to the satisfaction of the Commissioner that said deficiency, or that said failure, whereby such excessive use of grain, molasses, or fruit arose, was not occasioned by any want of diligence or by any fraudulent purpose on the part of the distiller, but from misunderstanding as to the requirements of the law and regulations in that respect or by reason of unavoidable accidents, then, and in such case, the Commissioner, subject to regulations prescribed by the Secretary is authorized, on appeal made to him, to remit or refund such tax, or such part thereof as shall appear to him to be equitable and just in the premises.

And the Commissioner upon the production to him of satisfactory proof of the actual destruction, by accidental fire or other casualty, and without any fraud, collusion, or negligence of the distiller of any spirits in process of manufacture or distillation, or before removal to the distillery warehouse, shall not assess the distiller for a deficiency in not producing 80 per centum of the producing capacity of his distillery as established by law when the deficiency is occasioned by such destruction, nor shall he, in such case, assess the tax on the spirits so destroyed:

Provided, That no assessment shall be charged against any distiller of fruit for any failure to maintain the required capacity, unless the Commissioner shall, within six months after his receipt of each monthly report notify such distiller of such failure so to maintain the required capacity.

(b) TRANSFER OF DUTIES.—

For transfer of power and duties of Commissioner and his agents, see section 3170.

SEC. 2848. EXEMPTION OF DISTILLERS OF ETHYL ALCOHOL FROM CERTAIN PROVISIONS.

(a) POWER OF COMMISSIONER.—The Commissioner, with the approval of the Secretary, may by regulations exempt distillers of ethyl alcohol, for use in the production of munitions of war, or for other nonbeverage purposes, from so much of the provisions of sections 2817, 2840, or 2846, respecting the survey of distilleries, the period of fermentation, the filling and emptying of fermenting tubs, and assessments, as, in his judgment, may be expedient: *Provided*, That the bond prescribed in section 2814 shall, in the cases herein provided, be in such sum and contain such further conditions as the Commissioner may require.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2849. FIRST FERMENTING PERIOD.

The first fermenting period of every distiller shall be taken to begin on the day the distiller's bond is approved; and every distiller at the hour of twelve meridian on the last day of such first fermenting period, or at the same hour on any previous day of such fermenting period on which spirits are distilled, shall be deemed to have commenced, and thereafter to be continuously engaged in, the production of distilled spirits in his distillery, except in the intervals when he shall suspend work as provided in section 2850.

SEC. 2850. SUSPENSION AND RESUMPTION OF DISTILLING.

(a) REQUIREMENTS.—Any distiller desiring to suspend work in his distillery may give notice in writing to the collector of the district, stating when he will suspend work; and on the day mentioned in said notice said collector or one of his deputies shall, at the expense of the distiller, proceed to fasten securely the door of every furnace of every still or boiler in said distillery, by locks and otherwise, and shall adopt such other means as the Commissioner may prescribe to

prevent the lighting of any fire in such furnace or under such stills or boilers. The locks and seals, and other materials required for such purpose, shall be furnished to the collector by the Commissioner, to be duly accounted for by said collector. Such notice by any distiller, and the action taken by the collector in pursuance thereof, shall be immediately transmitted to the Commissioner. No distiller, after having given such notice, shall, after the time stated therein, carry on the business of a distiller on said premises until he gives another notice in writing to said collector, stating the time when he will resume work; and at the time so stated for resuming work the collector or one of his deputies shall attend at the distillery to remove said locks and other fastenings; and thereupon, and not before, work may be resumed in said distillery, which fact shall be immediately reported to the collector of the district, and by him transmitted to the Commissioner.

Every distiller who, after the time fixed in said notice declaring his intention to suspend work, carries on the business of a distiller on said premises, or has mash, wort, or beer in his distillery, or on any premises connected therewith, or has in his possession or under his control any mash, wort, or beer, with intent to distill the same on said premises, shall incur the forfeitures and be subject to the same punishment as provided for persons who carry on the business of a distiller without having given the bonds required by law.

But nothing in this section shall be held to apply to suspensions caused by unavoidable accident; and the Commissioner shall prescribe regulations to govern such cases of involuntary suspension.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2851. REDUCTION OF PRODUCING CAPACITY OF DISTILLERY.

(a) REQUIREMENTS.—Whenever any distiller desires to reduce the producing capacity of his distillery, he shall give notice of such intention, in writing, to the collector, stating the quantity of spirits which he desires thereafter to manufacture or produce every twenty-four hours, and thereupon said collector shall proceed, at the expense of the distiller, to reduce and limit the producing capacity of the distillery to the quantity stated in said notice, by placing upon a sufficient number of the fermenting tubs close-fitting covers, which shall be securely fastened by nails, seals, and otherwise, and in such manner as to prevent the use of such tubs without removing said covers or breaking said seals, and shall adopt such other precautions as may be prescribed by the Commissioner to reduce the capacity of said distillery.

And every person who breaks, injures, or in any manner tampers with any lock, seal, or other fastening applied to any furnace, still, or fermenting tub, or other vessel, in pursuance of the provisions of law, or who opens or attempts to open any door, tub, or other vessel, which is locked or sealed, or otherwise closed or fastened as herein provided, or who uses any furnace, still, or fermenting tub, or other vessel, which is so locked, sealed, or fastened, shall be deemed guilty of a felony, and shall be fined not less than $1,000 nor more than $5,000, and imprisoned for not less than one year nor more than three years.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2852. RELEASE OF DISTILLERY BEFORE JUDGMENT.

Any distillery or distilling apparatus seized for any violation of law may, in the discretion of the court, be released before final judgment to a receiver appointed by the court to operate such distillery or apparatus. Such receiver shall give bond, which shall be ap-

proved in open court, with two or more competent personal sureties, or one approved corporate surety, for the full appraised value of all the property seized, to be ascertained by three competent appraisers designated and appointed by the court. Funds obtained from such operation shall be impounded as the court shall direct pending such final judgment.

SEC. 2853. DESTRUCTION OF DISTILLING APPARATUS IN FORFEITURE PROCEEDINGS.

(a) PROCEDURE.—When a judgment of forfeiture, in any case of seizure, is recovered against any distillery used or fit for use in the production of distilled spirits, because no bond has been given, or against any distillery used or fit for use in the production of spirits, having a registered producing capacity of less than one hundred and fifty gallons a day, for any violation of law, of whatever nature, every still, doubler, worm, worm tub, mash tub, and fermenting tub therein shall be so destroyed as to prevent the use of the same or of any part thereof for the purpose of distilling; and the materials shall be sold as in case of other forfeited property.

And in case of seizure of a still, doubler, worm, worm tub, mash tub, fermenting tub, or other distilling apparatus, having a less producing capacity than one hundred and fifty gallons per day, for any offense involving forfeiture of the same, where said apparatus shall be of less than $500 value, and where it shall be impracticable to remove the same to a place of safe storage from the place where seized, the seizing officer is authorized to destroy the same only so far as to prevent the use thereof, or any part thereof, for the purpose of distilling. Such destruction shall be in the presence of at least one credible witness, and such witness shall unite with the said officer in a duly sworn report of said seizure and destruction, to be made to the Commissioner, in which report they shall set forth the grounds of the claim of forfeiture, the reasons for such seizure and destruction, their estimate of the fair cash value of the apparatus destroyed, and also of the materials remaining after such destruction, and a statement that, from facts within their own knowledge, they have no doubt whatever that said distilling apparatus was set up for use and not registered, or had been used in the unlawful distillation of spirits, and that it was impracticable to remove the same to a place of safe storage.

Within one year after such destruction the owner of the apparatus so destroyed may make application to the Secretary through the Commissioner, for reimbursement of the value of the same; and unless it shall be made to appear to the satisfaction of the Secretary and the Commissioner that said apparatus had been used in the unlawful distillation of spirits, the Secretary shall make an allowance to said owner, not exceeding the value of said apparatus, less the value of said materials as estimated in said report; and if the claimant shall thereupon satisfy said Secretary and Commissioner that said unlawful use of the apparatus had been without his consent or knowledge, he shall still be entitled to such compensation, but not otherwise. And in case of a wrongful seizure and destruction of property under the foregoing provisions, the owner thereof shall have right of action on the official bond of the officer who occasioned the destruction for all damages caused thereby.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2854. BURDEN OF PROOF IN CASES OF SEIZURE OF SPIRITS.

Whenever seizure is made of any distilled spirits found elsewhere than in a distillery or distillery warehouse, or other warehouse for distilled spirits authorized by law, or than in the store or place of business of a rectifier, or of a wholesale liquor dealer, or than in

transit from any one of said places; or of any distilled spirits found in any one of the places aforesaid, or in transit therefrom, which have not been received into or sent out therefrom in conformity to law, or in regard to which any of the entries required by law to be made in the books of the owner of such spirits, or of the storekeeper-gauger, wholesale dealer, or rectifier, have not been made at the time or in the manner required, or in respect to which the owner or person having possession, control, or charge of said spirits, has omitted to do any act required to be done, or has done or committed any act prohibited in regard to said spirits, the burden of proof shall be upon the claimant of said spirits to show that no fraud has been committed, and that all the requirements of the law in relation to the payment of the tax have been complied with.

SEC. 2855. MONTHLY RETURNS OF RECTIFIERS.

(a) REQUIREMENT.—On or before the 10th day of each month every person engaged in rectifying or compounding distilled spirits shall make, in such form as may be prescribed by the Commissioner, a return to the collector of the district, showing the quantity of spirits received for rectification, and from whom received, the quantity dumped for rectification, the quantity rectified, the quantity removed after rectification during the preceeding month, and giving such other information as may be required by the Commissioner, such return to be made in duplicate and sworn to by the rectifier; and the collector shall forward one of such returns to the Commissioner.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2856. PENALTY FOR UNLAWFUL RECTIFYING.

Every person who engages in, or carries on, the business of a rectifier with intent to defraud the United States of the tax on the spirits rectified by him, or any part thereof, or with intent to aid, abet, or assist any person or persons in defrauding the United States of the tax on any distilled spirits, or who shall purchase or receive or rectify any distilled spirits which have been removed from a distillery to a place other than the distillery warehouse provided by law, knowing or having reasonable grounds to believe that the tax on said spirits, required by law, has not been paid, shall, for every such offense, be fined not less than $1,000 nor more than $5,000, and imprisoned not less than six months nor more than two years.

SEC. 2857. BOOKS OF RECTIFIERS AND WHOLESALE DEALERS.

(a) REQUIREMENTS.—Every rectifier and wholesale liquor dealer shall keep daily, at his place of business covered by his special tax stamp, a record of distilled spirits received and disposed of by him, and shall render under oath correct transcripts and summaries of such records: *Provided*, That the Commissioner may in his discretion require such record to be kept at the place where the spirits are actually received and sent out. The records shall be kept and the transcripts shall be rendered in such form, and under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

The records required to be kept under the provisions of this section and regulations issued pursuant thereto, shall be preserved for a period of four years, and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.

Every rectifier and wholesale liquor dealer who refuses or neglects to keep such records in the form prescribed by the Commissioner, with the approval of the Secretary, or to make entries therein, or cancels, alters, or obliterates any entry therein (except for the purpose of correcting errors) or destroys any part of such records, or any entry therein, or makes any false entry therein, or hinders or

obstructs any internal revenue officer from inspecting such records or taking any abstracts therefrom, or neglects or refuses to preserve or produce such records as required by this chapter or by regulations issued pursuant thereto, shall pay a penalty of $100 and, on conviction, shall be fined not less than $100 nor more than $5,000, and be imprisoned not less than three months nor more than three years.

Every rectifier and wholesale liquor dealer who refuses or neglects to render transcripts or summaries in the form required by the Commissioner, with the approval of the Secretary, shall, upon conviction, be fined not more than $100 for each such neglect or refusal.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2858. EXEMPTION OF STATES FROM PROVISIONS OF SECTION 2857.

The provisions of section 2857 shall not apply to States and Commonwealths and liquor stores operated by such States and Commonwealths that maintain and make available to inspection by internal-revenue officers such records as will enable such officers to readily trace all distilled spirits received and disposed of by them: *Provided*, That such States and Commonwealths, and the liquor stores operated by them, shall, upon the request of the Commissioner, furnish to the Commissioner such transcripts, summaries, and copies of their records as he shall require.

SEC. 2859. BOOKS OF DISTILLERS AS WHOLESALE DEALERS.

(a) REQUIREMENT.—Every distiller shall keep daily a record of distilled spirits of his own production disposed of by him, and shall render under oath correct transcripts and summaries of such records. The records shall be kept and the transcripts shall be rendered in such form, and under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

The records required to be kept under the provisions of this section and regulations issued pursuant thereto, shall be preserved for a period of four years, and during such period shall at all times be available, during business hours, for inspection and the taking of abstracts therefrom by the Commissioner or any internal revenue officer.

Every distiller who refuses or neglects to keep such records in the form prescribed by the Commissioner, with the approval of the Secretary, or to make entries therein, or cancels, alters, or obliterates any entry therein (except for the purpose of correcting errors) or destroys any part of such records, or any entry therein, or makes any false entry therein, or hinders or obstructs any internal revenue officer from inspecting such records or taking any abstracts therefrom, or neglects or refuses to preserve or produce such records as required by this chapter or by regulations issued pursuant thereto, shall pay a penalty of $100 and, on conviction, shall be fined not less than $100 nor more than $5,000, and be imprisoned not less than three months nor more than three years.

Every distiller who refuses or neglects to render the transcripts or summaries in the form as required by the Commissioner, with the approval of the Secretary, shall, upon conviction, be fined not more than $100 for each such neglect or refusal.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2860. LIMITATION ON PURCHASES BY RECTIFIERS AND DEALERS.

It shall not be lawful for any rectifier of distilled spirits, or wholesale or retail liquor dealer, to purchase or receive any distilled spirits in quantities greater than twenty gallons from any person other than an authorized rectifier of distilled spirits, distiller, or wholesale liquor dealer. Every person who violates this section shall forfeit and pay

$1,000: *Provided*, That this provision shall not be held to apply to judicial sales, or to sales at public auction made by an auctioneer, or to sales upon which no special tax accrues as enumerated and provided for in section 3251. This section shall not be held to prohibit a rectifier or liquor dealer from purchasing, in quantities greater than twenty wine-gallons, the distilled spirits sold in one parcel as provided in section 3251 (c).

SEC. 2861. GAUGING, BRANDING, AND STAMPING RECTIFIED SPIRITS.

(a) REQUIREMENT.—Whenever any cask or package of distilled spirits containing five wine gallons or more is dumped by a rectifier for rectification or filled and received from rectification for sale, shipment, or delivery the same shall be gauged, marked, branded and stamped by a storekeeper-gauger, whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner with the approval of the Secretary; but the Commissioner may by regulations, approved by the Secretary, provide that the gauging, marking, stamping and branding of such packages so dumped for rectification, or received therefrom, be done by the rectifier instead of by a storekeeper-gauger.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2862. STAMPING.

(a) REQUIREMENTS.—All blanks in any of the forms prescribed in section 2861 shall be duly filled in accordance with the facts in each case. And the stamps therein designated shall in every case be affixed to a smooth surface of the cask or other package, which surface shall not have been previously painted or covered with any substance, and so as to fasten the same securely to the cask or package, and shall be duly canceled, and shall then be immediately covered with a coating of transparent varnish or other substance, so as to protect them from removal or damage by exposure; and such affixing, cancellation, and covering shall be done in such manner as the Commissioner may by regulation prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2863. MARKING AND STAMPING PACKAGES FILLED ON PREMISES OF WHOLESALE DEALERS.

(a) REQUIREMENTS.—Every package of distilled spirits containing five wine gallons or more, filled on the premises of a wholesale liquor dealer, who has paid the special tax required by law, shall be marked, branded, and stamped by such wholesale liquor dealer in such manner and under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2864. RETURNS OF WHOLESALE DEALERS.

For requirements as to rendering under oath correct transcripts and summaries of records in the case of wholesale liquor dealers, see section 2857 (a).

SEC. 2865. NONCOMPLIANCE BY RECTIFIERS AND WHOLESALE DEALERS WITH CERTAIN PROVISIONS, PENALTIES.

(a) IMPOSITION.—Every rectifier or wholesale liquor dealer who refuses or willfully neglects to comply with the requirements of sections 2813, 2861, and 2863 as to giving the said notice or the said return, and as to marking, branding, and stamping, in accordance with the law and the regulations made in pursuance thereof, the

packages of spirits filled on his premises as aforesaid, shall, for each such offense, be fined not less than $200 nor more than $1,000.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2866. EFFACEMENT OF STAMPS AND BRANDS ON EMPTIED PACKAGES.

Every person who empties or draws off, or causes to be emptied or drawn off, any distilled spirits from a cask or package bearing any mark, brand, or stamp, required by law, shall at the time of emptying such cask or package, efface and obliterate said mark, stamp, or brand. Every such cask or package from which said mark, brand, or stamp is not effaced and obliterated as herein required, shall be forfeited to the United States, and may be seized by any officer of internal revenue, wherever found. And every railroad company or other transportation company, or person who receives or transports, or has in possession with intent to transport, or with intent to cause or procure to be transported, any such empty cask or package, or any part thereof, having thereon any brand, mark, or stamp, required by law to be placed on any cask or package containing distilled spirits, shall forfeit $300 for each such cask or package, or any part thereof, so received or transported, or had in possession with the intent aforesaid; and every boat, railroad car, cart, dray, wagon, or other vehicle, and all horses and other animals used in carrying or transporting the same, shall be forfeited to the United States. Every person who fails to efface and obliterate said mark, stamp, or brand, at the time of emptying such cask or package, or who receives any such cask or package, or any part thereof, with the intent aforesaid, or who transports the same, or knowingly aids or assists therein, or who removes any stamp provided by law from any cask or package containing, or which had contained, distilled spirits, without defacing and destroying the same at the time of such removal, or who aids or assists therein, or who has in his possession any such stamp so removed as aforesaid, or has in his possession any canceled stamp, or any stamp which has been used, or which purports to have been used, upon any cask or package of distilled spirits, shall be deemed guilty of a felony, and shall be fined not less than $500 nor more than $10,000, and imprisoned not less than one year nor more than five years.

SEC. 2867. BUYING OR SELLING USED CASKS BEARING INSPECTION MARKS.

Whenever any person knowingly purchases or sells, with inspection marks thereon, any cask or package, after the same has been used for distilled spirits, he shall forfeit and pay the sum of $200 for every such cask so purchased or sold.

SEC. 2868. CHANGING STAMPS OR SHIFTING SPIRITS.

Whenever any person changes or alters any stamp, mark, or brand on any cask or package containing distilled spirits, or puts into any cask or package spirits of greater strength than is indicated by the inspection-mark thereon, or fraudulently uses any cask or package having any inspection-mark or stamp thereon, for the purpose of selling other spirits, or spirits of quantity or quality different from the spirits previously inspected therein, he shall forfeit and pay the sum of $200 for every cask or package on which the stamp or mark is so changed or altered, or which is so fraudulently used, and shall be fined for each such offense not less than $100 nor more than $1,000, and imprisoned not less than one month nor more than one year.

SEC. 2869. AFFIXING IMITATION STAMPS ON PACKAGES OF DISTILLED SPIRITS.

If any person shall affix, or cause to be affixed, to or upon any cask or package containing, or intended to contain, distilled spirits, any

imitation stamp or other engraved, printed, stamped, or photographed label, device, or token, whether the same be designed as a trade mark, caution notice, caution, or otherwise, and which shall be in the similitude or likeness of, or shall have the resemblance or general appearance of, any internal revenue stamp required by law to be affixed to or upon any cask or package containing distilled spirits, he shall, for each offense, be liable to a penalty of $100, and, on conviction, shall be fined not more than $1,000, and imprisoned not more than three years, and the cask or package with its contents shall be forfeited to the United States.

SEC. 2870. PROHIBITED HOURS FOR REMOVAL OF SPIRITS.

No person shall remove any distilled spirits at any other time than after sun-rising and before sun-setting in any cask or package containing more than ten gallons from any premises or building in which the same may have been distilled, redistilled, rectified, compounded, manufactured, or stored; and every person who violates this provision shall be liable to a penalty of $100 for each cask, barrel, or package of spirits so removed; and said spirits, together with any vessel containing the same, and any horse, cart, boat, or other conveyance used in the removal thereof, shall be forfeited to the United States.

SEC. 2871. REGULATION OF TRAFFIC IN CONTAINERS OF DISTILLED SPIRITS.

Whenever in his judgment such action is necessary to protect the revenue, the Secretary is authorized, by the regulations prescribed by him, and permits issued thereunder if required by him (1) to regulate the size, branding, marking, sale, resale, possession, use, and re-use of containers (of a capacity of less than five wine-gallons) designed or intended for use for the sale at retail of distilled spirits (within the meaning of such term as it is used in section 2803) for other than industrial use, and (2) to require, of persons manufacturing, dealing in, or using any such containers, the submission to such inspection, the keeping of such records, and the filing of such reports as may be deemed by him reasonably necessary in connection therewith. Whoever willfully violates the provisions of any regulation prescribed, or the terms or conditions of any permit issued, pursuant to the authorization contained in this section, and any officer, director, or agent of any corporation who knowingly participates in such violation, shall, upon conviction, be fined not more than $1,000 or be imprisoned for not more than two years, or both; and, notwithstanding any criminal conviction, the containers involved in such violation shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for forfeitures, seizures, and condemnations for violations of the internal-revenue laws, and any such containers so seized and condemned shall be destroyed and not sold. Any requirements imposed under this section shall be in addition to any other requirements imposed by, or pursuant to, law, and shall apply as well to persons not liable for tax under the internal-revenue laws as to persons so liable.

Part III—Internal Revenue Bonded Warehouses

SEC. 2872. ESTABLISHMENT AND CONTROL.

The Commissioner is authorized, in his discretion, and upon the execution of such bonds as he may prescribe, to establish warehouses, to be known and designated as internal revenue bonded warehouses, to be used exclusively for the storage of spirits distilled at a registered distillery, each of which warehouses shall be in charge of a storekeeper-gauger. Every such warehouse shall be under the control of the District Supervisor of the Alcohol Tax Unit district in which such warehouse is located, and shall be in the joint custody of the storekeeper-gauger and proprietor thereof, and kept securely

locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper-gauger or other person who may be designated to act for him. No dwelling house shall be used for such a warehouse, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into a distillery. Such warehouses shall be under such further regulations as the Commissioner, with the approval of the Secretary, may prescribe.

SEC. 2873. REGULATIONS FOR ESTABLISHMENT, MAINTENANCE, AND SUPERVISION.

The establishment, construction, maintenance, and supervision of internal revenue bonded warehouses shall be under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

SEC. 2874. DISCONTINUANCE OF WAREHOUSE AND TRANSFER OF MERCHANDISE.

(a) AUTHORIZATION.—Whenever, in the opinion of the Commissioner, any internal revenue bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe. Such transfer shall be made under the supervision of the collector, or of such other officer as may be designated by the Commissioner, and the expense thereof shall be paid by the owner of the merchandise. Whenever the owner of such merchandise fails to make such transfer within the time prescribed, or to pay the just and proper expense of such transfer, as ascertained and determined by the Commissioner, such merchandise may be seized and sold by the collector in the same manner as goods are sold upon distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the cost and expenses of such sale and removal, and the balance paid over to the owner of such merchandise.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2875. EXEMPTION FROM PROVISIONS OF LAW DISTINGUISHING BETWEEN CLASSES OF WAREHOUSES.

Internal revenue bonded warehouses established under authority of law shall be exempt from the provisions of those sections of law which, prior to June 26, 1936, have made distinctions between distillery bonded warehouses, general bonded warehouses, and special bonded warehouses, as to (1) kind of spirits to be stored therein; (2) ownership or production of distilled spirits to be stored therein; (3) ownership or proprietorship of such warehouses; (4) location and construction of such bonded warehouses; (5) entry of distilled spirits therein; (6) withdrawal of distilled spirits therefrom; (7) transfers of distilled spirits to or from one or more of such classes of bonded warehouses; or (8) any other matter; it being hereby declared to be the purpose to establish the internal revenue bonded warehouse as the sole type and kind of bonded warehouse under the internal revenue laws for the storage of spirits distilled at a registered distillery on which the tax has not been paid.

SEC. 2876. FAILURE TO COMPLY WITH WAREHOUSING AND REMOVAL REQUIREMENTS.

In case any distilled spirits removed from an internal revenue bonded warehouse for deposit in another internal revenue bonded warehouse shall fail to be so deposited or if any distilled spirits deposited in any internal revenue bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this part, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such re-

moval, or if any distilled spirits which have been deposited in an internal revenue bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of this part shall be subject, on conviction, to a fine of not less than $100 nor more than $5,000, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

SEC. 2877. STOREKEEPER-GAUGER'S RECORDS.

(a) REQUIREMENT.—The storekeeper-gauger assigned to any distillery shall, in addition to all other duties required to be performed by him, keep records of the receipt and use of substances brought into said distillery, or on said premises, to be used for the purpose of producing spirits, and of all spirits drawn off from the receiving cistern, and the time when the same were drawn off, in such form as the Commissioner, with the approval of the Secretary, shall, by regulations, prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2878. DRAWING, GAUGING, AND MARKING OF DISTILLED SPIRITS.

(a) GENERAL RULE.—Except as provided in section 2883, all distilled spirits shall be drawn from receiving cisterns into casks or packages and thereupon shall be gauged, proved, and marked by a storekeeper-gauger, and immediately removed into an internal revenue bonded warehouse. The Commissioner, with the approval of the Secretary, is hereby empowered to prescribe all necessary regulations relating to the drawing off, gauging, and packaging of distilled spirits; the marking, branding, numbering, and stamping of such packages; and the transfer and transportation to, and the storage of such spirits in, internal revenue bonded warehouses.

(b) IN WOODEN PACKAGES CONTAINING METALLIC CANS FOR EXPORT.—Upon the application of the distiller and under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, distilled spirits may be drawn into wooden packages, each containing two or more metallic cans, which cans shall each have a capacity of not less than five gallons, wine measure. Such packages shall be filled and used only for exportation from the United States. And there shall be charged for each of said packages or cases for the expense of providing and affixing stamps, 5 cents.

(c) STANDARDS OF FILL.—The Commissioner, with the approval of the Secretary, may, by regulations, prescribe the standards of fill of casks or packages of distilled spirits at each distillery.

(d) MARKING AND BRANDING BY DISTILLER.—The Commissioner, with the approval of the Secretary, may, by regulations, from time to time, require a distiller, at his expense and under the immediate personal supervision of a storekeeper-gauger, to do such marking and branding and such mechanical labor pertaining to gauging required under this section as the Commissioner deems proper and determines may be done without danger to the revenue.

(e) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2879. DEPOSITS OF SPIRITS IN WAREHOUSES.

(a) ENTRY FOR DEPOSIT.—The distillers of all spirits removed to an internal revenue bonded warehouse shall enter the same for deposit in such warehouse, under such regulations as the Commissioner may prescribe. Said entry shall be in such form as the Commissioner shall prescribe.

(b) TIME FOR PAYMENT OF THE TAX.—The tax on all distilled spirits hereafter entered for deposit in internal revenue bonded warehouses shall be due and payable before and at the time the same are withdrawn therefrom and within eight years from the date of the original entry for deposit therein; and warehousing bonds hereafter taken under the provisions of the internal revenue laws shall be conditioned for the payment of the tax on the spirits as specified in the entry before withdrawal from the internal revenue bonded warehouse, and within eight years from the date of said entry.

(c) BOND REQUIRED.—The Commissioner shall prescribe the form and penal sums of bonds covering distilled spirits in internal revenue bonded warehouses and in transit to and between such warehouses: *Provided*, That the penal sums of such bonds covering distilled spirits shall not exceed in the aggregate $200,000 for each such warehouse.

(d) RENEWAL OF BOND.—A new bond shall be required in case of the death, insolvency, or removal of the surety or sureties, and may be required in any other contingency affecting its validity or impairing its efficiency, at the discretion of the Commissioner. And in case the warehouseman fails or refuses to give the bond required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the storekeeper-gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law.

(e) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2880. WITHDRAWAL FROM WAREHOUSE AND COLLECTION OF TAX ON SPIRITS SUBJECT TO EXCESSIVE LEAKAGE.

(a) POWER OF THE COMMISSIONER.—If it shall appear at any time that there has been a loss of distilled spirits from any cask or other package deposited in an internal revenue bonded warehouse, other than the loss provided for in section 2901 (b), which, in the opinion of the Commissioner, is excessive, he may instruct the District Supervisor of the district in which the loss has occurred to require the withdrawal from warehouse of such distilled spirits, and direct the collector to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, notwithstanding that the time specified in any bond given for the withdrawal of the spirits entered into warehouse in such cask or package has not expired. If the said tax is not paid on demand, the collector shall report the amount due upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2881. WITHDRAWAL OF SPIRITS FROM WAREHOUSE ON ORIGINAL GAUGE.

(a) REGULATIONS.—Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, packages of distilled spirits drawn from receiving cisterns and deposited in internal revenue bonded warehouses may be withdrawn therefrom on the original gauge where the same have remained in such warehouse for a period not exceeding thirty days from the date of deposit.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2882. ENTRY FOR WITHDRAWAL FROM WAREHOUSE.

(a) AUTHORIZATION.—Any distilled spirits may, on payment of the tax thereon, be withdrawn from warehouse on application to the collector of the district in charge of such warehouse, on making a withdrawal entry in duplicate and in the following form:

ENTRY FOR WITHDRAWAL OF DISTILLED SPIRITS FROM WAREHOUSE TAX PAID

Entry of distilled spirits to be withdrawn, on payment of the tax, from internal revenue bonded warehouse number ———, situated in the ——— district of ———, by ———, deposited on the ——— day of ———, anno Domini ———, by ———, in said warehouse.

And the entry shall specify the whole number of casks or packages, with the marks and serial numbers thereon, the number of gauge or wine gallons, and of proof gallons and taxable gallons, and the amount of the tax on the distilled spirits contained in them at the time they were deposited in the internal revenue bonded warehouse; and said entry shall also specify the number of gauge or wine gallons, and of proof gallons, and taxable gallons contained in said casks or packages at the time application shall be made for the withdrawal thereof; and on payment of the tax the collector shall issue his order to the storekeeper-gauger in charge of the warehouse for the delivery. One of said entries shall be filed in the office of the collector, and the other transmitted by him to the Commissioner.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2883. TRANSFER OF SPIRITS AT REGISTERED DISTILLERIES.

(a) REQUIREMENTS.—Subject to the provisions of existing law, spirits produced at registered distilleries and reduced in the receiving cisterns in such distilleries to not more than one hundred and fifty-nine degrees of proof and not less than one hundred degrees of proof, may be transferred, by means of pipe lines, direct to storage tanks in the internal revenue bonded warehouse located on the bonded premises where produced and be warehoused in such storage tanks, or they may be drawn into approved containers and transferred to any internal revenue bonded warehouse for storage therein, or they may be taxpaid in such approved containers in such cistern rooms, without being entered into an internal revenue bonded warehouse. Such spirits may be drawn into approved containers from storage tanks in internal revenue bonded warehouse located on the bonded premises of the distillery either for storage in bond or tax payment. Such spirits, upon tax payment, may be transported in approved containers for use for beverage purposes only. The Commissioner, with the approval of the Secretary, is hereby empowered to prescribe all necessary regulations relating to the drawing off, transferring, gauging, storing, and transportation of such spirits; the records to be kept and returns to be made; the size and kind of containers to be used; the marking, branding, numbering, and stamping of such containers; the kind of stamps, if any, to be used; and the kind of bond and the penal sum thereof: *Provided*, That under the provisions of this section insofar as applicable, the Commissioner may, under rules and regulations to be by him prescribed, subject to the approval of the Secretary, permit the transfer of fortifying spirits containing more than one hundred and fifty-nine degrees proof up to and including one hundred and ninety-two degrees proof by pipe line from registered fruit distilleries and receiving cisterns in such distilleries to storage tanks in the internal-revenue bonded warehouse located on the distillery premises to be warehoused in such storage tanks and transferred by pipe line to the fortification rooms of contiguous wineries when required.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2884. GAUGING, STAMPING, AND BRANDING SPIRITS REMOVED FROM WAREHOUSE.

(a) REQUIREMENT.—Whenever an application is received for the removal from any internal revenue bonded warehouse of any cask or package of distilled spirits on which the tax has been paid, the storekeeper-gauger shall gauge and inspect the same, and shall, before such cask or package has left the warehouse, place upon such package such marks, brands, and stamps as the Commissioner, with the approval of the Secretary, shall by regulations prescribe, which marks, brands, and stamps shall be erased when such cask or package is emptied.

The Commissioner, with the approval of the Secretary, may, by regulations, from time to time, require any distiller, at his expense and under the immediate personal supervision of a storekeeper-gauger, to do such marking and branding and such mechanical labor pertaining to gauging required under this section as the Commissioner deems proper and determines may be done without danger to the revenue.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2885. EXPORTATION OF SPIRITS WITHDRAWN FROM WAREHOUSES.

(a) ENTRIES, BONDS, AND BILLS OF LADING.—Distilled spirits may be withdrawn from internal revenue bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks or packages, without the payment of tax, under such regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner, with the approval of the Secretary, and bonds given under this section shall be canceled under such regulations as the Secretary shall prescribe. The bonds required to be given for the exportation of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading, or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof.

(b) MARKS, STAMPS, AND PERMITS.—All distilled spirits intended for export, as aforesaid, before being removed from the internal revenue bonded warehouse, shall be marked as the Commissioner may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps 10 cents for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned,

and the routes over which they are to be sent to the port of shipment. Such shipments shall be made over bonded routes whenever practicable. The collector of the port shall receive such spirits, and permit the exportation thereof, under the same rules and regulations as are prescribed for the exportation of spirits upon which the tax has been paid.

(c) METALLIC CANS IN WOODEN PACKAGES.—

For authority of distiller to draw distilled spirits into wooden packages, each containing two or more metallic cans, for exportation only, see section 2878 (b).

(d) PENALTIES AND FORFEITURES.—

(1) FRAUDULENT CLAIM FOR DRAWBACK.—And every person who fraudulently claims, or seeks, or obtains an allowance of drawback on any distilled spirits, or fraudulently claims any greater allowance or drawback than the tax actually paid thereon, shall forfeit and pay to the Government of the United States triple the amount wrongfully and fraudulently sought to be obtained, and shall be imprisoned not more than ten years; and every owner, agent, or master of any vessel or other person who knowingly aids or abets in the fraudulent collection or fraudulent attempts to collect any drawback upon, or knowingly aids or permits any fraudulent change in the spirits so shipped, shall be fined not exceeding $5,000 and imprisoned not more than one year, and the ship or vessel on board of which such shipment was made or pretended to be made shall be forfeited to the United States, whether a conviction of the master or owner be had or otherwise, and proceedings may be had in admiralty by libel for such forfeiture.

(2) UNLAWFUL RELANDING.—Every person who intentionally relands within the jurisdiction of the United States any distilled spirits which have been shipped for exportation under the provisions of this chapter, or who receives such relanded distilled spirits, and every person who aids or abets in such relanding or receiving of such spirits, shall be fined not exceeding $5,000 and imprisoned not more than three years; and all distilled spirits so relanded, together with the vessel from which the same were relanded within the jurisdiction of the United States, and all boats, vehicles, horses, or other animals used in relanding and removing such distilled spirits, shall be forfeited to the United States.

(e) TRANSFER OF DUTIES.

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2886. TRANSPORTATION BOND ON WITHDRAWAL OF SPIRITS FOR EXPORT.

(a) REQUIREMENTS.—Whenever the owner or owners of distilled spirits shall desire to withdraw the same from any internal revenue bonded warehouse for exportation, such owner or owners may at their option, in lieu of executing an export bond as provided by law, give a transportation bond with sureties satisfactory to the collector of internal revenue and under such rules and regulations as the Secretary may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein, and for the due performance on the part of the exporter or owner at the port of export of all the requirements in regard to notice of export, entry, and the giving of bond hereinafter specified; and in such case, on arrival of the spirits at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, and the name of the vessel upon which the same are to be laden, and the port to which they are intended to be exported. He shall, after the quantity of spirits has been determined by the gauger and inspector, file with the collector of the port an export-entry verified by his oath or affirmation. He shall also

give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the spirits as specified in said entry to the port designated in said entry, or to some other port without the jurisdiction of the United States.

And upon the lading of such spirits, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said spirits were withdrawn for exportation, a clearance certificate and a detailed report of the gauger, which report shall show the capacity of each cask in wine gallons, and the contents thereof in wine gallons, proof gallons, and taxable gallons. Upon receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bond required to be given for the landing at a foreign port of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading or any other port without the jurisdiction of the United States or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof. And whenever a distiller of spirits in bond shall desire to change the packages in which the same is contained, in order to export them, the Commissioner shall be authorized, under regulations to be prescribed by him, and upon the execution of proper bonds with sufficient sureties, to permit the withdrawal of so much spirits from bond and in new packages as the distiller shall desire to export as aforesaid.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2887. DRAWBACK ON SPIRITS.

Distilled spirits upon which all taxes have been paid may be exported, with the privilege of drawback, and in distillers' original casks or packages, containing not less than twenty wine gallons each, on application of the owner thereof to the collector of customs at any port of entry, and under such rules and regulations, and after making such entry as may be prescribed by law and by the Secretary. The entry for such exportation shall be in triplicate, and shall contain the name of the person applying to export, the name of the distiller, the name of the district in which the spirits were distilled, the name of the vessel by which, and the name of the port to which, they are to be exported; and the form of the entry shall be as follows:

EXPORT ENTRY OF DISTILLED SPIRITS ENTITLED TO DRAWBACK

Entry of spirits distilled by ——— ———, in ——— district, State of ———, to be exported by ——— ———, in the ———, whereof ——— ——— is master, bound to ———.

And the entry shall specify the whole number of casks or packages, the marks and serial numbers thereon, the quality or kind of spirits as known in commerce, the number of gauge or wine gallons and of proof gallons; and the amount of the tax on such spirits shall be verified by the oath of the owner of the spirits, and that the tax has been paid thereon, and that they are truly intended to be exported to the port of ———, and not to be relanded within the limits of the United States. One bill of lading, duly signed by the master of the vessel, shall be deposited with said collector, to be filed at his office with the entry retained by him. One of said entries shall be, when the shipment is completed, transmitted to the Secretary, to be recorded and filed in his office. The lading on board said vessel shall be only after the receipt of an order or permit signed by the collector

of customs and directed to a customs gauger, and after each cask or package shall have been distinctly marked or branded by said gauger as follows: "For export from U. S. A.," and the tax-paid stamps thereon obliterated. The casks or packages shall be inspected and gauged alongside of or on the vessel by the gauger designated by said collector, under such rules and regulations as the Secretary may prescribe; and on application of the said collector it shall be the duty of the surveyor of the port to designate and direct one of the customhouse inspectors to superintend such shipment. And the gauger aforesaid shall make a full return of such inspection and gauging in such form as may be prescribed by the Secretary, showing by whom each cask of such spirits was distilled, the serial number of the cask, and by the tax-paid stamp attached thereto, the proof and quantity of such spirits as per the original gauge-mark on each cask, and the quantity in proof and wine gallons as per the gauge then made by him. And said gauger shall certify on such return that the shipment has been made, in his presence, on board the vessel named in the entry for export, which return shall be indorsed by said customhouse inspector certifying that the casks or packages have been shipped under his supervision on board said vessel, and the tax-paid stamps obliterated; and the said inspector shall make a similar certificate to the surveyor of the port, indorsed on or to be attached to the entry in possession of the customhouse.

A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, under the provisions of this section, when exported as herein provided for. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, and the rate of drawback shall be equal to the rate of the internal tax paid in respect of the distilled spirits exported, but shall not exceed a rate of $2.25 (or, in the case of brandy, $2) per proof gallon, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed and all other conditions complied with as hereinbefore required, and on filing with the Secretary the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export that such spirits have been received into his custody and the tax-paid stamps thereon obliterated; and the Secretary shall prescribe such rules and regulations in relation thereto as may be necessary to secure the Treasury of the United States against frauds.

SEC. 2888. TRANSFER OF SPIRITS INTO TANK CARS FOR EXPORT.

(a) REQUIREMENT.—Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, alcohol or other distilled spirits of a proof strength of not less than one hundred and eighty degrees intended for export free of tax may be drawn from receiving cisterns at any distillery, or from storage tanks in any internal revenue bonded warehouse, for transfer to tanks or tank cars for export from the United States, and all provisions of law relating to the exportation of distilled spirits not inconsistent herewith shall apply to spirits removed for export under the provisions of this section.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2889. ALLOWANCE FOR ACCIDENTAL LOSS OR LEAKAGE DURING TRANSPORTATION FROM WAREHOUSE TO PORT OF EXPORT.

(a) POWER OF COMMISSIONER.—Where spirits are withdrawn from internal revenue bonded warehouses for exportation according to law, it shall be lawful, under such rules and regulations and limitations as shall be prescribed by the Commissioner, with the approval

of the Secretary, for an allowance to be made for leakage or loss by an unavoidable accident, and without any fraud or negligence of the distiller, owner, exporter, carrier, or their agents or employees, occuring during transportation from an internal revenue bonded warehouse to the port of export, nor shall any assessment be collected for such loss or leakage.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2890. REMISSION OF TAX ON SPIRITS ACCIDENTALLY LOST.

Where the spirits provided for in the preceding section are covered by a valid claim of insurance in excess of the market value thereof, exclusive of the tax, the tax upon such spirits shall not be remitted to the extent of such excessive insurance.

SEC. 2891. WITHDRAWAL OF DISTILLED SPIRITS TO MANUFACTURING BONDED WAREHOUSE.

(a) AUTHORIZATION.—Under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner, any manufacturer of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors, for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any internal revenue bonded warehouse, so much distilled spirits as he may require for the said purpose, without the payment of the internal revenue tax thereon.

(b) ALLOWANCE FOR LOSS OR LEAKAGE.—Where spirits are withdrawn from internal revenue bonded warehouses for transfer to manufacturing warehouses, under the provisions of this chapter, it shall be lawful, under such rules and regulations and limitations as shall be prescribed by the Commissioner, with the approval of the Secretary, for an allowance to be made for leakage or loss by any unavoidable accident, and without any fraud or negligence of the distiller, owner, exporter, carrier, or their agents or employees, occurring during transportation from an internal revenue bonded warehouse to a manufacturing warehouse.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

PART IV—MISCELLANEOUS PROVISIONS RELATING TO DISTILLED SPIRITS

SEC. 2900. DATE OF WITHDRAWAL.

(a) GENERAL RULE.—All distilled spirits entered prior to July 26, 1936, for deposit in a distillery, general, or special bonded warehouse, or after such date entered for deposit in an internal revenue bonded warehouse, shall be withdrawn therefrom within eight years from the date of original entry therein, except as provided in subsection (b) of this section.

(b) EXCEPTION.—Distilled spirits which on July 26, 1936, are eight years of age, or older, and which are in bonded warehouses, may remain therein after such date; but no allowance for loss by leakage or evaporation shall be made in the case of such spirits with respect to any period after such date: *Provided*, That loss allowances for such spirits for the period prior to July 26, 1936, shall be made pursuant to the provisions of the Act of February 6, 1925, c. 143, 43 Stat. 808.

SEC. 2901. LOSS ALLOWANCES.

(a) LEAKAGE OR EVAPORATION.—Any distilled spirits deposited before June 26, 1936, in any distillery, general, or special bonded warehouse, or thereafter deposited in any internal revenue bonded warehouse, may, at the time of withdrawal of the spirits from such

warehouse, upon the filing of an application for the regauge of such spirits, giving a description of the package containing the spirits, be regauged by a storekeeper-gauger who shall place upon each such package such marks and brands as the Commissioner, with the approval of the Secretary, shall by regulations prescribe. If upon such regauging it shall appear that there has been a loss by leakage or evaporation of distilled spirits from any cask or package, without the fault or negligence of the distiller or warehouseman, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of such withdrawal. The allowance which shall be made for such loss of spirits shall not exceed—

1 proof-gallon for 2 months or part thereof;

1½ gallons for more than 2 months and not more than 4 months;

2 gallons for more than 4 months and not more than 6 months;

2½ gallons for more than 6 months and not more than 8 months;

3 gallons for more than 8 months and not more than 10 months;

3½ gallons for more than 10 months and not more than 12 months;

4 gallons for more than 12 months and not more than 15 months;

4½ gallons for more than 15 months and not more than 18 months;

5 gallons for more than 18 months and not more than 21 months;

5½ gallons for more than 21 months and not more than 24 months;

6 gallons for more than 24 months and not more than 27 months;

6½ gallons for more than 27 months and not more than 30 months;

7 gallons for more than 30 months and not more than 33 months;

7½ gallons for more than 33 months and not more than 36 months;

8 gallons for more than 36 months and not more than 40 months;

8½ gallons for more than 40 months and not more than 44 months;

9 gallons for more than 44 months and not more than 48 months;

9½ gallons for more than 48 months and not more than 52 months;

10 gallons for more than 52 months and not more than 56 months;

10½ gallons for more than 56 months and not more than 60 months;

11 gallons for more than 60 months and not more than 64 months;

11½ gallons for more than 64 months and not more than 68 months;

12 gallons for more than 68 months and not more than 72 months;

12½ gallons for more than 72 months and not more than 76 months;

13 gallons for more than 76 months and not more than 80 months;

13½ gallons for more than 80 months from the date of original gauge as to fruit brandy, or original entry as to all other spirits; and no further allowances shall be made for loss by leakage or evaporation.

The foregoing allowance for loss shall apply only to casks or packages of a capacity of forty or more wine-gallons, and the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons. The proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than 100 per centum.

(b) Accidental Fire or Other Casualty.—The Secretary, upon the production to him of satisfactory proof of the actual destruction by accidental fire or other casualty, and without any fraud, collusion, or negligence of the owner thereof, of any distilled spirits, while the

same remained in the custody of any officer of internal revenue in any internal revenue bonded warehouse or of any grape brandy withdrawn for use in the fortification of sweet wines and destroyed prior to such use while stored in the fortifying room on the winery premises, and before the tax thereon has been paid, may abate the amount of internal revenue taxes accruing thereon, and may cancel any warehouse bond, or enter satisfaction thereon, in whole or in part, as the case may be. And if such taxes have been collected since the destruction of said spirits or grape brandy, the said Secretary shall refund the same to the owners thereof out of any moneys in the Treasury not otherwise appropriated. And when any distilled spirits are destroyed by accidental fire or other casualty, without any fraud, collusion, or negligence of the owner thereof, after the time when the same should have been drawn off by the storekeeper-gauger and placed in the internal revenue bonded warehouse provided by law, no tax shall be collected on such spirits so destroyed, or, if collected, it shall be refunded upon the production of satisfactory proof that the spirits were destroyed as herein specified. When the owners of distilled spirits or grape brandy in the cases provided for by this section may be indemnified against such tax by a valid claim of insurance, for a sum greater than the actual value of the distilled spirits or grape brandy before and without the tax being paid, the tax shall not be remitted to the extent of such insurance.

(c) SPIRITS LOST BY THEFT.—If distilled spirits upon which the internal-revenue tax has not been paid are lost by theft, accidental fire, or other casualty while in possession of a common carrier subject to the Transportation Act of 1920, February 28, 1920, c. 91, 41 Stat. 474 (U. S. C. Title 49, c. 1), or the Merchant Marine Act, 1920, June 5, 1920, c. 250, 41 Stat. 988 (U. S. C. Title 46, c. 24), or if lost by theft from an internal revenue bonded warehouse, and it shall be made to appear to the Commissioner that such losses did not occur as the result of negligence, connivance, collusion, or fraud on the part of the owner or person legally accountable for such distilled spirits, no tax shall be assessed or collected upon the distilled spirits so lost, nor shall any tax penalty be imposed or collected by reason of such loss, but the exemption from the tax and penalty shall only be allowed to the extent that the claimant is not indemnified against or recompensed for such loss. This provision shall apply to any claim for taxes or tax penalties that may have accrued since October 28, 1919, or that may accrue hereafter. Nothing in this section shall be construed as in any manner limiting or restricting the provisions of Part II of Subchapter C.

(d) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2902. OTHER LOSS ALLOWANCES.

For other loss allowances, see the following—
Spirits destroyed in process of manufacture, section 2847.
Spirits destroyed during transportation from a warehouse to a port of export, section 2889.
Spirits destroyed during transportation from a warehouse to a manufacturing warehouse, section 2891 (b).

SEC. 2903. BOTTLING OF DISTILLED SPIRITS IN BOND.

(a) REQUIREMENTS.—Whenever any distilled spirits deposited in the internal revenue bonded warehouse have been duly entered for withdrawal, before or after tax-payment, or for export in bond, and have been duly gauged and the required marks, brands, and tax-paid stamps (if required) or export stamps, as the case may be, have been affixed to the package or packages containing the same, the distiller or owner of said distilled spirits, if he has declared his purpose so to do in the entry for withdrawal, which entry for bottling purposes may be made by the owner as well as the distiller, may remove such

spirits to a separate portion of said warehouse which shall be set apart and used exclusively for that purpose, and there, under the supervision of a United States storekeeper-gauger in charge of such warehouse, may immediately draw off such spirits, bottle, pack, and case the same. For convenience in such process any number of packages of spirits of the same kind, differing only in proof, but produced at the same distillery by the same distiller, may be mingled together in a cistern provided for that purpose, but nothing herein shall authorize or permit any mingling of different products, or of the same products of different distilling seasons, or the addition or subtraction of any substance or material or the application of any method or process to alter or change in any way the original condition or character of the product except as herein authorized; nor shall there be at the same time in the bottling room of any internal revenue bonded warehouse any spirits entered for withdrawal upon payment of the tax and any spirits entered for export.

(b) STAMPS FOR BOTTLES.—Every bottle when filled shall have affixed thereto and passing over the mouth of the same a stamp denoting the quantity of distilled spirits contained therein and evidencing the bottling in bond of such spirits under the provisions of this section and sections 2904 to 2909, inclusive, and of regulations prescribed hereunder.

(c) STAMP REGULATIONS.—The Commissioner, with the approval of the Secretary, shall prescribe (a) regulations with respect to the time and manner of applying for, issuing, affixing, and destroying stamps required by this section, the form and denominations of such stamps, applications for purchase of the stamps, proof that applicants are entitled to such stamps, and the method of accounting for receipts from the sale of such stamps, and (b) such other regulations as the Commissioner shall deem necessary for the enforcement of this section and sections 2904 to 2909, inclusive.

(d) STAMP SUPPLY.—Such stamps shall be issued by the Commissioner to each collector, upon his requisition in such numbers as may be necessary in his district, and, upon compliance with the provisions of this section and sections 2904 to 2909, inclusive, and regulations issued hereunder shall be sold by collectors to persons entitled thereto, at a price of 1 cent for each stamp, except that in the case of stamps for containers of less than one-half pint, the price shall be one-quarter of 1 cent for each stamp.

(e) MARKS, BRANDS, AND STAMPS FOR CASES.—And there shall be plainly burned, embossed, or printed on the side of each case, to be known as the Government side, such marks, brands, and stamps to denote the bottling in bond of the whisky packed therein as the Commissioner may by regulations prescribe.

(f) TRADE MARKS.—And no trade-marks shall be put upon any bottle unless the real name of the actual bona fide distiller, or the name of the individual, firm, partnership, corporation, or association in whose name the spirits were produced and warehoused, shall also be placed conspicuously on said bottle.

(g) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2904. REGULATIONS GOVERNING BOTTLING IN BOND.

(a) REQUIREMENTS.—The Commissioner, with the approval of the Secretary, may, by regulations, prescribe the mode of separating and securing the additional warehouse, or portion of the warehouse required in section 2903 to be set apart, the manner in which the business of bottling spirits in bond shall be carried on, the notices, bonds, and returns to be given and accounts and records to be kept by the persons conducting such business, the mode and time of inspection of such spirits, the accounts and records to be kept and returns made

by the Government officers, and all such other matters and things, as in his discretion, he may deem requisite for a secure and orderly supervision of said business; and he may also, with the approval of the Secretary, prescribe and issue the stamps required.

The distiller may, in the presence of the storekeeper-gauger, remove by straining through cloth, felt, or other like material any charcoal, sediment, or other like substance found therein, and may whenever necessary reduce such spirits as are withdrawn for bottling purposes by the addition of pure water only to 100 per centum proof for spirits for domestic use, or to not less than 80 per centum proof for spirits for export purposes, under such rules and regulations as may be prescribed by the Commissioner with the approval of the Secretary; but no spirits (except gin for export) shall be bottled in bond until they have remained in bond in wooden containers for at least four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits: *Provided*, That nothing in this subchapter shall authorize the labeling of spirits in bottles contrary to the provisions of regulations issued pursuant to the Federal Alcohol Administration Act, 49 Stat. 977 (U. S. C., Title 27, c. 8), or any amendment thereof.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2905. EXPORTATION OF SPIRITS BOTTLED IN BOND.

All distilled spirits intended for export under the provisions of sections 2903 to 2909, inclusive, shall be inspected, bottled, cased, weighed, marked, labeled, stamped, or sealed in such manner and at such time as the Commissioner may prescribe; and the said Commissioner, with the approval of the Secretary, may provide such regulations for the transportation, entry, reinspection, and lading of such spirits for export as may from time to time be deemed necessary; and all provisions of law relating to the exportation of distilled spirits in bond, so far as applicable, and all penalties therein imposed, are extended and made applicable to distilled spirits bottled for export under the provisions of said sections, but no drawback shall be allowed or paid upon any spirits bottled under the provisions of said sections.

SEC. 2906. PAYMENT OF TAX ON DEFICIENCY IN QUANTITY FOR EXPORT.

(a) REQUIREMENTS.—Where, upon inspection at the bonded warehouse in which the spirits are bottled as aforesaid, the quantity so bottled and cased for export is less than the quantity actually contained in the distiller's original casks or packages at the time of withdrawal for that purpose the tax on the loss or deficiency so ascertained shall be paid before the removal of the spirits from such warehouse, and the tax so paid shall be receipted and accounted for by the collector in such manner as the Commissioner may prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2907. COLLECTION OF TAX IF EXPORT CASES ARE TAMPERED WITH.

Where, upon reinspection at the port of entry, any case containing or purporting to contain distilled spirits for export is found to have been opened or tampered with, or where any mark, brand, stamp, label, or seal placed thereon or upon any bottle contained therein has been removed, changed, or willfully defaced, or where upon such reinspection any loss or discrepancy is found to exist as to the contents of any case so entered for export, the tax on the spirits contained in each such case at the time of its removal from warehouse shall be collected and paid.

SEC. 2908. REUSE OF STAMPS OR BOTTLES, TAMPERING, AND UNLAWFUL REMOVAL.

Any person who shall reuse any stamp provided under sections 2903 to 2909, inclusive, after the same shall have been once affixed to a bottle as provided therein, or who shall reuse a bottle for the purpose of containing distilled spirits which has once been filled and stamped under the provisions of said sections without removing and destroying the stamp so previously affixed to such bottle, or who shall, contrary to the provisions of said sections or of the regulations issued thereunder remove or cause to be removed from any bonded warehouse any distilled spirits inspected or bottled under the provisions of said sections or who shall bottle or case any such spirits in violation of said sections or of any regulation issued thereunder, or who shall, during the transportation and before the exportation of any such spirits, open or cause to be opened any case or bottle containing such spirits, or who shall willfully remove, change, or deface any stamp, brand, label, or seal affixed to any such case or to any bottle contained therein, shall for each such offense be fined not less than $100 nor more than $1,000, and be imprisoned not more than two years, in the discretion of the court, and such spirits shall be forfeited to the United States.

SEC. 2909. PUNISHMENT FOR COUNTERFEITING STAMPS.

Every person who, with intent to defraud, falsely makes, forges, alters, or counterfeits any stamp made or used under any provision of sections 2903 to 2909, inclusive, or who uses, sells, or has in his possession any such forged, altered, or counterfeited stamp, or any plate or die used or which may be used in the manufacture thereof, or who shall make, use, sell, or have in his possession any paper in imitation of the paper used in the manufacture of any stamp required by said sections, shall on conviction be punished by a fine not exceeding $1,000 and by imprisonment at hard labor not exceeding five years.

SEC. 2910. BOTTLING GIN IN BOND FOR EXPORT.

(a) REQUIREMENT.—Distilled spirits known commercially as gin of not less than 80 per centum proof may at any time within eight years after entry in bond at any distillery be bottled in bond at such distillery for export without the payment of tax, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2911. EFFECT ON STATE LAWS.

Nothing in sections 2903 to 2909, inclusive, shall be construed to exempt spirits bottled under the provisions of said sections from the operation of chapter 728 of the Act of August 8, 1890, 26 Stat. 313, U. S. C., Title 27, § 121.

SEC. 2912. FORFEITURE OF SPIRITS UNLAWFULLY REMOVED FROM DISTILLERY OR WAREHOUSE.

All distilled spirits found elsewhere than in a distillery or internal revenue bonded warehouse, not having been removed therefrom according to law, shall be forfeited to the United States.

SEC. 2913. PENALTY FOR UNLAWFUL REMOVAL OR CONCEALMENT OF SPIRITS.

Whenever any person removes, or aids or abets in the removal of, any distilled spirits on which the tax has not been paid, to a place other than the internal revenue bonded warehouse provided by law, or conceals or aids in the concealment of any spirits so removed, or removes, or aids or abets in the removal of, any distilled spirits from any such warehouse authorized by law, in any manner other than is

provided by law, or conceals or aids in the concealment of any spirits so removed, he shall be liable to a penalty of double the tax imposed on such distilled spirits so removed or concealed, and shall be fined not less than $200 nor more than $5,000, and imprisoned not less than three months nor more than three years.

SEC. 2914. PENALTY ON OFFICER IN CHARGE OF WAREHOUSE FOR UNLAWFUL REMOVAL OF SPIRITS.

(a) OFFENSE.—Whenever any storekeeper-gauger or other person in the employment of the United States, having charge of a bonded warehouse, removes or allows to be removed therefrom any cask or other package, or removes or allows to be removed any part of the contents of any cask or package deposited therein, otherwise than as provided by law, he shall be immediately dismissed from office or employment, and be fined not less than $500 nor more than $2,000, and imprisoned not less than three months nor more than two years.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2915. STOREKEEPER-GAUGER'S WAREHOUSE BOOK.

(a) REQUIREMENTS.—Every storekeeper-gauger shall keep a warehouse book, which shall at all times be open to the examination of any revenue officer, and shall enter therein an account of all articles deposited in the warehouse to which he is assigned, indicating in each case the date of deposit, by whom manufactured or produced, the number and description of the packages and contents, the quantities therein, the marks and serial numbers thereon, and by whom gauged, inspected, or weighed, and if distilled spirits, the number of gauge or wine gallons, of proof gallons, and of taxable gallons; and before delivering any article from the warehouse he shall enter in said book the date of the permit or order of the collector for the delivery of such articles, the number and description of the packages, the marks and serial numbers thereon, the date of delivery, to whom delivered, and for what purpose, which purpose shall be specified in the permit or order for delivery; and in case of delivery of any distilled spirits the number of gauge or wine gallons, or proof gallons, and of taxable gallons, shall also be stated; and such further particulars shall be entered in the warehouse books as may be prescribed or found necessary for the identification of the packages, to insure the correct delivery thereof and proper accountability therefor.

And every storekeeper-gauger shall furnish daily to the collector of the district a return of all articles received in and delivered from the warehouse during the day preceding that on which the return is made, and mail at the same time a copy thereof to the Commissioner, and shall, on the first Monday of every month, make a report in duplicate of the number of packages of all articles, with the respective descriptions thereof, as above provided, which remained in the warehouse at the date of his last report, of all articles received therein and delivered therefrom during the preceding month, and of articles remaining therein at the end of said month. He shall deliver one of these reports to the collector having control of the warehouse, to be recorded and filed in his office, and transmit one to the Commissioner, to be recorded and filed in his office.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 2916. REMOVAL FOR DENATURATION OR DESTRUCTION OF DISTILLATES CONTAINING ALDEHYDES OR FUSEL OIL

(a) POWER OF COMMISSIONER.—Under rules and regulations to be prescribed by the Commissioner, with the approval of the Secretary, distillers may collect, in locked tanks, distillates containing one-half of 1 per centum or more of aldehydes or 1 per centum or more of

fusel oil (heads and tails) removed in the course of distillation. The distillates so collected may, under regulations prescribed by the Commissioner, with the approval of the Secretary, be removed from such distillery for denaturation or be destroyed in the manner prescribed by the Commissioner, under the supervision of an internal revenue officer to be designated by the Commissioner, and when so denatured or destroyed shall not be subject to the tax imposed by law upon distilled spirits. Such distillates so collected in fruit brandy distilleries may, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, be drawn into approved casks, barrels, or other containers and stored in the brandy deposit room of the fruit brandy distillery where produced pending removal for denaturation or destruction.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SUBCHAPTER B—WINES

SEC. 3030. TAX.

(a) RATE.—

(1) STILL WINES.—

(A) IMPOSITION.—Upon all still wines, including vermouth, and all artificial or imitation wines or compounds sold as still wine, produced in or imported into the United States after February 24, 1919, or which on February 25, 1919, were on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid taxes at rates as follows, when sold, or removed for consumption or sale:

On wines containing not more than 14 per centum of absolute alcohol, 5 cents per wine gallon, the per centum of alcohol under this section to be reckoned by volume and not by weight;

On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 10 cents per wine-gallon;

On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, 20 cents per wine-gallon;

All such wines containing more than 24 per centum of absolute alcohol by volume shall be classed as distilled spirits and shall pay tax accordingly.

Any such wines may, under such regulations as the Secretary may prescribe, be sold or removed tax free for the manufacture of vinegar, or for the production of dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

The taxes imposed by this subparagraph (A) of this paragraph shall not apply to dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume; nor, subject to regulations prescribed by the Commissioner, with the approval of the Secretary, to wines produced for the family use of the duly registered producer thereof and not sold or otherwise removed from the place of manufacture and not exceeding in any case two hundred gallons per year.

(B) CROSS REFERENCE.—

For transfer of powers and duties of Commissioner and his agents, see Section 3170.

(2) SPARKLING WINES, LIQUEURS, AND CORDIALS.—Upon the following articles which are produced in or imported into the United States, after June 26, 1936, or which on the day after such date are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes imposed thereon by law prior to such date, taxes at rates as follows, when sold, or removed for consumption or sale:

On each bottle or other container of champagne or sparkling wine, 2½ cents on each one-half pint or fraction thereof;

On each bottle or other container of artificially carbonated wine, 1¼ cents on each one-pint or fraction thereof;

On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, or apple brandy, 1¼ cents on each one-half pint or fraction thereof;

Any of the foregoing articles containing more than 24 per centum of absolute alcohol by volume (except vermouth, liqueurs, cordials, and similar compounds made in rectifying plants and containing tax-paid sweet wine, citrus-fruit wine, peach wine, cherry wine, berry wine, apricot wine, prune wine, plum wine, pear wine, or apple wine, fortified, respectively, with grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, or apple brandy) shall be classed as distilled spirits and shall be taxed accordingly.

The Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back the amount of all taxes on such liqueurs, cordials, and similar compounds paid by or assessed against rectifiers at the distilled spirits rate prior to June 26, 1936.

(3) CROSS REFERENCES.—

For tax on the following see the sections enumerated below;
Rectified wines, section 2800 (a) (5);
Wine spirits or grape brandy used in fortifying, section 3031;
Withdrawal of wine spirits for fortification, section 3033.

(b) PAYMENT.—

(1) STAMP.—The taxes imposed by paragraphs (1) and (2) of subsection (a) shall be paid by stamp on removal of the wines from the customhouse, winery, or other bonded place of storage for consumption or sale.

The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of wines which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

(2) ASSESSMENT.—The collection of the tax on imported still wines, including vermouth, and sparkling wines, including champagne, and on imported liqueurs, cordials, and similar compounds, may be made within the discretion of the Commissioner, with the approval of the Secretary, by assessment instead of by stamps.

(3) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3031. TAX ON BRANDY OR SPIRITS USED IN FORTIFICATION.

(a) RATE AND APPLICATION OF TAX.—Under such regulations and official supervision and upon the giving of such notices and entries as the Commissioner, with the approval of the Secretary, may prescribe, any producer of wines defined under the provisions of this subchapter may withdraw from any fruit distillery or internal revenue bonded warehouse grape brandy, or wine spirits, for the fortification of such wines on the premises where actually made, and any producer of citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, or apple wines may similarly withdraw citrus-fruit brandy, peach brandy,

cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, or apple brandy for the fortification, respectively, of citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, or apple wines, on the premises where actually made: *Provided*, That after June 26, 1936, there shall be levied and assessed against the producer of such wines or citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, or apple wines (in lieu of the internal-revenue tax now imposed thereon by law) a tax of 10 cents per proof-gallon of grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, apple brandy, or wine spirits, whenever withdrawn and so used by him after such date in the fortification of such wines or citrus-fruit wines or peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, or apple wines during the preceding month, which assessment shall be paid by him within eighteen months from the date of notice thereof: *Provided*, That every producer of wine who withdraws such brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, apple brandy, or wine spirits shall give bond to fully cover at all times prior to payment of the assessment the amount of tax due on such brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, apple brandy, or wine spirits, which bond shall be in such form as the Commissioner, with the approval of the Secretary, shall, by regulations, prescribe. When such wines are destroyed or sold or removed for the manufacture of vinegar, or the production of dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume, the tax under this section on such grape brandy, citrus-fruit brandy, peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, apple brandy, or wine spirits shall, under such regulations as the Secretary may prescribe, be abated or refunded.

Nothing contained in this section shall be construed as exempting any wines, citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, apple wines, cordials, liqueurs, or similar compounds from the payment of any tax provided for in this subchapter.

Any such wines, or citrus-fruit wines, or peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, apple wines, may, under such regulations as the Secretary may prescribe, be sold or removed tax free for the manufacture of vinegar, or for the production of dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

The taxes imposed by this section shall not apply to dealcoholized wines containing less than one-half of 1 per centum of alcohol by volume.

(b) LOSS ALLOWANCES.—

(1) LEAKAGE, EVAPORATION, ETC.—The Commissioner, under rules and regulations to be by him prescribed with the approval of the Secretary, upon the presentation of proof to his satisfaction of the loss by leakage, evaporation, theft, or otherwise of brandy or fruit spirits, intended for the fortification of wine, from storage tanks in bonded warehouses or from steel drums filled therefrom while such drums are in such warehouse, and in the fortification room of a bonded winery, not occurring as the result of any negligence, connivance, collusion, or fraud on the part of the winemaker or his agents, is hereby authorized to remit or refund the taxes assessed or paid upon such lost brandy or fruit spirits: *Provided, however,*

That such remission or refund shall be allowed only to the extent that the distiller or winemaker is not indemnified or recompensed for such loss.

(2) CROSS REFERENCES.—

For loss allowance in case of grape brandy withdrawn for use in the fortification of sweet wines, and which, prior to such use, is accidentally destroyed by fire or other casualty, while stored in the fortifying room on the winery premises, see section 2901 (b).

For loss allowance in case of spirits in possession of common carriers, see section 2901 (c).

SEC. 3032. FORTIFICATION OF WINES.

(a) PURE SWEET WINES.—Any producer of pure sweet wines may use in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products as the Commissioner, with the approval of the Secretary, may prescribe, wine spirits produced by any duly authorized distiller, and the Commissioner, in determining the liability of any distiller of wine spirits to assessment under section 2846, is authorized to allow such distiller credit in his computations for the wine spirits withdrawn to be used in fortifying sweet wines under this chapter.

(b) CITRUS-FRUIT WINES.—The provisions of this section shall apply to the use of citrus-fruit brandy in the preparation of fortified citrus-fruit wines in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines, except that no brandy (other than a citrus-fruit brandy) may be used in the fortification of citrus-fruit wine and a citrus-fruit brandy prepared from one kind of citrus fruit may not be used for the fortification of a citrus-fruit wine prepared from another kind of citrus fruit or for the fortification of a wine prepared from any fruit other than citrus fruit.

(c) FRUIT WINES.—The provisions of this section shall apply to the use of peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, and apple brandy, in the preparation, respectively, of fortified peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, and apple wines, in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines; except that (1) no brandy other than peach brandy may be used in the fortification of peach wine and peach brandy may not be used for the fortification of any wine other than peach wine, (2) no brandy other than cherry brandy may be used in the fortification of cherry wine and cherry brandy may not be used for the fortification of any wine other than cherry wine, (3) no brandy other than berry brandy may be used in the fortification of berry wine and a berry brandy prepared from one kind of berry may not be used for the fortification of a berry wine prepared from another kind of berry or for the fortification of any wine other than berry wine, (4) no brandy other than apricot brandy may be used in the fortification of apricot wine and apricot brandy may not be used for the fortification of any wine other than apricot wine, (5) no brandy other than prune brandy may be used in the fortification of prune wine and prune brandy may not be used for the fortification of any wine other than prune wine, (6) no brandy other than pear brandy may be used in the fortification of pear wine and pear brandy may not be used for the fortification of any wine other than pear wine, and (7) no brandy other than plum brandy may be used in the fortification of plum wine and plum brandy may not be used for the fortification of any wine other than plum wine and (8) no brandy other than apple brandy may be used in the fortification of apple wine and apple brandy may not be used for the fortification of any wine other than apple wine.

(d) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3033. WITHDRAWAL OF WINE SPIRITS.

(a) REGULATIONS.—Under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner, with the approval of the Secretary, shall prescribe, any producer of pure sweet wines as defined by section 3036 (a) may withdraw wine spirits from any internal revenue bonded warehouse in original packages or from any registered distillery in any quantity not less than eighty wine gallons, and may use so much of the same as may be required by him under such regulations, and after the filing of such notices and bonds and the keeping of such records and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner, with the approval of the Secretary, shall prescribe in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions of this section; and the Commissioner, with the approval of the Secretary, is authorized whenever he shall deem it to be necessary for the prevention of violations of this law to prescribe that wine spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by this regulation shall be stored in any room or part of the building in which fortification of wines is practiced.

(b) CROSS REFERENCES.—

For loss allowance in case of grape brandy withdrawn for use and fortification of sweet wines and accidentally destroyed prior to such use, while stored in the fortifying room on the winery premises, see section 2901 (b).

For loss allowance in case of spirits in possession of common carriers, see section 2901 (c).

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3034. SUPERVISION OF FORTIFICATION OF SWEET WINE.

(a) USE.—The use of wine spirits for the fortification of sweet wines under this subchapter shall be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner, with the approval of the Secretary; and the Commissioner, with the approval of the Secretary, shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3035. POWER OF SECRETARY TO AUTHORIZE AMELIORATION AND FORTIFICATION OF WINE WITHOUT SUPERVISION.

The Secretary may, by regulations, authorize the amelioration of wine by the winemaker and the fortification of wine, without supervision by any officer of the United States, whenever he determines that such authorization may be made without danger to the revenue.

SEC. 3036. WINE SPIRITS AND PURE SWEET WINE.

(a) DEFINITIONS.—The wine spirits mentioned in section 3032 (a) is the product resulting from the distillation of fermented grape juice, to which water may have been added prior to, during, or after fermentation, for the sole purpose of facilitating the fermentation and economical distillation thereof, and shall be held to include the product from grapes or their residues commonly known as grape brandy, and shall include commercial grape brandy which may have been colored with burnt sugar or caramel; and the pure sweet wine which may be fortified with wine spirits under the provisions of this chapter is fermented or partially fermented grape juice only, with the usual cellar treatment, and shall contain no other substance whatever introduced before, at the time of, or after fermentation, except as herein expressly provided: *Provided*, That the addition of pure boiled or condensed grape must or pure crystallized cane or beet sugar, or pure dextrose sugar containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis, or water, or any or all of them, to the pure grape juice before fermentation, or to the fermented product of such grape juice, or to both, prior to the fortification herein provided for, either for the purpose of perfecting sweet wines according to commercial standards or for mechanical purposes, shall not be excluded by the definition of pure sweet wine aforesaid: *Provided, however*, That the cane or beet sugar, or pure dextrose sugar added for sweetening purposes shall not be in excess of 11 per centum of the weight of the wine to be fortified: *And provided further*, That the addition of water herein authorized shall be under such regulations as the Commissioner, with the approval of the Secretary, may from time to time prescribe: *Provided, however*, That records kept in accordance with such regulations as to the percentage of saccharine, acid, alcoholic, and added water content of the wine offered for fortification shall be open to inspection by any official of the Department of Agriculture thereto duly authorized by the Secretary of Agriculture; but in no case shall such wines to which water has been added be eligible for fortification under the provisions of this chapter, where the same, after fermentation and before fortification, have an alcoholic strength of less than 5 per centum of their volume.

(b) APPLICATION TO CITRUS-FRUIT WINES.—The provisions of this section shall apply to the use of citrus-fruit brandy in the preparation of fortified citrus-fruit wines in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines, except that no brandy (other than a citrus-fruit brandy) may be used in the fortification of citrus-fruit wine and a citrus-fruit brandy prepared from one kind of citrus fruit may not be used for the fortification of a citrus-fruit wine prepared from another kind of citrus fruit or for the fortification of a wine prepared from any fruit other than citrus fruit.

(c) APPLICATION TO FRUIT WINES.—The provisions of this section shall apply to the use of peach brandy, cherry brandy, berry brandy, apricot brandy, prune brandy, plum brandy, pear brandy, and apple brandy, in the preparation, respectively, of fortified peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, and apple wines, in the same manner and to the same extent as such provisions apply to the use of wine spirits in the fortification of sweet wines; except that (1) no brandy other than peach brandy may be used in the fortification of peach wine and peach brandy may not be used for the fortification of any wine other than peach wine, (2) no brandy other than cherry brandy may be used in the fortification of cherry wine and cherry brandy may not be used for the fortification of any wine other than cherry wine, (3) no brandy other than berry brandy may be used in the fortification of berry wine and a berry brandy prepared from one

kind of berry may not be used for the fortification of a berry wine prepared from another kind of berry or for the fortification of any wine other than berry wine, (4) no brandy other than apricot brandy may be used in the fortification of apricot wine and apricot brandy may not be used for the fortification of any wine other than apricot wine, (5) no brandy other than prune brandy may be used in the fortification of prune wine and prune brandy may not be used for the fortification of any wine other than prune wine, (6) no brandy other than pear brandy may be used in the fortification of pear wine and pear brandy may not be used for the fortification of any wine other than pear wine, and (7) no brandy other than plum brandy may be used in the fortification of plum wine and plum brandy may not be used for the fortification of any wine other than plum wine, and (8) no brandy other than apple brandy may be used in the fortification of apple wine and apple brandy may not be used for the fortification of any wine other than apple wine.

SEC. 3037. REMOVAL OF DOMESTIC WINES FREE OF TAX.

(a) REGULATIONS.—Under such regulations and upon the execution of such notices, entries, bonds, and other security as the Commissioner, with the approval of the Secretary, may prescribe, domestic wines subject to the taxes imposed by section 3030(a), may be removed from the winery where produced, free of tax, for storage on other bonded winery or bonded storeroom premises, or from such premises to other such bonded premises, or for exportation from the United States or for use as distilling material at any regularly registered distillery or industrial alcohol plant: *Provided*, however, That the distiller using any such wine as distilling material shall, subject to the provisions of section 2846, be held to pay the tax on the product of such wines as will include both the alcoholic strength therein produced by fermentation and that obtained from the brandy or wine spirits added to such wines at the time of fortification: *Provided further*, That suitable samples of brandy or fruit spirits may be withdrawn under rules and regulations to be prescribed by the Commissioner, subject to the approval of the Secretary, which samples shall be tax-free if for laboratory analysis and tax-paid if for any other use: *Provided further*, That the Commissioner, under rules and regulations to be by him prescribed subject to the approval of the Secretary, shall remit or refund all fortification taxes assessed or paid upon the quantity of fortifying spirits contained in wines exported, or which have become unfit for use as wine and are used as distilling material.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3038. GRAPE AND LIKE WINES FOR INDUSTRIAL USE.

(a) REGULATIONS.—Under regulations prescribed by the Commissioner with the approval of the Secretary, it shall be lawful to produce grape wines, citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, and apple wines on bonded winery premises by the usual method, and to transport and use the same, and like wines heretofore produced and now stored on bonded winery premises, as distilling material in any fruit-brandy distillery or industrial-alcohol plant.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3039. ALLOWANCE FOR LOSS DURING STORAGE OR CELLAR TREATMENT.

(a) POWER OF COMMISSIONER.—The Commissioner, with the approval of the Secretary, is authorized to make such allowances for

unavoidable loss of wines while on storage or during cellar treatment as in his judgment may be just and proper.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3040. REQUIREMENTS ON PRODUCERS.

(a) NOTICE, BONDS, AND STAMPS.—Every person producing after February 24, 1919, or having in his possession or under his control on February 24, 1919, any wines subject to the tax imposed in paragraphs (1) and (2) of section 3030(a) shall file such notice, describing the premises on which such wines are produced or stored; shall execute a bond in such form; shall make such inventories under oath; and shall, prior to sale or removal for consumption, affix to each cask, barrel, bottle, or other immediate container, and to each case or other shipping container, of such wine, such marks, labels, or stamps as the Commissioner, with the approval of the Secretary, may from time to time prescribe as to each; and the premises described in such notice shall, for the purpose of this chapter, be regarded as bonded premises.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3041. SPIRIT METERS, LOCKS, AND SEALS.

(a) REGULATIONS.—The Commissioner, by regulations to be approved by the Secretary, may require the use at each fruit distillery of such spirit meters, and such locks and seals to be affixed to fermenters, tanks, or other vessels and to such pipe connections as may in his judgment be necessary or expedient.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3042. ASSIGNMENT OF STOREKEEPER-GAUGERS TO FRUIT DISTILLERIES AND WINERIES.

(a) POWER OF COMMISSIONER.—The Commissioner is authorized to assign to any fruit distillery and to each winery where wines are to be fortified such number of storekeeper-gaugers as may be necessary for the proper supervision of the manufacture of brandy or the making or fortifying of wines subject to tax imposed by this chapter.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3043. PENALTIES AND FORFEITURES.

(a) OFFENSES.—Whoever evades or attempts to evade any tax imposed by sections 3030 or 3031, or any requirement of this subchapter, or regulation issued pursuant thereto, or whoever, otherwise than as provided in this subchapter, recovers or attempts to recover any spirits from domestic or imported wine, shall, on conviction, be punished for each such offense by a fine of not exceeding $5,000, or imprisonment for not more than five years, or both, and in addition thereto by a penalty of double the tax evaded, or attempted to be evaded, to be assessed and collected in the same manner as taxes are assessed and collected, and all wines, spirits, liqueurs, cordials, or similar compounds as to which such violation occurs shall be forfeited to the United States. But the provisions of this section and of section 3254 (g) relating to rectification, or other internal revenue laws of the United States, shall not be held to apply to or prohibit the mixing or blending of wines subject to tax under the provisions of sections 3030 or 3031, with each other or with other wines for the sole purpose of perfecting such wines according to commercial standards: *Provided*, That nothing herein contained shall be con-

strued as prohibiting the use of tax-paid grain or other ethyl alcohol in the fortification of sweet wines as defined in sections 3036 and 3044.

(b) CROSS REFERENCES.—

For forfeiture of wines in case special tax has not been paid or business of distiller is carried on without bond or with intent to defraud the Government of tax, see sections 2833 and 3253.

For penalty and forfeiture imposed upon rectifiers and wholesale liquor dealers for committing offenses not specifically covered by law, see section 2806 (g).

For penalties and forfeitures for other violations, see section 3173.

SEC. 3044. DEFINITIONS.

(a) NATURAL WINE.—Natural wine within the meaning of this subchapter shall be deemed to be the product made from the normal alcoholic fermentation of the juice of sound, ripe grapes, without addition or abstraction, except such as may occur in the usual cellar treatment of clarifying and aging.

(b) WINE.—The product made from the juice of sound, ripe grapes by complete fermentation of the must under proper cellar treatment and corrected by the addition (under the supervision of a storekeeper-gauger) of a solution of water and pure cane, beet, or dextrose sugar (containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) to the must or to the wine, to correct natural deficiencies, when such addition shall not increase the volume of the resultant product more than 35 per centum, and the resultant product does not contain less than five parts per thousand of acid before fermentation and not more than 13 per centum of alcohol after complete fermentation, shall be deemed to be wine within the meaning of this subchapter, and may be labeled, transported, and sold as "wine," qualified by the name of the locality where produced, and may be further qualified by the name of its own particular type or variety.

(c) SWEET WINE.—Wine as defined in this section may be sweetened with cane sugar or beet sugar or pure condensed grape must and fortified under the provisions of this subchapter, and wines so sweetened or fortified shall be considered sweet wine within the meaning of this subchapter.

(d) PURE SWEET WINE.—

For definition of pure sweet wine, see section 3036 (a).

SEC. 3045. APPLICATION OF NATURAL WINE PROVISIONS TO CITRUS-FRUIT WINES AND OTHER LIKE WINES.

The provisions of the internal revenue laws applicable to natural wine shall apply in the same manner and to the same extent to citrus-fruit wines, peach wines, cherry wines, berry wines, apricot wines, prune wines, plum wines, pear wines, and apple wines, which are the products, respectively, of normal alcoholic fermentation of the juice of sound ripe (1) citrus-fruit (except lemons and limes), (2) peaches, (3) cherries, (4) berries, (5) apricots, (6) prunes, (7) plums, (8) pears, (9) apples, with or without the addition of dry cane, beet, or dextrose sugar (containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) for the purpose of perfecting the product according to standards, but without the addition or abstraction of other substances, except as may occur in the usual cellar treatment of clarifying or aging.

SUBCHAPTER C—INDUSTRIAL ALCOHOL

Part I—Denaturation

SEC. 3070. WITHDRAWAL FROM BOND TAX FREE.

(a) FOR INDUSTRIAL USE.—Domestic alcohol of such degree of proof as may be prescribed by the Commissioner, and approved by the Secretary, may be withdrawn from bond without the payment of internal

revenue tax, for use in the arts and industries, and for fuel, light, and power, provided said alcohol shall have been mixed in the presence and under the direction of an authorized Government officer, after withdrawal from the distillery warehouse, with methyl alcohol or other denaturing material or materials, or admixture of the same, suitable to the use for which the alcohol is withdrawn, but which destroys its character as a beverage and renders it unfit for liquid medicinal purposes; such denaturing to be done upon the application of any registered distillery in denaturing bonded warehouses specially designated or set apart for denaturing purposes only, and under conditions prescribed by the Commissioner with the approval of the Secretary.

The character and quantity of the said denaturing material and the conditions upon which said alcohol may be withdrawn free of tax shall be prescribed by the Commissioner, who shall, with the approval of the Secretary, make all necessary regulations for carrying into effect the provisions of this subsection.

Distillers, manufacturers, dealers and all other persons furnishing, handling or using alcohol withdrawn from bond under the provisions of this section shall keep such books and records, execute such bonds and render such returns as the Commissioner, with the approval of the Secretary, may by regulation require. Such books and records shall be open at all times to the inspection of any internal revenue officer or agent.

(b) FOR USE IN MANUFACTURE OF CHEMICALS.—Notwithstanding anything contained in subsection (a), domestic alcohol when suitably denatured may be withdrawn from bond without the payment of internal revenue tax and used in the manufacture of ether and chloroform and other definite chemical substances where said alcohol is changed into some other chemical substance and does not appear in the finished product as alcohol. Rum of not less than one hundred and fifty degrees proof may be withdrawn, for denaturation only, in accordance with the provisions of subsection (a).

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3071. DRAWING OFF AND TRANSFER OF ALCOHOL FOR DENATURATION.

For provisions relating to the drawing off and transfer of alcohol for denaturation, see section 3108 (a).

SEC. 3072. UNLAWFUL USE OR CONCEALMENT OF DENATURED ALCOHOL.

Any person who withdraws alcohol free of tax under the provisions of section 3070 (a) and regulations made in pursuance thereof, and who removes or conceals same, or is concerned in removing, depositing or concealing same for the purpose of preventing the same from being denatured under governmental supervision, and any person who uses alcohol withdrawn from bond under the provisions of said section for manuacturing any beverage or liquid medicinal preparation, or knowingly sells any beverage or liquid medicinal preparation made in whole or in part from such alcohol, or knowingly violates any of the provisions of section 3070 (a) or 3073, or (except as provided in section 3073) who shall recover or attempt to recover by redistillation or by any other process or means, any alcohol rendered unfit for beverage or liquid medicinal purposes under the provisions of section 3070 (a), or who knowingly uses, sells, conceals, or otherwise disposes of alcohol so recovered or redistilled, shall on conviction of each offense be fined not more than $5,000, or be imprisoned not more than five years, or both, and shall, in addition, forfeit to the United States all personal property used in connection with his business, together with the buildings and lots or parcels of ground

constituting the premises on which said unlawful acts are performed or permitted to be performed.

SEC. 3073. RECOVERY OF SPIRITS FOR REUSE IN MANUFACTURE.

(a) REGULATIONS.—Manufacturers employing processes in which alcohol, used free of tax under the provisions of section 3070 (a), is expressed or evaporated from the articles manufactured, shall be permitted to recover such alcohol and to have such alcohol restored to a condition suitable solely for reuse in manufacturing processes under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3074. SALE OF ABANDONED SPIRITS FOR DENATURATION WITHOUT COLLECTION OF TAX.

(a) REGULATIONS.—Notwithstanding the provisions of section 2805 (b) of this chapter, any distilled spirits abandoned to the United States may be sold, in such cases as the Commissioner may by regulation provide, to the proprietor of any industrial alcohol plant for denaturation, or redistillation and denaturation, without the payment of the internal-revenue tax thereon.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

Part II—Industrial Alcohol Plants

SEC. 3100. ESTABLISHMENT OF INDUSTRIAL ALCOHOL PLANTS.

(a) REQUIREMENTS.—Any person establishing a plant for the production of industrial alcohol shall, before operation, make application to the commissioner for registration of his plant, file bond, and receive permit for the operation of such plant.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3101. ESTABLISHMENT OF INDUSTRIAL ALCOHOL WAREHOUSES.

(a) REQUIREMENTS.—Warehouses for the storage and distribution of alcohol may be established upon filing of application and bond, and issuance of permit at such places, either in connection with the manufacturing plant or elsewhere, as the Commissioner may determine; and the entry and storage of alcohol therein, and the withdrawals of alcohol therefrom shall be made in such containers and by such means as the Commissioner by regulation may prescribe. Permanent tanks and other structures located on the industrial alcohol plant premises and approved by the Commissioner, shall be deemed to be warehouses within the meaning of this section.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3102. ESTABLISHMENT OF DENATURING PLANTS.

Upon the filing of application and bond and issuance of permit denaturing plants may be established upon the premises of any industrial alcohol plant, or elsewhere, and shall be used exclusively for the denaturation of alcohol by the admixture of such denaturing materials as shall render the alcohol, or any compound in which it is authorized to be used, unfit for use as an intoxicating beverage.

SEC. 3103. EXEMPTION OF INDUSTRIAL ALCOHOL PLANTS AND WAREHOUSES FROM CERTAIN LAWS.

Industrial alcohol plants and bonded warehouses established under the provisions of this part shall be exempt from the provisions of sections 3154, 3244, 3258, 3259, 3260, 3263, 3264, 3266, 3267,

3268, 3269, 3271, 3273, 3274, 3275, 3279, 3280, 3283, 3284, 3285, 3286, 3287, 3288, 3289, 3290, 3291, 3292, 3293, 3294, 3295, 3302, 3303, 3307, 3308, 3309, 3310, 3311, 3312, 3313, 3314, and 3327 of the Revised Statutes; sections 48 to 60, inclusive, and sections 62 and 67 of the Act of August 27, 1894 (Twenty-eighth Statutes, pages 563 to 568), as such sections existed on October 28, 1919, and from such other provisions of laws existing on October 28, 1919, relating to distilleries and bonded warehouses as may, by regulations, be declared inapplicable to industrial alcohol plants and bonded warehouses established under this subchapter.

Regulations may be made embodying any provision of the sections above enumerated.

SEC. 3104. WITHDRAWAL OF FERMENTED LIQUORS TO INDUSTRIAL ALCOHOL PLANTS.

(a) REQUIREMENTS.—Fermented liquors may be conveyed without payment of tax from the brewery premises where produced to a contiguous industrial alcohol plant, to be used as distilling material, and the residue from such distillation, containing less than one-half of 1 per centum of alcohol by volume, which is to be used in making beverages, may be manipulated by cooling, flavoring, carbonating, settling, and filtering on the distillery premises or elsewhere.

The removal of the taxable fermented liquor from the brewery to the distillery and the operation of the distillery and removal of the residue therefrom shall be under the supervision of such officer or officers as the Commissioner shall deem proper, and the Commissioner, with the approval of the Secretary, is hereby authorized to make such regulations from time to time as may be necessary to give force and effect to this section and to safeguard the revenue.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3105. REGULATIONS FOR ESTABLISHING, BONDING, AND OPERATION OF PLANTS AND WAREHOUSES.

(a) REQUIREMENTS.—The Commissioner shall from time to time issue regulations respecting the establishment, bonding, and operation of industrial alcohol plants, denaturing plants, and bonded warehouses authorized herein, and the distribution, sale, export, and use of alcohol which may be necessary, advisable, or proper, to secure the revenue, to prevent diversion of the alcohol to illegal uses, and to place the nonbeverage alcohol industry and other industries using such alcohol as a chemical raw material or for other lawful purpose upon the highest possible plane of scientific and commercial efficiency consistent with the interests of the Government, and which shall insure an ample supply of such alcohol and promote its use in scientific research and the development of fuels, dyes, and other lawful products.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3106. PRODUCTION, USE, OR SALE OF ALCOHOL.

(a) REQUIREMENTS.—Alcohol may be produced at any industrial alcohol plant established under the provisions of this part, from any raw materials or by any processes suitable for the production of alcohol, and, under regulations, may be used at any industrial alcohol plant or bonded warehouse or sold or disposed of for any lawful purpose, as in this part provided.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3107. TRANSFER OF ALCOHOL TO OTHER PLANTS OR WAREHOUSES.

Alcohol produced at any registered industrial alcohol plant or stored in any bonded warehouse may be transferred under regulations to any other registered industrial alcohol plant or bonded warehouse for any lawful purpose.

SEC. 3108. WITHDRAWAL OF ALCOHOL TAX-FREE.

(a) FOR DENATURATION.—Alcohol produced at any industrial alcohol plant or stored in any bonded warehouse may, under regulations, be withdrawn tax free as provided by existing law from such plant or warehouse for transfer to any denaturing plant for denaturation, or may, under regulations, before or after denaturation, be removed from any such plant or warehouse for any lawful tax-free purpose.

(b) FOR USE BY FEDERAL OR STATE AGENCIES.—Alcohol may be withdrawn, under regulations, from any industrial plant or bonded warehouse tax free by the United States or any governmental agency thereof, or by the several States and Territories or any municipal subdivision thereof or by the District of Columbia.

(c) FOR USE IN RESEARCH, HOSPITALS, OR CHARITABLE CLINICS.—Alcohol may be withdrawn, under regulations, from any industrial plant or bonded warehouse tax free for the use of any scientific university or college of learning, any laboratory for use exclusively in scientific research, or for use in any hospital or sanitarium, or for the use of any clinic operated for charity and not for profit, including use in the compounding of bona fide medicines for treatment outside of such clinics of patients thereof, but not for sale.

(d) CONDITIONS OF EXEMPTIONS.—But any person permitted to obtain alcohol tax free, except the United States and the several States and Territories and subdivisions thereof, and the District of Columbia, shall first apply for and secure a permit to purchase the same and give the bonds prescribed under section 3114, but alcohol withdrawn for nonbeverage purposes for use of the United States and the several States, Territories and subdivisions thereof, and the District of Columbia may be purchased and withdrawn subject only to such regulations as may be prescribed.

(e) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3109. SALE OF DENATURED ALCOHOL TAX-FREE.

Alcohol lawfully denatured may, under regulations, be sold free of tax either for domestic use or for export.

SEC. 3110. DISTILLED VINEGAR.

Nothing in this part shall be construed to require manufacturers of distilled vinegar to raise the proof of any alcohol used in such manufacture or to denature the same.

SEC. 3111. TAXABILITY OF DENATURED ALCOHOL OR ARTICLES PRODUCED, TRANSFERRED, USED, OR SOLD IN VIOLATION OF LAW OR REGULATIONS.

Any person who shall produce, withdraw, sell, transport, or use denatured alcohol, denatured rum, or articles in violation of laws or regulations now or hereafter in force pertaining thereto, and all such denatured alcohol, denatured rum, or articles shall be subject to all provisions of law pertaining to alcohol that is not denatured, including those requiring the payment of tax thereon; and the person so producing, withdrawing, selling, transporting, or using the denatured alcohol, denatured rum, or articles shall be required to pay such tax.

SEC. 3112. TAX ON ALCOHOL.

(a) TIME OF ATTACHMENT AND LIEN.—Any tax imposed by law upon alcohol shall attach to such alcohol as soon as it is in existence as such, and all proprietors of industrial alcohol plants and bonded warehouses shall be jointly and severally liable for any and all taxes on any and all alcohol produced thereat or stored therein. Such taxes shall be a first lien on such alcohol and the premises and plant in which such alcohol is produced or stored, together with all improvements and appurtenances thereunto belonging or in any wise appertaining.

(b) COLLECTION.—Any tax payable upon alcohol under existing law may be collected either by assessment or by stamp as regulations shall provide; and if by stamp, regulations shall issue prescribing the kind of stamp to be used and the manner of affixing and canceling the same.

SEC. 3113. REFUND OF TAX ON ALCOHOL FOR LOSS OR LEAKAGE.

(a) REQUIREMENTS.—Whenever any alcohol is lost by evaporation or other shrinkage, leakage, casualty, or unavoidable cause during distillation, redistillation, denaturation, withdrawal, piping, shipment, warehousing, storage, packing, transfer, or recovery, of any such alcohol the Commissioner may remit or refund any tax incurred under existing law upon such alcohol, provided he is satisfied that the alcohol has not been diverted to any illegal use: *Provided, also*, That such allowance shall not be granted if the person claiming same is indemnified against such loss by a valid claim of insurance.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3114. ALCOHOL PERMITS.

(a) REQUIREMENTS.—No one shall manufacture alcohol, procure it tax free, denature it, deal in or use specially denatured alcohol, recover completely or specially denatured alcohol, or transport specially denatured or tax-free alcohol, without first obtaining a permit from the Commissioner so to do. All such permits may be issued for one year, and shall expire on the 31st day of December next succeeding the issuance thereof: *Provided*, That the Commissioner may without formal application or new bond extend any permit granted under this part after August 31 in any year to December 31 of the succeeding year.

Permits to purchase or procure specially denatured alcohol and tax-free alcohol shall be issued in such terms and under such conditions as the Commissioner shall by regulation prescribe.

No permit shall be issued to any person who, within one year prior to the application therefor or issuance thereof, shall not in good faith have conformed to the provisions of this part, or shall have violated the terms of any permit issued under this part, or made any false statement in the application therefor, or willfully failed to disclose any information required by regulation to be furnished, or violated any law of the United States relating to intoxicating liquor, or willfully violated any law of any State, Territory, or possession of the United States or of the District of Columbia relating to intoxicating liquor.

Every permit shall be in writing, dated when issued, and signed by the Commissioner or his authorized agent. It shall give the name and address of the person to whom it is issued and shall designate and limit the acts that are permitted and the time when and place where such acts may be performed. No permit shall be issued until a verified, written application shall have been made therefor, setting forth the qualification of the applicant and the purpose for which the alcohol or denatured alcohol is to be used.

The Commissioner may prescribe the form of all permits and applications and the facts to be set forth therein. Before any permit is granted, the Commissioner may require a bond in such form and amount as he may prescribe to insure compliance with the terms of the permit and the provisions of this part. In the event of the refusal by the Commissioner of any application for a permit, the applicant may have a review of his decision before a court of equity in the manner provided in subsection (c).

(b) VIOLATION.—If at any time there shall be filed with the Commissioner a complaint under oath setting forth facts showing, or if the Commissioner has reason to believe, that any person who has a permit is not in good faith conforming to the provisions of this part, or has violated the terms of such permit, or has made any false statement in the application therefor, or has willfully failed to disclose any information required by regulation to be furnished, or has violated any law of the United States or of any State, Territory, or possession of the United States or of the District of Columbia relating to intoxicating liquor, the Commissioner or his agent shall immediately issue an order citing such person to appear before him on a day named not more than thirty and not less than fifteen days from the date of service upon such permittee of a copy of the citation, which citation shall be accompanied by a copy of such complaint, or in the event that the proceedings be initiated by the Commissioner, with a statement of the facts constituting the violation charged, at which time a hearing shall be had unless continued for cause. Such hearings shall be held within the judicial district and within fifty miles of the place where the offense is alleged to have occurred, unless the parties agree on another place. If it be found that such person is not in good faith conforming to the provisions of this part or has violated the terms of his permit, or made any false statement in the application therefor, or willfully failed to disclose any information required by regulation to be furnished, or violated any law of the United States relating to intoxicating liquor, or willfully violated any law of any State, Territory, or possession of the United States or of the District of Columbia relating to intoxicating liquor, such permit shall be revoked, and no permit shall be granted to such person within one year thereafter. Should the permit be revoked by the Commissioner, the permittee may have a review of his decision before a court of equity in the manner provided in subsection (c). During the pendency of such action such permit shall be temporarily revoked.

(c) INACCURATE DESCRIPTION OF DENATURED ARTICLES.—Whenever the Commissioner has reason to believe that denatured alcohol, denatured rum, or articles do not correspond with the descriptions and limitations as to such alcohol, rum, or articles provided by law and regulations, he shall cause an analysis of said alcohol, rum, or articles to be made, and if upon such analysis the Commissioner shall find that said alcohol, rum, or articles do not so correspond, he shall give not less than fifteen days' notice in writing to the person who is the manufacturer thereof to show cause why said alcohol, rum, or articles should not be dealt with as other distilled spirits, such notice to be served personally or by registered mail, as the Commissioner may determine, and shall specify the time when, the place where, and the name of the agent or official before whom such person is required to appear.

If the manufacturer of said alcohol, rum, or articles fails to show to the satisfaction of the Commissioner that the alcohol, rum, or articles manufactured by him correspond to the descriptions and limitations as to such alcohol, rum, or articles provided by law and regulations, his permit to manufacture and sell the same shall be revoked. The manufacturer may by appropriate proceeding in a court of equity have the action of the Commissioner reviewed, and the court may

affirm, modify, or reverse the finding of the Commissioner as the facts and law of the case may warrant, and during the pendency of such proceedings may restrain the manufacture, sale, or other disposition of such alcohol, rum, or articles.

(d) DELIVERY TO AGENT IN CASE OF PROSECUTION OR REVOCATION.—In case of a sale of liquor or denatured alcohol or denatured rum where the delivery thereof was made by a common or other carrier the sale and delivery for purposes of prosecution or revocation of any permit shall be deemed to be made in the county or district wherein the delivery was made by such carrier to the consignee, his agent or employee, or in the county or district wherein the sale was made, or from which the shipment was made, and prosecution for such sale or delivery may be had in any such county or district.

(e) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3115. PENALTIES.

(a) VIOLATIONS AS TO OPERATION OF PLANTS OR UNLAWFUL WITHDRAWAL OF TAXABLE ALCOHOL.—Whoever operates an industrial alcohol plant or a denaturing plant without complying with the provisions of this part and lawful regulations made thereunder, or whoever withdraws or attempts to withdraw or secure tax free any alcohol subject to tax, or whoever otherwise violates any of the provisions of this part or of regulations lawfully made thereunder shall be liable, for the first offense, to a penalty of not exceeding $1,000, or imprisonment not exceeding thirty days, or both, and for a second or cognate offense to a penalty of not less than $100 nor more than $10,000, and to imprisonment of not less than thirty days nor more than one year. It shall be lawful for the Commissioner in all cases of second or cognate offense to refuse to issue for a period of one year a permit for the manufacture or use of alcohol upon the premises of any person responsible in any degree for the violation.

(b) VIOLATIONS IN GENERAL.—Any person violating the provisions of this part or of any regulations issued thereunder, for which offense a special penalty is not prescribed, shall be liable to the penalty or penalties prescribed in subsection (a). It shall be the duty of the prosecuting officer to ascertain, in the case of every violation of this part or the regulations made thereunder, for which offense a special penalty is not prescribed, whether the defendant has been previously convicted and to plead the prior conviction in the affidavit, information, or indictment.

(c) PREVIOUS CONVICTION.—If any act or offense is a violation of this part, and also of any other law in regard to the manufacture or taxation of, or traffic in, intoxicating liquor, a conviction for such act or offense under the one shall be a bar to prosecution therefor under the other.

SEC. 3116. FORFEITURES AND SEIZURES.

It shall be unlawful to have or possess any liquor or property intended for use in violating the provisions of this part, or the internal-revenue laws, or regulations prescribed under such part or laws, or which has been so used, and no property rights shall exist in any such liquor or property. A search warrant may issue as provided in title XI of the Act of June 15, 1917, 40 Stat. 228 (U. S. C., Title 18, §§ 611–633), for the seizure of such liquor or property. Nothing in this section shall in any manner limit or affect any criminal or forfeiture provision of the internal-revenue laws, or of any other law. The seizure and forfeiture of any liquor or property under the provisions of this part, and the disposition of such liquor or property subsequent to seizure and forfeiture, or the disposition of the proceeds from the sale of such liquor or property, shall be in accordance with existing laws or those hereafter in existence relating to seizures, forfeitures, and disposition of property or proceeds, for violation of the internal-revenue laws.

SEC. 3117. OFFICERS AND AGENTS AUTHORIZED TO INVESTIGATE, ISSUE SEARCH WARRANTS, AND PROSECUTE FOR VIOLATIONS.

(a) DUTIES.—The Commissioner, his assistants, agents, and inspectors, shall investigate and report violations of this part to the United States attorney for the district in which committed, who is hereby charged with the duty of prosecuting the offenders, subject to the direction of the Attorney General, as in the case of other offenses against the laws of the United States; and the Commissioner, his assistants, agents, and inspectors, may swear out warrants before United States commissioners or other officers or courts authorized to issue the same for the apprehension of such offenders, and may, subject to the control of the said United States attorney, conduct the prosecution at the committing trial for the purpose of having the offenders held for the action of a grand jury. Section 1014 of the Revised Statutes (U. S. C., Title 18, § 591) is hereby made applicable in the enforcement of this part. Officers mentioned in said section 1014 are authorized to issue search warrants under the limitations provided in title XI of the Act of June 15, 1917, 40 Stat. 228 (U. S. C., Title 18, §§ 611–633).

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3118. RELEASE OF SEIZED PROPERTY UPON EXECUTION OF BOND.

When any property is seized for violation of this part it may be released to the claimant or to any intervening party, in the discretion of the Commissioner, on a bond given and approved.

SEC. 3119. COMPLIANCE WITH COURT SUBPOENA AS TO TESTIFYING OR PRODUCING RECORDS.

No person shall be excused, on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents, and other evidence in obedience to a subpena of any court in any suit or proceeding based upon or growing out of any alleged violation of this part; but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpena and under oath, he may so testify or produce evidence, but no person shall be exempt from prosecution and punishment for perjury committed in so testifying.

SEC. 3120. FORM OF AFFIDAVIT, INFORMATION, OR INDICTMENT.

In any affidavit, information, or indictment for the violation of this subchapter, separate offenses may be united in separate counts and the defendant may be tried on all at one trial and the penalty for all offenses may be imposed. It shall not be necessary in any affidavit, information, or indictment to give the name of the purchaser or to include any defensive negative averments, but it shall be sufficient to state that the act complained of was then and there prohibited and unlawful, but this provision shall not be construed to preclude the trial court from directing the furnishing the defendant a bill of particulars when it deems it proper to do so.

SEC. 3121. POWERS AND DUTIES OF PERSONS ENFORCING THIS PART.

(a) COMMISSIONER AND OTHER PERSONS.—The Commissioner, his assistants, agents, and inspectors, and all other officers, employees, or agents of the United States, whose duty it is to enforce criminal laws, shall have all the rights, privileges, powers, and protection in the enforcement of the provisions of this part which are conferred by law for the enforcement of any laws in respect of the taxation, importation, exportation, transportation, manufacture, possession, or use of, or traffic in, intoxicating liquors.

(b) DELEGATION OF DUTIES TO ASSISTANTS.—Any Act authorized by this subchapter to be done by the Commissioner may be performed by any assistant or agents designated by him for that purpose. Records, reports, or returns required to be filed with the Commissioner may be filed with an Assistant Commissioner or other person designated by the Commissioner to receive such records, reports, or returns.

(c) POWER TO SECURE RECORDS.—All records and reports kept or filed under the provisions of this part, and all liquor or property to which such records or reports relate, shall be subject to inspection at any reasonable hour by the Commissioner or any of his agents or by any public prosecutor or by any person designated by him, or by any peace officer in the State where the records or reports are kept, and copies of such records and reports duly certified by the person with whom kept or filed may be introduced in evidence with like effect as the originals thereof, and verified copies of such records shall be furnished to the Commissioner when called for.

(d) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3122. OTHER LAWS APPLICABLE.

All administrative provisions of internal-revenue law, including those relating to assessment, collection, abatement, and refund of taxes and penalties, and the seizure and forfeiture of property, are made applicable to this part in so far as they are not inconsistent with the provisions thereof.

SEC. 3123. APPLICATION OF PART TO PUERTO RICO AND VIRGIN ISLANDS.

This part, and all provisions of the internal revenue laws relating to the enforcement thereof, are hereby extended to and made applicable to Puerto Rico and the Virgin Islands, from and after August 27, 1935. The respective Insular Governments shall advance to the Treasury of the United States such funds as may be required from time to time by the Secretary of the Treasury for the purpose of defraying all expenses incurred by the Treasury Department in connection with the enforcement in Puerto Rico and the Virgin Islands of this part and regulations promulgated thereunder. The funds so advanced shall be deposited in a separate trust fund in the Treasury of the United States and shall be available to the Treasury Department for the purposes of this subsection.

SEC. 3124. DEFINITIONS.

(a) WHEN USED IN THIS PART.—

(1) The term "alcohol" means that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, from whatever source or whatever processes produced.

Spirits of less proof than one hundred and sixty degrees may, under regulations, be deemed to be alcohol for the purpose of denaturation, under the provisions of this title.

(2) The term "container" includes any receptacle, vessel, or form of package, tank, or conduit used or capable of use for holding, storing, transferring, or shipment of alcohol.

(3) The term "application" shall mean a formal written request supported by a verified statement of facts showing that the Commissioner may grant the request;

(4) The term "permit" shall mean a formal written authorization by the Commissioner setting forth specifically therein the things that are authorized;

(5) The term "bond" shall mean an obligation authorized or required by or under this part, Title I of the Liquor Law Repeal and Enforcement Act, 49 Stat. 872, or Title III of the National Prohibition Act, 41 Stat. 319, or any regulation thereunder, executed in such form and for such penal sum as may be required by the Commissioner or prescribed by regulation;

(6) The term "regulation" shall mean any regulation prescribed by the Commissioner with the approval of the Secretary of the Treasury for carrying out the provisions of this part, and the Commissioner is authorized to make such regulations.

(7) The term "articles" shall mean any substance or preparation in the manufacture of which denatured alcohol or denatured rum is used.

(8) The term "person" shall mean and include natural persons, firms, partnerships, corporations, and associations.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SUBCHAPTER D—FERMENTED LIQUORS

SEC. 3150. TAX.

(a) RATE.—There shall be levied and collected on all beer, lager beer, ale, porter, and other similar fermented liquor, containing one-half of 1 per centum, or more, of alcohol, brewed or manufactured and sold, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, a tax of $5 for every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law. In estimating and computing such tax, the fractional parts of a barrel shall be halves, thirds, quarters, sixths, and eighths; and any fractional part of a barrel, containing less than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-sixth, shall be accounted one-sixth; more than one-sixth, and not more than one-fourth, shall be accounted one-fourth; more than one-fourth, and not more than one-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half, and not more than one barrel, shall be accounted one barrel; and more than one barrel, and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead.

The provisions of this section requiring the accounting of hogsheads, barrels, and fractional parts of barrels at the next higher quantity shall not apply where the contents of such hogsheads, barrels, or fractional parts of barrels are within the limits of tolerance established by the Commissioner by regulations which he is hereby authorized to prescribe with the approval of the Secretary; and no assessment shall be made and no tax shall be collected for any excess in any case where the contents of the hogsheads, barrels, or fractional parts of barrels heretofore or hereafter used are within the limits of the tolerance so prescribed.

(b) PAYMENT.—

(1) IN GENERAL.—The said tax shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors are made, and in the manner and at the time hereinafter specified.

(2) UNFERMENTED WORTS SOLD BY ONE BREWER TO ANOTHER.—When malt liquor or tun liquor, in the first stages of fermentation, known as unfermented worts, of whatever kind, is sold by one brewer to another for the purpose of producing fermentation or enlivening old or stale ale, porter, lager beer, or other fermented liquors, it shall not be liable to a tax to be paid by the seller thereof, but the tax on the same shall be paid by the purchaser thereof, when the same, having been mixed with the old or stale beer, is sold by him as provided by law, and such sale or transfer shall be subject to such restrictions and regulations as the Commissioner may prescribe.

(c) EXEMPTION OF MATERIALS USED IN PRODUCING FERMENTED OR MALT LIQUORS.—Nothing contained in section 3155 (c) shall be so con-

strued as to authorize an assessment upon the quantity of materials used in producing or purchased for the purpose of producing, fermented or malt liquors, nor shall the quantity of materials so used or purchased be evidence, for the purpose of taxation, of the quantity of liquor produced; but the tax on all beer, lager beer, ale, porter, or other similar fermented liquor, brewed or manufactured, and sold or removed for consumption or sale, shall be paid as provided in paragraph (1) of subsection (b), and not otherwise: *Provided*, That this subsection shall not apply to cases of fraud: *And provided further*, That nothing in this subsection shall have the effect to change the rules of law respecting evidence in any prosecution or suit.

(d) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3151. TAX-PAID STAMPS AND PERMITS.

(a) SUPPLY.—The Commissioner shall cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors, who shall each be required to keep on hand at all times a sufficient supply of permits and a supply of stamps equal in amount to two months' sales thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district, respectively.

(b) COLLECTOR'S ACCOUNT.—Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3152. OTHER PROVISIONS RELATING TO STAMPS.

(a) PROCUREMENT BY BREWER.—Every brewer shall obtain, from the collector of the district in which his brewery or brewery-warehouse is situated, and not otherwise unless such collector shall fail to furnish the same upon application to him, the proper stamps.

(b) AFFIXING AND CANCELING TAX-PAID STAMPS.—Every brewer shall affix, upon the spigot-hole in the head of every hogshead, barrel, or keg in which any fermented liquor is contained, when sold or removed from such brewery or warehouse (except in case of removal under permit, as hereinafter provided), a stamp denoting the amount of the tax required upon such fermented liquor, which stamp shall be destroyed by driving through the same the faucet through which the liquor is to be withdrawn, or an air-faucet of equal size, at the time the hogshead, barrel, or keg is tapped, in case it is tapped through the other spigot-hole (of which there shall be but two, one in the head and one in the side), and shall also, at the time of affixing such stamp, cancel the same by writing or imprinting thereon the name of the person, firm, or corporation by whom such liquor was made, or the intitial letters thereof, and the date when canceled: *Provided, however*, That the Commissioner may, in his discretion, authorize the use of such other tapping devices or faucets as will permit the affixing and destruction of stamps in a manner consistent with the protection of the revenue.

(c) INSTRUMENTS FOR ATTACHING, PROTECTING, AND CANCELING STAMPS.—The instruments or other means prescribed under section 3301 (a) for attaching, protecting, and canceling stamps for fermented liquors shall be furnished by the United States to the persons using the stamps to be affixed therewith, under such regulations as the Commissioner may prescribe.

(d) ISSUE FOR RESTAMPING.—The Commissioner may, under regulations prescribed by him with the approval of the Secretary, issue stamps for restamping packages of fermented liquors which have been duly stamped but from which the stamps have been lost or destroyed by unavoidable accident.

(e) AUTHORITY TO DISCONTINUE EXPORT STAMPS.—The Commissioner, with the approval of the Secretary, is authorized to discontinue the use of export fermented-liquor stamps whenever in his judgment the interests of the Government will be subserved thereby.

(f) GENERAL STAMP PROVISIONS.—

For general provisions relating to stamps, see subchapter A of chapter 28.

(g) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3153. REMOVALS FREE OF TAX.

(a) FROM BREWERY TO WAREHOUSE UNDER PERMIT.—Any brewer may remove or transport, or cause to be removed or transported, from his brewery or other place of manufacture to a depot, warehouse, or other place used exclusively for storage or sale in bulk, and occupied by him, in another part of the same collection district, or in another collection district, but to no other place, malt liquor of his own manufacture, known as lager beer, in quantities of not less than six barrels, and malt liquor of his own manufacture, known as ale or porter, or any other malt liquor of his own manufacture not heretofore mentioned, in quantities not less than fifty barrels at a time, without affixing the proper stamps on said vessels of lager beer, ale, porter, or other malt liquor, at the brewery or place of manufacture, under a permit, which shall be granted, upon application, by the collector of the district in which said malt liquor is manufactured, and under such regulations as the Commissioner may prescribe; and thereafter the manufacturer of said malt liquor shall stamp the same, when it leaves such depot or warehouse, in the same manner and under the same penalties and liabilities as when stamped at the brewery as provided in section 3152 (b).

And the collector of the district in which such depot or warehouse is situated shall furnish the manufacturer with the stamps for stamping the same, as if the said malt liquor had been manufactured in his district. And said permit must be affixed to every such vessel or cask so removed, and canceled or destroyed in such manner as the Commissioner may prescribe, and under the same penalties and liabilities as provided in section 3159 (d).

(b) FROM BREWERY OR WAREHOUSE FOR EXPORT.—Fermented liquor may be removed from the place of manufacture, or storage, for export to a foreign country, without payment of tax, in such packages and under such regulations, and upon the giving of such notices, entries, bonds, and other security, as the Commissioner, with the approval of the Secretary, may from time to time prescribe; and no drawback of tax shall be allowed on fermented liquor exported.

(c) FOR MANUFACTURING PURPOSES WHEN UNFIT FOR BEVERAGE USE.—When fermented liquor has become sour or damaged, so as to be incapable of use as such, brewers may sell the same for manufacturing purposes, and may remove the same to places where it may be used for such purposes, in casks, or other vessels, unlike those ordinarily used for fermented liquors, containing respectively not less than one barrel each, and having the nature of their contents marked upon them, without affixing thereon the permit, stamp or stamps required.

(d) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3154. REFUNDS AND CREDITS.

(a) ALLOWANCE.—The Commissioner shall make refund, or in lieu thereof, if he so elects, allow credit to a brewer in the amount of tax paid by such brewer on any beer, lager beer, ale, porter, or other similar fermented malt liquor manufactured by such brewer which has become unsalable by reason of its condition, upon the filing of a claim therefor by the brewer and proof by him to the satisfaction of the Commissioner that such beer, lager beer, ale, porter, or other similar fermented malt liquor (1) was fully tax-paid, (2) was lawfully removed from his brewery to his bottling house on or after March 22, 1933, (3) never was removed from such bottling house, except in the process of destruction or for return to the brewery, (4) had become unsalable without fraud, connivance, or collusion on his part, and (5) was destroyed by him in such bottling house in the presence of a representative of the Bureau of Internal Revenue, or was returned from such bottling house to the brewery in which made for use therein as brewing material.

(b) TIME FOR FILING CLAIM.—No such claim shall be allowed unless filed within ninety days after such destruction or return to the brewery for use as brewing material, or, in the case of any beer, lager beer, ale, porter, or other similar fermented malt liquor so destroyed or returned before June 26, 1936, within ninety days after such date.

(c) CREDIT BY STAMP.—The Commissioner is authorized to issue to the brewer to whom a credit is allowed pursuant to this section stamps in an amount equal to such credit, for use by him in the payment of the tax upon beer, lager beer, ale, porter, or other similar fermented malt liquor manufactured by him.

(d) RULES AND REGULATIONS.—The Commissioner, with the approval of the Secretary, is authorized to make such rules and regulations as may be necessary to carry out the provisions of this section.

(e) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3155. REQUIREMENTS ON BREWERS.

(a) NOTICE OF BUSINESS.—Every brewer shall, before commencing or continuing business, file with the officer designated for that purpose by the Commissioner a notice in writing and in the form prescribed by the Commissioner, with the approval of the Secretary. Such notice shall set forth (a) the name and residence of the brewer, and the names and residences of all such persons interested or to be interested in the business, directly or indirectly, as the Commissioner shall prescribe, (b) the precise place where the business is to be carried on, including a description of the premises on which the brewery is situated, the title of the brewer to the premises, and the name of the owner thereof, and (c) such additional particulars as the Commissioner shall prescribe as necessary for the protection of the revenue.

(b) BONDS.—Every brewer, on filing notice as provided by law of his intention to commence or continue business, shall execute a bond to the United States in a penal sum equal to the amount of the tax on fermented malt liquor which, in the opinion of the Commissioner, said brewer will be liable to pay during any one month: *Provided*, That the penal sum of any such bond shall not exceed $100,000 nor be less than $1,000. The bond shall be conditioned that the brewer shall pay, or cause to be paid, as herein provided, the tax required by law on all beer, lager beer, ale, porter, and other fermented liquors made by or for him, before the same is sold or removed for consumption or sale, except as hereinafter provided; and that he shall keep, or cause to be kept, in the manner required by law, a book which shall be open to inspection by the proper officers, as by law required; and that he shall in all respects faithfully comply, without

fraud or evasion, with all requirements of law relating to the manufacture and sale of any malt liquors aforesaid. Once in every four years, or whenever required so to do by the Commissioner, or such officer as may be designated by the Commissioner, the brewer shall execute a new bond in the penal sum prescribed in pursuance of this section, and conditioned as above provided, which bond shall be in lieu of any former bond or bonds of such brewer in respect to all liabilities accruing after its approval.

(c) BOOKS AND MONTHLY STATEMENT.—Every person who owns or occupies any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who has such premises under his control or superintendence, as agent for the owner or occupant, or has in his possession or custody any brewing materials, utensils, or apparatus, used or intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or superintendent, shall, from day to day, enter, or cause to be entered, in a book to be kept by him for that purpose, the kind of such malt liquors, the estimated quantity produced in barrels, and the actual quantity sold or removed for consumption or sale in barrels or fractional parts of barrels. He shall also, from day to day, enter, or cause to be entered, in a separate book to be kept by him for that purpose, an account of all materials by him purchased for the purpose of producing such fermented liquors, including grain and malt.

And he shall render to the collector, or the proper deputy collector, on or before the 10th day of each month, a true statement, in writing, in duplicate, taken from his books, of the estimated quantity in barrels of such malt liquors brewed, and the actual quantity sold or removed for consumption or sale during the preceding month; and shall verify, or cause to be verified, the said statement, and the facts therein set forth, by oath, to be taken before the collector of the district, or proper deputy collector, according to the form required by law.

Said books shall be open at all times for the inspection of any collector, deputy collector, inspector, or revenue agent, who may take memorandums and transcripts therefrom.

(d) MONTHLY VERIFICATION OF ENTRIES IN BOOKS.—The entries made in such books shall, on or before the 10th day of each month, be verified by the oath of the person by whom they are made. The said oath shall be written in the book at the end of such entries, and be certified by the officer administering the same, and shall be in form as follows:

"I do swear (or affirm) that the foregoing entries were made by me; and that they state truly, according to the best of my knowledge and belief, the estimated quantity of the whole amount of such malt liquors brewed, and the actual quantity sold, and the actual quantity removed, from the brewery owned by ————, in the county of ————; and, further, that I have no knowledge of any matter or thing required by law to be stated in said entries which has been omitted therefrom."

And the owner, agent, or superintendent aforesaid shall also, in case the original entries made in his book were not made by himself, subjoin thereto the following oath, to be taken in manner as aforesaid:

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries fully set forth all the matters therein required by law; and that the same are just and true; and that I have taken all the means in my power to make them so."

(e) STAMPING AND MONTHLY REPORT OF RETAIL SALES.—Every brewer who sells fermented liquor at retail at the brewery or other place where the same is made, shall affix and cancel the proper stamps

upon the hogsheads, barrels, or kegs in which the same is contained, and shall keep an account of the quantity so sold by him, and of the number and size of the hogsheads, barrels, or kegs in which the same has been contained, and shall make a report thereof, verified by oath, monthly to the collector.

(f) BRANDING NAME OF MANUFACTURER AND PLACE OF MANUFACTURE ON CONTAINERS.—Every brewer shall, by branding, mark or cause to be marked upon every hogshead, barrel, or keg containing the fermented liquor made by him, before it is sold or removed from the brewery or brewery warehouse, or other place of manufacture, the name of the person, firm, or corporation by whom such liquor was manufactured, and the place of manufacture; and every person other than the owner thereof, or his agent authorized so to do, who intentionally removes or defaces such marks therefrom, shall be liable to a penalty of $50 for each cask or other vessel from which the mark is so removed or defaced: *Provided*, That when a brewer purchases fermented liquor finished and ready for sale from another brewer, in order to supply the customers of such purchaser, the purchaser may, upon written notice to the collector of his intention so to do, and under such regulations as the Commissioner may prescribe, furnish his own vessels, branded with his name and the place where his brewery is situated, to be filled with the fermented liquor so purchased, and to be so removed; the proper stamps to be affixed and canceled, as aforesaid, by the manufacturer before removal.

(g) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3156. PERMIT TO OPERATE BREWERY TEMPORARILY AT ANOTHER PLACE.

(a) REQUIREMENTS.—Whenever, in the opinion of the collector of any district, it becomes requisite or proper, by reason of an accident to any brewery therein by fire or flood, or of such brewery undergoing repairs, or of other circumstances, that the brewer carrying on the same shall be permitted to conduct his business wholly or in part at some other place within such district or an adjoining district for a temporary period, it shall be lawful for such collector, under such regulations and subject to such limitation of time as the Commissioner may prescribe, to issue a permit to such brewer, authorizing him to conduct his business wholly or in part, according to the circumstances, at such other place, for a period to be stated in such permit; and such brewer shall not be required to pay another special tax for the purpose.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3157. BOTTLING FERMENTED LIQUORS.

(a) REQUIREMENTS.—Every person who withdraws any fermented liquor from any hogshead, barrel, or keg upon which the proper stamp has not been affixed for the purpose of bottling the same, or who carries on or attempts to carry on the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communciation with such brewery, or any warehouse, shall be liable to a fine of $500, and the property used in such bottling or business shall be liable to forfeiture: *Provided, however*, That this section shall not be construed to prevent the withdrawal and transfer of unfermented, partially fermented, or fermented liquors from any of the vats in any brewery by way of a pipe line or other conduit to another building or place for the sole purpose of bottling the same, such pipe line or conduit to be constructed and operated in such manner and with such cisterns, vats, tanks, valves, cocks, faucets, and gauges, or other utensils or apparatus, either on the premises of the brewery or the bottling house,

and with such changes of or additions thereto, and such locks, seals, or other fastenings, and under such rules and regulations as shall be from time to time prescribed by the Commissioner, subject to the approval of the Secretary, and all locks and seals prescribed shall be provided by the Commissioner at the expense of the United States: *Provided further*, That the tax imposed by law on fermented liquor shall be paid on all fermented liquor removed from a brewery to a bottling house by means of a pipe or conduit, at the time of such removal by the cancelation and defacement, by the officer designated by the Commissioner, in the presence of the brewer, of the number of stamps denoting the tax on the fermented liquor thus removed, or in such other manner as may be prescribed by regulations issued by the Commissioner with the approval of the Secretary. The stamps thus canceled and defaced shall be disposed of and accounted for in the manner directed by the Commissioner, with the approval of the Secretary. And any violation of the rules and regulations prescribed by the Commissioner, with the approval of the Secretary, in pursuance of these provisions, shall be subject to the penalties above provided by this section. Every owner, agent, or superintendent of any brewery or bottling house who removes, or connives at the removal of, any fermented liquor through a pipe line or conduit, without payment of the tax thereon, or who attempts in any manner to defraud the revenue as above, shall forfeit all the liquors made by and for him, and all the vessels, utensils, and apparatus used in making the same.

(b) RULES AND REGULATIONS.—The Commissioner is hereby authorized, with the approval of the Secretary, to make all rules and regulations necessary to carry out the provisions of this section.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3158. BREWERY PREMISES.

The brewery premises shall consist of the land and buildings described in the brewer's notice and shall be used solely for the purposes of manufacturing beer, lager beer, ale, porter, and similar fermented malt liquors, cereal beverages containing less than one-half of 1 per centum of alcohol by volume, vitamins, ice, malt, and malt syrup; of drying spent grain from the brewery; of recovering carbon dioxide and yeast; and of storing bottles, packages, and supplies necessary or incidental to all such manufacture. The brewery bottling house shall be used solely for the purposes of bottling beer, lager beer, ale, porter, and similar fermented malt liquors, and cereal beverages containing less than one-half of 1 per centum of alcohol by volume. Notwithstanding the foregoing provisions, where any such brewery premises or brewery bottling house is, on June 26, 1936, being used by any brewer for purposes other than those herein described, or the brewery bottling house is, on such date, being used for the bottling of soft drinks, the use of the brewery and bottling house premises for such purposes may be continued by such brewer. The brewery bottling house of any brewery shall not be used for the bottling of the product of any other brewery. Any brewer who uses his brewery or bottling house contrary to the provisions of this subsection shall be fined not more than $50 with respect to each day upon which any such use occurs.

SEC. 3159. PENALTIES AND FORFEITURES.

(a) EVASION OF TAX OR NONCOMPLIANCE WITH REQUIREMENTS ON BREWERS.—Every owner, agent, or superintendent of any brewery, vessels, or utensils used in making fermented liquors, who evades or attempts to evade the payment of the tax thereon, or fraudulently neglects or refuses to make true and exact entry and report of the same in the manner required by law, or to do, or cause to be done, any of the things by law required to be done by him, or who inten-

tionally makes false entry in said book or in said statement, or knowingly allows or procures the same to be done, shall—

(1) FORFEITURES.—Forfeit, for every such offense, all the liquors made by him or for him, and all the vessels, utensils, and apparatus used in making the same, and

(2) PENALTIES.—Be liable to a penalty of not less than $500 nor more than $1,000, to be recovered with costs of suit, and shall be deemed guilty of a misdemeanor, and be imprisoned for a term not exceeding one year.

(b) NEGLECT TO KEEP BOOKS OR FURNISH ACCOUNTS.—Every brewer who neglects to keep books or refuses to furnish the account and duplicate thereof as provided by law, or refuses to permit the proper officer to examine the books in the manner provided, shall, for every such refusal or neglect, forfeit and pay the sum of $300.

(c) FLAGRANT AND WILLFUL REMOVAL OF MALT LIQUORS WITHOUT TAX PAYMENT.—For flagrant and willful removal of taxable malt liquors for consumption or sale, without payment of tax thereon, all the right, title, and interest of each person, who has knowingly suffered or permitted such removal or has connived at the same, in the lands and buildings constituting the brewery premises and bottling house shall be forfeited by a proceeding in rem in the District Court of the United States having jurisdiction thereof.

(d) FRAUD OR NEGLECT IN AFFIXING OR CANCELING STAMPS.—Every brewer who refuses or neglects to affix and cancel, in the manner provided under section 3152 (b), the stamps required by law, or who affixes a false or fraudulent stamp, or knowingly permits the same to be done, shall pay a penalty of $100 for each hogshead, barrel, or keg on which such omission or fraud occurs, and be imprisoned not more than one year.

(e) SALE, REMOVAL, OR RECEIPT WITHOUT PROPER STAMP OR PERMIT.—Whenever any brewer, cartman, agent for transportation, or other person, sells, removes, receives, or purchases, or in any way aids in the sale, removal, receipt, or purchase, of any fermented liquor contained in any hogshead, barrel, keg, or other vessel from any brewery or brewery warehouse, upon which the stamp, or permit, in case of removal, required by law, has not been affixed, or on which a false or fraudulent stamp, or permit, in case of removal, is affixed, with knowledge that it is such, or on which a stamp, or permit, in case of removal, once canceled, is used a second time, he shall be fined $100 and imprisoned for not more than one year.

(f) WITHDRAWAL FROM IMPROPERLY STAMPED CONTAINERS OR WITHOUT DESTROYING STAMPS, PENALTY.—Whenever any retail dealer, or other person, withdraws or aids in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel containing the same, without destroying or defacing the stamp affixed thereon, or withdraws or aids in the withdrawal of any fermented liquor from any hogshead, barrel, keg, or other vessel, upon which the proper stamp has not been affixed or on which a false or fradulent stamp is affixed, he shall be fined $100 and imprisoned not more than one year.

(g) COUNTERFEITING STAMPS AND PERMITS AND TRAFFICKING IN USED STAMPS, PENALTY.—Every person who makes, sells, or uses any false or counterfeit stamp or permit, or die for printing or making stamps or permits, which is in imitation of or purports to be a lawful stamp, permit, or die of the kind before mentioned in this chapter, or who procures the same to be done, and every person who shall remove, or cause to be removed, from any cask or package of fermented liquors, any stamp denoting the tax thereon, with intent to reuse such stamp, or who, with intent to defraud the revenue, knowingly uses, or permits to be used, any stamp removed from another cask or package, or receives, buys, sells, gives away, or has in his possession, any stamp so removed, or makes any fraudu-

lent use of any stamp for fermented liquors, shall be fined not less than $100 nor more than $1,000, and imprisoned not less than six months nor more than three years.

(h) POSSESSION WITH TAX NOT PAID, FORFEITURE.—The ownership or possession by any person of any fermented liquor after its sale or removal from the brewery or warehouse, or other place where it was made, upon which the tax required has not been paid, shall render such liquor liable to seizure wherever found, and to forfeiture, removal under said permits excepted.

And the absence of the proper stamps from any hogshead, barrel, keg, or other vessel containing fermented liquor, after its sale or removal from the brewery where it was made, or warehouse as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be prima facie evidence of the nonpayment thereof.

(i) REMOVAL OR DEFACEMENT OF STAMPS BY OTHERS THAN THE OWNER.—Every person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who intentionally removes or defaces the stamp or permit affixed upon the hogshead, barrel, keg, or other vessel, in which the same is contained, shall be liable to a fine of $50 for each such vessel from which the stamp or permit is so removed or defaced, and to render compensation to such purchaser or owner for all damages sustained by him therefrom.

(j) INTENTIONAL REMOVAL OR DEFACEMENT OF MANUFACTURER'S MARKS ON CONTAINERS.—

For penalty imposed for intentional removal or defacement of manufacturer's marks required upon a hogshead, barrel, keg, or other vessel containing fermented liquor, see section 3155 (f).

(k) VIOLATIONS OF PROVISIONS RELATING TO BOTTLING.—

For penalties and forfeitures imposed for violating provisions relating to bottling of fermented liquors, see section 3157.

(l) OTHER VIOLATIONS.—

For penalty and forfeiture imposed upon wholesale liquor dealers for committing offenses not specifically covered by law, see section 2806 (g).

SEC. 3160. GALLON DEFINED.

The word "gallon," wherever used in the internal revenue law, relating to beer, lager beer, ale, porter, and other similar fermented liquors, shall be held and taken to mean a wine gallon, the liquid measure containing two hundred and thirty-one cubic inches.

SUBCHAPTER E—MISCELLANEOUS GENERAL PROVISIONS

SEC. 3170. TRANSFER AND DELEGATION OF POWERS.

The Secretary is authorized to confer and impose upon the Commissioner and any of his assistants, agents, or employees, and upon any other officer, employee, or agent of the Treasury Department, any of the rights, privileges, powers, duties, and protection conferred or imposed upon the Secretary, or any officer or employee of the Treasury Department, or by any law now or hereafter in force relating to the taxation, exportation, transportation, manufacture, possession, or use of, or traffic in, distilled spirits, wine, fermented liquors, or denatured alcohol.

SEC. 3171. RECORDS, STATEMENTS, AND RETURNS.

(a) REQUIREMENTS.—Every person liable to any tax imposed by this chapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3172. DISCRETIONARY METHOD FOR COLLECTING TAX.

(a) POWER OF COMMISSIONER.—Whether or not the method of collecting any tax imposed by this chapter is specifically provided herein, any such tax may, under regulations prescribed by the Commissioner with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3173. PENALTIES AND FORFEITURES.

(a) REMOVAL OR TRANSPORTATION OF LIQUORS OR WINES UNDER IMPROPER BRANDS.—Whenever any person ships, transports, or removes any spirituous or fermented liquors or wines, under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the casks or packages containing the same, or causes such act to be done, he shall forfeit said liquors or wines, and casks or packages, and be subject to pay a fine of $500.

(b) OTHER VIOLATIONS.—

(1) Any person required to pay, or to collect, account for and pay over any tax on distilled spirits, wines, or fermented malt liquors, or required by law or regulations made under authority thereof to make a return or supply any information for the purposes of the computation, assessment or collection of any such tax, who fails to pay, collect, or truly account for and pay over any such tax, make any such return or supply any such information at the time or times required by law or regulation shall in addition to other penalties provided by law be subject to a penalty of not more than $1,000.

(2) Any person who willfully refuses to pay, collect, or truly account for and pay over any such tax, make such return or supply such information at the time or times required by law or regulation, or who willfully attempts in any manner to evade such tax shall be guilty of a misdemeanor and in addition to other penalties provided by law shall be fined not more than $10,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

(3) Any person who willfully refuses to pay, collect, or truly account for and pay over any such tax shall in addition to other penalties provided by law be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected: *Provided, however*, That no penalty shall be assessed under this paragraph for any offense for which a penalty may be assessed under authority of section 3612, or of section 2801 (f) or 3043, or for any offense for which a penalty has been recovered under section 2806 (e).

(4) The term "person" as used in this subsection includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(c) POSSESSION OF DEVICES FOR EMITTING GAS, SMOKE, ETC; EXPLOSIVES AND FIREARMS.—

(1) Whoever, when violating any law of the United States, or of any Territory or possession of the United States, or of the Dis-

trict of Columbia, in regard to the manufacture, taxation, or transportation of or traffic in distilled spirits, wines, or fermented malt liquors, or when aiding in any such violation, has in his possession or in his control any device capable of causing emission of smoke, gas, or fumes, and which may be used for the purpose of hindering, delaying, or preventing pursuit or capture, any explosive, or any firearm (as defined in section 2733), except a machine gun, or a shotgun or rifle having a barrel of less than eighteen inches in length, shall be fined not more than $5,000 or be imprisoned for not more than ten years, or both, and all persons engaged in any such violation or in aiding in any such violation shall be held to be in possession or control of such device, firearm, or explosive.

(2) Whoever, when violating any such law, has in his possession or in his control a machine gun, or any shotgun or rifle having a barrel of less than eighteen inches in length, shall be punished by imprisonment for not more than twenty years; and all persons engaged in any such violation or in aiding in any such violation shall be held to be in possession and control of such machine gun, shotgun, or rifle.

(3) Every such firearm or device for emitting gas, smoke, or fumes, and every such explosive, machine gun, shotgun, or rifle, in the possession or control of any person when violating any such law, shall be seized and shall be forfeited and disposed of in the manner provided by section 2730.

(4) As used in this subsection the term "machine gun" means any weapon which shoots, or is designed to shoot, automatically or semi-automatically, more than one shot, without manual reloading, by a single function of the trigger.

(d) RETURN ON BOND OF VESSEL OR VEHICLE SEIZED FOR VIOLATION; DISCRETION OF COURT; DEFINITIONS.—Notwithstanding any provisions of law relating to the return on bond of any vessel or vehicle seized for the violation of any law of the United States, the court having jurisdiction of the subject matter, may, in its discretion and upon good cause shown by the United States, refuse to order such return of any such vessel or vehicle to the claimant thereof.

As used in this subsection the word "vessel" includes every description of watercraft used, or capable of being used, as a means of transportation in water or in water and air; and the word "vehicle" includes every animal and description of carriage or other contrivance used, or capable of being used, as a means of transportation on land or through the air.

SEC. 3174. TERRITORIAL EXTENT OF LAW.

The internal revenue laws imposing taxes on distilled spirits and fermented liquors shall be held to extend to such articles produced anywhere within the exterior boundaries of the United States, whether the same be within a collection district or not.

SEC. 3175. OTHER LAWS APPLICABLE.

All administrative, special, or stamp provisions of law, including the law relating to the assessment of taxes, so far as applicable, shall be extended to and made a part of this chapter.

SEC. 3176. RULES AND REGULATIONS.

(a) POWER OF COMMISSIONER.—The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agent, see section 3170.

SEC. 3177. MANUFACTURING BONDED WAREHOUSES.

(a) ESTABLISHMENT AND USE.—All medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manu-

factured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class six: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary from persons allowed bonded warehouses.

(b) MATERIALS FOR MANUFACTURE.—

(1) MATERIALS EXPORTABLE FREE OF TAX.—Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles.

(2) IMPORTED MATERIALS.—Any materials imported into the United States may, under such rules as the Secretary may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond, or return of the amount of foreign import duties.

(c) SUPERVISION.—All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

(d) REMOVAL.—

(1) IN GENERAL.—Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary, without being charged with duty, and without having a stamp affixed thereto.

(2) TO PACIFIC COAST.—Any article manufactured in a bonded warehouse established under subsection (a), and situated in any of the Atlantic States, may be removed therefrom for transportation to a customs bonded warehouse at any port on the Pacific coast of the United States, for the purpose only of being exported therefrom, under such regulations and upon the execution of such bonds or other security as the Secretary may prescribe.

(3) CROSS REFERENCES.—

For special provisions relating to removal of manufactures of imported materials, see paragraph (2) of subsection (b).

For provisions relating specifically to withdrawal of distilled spirits from distillery warehouses for use in manufacturing bonded warehouses, see section 2891.

SEC. 3178. SPECIAL PROVISIONS RELATING TO DISTILLED SPIRITS AND WINES RECTIFIED IN BONDED MANUFACTURING WAREHOUSES.

Distilled spirits and wines which are rectified in bonded manufacturing warehouses, class six, and distilled spirits which are reduced in proof and bottled in such warehouses, shall be deemed to have been manufactured within the meaning of section 311 of the Tariff Act of 1930, 46 Stat. 692 (U. S. C., Title 19, sec. 1311), and may be withdrawn as provided in such section, and likewise for shipment in bond to Puerto Rico, subject to the provisions of such section, and under such regulations as the Secretary may prescribe, there to be withdrawn for consumption or be rewarehoused and subsequently withdrawn for consumption: *Provided*, That no internal-revenue tax shall be imposed on distilled spirits and wines rectified in class six warehouses if such distilled spirits and wines are exported or shipped in accordance with the provisions of such section, and that no person rectifying distilled spirits or wines in such warehouses shall be subject by reason of such rectification to the payment of special tax as a rectifier.

SEC. 3179. EXEMPTION AND DRAWBACK IN CASE OF EXPORTATION.

(a) EXEMPTION.—Under such rules and regulations as the Commissioner with the approval of the Secretary may prescribe, the amount of any internal revenue tax erroneously or illegally collected in respect to exported articles may be refunded to the exporter of the article, instead of to the manufacturer, if the manufacturer waives any claim for the amount so to be refunded.

(b) DRAWBACK.—Upon the exportation of bottled distilled spirits and wines manufactured or produced in the United States on which an internal-revenue tax has been paid, there shall be allowed, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, a drawback equal in amount to the tax found to have been paid on such bottled distilled spirits and wines: *Provided*, That such distilled spirits and wines have been bottled especially for export, under regulations prescribed by the Commissioner, with the approval of the Secretary. The Secretary is authorized to prescribe regulations governing the determination and payment of drawback of internal-revenue tax on domestic distilled spirits and wines, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as the Secretary deems necessary.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3180. DISTILLERIES ERECTED PRIOR TO JULY 20, 1868.

(a) REQUIREMENTS.—In any case where the owner of a distillery or distilling apparatus, erected prior to July 20, 1868, has only an estate for a term of years or other estate less than fee-simple in the lot or tract of land on which the distillery is situated, the evidence of title to which shall have been duly recorded prior to that date; or in like case, where the lease or other evidence of title is held but was not required by the laws of the State to be recorded in order to be valid at the time of its execution; or in any case of such prior erection where the title was then, and has continued to be, in litigation; or in any case of such prior erection where such owner is possessed of the fee, but encumbered with a mortgage executed and duly recorded prior to July 20, 1868, and not due, or in any case of such prior erec-

tion where the fee is held by a femme-covert, minor, person of unsound mind, or other person incapable of giving consent, as required in section 2815 (b) (1) (B), the value of such lot or tract of land, together with the building and distilling apparatus, shall be appraised in the manner to be prescribed by the Commissioner pursuant to section 2815 (b) (1) (C); and the officer designated by the Commissioner may, at the discretion of the Commissioner, be authorized to accept, in lieu of the said written consent, the bond of such distiller, in such form as the Commissioner may prescribe, with not less than two personal sureties or one corporate surety, conditioned that in case the distillery, distilling apparatus, or any part thereof, shall by final judgment be forfeited for the violation of any of the provisions of law, the obligors shall pay the amount stated in said bond. Said sureties shall be residents of the collection district or county, or of an adjoining county in the same State in which the distillery is situated, and owners of unencumbered real estate in said district or county, or adjoining county, equal to such appraised value, and the penal sum of said bond shall be equal to the appraised value of said lot or tract of land together with the buildings and distilling apparatus.

(b) BOND.—The officer designated by the Commissioner may at any time, at the discretion of the Commissioner, accept such bond as is authorized to be given by the distiller in lieu of the written consent of the owner of the fee in the case of a distillery erected prior to July 20, 1868, notwithstanding such distillery has since then been increased by the addition of land or buildings adjacent or contiguous thereto, not owned by the distiller himself in fee; such bond to be for and in respect of such addition only, if the distillery be one which the distiller owns in fee or in respect to which he has procured the written consent of the owner of the fee or other encumbrance, otherwise to be for and in respect of the entire distillery as increased by such addition.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 3181. CROSS REFERENCES.

For provision authorizing and directing officers of internal revenue to withhold release of distilled spirits from bottling plants unless a certificate of label approval has been obtained or the application of the bottler for exemption has been granted, see section 5 (e) of the Federal Alcohol Administration Act, as amended by section 505 of the Liquor Tax Administration Act, c. 830, 49 Stat. 1966 (U. S. C., Title 27, Sup. II, § 205 (e)).

For power of marshals or deputy marshals to arrest persons operating illicit distilleries, see section 9 of the act of March 1, 1879, c. 125, 20 Stat. 341 (U. S. C., Title 18, § 593).

For authority to issue warrants of arrest for violation of internal revenue laws upon the sworn complaint of district attorneys, collectors, deputy collectors, revenue agents, or private citizens, see the act of March 2, 1901, c. 814, 31 Stat. 956 (U. S. C., Title 18, § 594).

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CHAPTER 27—OCCUPATIONAL TAXES

SUBCHAPTER A—SPECIAL PROVISIONS

Part I—Oleomargarine

SEC. 3200. TAX.

(a) MANUFACTURERS.—Manufacturers of oleomargarine shall pay a special tax of $600.

(b) WHOLESALE DEALERS.—

(1) IN GENERAL.—Wholesale dealers in oleomargarine shall pay a special tax of $480: *Provided*, That wholesale dealers who vend no other oleomargarine or butterine except that upon which a tax of one-fourth of 1 cent per pound is imposed by section 2301 (a) shall pay $200.

(2) MANUFACTURERS SELLING AT WHOLESALE.—Any manufacturer of oleomargarine who has given the required bond and paid the required special tax, and who sells only oleomargarine of his own production, at the place of manufacture, in the original packages to which the tax-paid stamps are affixed, shall not be required to pay the special tax of a wholesale dealer in oleomargarine on account of such sales.

(c) RETAIL DEALERS.—Retail dealers in oleomargarine shall pay a special tax of $48: *Provided*, That such retail dealers as vend no other oleomargarine or butterine except that upon which is imposed by section 2301 (a) a tax of one-fourth of 1 cent per pound, shall pay $6.

SEC. 3201. PENALTIES.

(a) MANUFACTURERS.—Every person who carries on the business of a manufacturer of oleomargarine without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $1,000 and not more than $5,000; and

(b) WHOLESALE DEALERS.—Every person who carries on the business of a wholesale dealer in oleomargarine without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $500 nor more than $2,000; and

(c) RETAIL DEALERS.—Every person who carries on the business of a retail dealer in oleomargarine without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $50 nor more than $500 for each and every offense.

SEC. 3202. DEFINITIONS.

For definitions of the following, see the sections enumerated below: Oleomargarine, section 2300; Manufacturers, section 2302 (a); Wholesale dealers, section 2303 (a); Retail dealers, section 2304 (a).

Part II—Adulterated and Process or Renovated Butter

SEC. 3206. TAX.

(a) MANUFACTURERS.—

(1) PROCESS OR RENOVATED BUTTER.—Manufacturers of process or renovated butter shall pay a special tax of $50 a year; and

(2) ADULTERATED BUTTER.—Manufacturers of adulterated butter shall pay a special tax of $600 a year.

(b) WHOLESALE DEALERS IN ADULTERATED BUTTER.—Wholesale dealers in adulterated butter shall pay a special tax of $480 a year.

(c) RETAIL DEALERS IN ADULTERATED BUTTER.—Retail dealers in adulterated butter shall pay a special tax of $48 a year.

SEC. 3207. PENALTIES.

(a) MANUFACTURERS OF PROCESS, RENOVATED, OR ADULTERATED BUTTER.—Every person who carries on the business of a manufacturer of process or renovated butter or adulterated butter without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $1,000 and not more than $5,000; and

(b) DEALERS IN ADULTERATED BUTTER.—Every person who carries on the business of a dealer in adulterated butter without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $50 nor more than $500 for each offense.

SEC. 3208. DEFINITIONS.

For definitions of the following, see the sections enumerated below: Butter, section 2320 (a); Adulterated butter, section 2320 (b); Process or renovated butter, section 2320 (c); Manufacturers of process, or renovated, or adulterated butter, section 2322 (a); Dealers in adulterated butter, section 2323 (a); Retail dealers in adulterated butter, section 2323 (b).

Part III—Filled Cheese

SEC. 3210. TAX.

(a) MANUFACTURERS.—Manufacturers of filled cheese shall pay a special tax of $400 a year for each and every factory.

(b) WHOLESALE DEALERS.—

(1) IN GENERAL.—Wholesale dealers in filled cheese shall pay a special tax of $250 a year.

(2) MANUFACTURERS SELLING AT WHOLESALE.—Any manufacturer of filled cheese who has given the required bond and paid the required special tax, and who sells only filled cheese of his own production, at the place of manufacture, in the original packages, to which the tax-paid stamps are affixed, shall not be required to pay the special tax of a wholesale dealer in filled cheese on account of such sales.

(c) RETAIL DEALERS.—Retail dealers in filled cheese shall pay a special tax of $12 a year.

SEC. 3211. PENALTIES.

(a) MANUFACTURERS.—Every person, firm, or corporation who carries on the business of a manufacturer of filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $400 and not more than $3,000; and

(b) WHOLESALE DEALERS.—Every person, firm, or corporation who carries on the business of a wholesale dealer in filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable to the payment of the tax, be fined not less than $250 nor more than $1,000; and

(c) RETAIL DEALERS.—Every person, firm, or corporation who carries on the business of a retail dealer in filled cheese without having paid the special tax therefor, as required by law, shall, besides being liable for the payment of the tax, be fined not less than $40 nor more than $500 for each and every offense.

SEC. 3212. DEFINITIONS.

For definitions of the following, see the sections enumerated below: Cheese, section 2350 (a); Filled cheese, section 2350 (b); Manufacturers, section 2352 (a); Wholesale dealers, section 2353 (a); Retail dealers, section 2354 (a).

Part IV—Mixed Flour

SEC. 3215. TAX.

(a) RATE.—Every person, firm, or corporation, before engaging in the business of making, packing, or repacking mixed flour, shall pay a special tax at the rate of $12 a year.

(b) PAYMENT AND POSTING.—The tax imposed by subsection (a) shall be paid and posted in accordance with the provisions of section 3273 (b), and subject to the fines and penalties imposed by section 3274 for any violation thereof.

SEC. 3216. PENALTIES.

(a) POSTING AND PAYMENT OF TAX.—

For penalties imposed for violation of provisions relating to the posting and payment of the tax, see section 3215 (b).

(b) SECOND OFFENSES.—

For penalties imposed for second offenses, see section 2386 (h).

(c) RECOVERY.—

For recovery of penalties, see section 2387.

SEC. 3217. DEFINITION.

For definition of mixed flour, see section 2380.

Part V—Narcotics

SEC. 3220. TAX.

On or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall pay the special taxes hereinafter provided. Every person upon first engaging in any of such activities shall immediately pay the proportionate part of the tax for the period ending on the following June 30.

(a) IMPORTERS, MANUFACTURERS, OR PRODUCERS.—Importers, manufacturers, producers, or compounders, lawfully entitled to import, manufacture, produce, or compound any of the aforesaid drugs, $24 per annum;

(b) WHOLESALE DEALERS.—Wholesale dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, $12 per annum;

(c) RETAIL DEALERS.—Retail dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, $3 per annum;

(d) PHYSICIANS, DENTISTS, VETERINARY SURGEONS, AND OTHER PRACTITIONERS.—Physicians, dentists, veterinary surgeons, and other practitioners, lawfully entitled to distribute, dispense, give away, or administer any of the aforesaid drugs to patients upon whom they in the course of their professional practice are in attendance, $1 per annum or fraction thereof during which they engage in any of such activities;

(e) PERSONS ENGAGED IN RESEARCH, INSTRUCTION, OR ANALYSIS.—Persons not registered as an importer, manufacturer, producer, or compounder and lawfully entitled to obtain and use in a laboratory any of the aforesaid drugs for the purpose of research, instruction, or analysis shall pay $1 per annum, but such persons shall keep such special records relating to receipt, disposal, and stocks on hand of the aforesaid drugs as the Commissioner of Narcotics, with the approval of the Secretary, may by regulation require. Such special records shall be open at all times to the inspection of any duly authorized officer, employee, or agent of the Treasury Department.

(f) PERSONS NOT OTHERWISE TAXED.—

For a tax of $1 a year on persons not otherwise taxed, dispensing preparations and remedies of limited narcotic content, see section 2551 (a).

(g) PERSONS IN CANAL ZONE.—

For authority of the President to issue Executive orders providing for the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, distribute, sell, or give away opium or coca leaves, their salts, derivatives, or preparations, see section 2564 (b).

SEC. 3221. REGISTRATION.

(a) REQUIREMENTS.—On or before July 1 of each year every person who engages in any of the activities enumerated in section 3220 shall register with the collector of the district his name or style, place of business and place or places where such business is to be carried on, and every person upon first engaging in any such activities shall immediately make like registration.

(b) TRANSFER OF DUTIES.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 3222. EXEMPTION FROM TAX AND REGISTRATION.

(a) EMPLOYEES.—No employee of any person who has registered and paid special tax as required in this part acting within the scope of his employment, shall be required to register and pay special tax provided by sections 3220 and 3221.

(b) GOVERNMENT AND STATE OFFICIALS.—Officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business herein described, shall not be required to register, nor pay special tax, but their right to this exemption shall be evidenced in such manner as the Secretary may by regulations prescribe.

(c) CROSS REFERENCES.—

(1) CANAL ZONE.—

For authority of the President to issue Executive orders providing for the registration of all persons in the Canal Zone who produce, import, compound, deal in, dispense, distribute, sell, or give away opium or coca leaves, their salts, derivatives, or preparations, see section 2564.

(2) TRANSFER OF DUTIES.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 3223. POSSESSION OF STAMPED PACKAGES AS EVIDENCE OF TAX LIABILITY.

For possession of original stamped packages as prima facie evidence of liability to special tax, see section 2553 (a).

SEC. 3224. UNLAWFUL ACTS IN CASE OF FAILURE TO REGISTER AND PAY SPECIAL TAX.

(a) TRAFFICKING.—It shall be unlawful for any person required to register under the provisions of this part or section 2551 (a) to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away any of the aforesaid drugs without having registered and paid the special tax as imposed by this part, or section 2551 (a).

(b) TRANSPORTATION.—It shall be unlawful for any person who shall not have registered and paid the special tax as required by sections 3220 and 3221 to send, ship, carry, or deliver any of the aforesaid drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, to any person in any other State or Territory or the District of Columbia or any insular possession of the United States: *Provided*, That nothing contained in this subsection shall apply to common carriers engaged in transporting the aforesaid drugs, or to any employee acting within the scope of his

employment, of any person who shall have registered and paid the special tax as required by sections 3220 and 3221, or to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, or veterinarian required to register under the terms of this part or section 2551 (a), who has been employed to prescribe for the particular patient receiving such drug, or to any United States, State, county, municipal, district, Territorial, or insular officer or official acting within the scope of his official duties.

(c) POSSESSION.—It shall be unlawful for any person who has not registered and paid the special tax as provided for by this part or section 2551 (a), to have in his possession or under his control any of the aforesaid drugs; and such possession or control shall be presumptive evidence of a violation of this subsection and subsection (a), and also a violation of the provisions of sections 3220 and 3221: *Provided*, That this subsection shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this part or section 2551 (a), having such possession or control by virtue of his employment or occupation and not on his own account; or to the possession of any of the aforesaid drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this part or section 2551 (a); or to any United States, State, county, municipal, District, Territorial, or insular officer or official who has possession of any said drugs, by reason of his official duties, or to a warehouseman holding possession for a person registered and who has paid the taxes under this part and subchapter A of chapter 23; or to common carriers engaged in transporting such drugs: *Provided further*, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this part or subchapter A of chapter 23; and the burden of proof of any such exemption shall be upon the defendant.

SEC. 3225. PENALTIES.

For penalties for violating or failing to comply with any of the provisions of this part, see section 2557 (b) (1).

SEC. 3226. LIST OF SPECIAL TAXPAYERS.

(a) SUPPLY.—Collectors are authorized to furnish upon written request, to any person, a certified copy of the names of any or all persons who may be listed in their respective collection districts as special taxpayers under the provisions of this part or section 2551 (a), upon payment of a fee of $1 for each 100 names or fraction thereof in the copy so requested.

(b) TRANSFER OF DUTIES.—

For authority of the Secretary to delegate such powers and duties, see subchapter D.

SEC. 3227. OTHER LAWS APPLICABLE.

(a) All provisions of law relating to special taxes, as far as necessary shall be extended and made applicable to the special tax imposed by this part.

(b) All laws relating to the assessment, collection, remission, and refund of internal revenue taxes, including section 3761, so far as applicable to and not inconsistent with the provisions of this part and subchapter A of chapter 23, shall be extended and made applicable to the special taxes imposed by this part and section 2551 (a).

SEC. 3228. DEFINITIONS.

(a) PERSON.—The word "person" as used in this part and subchapter A of chapter 23 shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.

(b) IMPORTER, MANUFACTURER, OR PRODUCER.—Every person who imports, manufactures, compounds, or otherwise produces for sale

or distribution any of the drugs mentioned in section 3220 shall be deemed to be an importer, manufacturer, or producer.

(c) WHOLESALE DEALER.—Every person who sells, or offers for sale, any of said drugs in the original stamped packages as provided in section 2553 (a) shall be deemed a wholesale dealer.

(d) RETAIL DEALER.—Every person who sells or dispenses from original stamped packages as provided in section 2553 (a) shall be deemed a retail dealer: *Provided*, That the office, or if none, the residence, of any person shall be considered for the purposes of this part and subchapter A of chapter 23 his place of business.

Part VI—Marihuana

SEC. 3230. TAX.

(a) LIABILITY AND TIME FOR PAYMENT OF TAX.—Every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, prescribes, administers, or gives away marihuana shall (1) before engaging in any of the above-mentioned activities, and (2) thereafter, on or before July 1 of each year, pay the following special taxes respectively:

(1) IMPORTERS, MANUFACTURERS, AND COMPOUNDERS.—Importers, manufacturers, and compounders of marihuana, $24 per year.

(2) PRODUCERS.—Producers of marihuana (except those included within subdivision (4) of this subsection), $1 per year, or fraction thereof, during which they engage in such activity.

(3) PHYSICIANS, DENTISTS, VETERINARY SURGEONS, AND OTHER PRACTITIONERS.—Physicians, dentists, veterinary surgeons, and other practitioners who distribute, dispense, give away, administer, or prescribe marihuana to patients upon whom they in the course of their professional practice are in attendance, $1 per year or fraction thereof during which they engage in any of such activities.

(4) PERSONS ENGAGED IN RESEARCH, INSTRUCTION, OR ANALYSIS.—Any person not registered as an importer, manufacturer, producer, or compounder who obtains and uses marihuana in a laboratory for the purpose of research, instruction, or analysis, or who produces marihuana for any such purpose, $1 per year, or fraction thereof, during which he engages in such activities.

(5) PERSONS NOT OTHERWISE TAXED.—Any person who is not a physician, dentist, veterinary surgeon, or other practitioner and who deals in, dispenses, or gives away marihuana, $3 per year: *Provided*, That any person who has registered and paid the special tax as an importer, manufacturer, compounder, or producer, as required by subdivisions (1) and (2) of this subsection, may deal in, dispense, or give away marihuana imported, manufactured, compounded, or produced by him without further payment of the tax imposed by this section.

(b) COMPUTATION OF TAX.—Where a tax under subdivision (1) or (5) of subsection (a) is payable on July 1 of any year it shall be computed for one year; where any such tax is payable on any other day it shall be computed proportionately from the first day of the month in which the liability for the tax accrued to the following July 1.

(c) LIABILITY IN CASE OF ACTIVITIES IN MORE THAN ONE PLACE.—In the event that any person subject to a tax imposed by this section engages in any of the activities enumerated in subsection (a) of this section at more than one place, such person shall pay the tax with respect to each such place.

(d) LIABILITY IN CASE OF MORE THAN ONE ACTIVITY BY SAME PERSON AT SAME TIME.—Except as otherwise provided, whenever more than one of the activities enumerated in subsection (a) of this section is carried on by the same person at the same time, such person shall pay the tax for each such activity, according to the respective rates prescribed.

SEC. 3231. REGISTRATION.

Any person subject to the tax imposed by section 3230 shall, upon payment of such tax, register his name or style and his place or places of business with the collector of the district in which such place or places of business are located.

SEC. 3232. EXEMPTION FROM TAX AND REGISTRATION.

(a) EMPLOYEES.—No employee of any person who has paid the special tax and registered, as required by sections 3230 and 3231, acting within the scope of his employment, shall be required to register and pay such special tax.

(b) GOVERNMENT AND STATE OFFICIALS.—

(1) IN GENERAL.—An officer or employee of the United States, any State, Territory, the District of Columbia, or insular possession, or political subdivision, who, in the exercise of his official duties, engages in any of the activities enumerated in section 3230 shall not be required to register or pay the special tax, but his right to this exemption shall be evidenced in such manner as the Secretary may by regulations prescribe.

(2) CROSS REFERENCE.—

For authority of the President to issue executive orders providing for the registration and the imposition of special taxes upon persons in the Virgin Islands, see section 2603 (b).

SEC. 3233. RETURNS.

(a) REGISTRANTS.—Any person who shall be registered under the provisions of section 3231 in any internal-revenue district shall, whenever required so to do by the collector of the district, render to the collector a true and correct statement or return, verified by affidavits, setting forth the quantity of marihuana received or harvested by him during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine. If such person is not solely a producer, he shall set forth in such statement or return the names of the persons from whom said marihuana was received, the quantity in each instance received from such persons, and the date when received.

(b) PERSONS LIABLE FOR TAX.—

For general requirement as to records, statements and returns in the case of persons liable for tax, see section 2594.

SEC. 3234. UNLAWFUL ACTS IN CASE OF FAILURE TO REGISTER AND PAY SPECIAL TAX.

(a) TRAFFICKING.—

(1) LIABILITY.—It shall be unlawful for any person required to register and pay the special tax under the provisions of sections 3230 and 3231 to import, manufacture, produce, compound, sell, deal in, dispense, distribute, prescribe, administer, or give away marihuana without having so registered and paid such tax.

(2) ENFORCEMENT OF LIABILITY.—In any suit or proceeding to enforce the liability imposed by this section or sections 3230 and 3231, if proof is made that marihuana was at any time growing upon land under the control of the defendant, such proof shall be presumptive evidence that at such time the defendant was a producer and liable under this section as well as under sections 3230 and 3231.

(b) TRANSPORTATION.—It shall be unlawful for any person who shall not have paid the special tax and registered, as required by sections 3230 and 3231, to send, ship, carry, transport, or deliver any marihuana within any Territory, the District of Columbia, or any insular possession, or from any State, Territory, the District of Columbia, any insular possession of the United States, or the Canal Zone, into any other State, Territory, the District of Columbia, or insular possession of the United States: *Provided*, That nothing contained in this section shall apply to any common carrier engaged in

transporting marihuana; or to any employee of any person who shall have registered and paid the special tax as required by sections 3230 and 3231 while acting within the scope of his employment; or to any person who shall deliver marihuana which has been prescribed or dispensed by a physician, dentist, veterinary surgeon, or other practitioner registered under section 3231, who has been employed to prescribe for the particular patient receiving such marihuana; or to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties.

SEC. 3235. PENALTIES.

For penalties for violating or failing to comply with any of the provisions of this part, see section 2596.

SEC. 3236. LIST OF SPECIAL TAXPAYERS.

Collectors are authorized to furnish, upon written request, to any person a certified copy of the names of any or all persons who may be listed in their respective collection districts as special taxpayers under section 3230, upon payment of a fee of $1 for each one hundred of such names or fraction thereof upon such copy so requested.

SEC. 3237. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by sections 2550 and 3220 shall, insofar as not inconsistent with this part, be applicable in respect of the taxes imposed by this part.

SEC. 3238. DEFINITIONS.

When used in this part and subchapter C of chapter 23.

(a) PERSON.—The term "person" means an individual, a partnership, trust, association, company, or corporation and includes an officer or employee of a trust, association, company, or corporation, or a member or employee of a partnership, who, as such officer, employee, or member, is under a duty to perform any act in respect of which any violation of this part or subchapter C of chapter 23 occurs.

(b) MARIHUANA.—The term "marihuana" means all parts of the plant Cannabis sativa L., whether growing or not; the seeds thereof; the resin extracted from any part of such plant; and every compound, manufacture, salt, derivative, mixture, or preparation of such plant, its seeds, or resin; but shall not include the mature stalks of such plant, fiber produced from such stalks, oil or cake made from the seeds of such plant, any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stalks (except the resin extracted therefrom), fiber, oil, or cake, or the sterilized seed of such plant which is incapable of germination.

(c) PRODUCER.—The term "producer" means any person who (1) plants, cultivates, or in any way facilitates the natural growth of marihuana; or (2) harvests and transfers or makes use of marihuana.

(d) TRANSFER OR TRANSFERRED.—The term "transfer" or "transferred" means any type of disposition resulting in a change of possession but shall not include a transfer to a common carrier for the purpose of transporting marihuana.

SEC. 3239. CROSS REFERENCE.

For provisions authorizing seizure and confiscation of marihuana for persons violating this part, see section 2598 of chapter 23.

For provisions giving the Secretary authority to prescribe rules and regulations to enforce this part, see section 2599 of chapter 23.

For authority of the Secretary to delegate the powers conferred on him by this part to officers and employees of the Treasury Department, see section 2600 of chapter 23.

For the territorial extent of this part, see section 2602 of chapter 23.

For administration of the special taxes in Puerto Rico, see section 2603 (a) of chapter 23.

For burden of proof in the case of exemptions in this part, see section 2597 of chapter 23.

Part VII—Liquor

SEC. 3250. TAX.

(a) WHOLESALE DEALERS IN LIQUORS.—

(1) IN GENERAL.—Wholesale dealers in liquors shall pay a special tax of $100.

(2) WHOLESALE DEALERS IN LIQUORS DEALING IN WINES OR WINES AND MALT LIQUORS.—

For the designation of wholesale dealers in liquors as wholesale dealers in wines or wholesale dealers in wines and malt liquors, and the issuance of the appropriate special tax stamps, see section 3254 (b).

(3) RETAILERS SELLING AT WHOLESALE.—Except as provided in section 3254 (c) (2), a qualified retail dealer in liquors may not sell distilled spirits, wines, or malt liquors in quantities of five wine-gallons or more to the same person at the same time without incurring liability to special tax as a wholesale dealer in liquors.

(4) DISTILLERS SELLING AT WHOLESALE.—No distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale dealer in liquors on account of such sales.

(5) RETAIL DEALERS IN LIQUIDATION.—

For exemption of retailers liquidating entire stock from payment of special tax as wholesalers, see section 3251 (c).

(6) CREDITORS, FIDUCIARIES, OFFICERS OF COURT, AND PARTNERS.—

For exemption of creditors, fiduciaries, officers of court, and partners from the payment of any special tax by reason of casual sales, see section 3251 (a) and (b).

(b) RETAIL DEALERS IN LIQUORS.—

(1) IN GENERAL.—Except as provided in paragraph (3) of subsection (e), retail dealers in liquors shall pay a special tax of $25.

(2) RETAIL DRUG STORES OR PHARMACIES.—The tax required to be paid by paragraph (1) shall, in the case of a retail drug store or pharmacy making sales of liquors through a duly licensed pharmacist, be designated as a "medicinal spirits stamp tax."

(3) RETAIL DEALERS IN LIQUORS DEALING IN WINES OR WINES AND MALT LIQUORS.—

For the designation of retail dealers in liquors as retail dealers in wines and malt liquors, and the issuance of appropriate special tax stamps, see section 3254 (c) (1).

(4) WHOLESALERS SELLING AT RETAIL.—A qualified wholesale dealer in liquors may not sell distilled spirits, wines, or malt liquors in quantities of less than five wine gallons without incurring liability to special tax as a retail dealer in liquors.

(5) CREDITORS, FIDUCIARIES, OFFICERS OF COURT, AND PARTNERS.—

For exemption of creditors, fiduciaries, officers of court, and partners from the payment of any special tax by reason of casual sales, see section 3251 (a) and (b).

(c) BREWERS.—

(1) IN GENERAL.—Brewers shall pay $100 in respect of each brewery: *Provided*, That any brewer of less than 500 barrels a year shall pay the sum of $50.

(2) CROSS REFERENCE.—

For effect upon special tax of purchases or sales of malt liquors by brewers, see paragraph (3) of subsection (d).

(d) WHOLESALE DEALERS IN MALT LIQUORS.—

(1) IN GENERAL.—Wholesale dealers in malt liquors shall pay a special tax of $50.

(2) RETAILERS SELLING AT WHOLESALE.—A qualified retail dealer in malt liquors may not sell such liquors in quantities of five gallons or more to the same person at the same time without incurring lia-

bility to special tax as a wholesale dealer in malt liquors. No retail dealer in malt liquors shall be held to be a wholesale dealer in malt liquors solely by reason of sales of five gallons or more to the same person at the same time if such sales are for immediate consumption on the premises where sold.

(3) BREWERS SELLING AT WHOLESALE.—No brewer shall be obliged to pay special tax as a dealer by reason of selling in the original stamped hogsheads, barrels, or kegs, whether at the place of manufacture or elsewhere, malt liquors manufactured by him, or purchased and procured by him in his own hogsheads, barrels, or kegs, under provisions of section 3155 (f), but the quantity of malt liquors so purchased shall be included in calculating the liability to brewers' special tax of both the brewer who manufactures and sells the same and the brewer who purchases the same.

(4) RETAIL DEALERS IN LIQUIDATION.—

For exemption of retailers liquidating entire stock from payment of special tax as wholesalers, see section 3251 (c).

(e) RETAIL DEALERS IN MALT LIQUORS.—

(1) IN GENERAL.—Retail dealers in malt liquors shall pay a special tax of $20.

(2) WHOLESALERS SELLING AT RETAIL.—A qualified wholesale dealer in malt liquors may not sell such liquors in quantities of less than five gallons without incurring liability to special tax as a retail dealer in malt liquors.

(3) PERSONS SELLING TO ENTERTAINMENTS AND OUTINGS.—Notwithstanding the provisions of this part, each person making sales of fermented malt liquor or wine to the members, guests, or patrons of bona-fide fairs, reunions, picnics, carnivals, or other similar outings, and each fraternal, civic, church, labor, charitable, benevolent, or ex-service men's organization making sales of fermented malt liquor or wine on the ocasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, if such person or organization is not otherwise engaged in business as a wholesale or retail liquor dealer or as a wholesale or retail malt liquor dealer, shall pay, before any such sales are made and in lieu of the special taxes imposed by paragraph (1) of this subsection and of subsection (b) a special tax of $2 as a retail dealer in malt liquors, if fermented malt liquor only is sold, or a special tax of $2 as a retail dealer in liquors if wine only, or wine and fermented malt liquor only, are sold for each calendar month in which any such sales are made.

(4) BREWERS SELLING AT RETAIL.—No collection of special tax as a retail dealer in malt liquors shall be made from brewers for selling malt liquors of their own manufacture in the original stamped eighth-barrel packages.

(5) OTHER PROVISIONS.—

For other provisions relating to brewers as dealers, see paragraph (3) of subsection (d).

(6) TRANSFER OF DUTIES.—

For transfer of the powers and duties of the Commissioner and his agents, see section 3170.

(f) RECTIFIERS.—

(1) RATE OF TAX.—Rectifiers of distilled spirits shall pay a special tax of $200: *Provided*, That any rectifier of less than 500 barrels a year, counting 40 gallons of proof spirits to the barrel, shall pay $100.

(2) PROHIBITED PREMISES.—No officer shall collect any special tax for rectifying distilled spirits on any premises distant less than six hundred feet (or less than the distance permitted by the Secretary of the Treasury in the particular case) in a direct line from any distillery. And every officer who collects any special tax in violation of this section shall be liable to a penalty of $5,000 for each offense.

(g) WINEMAKERS.—Nothing in this chapter or chapter 26 shall be construed to impose a special tax upon winemakers who have qualified as such under the internal-revenue laws and regulations, and who sell wines of their own production where the same are made or at the general business office of such winemaker: *Provided*, That no winemaker shall have more than one place of business for the sale of such wine that shall be exempt from the special tax.

(h) APOTHECARIES.—No special tax shall be imposed upon apothecaries as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines unfit for use for beverage purposes.

(i) MANUFACTURERS OF CHEMICALS AND FLAVORING EXTRACTS.—No special tax shall be imposed upon manufacturing chemists or flavoring-extract manufacturers for recovering tax-paid alcohol or spirituous liquors from dregs or marc of percolation, or extraction, if such recovered alcohol or spirituous liquors be again used in the manufacture of medicines or flavoring extracts of the kind in the production of which originally used.

(j) MANUFACTURERS OF STILLS.—

(1) IN GENERAL.—Manufacturers of stills shall each pay a special tax of $50, and $20 for each still or worm for distilling made by him.

(2) DISTILLERS MANUFACTURING OWN STILLS.—Paragraph (1) of this subsection and section 3254 (h) shall not apply to distillers in registered distilleries who manufacture for their own use wooden stills, but each of said distillers shall give notice to the collector of the district in which his distillery is located of each still manufactured before the same is used.

(3) DRAWBACK.—Upon all stills manufactured for export, and actually exported, there shall be allowed a drawback, where the tax thereon has been paid, under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(k) CROSS REFERENCE.—

For transfer of the powers and duties of the Commissioner and his agents, see section 3170.

SEC. 3251. CASUAL SALES.

(a) BY CREDITORS, FIDUCIARIES, AND OFFICERS OF COURT.—No special tax shall be held to accrue on a sale of distilled spirits, wines, or malt liquors made by a person who is not otherwise a dealer in liquors, where such spirits, wines, or liquors have been received by the person so selling as security for or in payment of a debt, or as executor, administrator, or other fiduciary, or have been levied on by any officer, under order or process of any court or magistrate, and where such spirits are sold by such person in one parcel only, or at public auction in parcels not less than twenty wine-gallons.

(b) BY RETIRING OR DECEASED PARTNERS TO INCOMING OR REMAINING PARTNERS.—No special tax shall be held to accrue on a sale of distilled spirits, wines, or malt liquors made by a retiring partner, or the representatives of a deceased partner to the incoming, remaining, or surviving partner or partners of a firm.

(c) BY RETAIL DEALERS IN LIQUIDATION.—The special tax of a wholesale dealer in liquors or wholesale dealer in malt liquors shall not be held to apply to a retail dealer in liquors or a retail dealer in malt liquors, because of such retail dealer selling out his entire stock of liquors in one parcel, or in parcels embracing not less than his entire stock of distilled spirits, of wines, or of malt liquors. Section 2860 shall not be held to prohibit a rectifier or liquor dealer from purchasing, in quantities greater than twenty wine-gallons, the distilled spirits sold in one parcel as aforesaid.

SEC. 3252. RETAIL LIQUOR DEALERS' RECORDS.

(a) REQUIREMENT.—Each retail liquor dealer shall provide at his own expense, and keep in his place of business, a record in book form, or shall keep all invoices of, and bills for, all distilled spirits, wines, and fermented malt liquors received, the quantity thereof, and from whom and the date when received.

(b) INSPECTION.—Such records, invoices, and bills shall be open to inspection during the usual business hours of the retailer by Government officers upon identification and request.

(c) PRESERVATION.—Such records, invoices, and bills shall be kept for a period of two years after the time of the transactions to which they relate.

(d) PENALTY.—For each willful violation of the provisions hereof the retailer shall be subject to a fine of $25.

SEC. 3253. PENALTIES AND FORFEITURES FOR NONPAYMENT OF SPECIAL TAX.

Any person who shall carry on the business of a brewer, rectifier, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquors, retail dealer in malt liquors, or manufacturer of stills, and willfully fails to pay the special tax as required by law, shall, for every such offense, be fined not less than $100 nor more than $5,000 and be imprisoned for not less than thirty days nor more than two years. And all distilled spirits or wines, and all stills or other apparatus, fit or intended to be used for the distillation or rectification of spirits, or for the compounding of liquors, owned by such person, wherever found, and all distilled spirits or wines and personal property found in the distillery or rectifying establishment, or in any building, room, yard, or enclosure connected therewith and used with or constituting a part of the premises, shall be forfeited to the United States.

SEC. 3254. DEFINITIONS.

(a) DISTILLER.—

For definition of distiller, see section 2809 (a).

(b) WHOLESALE DEALER IN LIQUORS.—Except as otherwise provided, every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors in quantities of five wine-gallons or more to the same person at the same time, shall be regarded as a wholesale dealer in liquors: *Provided*, That the Commissioner may, by regulations, with the approval of the Secretary, provide for the issuance of a stamp denoting payment of such special tax as a "wholesale dealer in wines" or a "wholesale dealer in wines and malt liquors" if, as the case may be, wines only, or wines and malt liquors only, are sold by a wholesale dealer in liquors.

(c) RETAIL DEALER IN LIQUORS.—Except as otherwise provided, (1) every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors in less quantities than five wine-gallons to the same person at the same time, shall be regarded as a retail dealer in liquors: *Provided*, That the Commissioner may, by regulations, with the approval of the Secretary, provide for the issuance of a stamp denoting payment of such special tax as a "retail dealer in wines" or a "retail dealer in wines and malt liquors" if, as the case may be, wines only, or wines and malt liquors only, are sold by a retail dealer in liquors.

(2) No retail dealer in liquors shall be held to be a wholesale dealer in liquors solely by reason of sales of five wine-gallons or more to the same person at the same time if such sales are for immediate consumption on the premises where sold.

(d) BREWER.—Every person who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer.

(e) WHOLESALE DEALER IN MALT LIQUORS.—Except as otherwise provided, every person who sells, or offers for sale, malt liquors in quantities of five gallons or more, to the same person at the same time, and who does not deal in distilled spirits or wines at wholesale, shall be regarded as a wholesale dealer in malt liquors.

(f) RETAIL DEALER IN MALT LIQUORS.—Except as otherwise provided, every person who sells, or offers for sale, malt liquors in less quantities than five gallons to the same person at the same time, and does not deal in distilled spirits or wines, shall be regarded as a retail dealer in malt liquors.

(g) RECTIFIER.—Every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes, until the manufacture thereof is complete, and every wholesale or retail liquor dealer who has in his possession any still or leach tub, or who keeps any other apparatus for the purpose of refining in any manner distilled spirits, and every person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any material, manufacture any spurious, imitation, or compound liquors for sale, under the name of whisky, brandy, gin, rum, wine, spirits, cordials, or wine bitters, or any other name, shall be regarded as a rectifier, and as being engaged in the business of rectifying: *Provided*, That nothing in this subsection or section 3250 (f) (1) shall be held to prohibit the purifying or refining of spirits in the course of original and continuous distillation through any material which will not remain incorporated with such spirits when the manufacture thereof is complete.

(h) MANUFACTURER OF STILLS.—Any person who manufactures any still or worm to be used in distilling shall be deemed a manufacturer of stills.

SEC. 3255. LIABILITY IN CASE OF BUSINESS IN MORE THAN ONE LOCATION.

(a) RETAIL DEALERS IN LIQUORS OR MALT LIQUORS.—Any retail dealer in liquors or retail dealer in malt liquors whose business is such as to require him to travel from place to place in different States of the United States may, under regulations prescribed by the Commissioner, with the approval of the Secretary, procure a special-tax stamp "At Large" covering his activities throughout the United States with the payment of but one special tax as a retail dealer in liquors or as a retail dealer in malt liquors, as the case may be.

(b) DEALERS IN LIQUORS OR MALT LIQUORS.—Nothing contained in this chapter shall prevent the issue, under such regulations as the Commissioner may prescribe, of special tax stamps to persons carrying on the business of retail dealers in liquors, or retail dealers in malt liquors, upon passenger railroad trains or upon steamboats or other vessels engaged in the business of carrying passengers.

(c) DEALERS IN LIQUORS OR MALT LIQUORS MAKING SALES ON PURCHASER DEALERS' PREMISES.—No wholesale or retail dealer in liquors or wholesale or retail dealer in malt liquors who has paid the special tax as such a dealer shall again be required to pay special tax as such dealer on account of sales of beer, lager beer, ale, porter, or other similar fermented malt liquor to wholesale or retail dealers in liquors or wholesale or retail dealers in malt liquors consummated at the purchaser's place of business covered by the stamp issued to him to denote the payment of the special tax imposed upon such dealers.

Part VIII—Firearms

SEC. 3260. TAX.

(a) RATE.—Upon first engaging in business, and thereafter on or before the 1st day of July of each year, every importer, manufac-

turer, and dealer in firearms shall pay a special tax at the following rates:

(1) IMPORTERS OR MANUFACTURERS.—Importers or manufacturers, $500 a year;

(2) DEALERS OTHER THAN PAWNBROKERS.—Dealers, other than pawnbrokers, $200 a year;

(3) PAWNBROKERS.—Pawnbrokers, $300 a year:

Provided, That manufacturers and dealers in guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading shall pay the following taxes: Manufacturers, $25 per year; dealers, $1 per year.

(b) COMPUTATION OF TAX.—Where the tax is payable on the 1st day of July in any year it shall be computed for one year; where the tax is payable on any other day it shall be computed proportionately from the 1st day of the month in which the liability to the tax accrued to the 1st day of July following.

SEC. 3261. REGISTRATION.

(a) IMPORTERS, MANUFACTURERS, AND DEALERS.—Upon first engaging in business, and thereafter on or before the 1st day of July of each year, every importer, manufacturer, and dealer in firearms shall register with the collector of internal revenue for each district in which such business is to be carried on his name or style, principal place of business, and places of business in such district.

(b) PERSONS IN GENERAL.—Every person possessing a firearm shall register, with the collector of the district in which he resides, the number or other mark identifying such firearm, together with his name, address, place where such firearm is usually kept, and place of business or employment, and, if such person is other than a natural person, the name and home address of an executive officer thereof: *Provided*, That no person shall be required to register under this subsection with respect to any firearm acquired after July 26, 1934, and in conformity with the provisions of this part and subchapter B of chapter 25.

(c) PRESUMPTION OF POSSESSION.—Whenever on trial for a violation of section 2726 (a) hereof the defendant is shown to have or to have had possession of such firearm at any time after September 24, 1934, without having registered as required by subsection (b), such possession shall create a presumption that such firearm came into the possession of the defendant subsequent to July 26, 1934, but this presumption shall not be conclusive.

SEC. 3262. EXEMPTIONS.

For provisions exempting certain transfers, see section 2721.

SEC. 3263. UNLAWFUL ACTS IN CASE OF FAILURE TO REGISTER AND PAY SPECIAL TAX.

(a) IMPORTATION, MANUFACTURE OR DEALING IN FIREARMS.—It shall be unlawful for any person required to register under the provisions of section 3261 to import, manufacture, or deal in firearms without having registered and paid the tax imposed by section 3260.

(b) TRANSPORTATION IN INTERSTATE COMMERCE.—It shall be unlawful for any person who is required to register as provided in section 3261 (b) and who shall not have so registered, or any other person who has not in his possession a stamp-affixed order as provided in section 2723, to ship, carry, or deliver any firearm in interstate commerce.

SEC. 3264. OTHER LAWS APPLICABLE.

For provisions relating to special taxes, and other provisions relating to the tax on narcotics made applicable to the taxes imposed by this part, see section 2731.

SEC. 3265. DEFINITIONS.

For definitions of firearm, machine gun, importer, manufacturer, dealer, and other terms used in this part, see section 2733.

SEC. 3266. TRANSACTIONS BETWEEN REGISTERED PERSONS.

For provisions exempting dealings between registered persons in certain respects, see section 2733 (d).

SUBCHAPTER B—GENERAL PROVISIONS

SEC. 3270. REGISTRATION.

(a) REQUIREMENTS.—Every person engaged in any trade or business on which a special tax is imposed by law shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and the places of residence, shall be so registered.

(b) CROSS REFERENCES.—

For registration in case of narcotics, marihuana, and firearms, see sections 3221, 3231, and 3261, respectively.

For transfer of powers and duties of Commissioner and his agents in case of liquor, see section 3170.

SEC. 3271. PAYMENT OF TAX.

(a) CONDITION PRECEDENT TO DOING BUSINESS.—No person shall be engaged in or carry on any trade or business mentioned in this chapter until he has paid a special tax therefor in the manner provided in this chapter.

(b) DUE DATE.—All special taxes shall become due on the 1st day of July in each year, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year, and in the latter case it shall be reckoned proportionately, from the 1st day of the month in which the liability to a special tax commenced, to and including the 30th day of June following.

(c) HOW PAID.—

(1) STAMP.—All special taxes imposed by law, including the tax on stills or worms, shall be paid by stamps denoting the tax.

(2) ASSESSMENT.—

For authority of Commissioner to make assessments where the special taxes have not been duly paid by stamp, at the time and in the manner provided by law, see section 3640.

SEC. 3272. RETURNS.

(a) TIME FOR FILING.—It shall be the duty of the special taxpayers to render their returns with remittances to the collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, together with the remittances, not later than the last day of the month, except in cases of sickness or absence, as provided for in section 3634.

(b) TRANSFER OF DUTIES.—

For transfer of powers and dutes of Commissioner and his agents in case of narcotics and liquor, see subchapter D of chapter 23 and section 3170.

(c) PENALTIES.—

For penalties imposed for failure to file returns or for making false or fraudulent returns, see section 3612.

SEC. 3273. STAMPS.

(a) SUPPLY.—The Commissioner is required to procure appropriate stamps for the payment of all special taxes imposed by law, including the tax on stills or worms; and the provisions of section 2802 (a) and of sections 3300, 3301, and 3302, and all other provisions of law relating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, shall, so far as applicable, extend to and include such stamps for special taxes; and the Commissioner shall have authority to make all needful regulations relative thereto.

(b) POSTING.—Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see subchapter D of chapter 23 and section 3170.

SEC. 3274. PENALTIES RELATING TO POSTING OF SPECIAL TAX STAMP.

Any person who shall, through negligence, fail to place and keep stamps denoting the payment of the special tax as provided in section 3273 (b) shall be liable to a penalty equal to the special tax for which his business rendered him liable, and the costs of prosecution; but in no case shall said penalty be less than $10. And where the failure to comply with the provisions of section 3273 (b) shall be through willful neglect or refusal, then the penalty shall be double the amount above prescribed: *Provided*, That nothing in this section shall in any way affect the liability of any person for exercising or carrying on any trade, business, or profession, or doing any act for the exercising, carrying on, or doing of which a special tax is imposed by law, without the payment thereof.

SEC. 3275. LIST OF SPECIAL TAXPAYERS FOR PUBLIC INSPECTION.

(a) IN COLLECTOR'S OFFICE.—Each collector shall, under regulations of the Commissioner, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid, and upon application of any prosecuting officer of any State, county, or municipality, he shall furnish a certified copy thereof, as of a public record, for which a fee of $1 for each one hundred words or fraction thereof in the copy or copies so requested, may be charged.

(b) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents in case of narcotics and liquor, see subchapter D of chapter 23 and section 3170.

SEC. 3276. APPLICATION OF STATE LAWS.

The payment of any tax imposed by the internal revenue laws for carrying on any trade or business shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on the same within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

SEC. 3277. LIABILITY OF PARTNERS.

Any number of persons doing business in copartnership at any one place shall be required to pay but one special tax.

SEC. 3278. LIABILITY IN CASE OF BUSINESS IN MORE THAN ONE LOCATION.

The payment of the special tax imposed shall not exempt from an additional special tax the person carrying on a trade or business in any other place than that stated in the collector's register; but nothing herein contained shall require a special tax for the storage of goods, wares, or merchandise in other places than the place of business, nor, except as provided in this chapter for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples at said office or place of business.

SEC. 3279. LIABILITY IN CASE OF DIFFERENT BUSINESSES OF SAME OWNERSHIP AND LOCATION.

Whenever more than one of the pursuits or occupations described in this chapter are carried on in the same place by the same person at the same time, except as otherwise provided in this chapter the tax shall be paid for each according to the rates severally prescribed.

SEC. 3280. LIABILITY IN CASE OF DEATH OR CHANGE OF LOCATION.

(a) REQUIREMENTS.—When any person who has paid the special tax for any trade or business dies, his wife or child, or executors or administrators or other legal representatives, may occupy the house or premises, and in like manner carry on, for the residue of the term for which the tax is paid, the same trade or business as the deceased before carried on, in the same house and upon the same premises, without the payment of any additional tax. And when any person removes from the house or premises for which any trade or business was taxed to any other place, he may carry on the trade or business specified in the collector's register at the place to which he removes, without the payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, with the name of the successor to any person deceased, or of the person making such change or removal, shall be registered with the collector, under regulations to be prescribed by the Commissioner.

(b) REGISTRATION.—

For registration in case of narcotics, marihuana, and firearms, see sections 3221, 3231, and 3261, respectively.

(c) TRANSFER OF DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in case of liquor, see section 3170.

SEC. 3281. DISCRETIONARY METHOD ALLOWED COMMISSIONER FOR COLLECTING TAX.

Whether or not the method of collecting any tax imposed by section 3220 is specifically provided in this chapter, any such tax may, under regulations prescribed by the Commissioner with the approval of the Secretary, be collected by stamp, coupon, serial-numbered ticket, or such other reasonable device or method as may be necessary or helpful in securing a complete and prompt collection of the tax. All administrative and penalty provisions of subchapters A, B, and C of chapter 11, in so far as applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be collected in such manner.

SEC. 3282. APPLICATION OF SUBCHAPTER.

The provisions of this subchapter, so far as applicable, shall extend to and include and apply to the special taxes imposed under subchapter A, and to the persons upon whom they are imposed.

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CHAPTER 28—PROVISIONS COMMON TO MISCELLANEOUS TAXES

SUBCHAPTER A—GENERAL PROVISIONS

Part I—Stamps, Marks, and Brands

SEC. 3300. ESTABLISHMENT AND ALTERATION.

(a) AUTHORIZATION.—The Commissioner, with the approval of the Secretary, may establish and, from time to time, alter or change the form, style, character, material, and device of any stamp, mark, or label used under any provision of the laws relating to internal revenue.

(b) APPLICATION OF PENALTY AND FORFEITURE PROVISIONS.—All pains, penalties, fines, and forfeitures provided by law relating to internal revenue stamps shall apply to and have full force and effect in relation to any and all stamps so established by the Commissioner.

(c) CROSS REFERENCES.

For other provisions giving the Commissioner general authority to establish, alter, and renew stamps, see section 3901 (a) (2).

For special authority to provide suitable stamps in case of—

Tobacco, snuff, cigars, and cigarettes, see section 2002.

Documents, other instruments, and playing cards, see section 1809 (b) (1).

Oleomargarine, see sections 2301 (c) (1) and 2313.

Adulterated and process or renovated butter, see sections 2321 (c) (1) and 2327 (d).

Filled cheese, see sections 2351 (c) and 2361.

Mixed flour, see sections 2381 (c) and 2388.

Narcotics and marihuana, see sections 2550 (c) (1), 2552, 2590 (c), and 2592 (b).

White phosphorus matches, see sections 2651 (c), 2652, and 2659 (a).

Cotton futures, see section 1920 (c).

Distilled spirits, see sections 2802 and 2803.

Fermented liquors, see sections 3151 and 3152.

Occupational taxes, see section 3273.

Shotguns, rifles, and machine guns, see section 2720 (c).

SEC. 3301. ATTACHMENT AND CANCELLATION.

(a) GENERAL AUTHORITY TO PRESCRIBE METHODS AND INSTRUMENTS.—The stamps referred to in the preceding section shall be attached, protected, removed, canceled, obliterated, and destroyed, in such manner and by such instruments or other means as the Commissioner, with the approval of the Secretary, may prescribe; and he is authorized and empowered to make, with the approval of the Secretary, all needful regulations relating thereto.

(b) CROSS REFERENCES.

For authority of the Commissioner to prescribe cancellation of stamps by perforation, see section 3303.

For special provisions relating to the attachment, protection, cancellation, and special issue of stamps in the case of—

Tobacco and snuff, see section 2103.

Cigars and cigarettes, see section 2112.

Documents, other instruments, and playing cards, see sections 1815 and 1816.

Oleomargarine, see section 2313.

Adulterated and process or renovated butter, see section 2327 (d).

Filled cheese, see section 2361.

Mixed flour, see section 2388 (a).

Narcotics and marihuana, see sections 2552, 2568, and 2592.

White phosphorus matches, see section 2659 (a).

Distilled spirits, see sections 2802 and 2803.

Fermented liquors, see section 3152.

Shotguns, rifles, and machine guns, see section 2731.

SEC. 3302. EXPENSE.

The stamps or device or instrument or means of removal or obliteration referred to in sections 3300 and 3301 shall entail no additional expense upon the persons required to affix or use the same.

SEC. 3303. CANCELLATION OF STAMPS BY PERFORATION.

In lieu of or in addition to other requirements of law in that respect, all stamps used for denoting internal revenue taxes may, in the discretion of the Commissioner, be canceled by perforations to be made in such manner and form as the Commissioner may, by regulation, prescribe.

SEC. 3304. REDEMPTION OF STAMPS.

(a) AUTHORIZATION.—The Commissioner, subject to regulations prescribed by the Secretary, may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal revenue tax, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected.

(b) METHOD AND CONDITIONS OF ALLOWANCE.—Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner, or until satisfactory proof has been made showing the reason why the same can not be returned; or, if so required by the said Commissioner, when the person presenting the same can not satisfactorily trace the history of said stamps from their issuance to the presentation of his claim as aforesaid.

(c) TIME FOR FILING CLAIMS.—No claim for the redemption of or allowance for stamps shall be allowed unless presented within four years after the purchase of such stamps from the Government.

(d) FINALITY OF COMMISSIONER'S DECISIONS.—The finding of facts in and the decision of the Commissioner upon the merits of any claim presented under or authorized by this section shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

(e) TOBACCO AND CIGARS.

For special provisions relating to redemption of spoiled stamps, in the case of tobacco, snuff, cigars, or cigarettes, see section 2198.

SEC. 3305. TRANSMISSION OF STAMPS TO INTERNAL REVENUE OFFICERS.

The transmission of internal revenue stamps to the officers of the internal revenue service shall be made through the mails of the United States in registered packages.

Part II—Assessment, Collection, and Refund

SEC. 3310. RETURNS AND PAYMENT OF TAX.

(a) MONTHLY RETURNS.—All returns required to be made monthly by any person liable to tax shall be made on or before the 10th day of each month, and the tax assessed or due thereon shall be returned by the Commissioner to the collector on or before the last day of each month.

(b) OTHER RETURNS.—All returns for which no provision is otherwise made shall be made on or before the 10th day of the month succeeding the time when the tax is due and liable to be assessed, and the tax thereon shall be returned as herein provided for monthly returns, and shall be due and payable on or before the last day of the month in which the assessment is so made.

(c) ADDITION TO TAX IN CASE OF NONPAYMENT.—When the said tax is not paid on or before the last day of the month, as aforesaid,

the collector shall add a penalty of 5 per centum, together with interest at the rate of 6 per centum per annum, upon such tax from the time the same became due; but no interest for a fraction of a month shall be demanded: *Provided*, That notice of the time when such tax becomes due and payable is given in such manner as may be prescribed by the Commissioner.

(d) DEMAND FOR TAX, PENALTY, AND INTEREST.—It shall then be the duty of the collector, in case of the nonpayment of said tax on or before the last day of the month, as aforesaid, to demand payment thereof, with 5 per centum added thereto, and interest at the rate of 6 per centum per annum, as aforesaid, in the manner prescribed by law; and

(e) DISTRAINT.—If said tax, penalty, and interest, are not paid within ten days after such demand, it shall be lawful for the collector or his deputy to make distraint therefor, as provided by law.

SEC. 3311. ASSESSMENT OF UNPAID TAXES PAYABLE BY STAMP.

Whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner, within a period of not more than four years (except as provided in section 3312) after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

SEC. 3312. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

Except in the case of income, estate, and gift taxes—

(a) GENERAL RULE.—All internal revenue taxes shall (except as provided in subsections (b), (c), and (d)) be assessed within four years after such taxes became due, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of five years after such taxes became due.

(b) FALSE RETURN OR NO RETURN.—In case of a false or fraudulent return with intent to evade tax, or of a failure to file a return within the time required by law, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(c) WILLFUL ATTEMPT TO EVADE TAX.—In case of a willful attempt in any manner to defeat or evade tax, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

(d) COLLECTION AFTER ASSESSMENT.—Where the assessment of any tax imposed by this title has been made within the statutory period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun—

(1) Within six years after the assessment of the tax, or

(2) Prior to the expiration of any period for collection agreed upon in writing by the Commissioner and the taxpayer.

SEC. 3313. PERIOD OF LIMITATION UPON REFUNDS AND CREDITS.

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, be pre-

sented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund (in the case of taxes other than income, war-profits, excess-profits, estate, and gift taxes) shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

SEC. 3314. CROSS REFERENCE.

For other provisions relating to assessment, collection, and refund, see subtitle D.

Part III—Penalties and Forfeitures

SEC. 3320. POSSESSION WITH INTENT TO SELL IN FRAUD OF LAW OR TO EVADE TAX.

(a) PENALTY.—Every person who shall have in his custody or possession any goods, wares, merchandise, articles, or objects on which taxes are imposed by law, for the purpose of selling the same in fraud of the internal revenue laws, or with design to avoid payment of the taxes imposed thereon, shall be liable to a penalty of $500 or not less than double the amount of taxes fraudulently attempted to be evaded.

(b) FORFEITURE.

For the forfeiture provision relating to such offenses, see section 3720 (a).

SEC. 3321. REMOVAL OR CONCEALMENT WITH INTENT TO DEFRAUD THE REVENUE.

(a) PENALTY.—Every person who removes, deposits, or conceals, or is concerned in removing, depositing, or concealing any goods or commodities for or in respect whereof any tax is or shall be imposed, with intent to defraud the United States of such tax or any part thereof, shall be liable to a fine of not more than $5,000 or be imprisoned for not more than 3 years, or both.

(b) FORFEITURE.—

(1) GOODS.—Whenever any goods or commodities for or in respect whereof any tax is or shall be imposed, or any materials, utensils, or vessels proper or intended to be made use of for or in the making of such goods or commodities are removed, or are deposited or concealed in any place, with intent to defraud the United States of such tax, or any part thereof, all such goods and commodities, and all such materials, utensils, and vessels, respectively, shall be forfeited.

(2) PACKAGES.—In every such case all the casks, vessels, cases, or other packages whatsoever, containing, or which shall have contained, such goods or commodities, respectively, shall be forfeited.

(3) CONVEYANCES.—Every vessel, boat, cart, carriage, or other conveyance whatsoever, and all horses or other animals, and all things used in the removal or for the deposit or concealment thereof, respectively, shall be forfeited.

(c) CROSS REFERENCE.

For provisions relating to distilled spirits and equipment subject to forfeiture, distraint, or judicial process, see sections 2805 and 2807.

SEC. 3322. FORFEITURE OF PACKAGES CONTAINING FORFEITED GOODS.

In every case where any goods or commodities are forfeited under any internal revenue law, all casks, vessels, cases, or other packages whatsoever, containing, or which shall have contained such goods or commodities, respectively, shall be forfeited.

SEC. 3323. PROVISIONS RELATING TO EMPTIED STAMPED PACKAGES.

(a) PENALTIES.—

(1) DISPOSAL AND RECEIPT.—Whenever any person sells, gives, purchases, or receives any box, barrel, bag, vessel, package, wrapper, cover, or envelope of any kind, stamped, branded, or marked

in any way so as to show that the contents or intended contents thereof have been duly inspected, or that the tax thereon has been paid, or that any provision of the internal revenue laws has been complied with, whether such stamping, branding, or marking may have been a duly authorized act or may be false and counterfeit, or otherwise without authority of law, said box, barrel, bag, vessel, package, wrapper, cover, or envelope being empty, or containing anything else than the contents which were therein when said articles had been so lawfully stamped, branded, or marked by an officer of the revenue, he shall be liable to a penalty of not less than $50 nor more than $500.

(2) MANUFACTURING, STAMPING, OR BRANDING.—Every person who makes, manufactures, or produces any box, barrel, bag, vessel, package, wrapper, cover, or envelope, stamped, branded, or marked, as above described, or stamps, brands, or marks the same, as hereinbefore recited, shall be liable to penalty as before provided in this section.

(3) FRAUD.—Every person who violates the foregoing provisions of this section, with intent to defraud the revenue, or to defraud any person, shall be liable to a fine of not less than $1,000 nor more than $5,000, or to imprisonment for not less than six months nor more than five years, or to both, at the discretion of the court.

(b) FORFEITURE.—All articles sold, given, purchased, received, made, manufactured, produced, branded, stamped, or marked in violation of the provisions of this section, and all their contents, shall be forfeited to the United States.

SEC. 3324. PENALTY FOR SALES TO EVADE TAX.

(a) NONENFORCEABILITY OF CONTRACT.—Whenever any person who is liable to pay any tax upon any goods, wares, or merchandise, sells or causes or allows the same to be sold before the tax is paid to which said property is liable, with intent to avoid such tax, or in fraud of the internal revenue laws, any debt contracted in such sale, and any security given therefor, unless the same shall have been bona fide transferred to an innocent holder, shall be void, and the collection thereof shall not be enforced in any court.

(b) FORFEITURE OF SUM PAID ON CONTRACT.—If such goods, wares, or merchandise have been paid for, in whole or in part, the sum so paid shall be deemed forfeited.

(c) MOIETY.—Any person who shall sue for the same in an action of debt shall recover from the seller the amount so paid, one-half to his own use and the other half to the use of the United States.

SEC. 3325. PENALTIES FOR FALSE STATEMENTS TO PURCHASERS REGARDING TAX.

Whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the price at which such article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or (2) ascribing a particular part of such price to a tax imposed under the authority of the United States, knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than $1,000 or by imprisonment not exceeding one year, or both.

SEC. 3326. PENALTY FOR FRAUDULENTLY CLAIMING DRAWBACK.

Whenever any person fraudulently claims or seeks to obtain an allowance of drawback on goods, wares, or merchandise on which no internal tax shall have been paid, or fraudulently claims any

greater allowance of drawback than the tax actually paid, he shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of $500, at the election of the Secretary.

Part IV—Miscellaneous Provisions

SEC. 3330. WITNESSING OF RETURNS IN LIEU OF OATH.

The Commissioner, with the approval of the Secretary, may by regulation prescribe that any return required by any internal revenue law (except returns required under income or estate tax laws) to be under oath may, if the amount of the tax covered thereby is not in excess of $10, be signed or acknowledged before two witnesses instead of under oath.

SEC. 3331. EXEMPTION FROM TAX OF DOMESTIC GOODS PURCHASED FOR THE UNITED STATES.

The privilege existing by provision of law on December 1, 1873 or thereafter of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, shall be extended, under such regulations as the Secretary may prescribe, to all articles of domestic production which are subject to tax by the provisions of this subtitle.

SEC. 3332. EXEMPTION FROM TAX OF EXPORTS TO FOREIGN COUNTRIES.

For exemption from tax in case of—
Tobacco, snuff, cigars, and cigarettes, see section 2135.
Playing cards, see section 1830.
Oleomargarine, see section 2307.
Adulterated butter, see section 2327.
Mixed flour, see section 2385.
Firearms, see sections 2705 and 2727.
Distilled spirits, see sections 2885, 2905, and 3179.
Wines, see section 3037 (a).
Fermented liquors, see section 3153 (c).

SEC. 3333. DRAWBACK IN CASE OF EXPORTS TO FOREIGN COUNTRIES.

For drawback on exports to foreign countries in case of—
Tobacco, snuff, cigars, and cigarettes, see section 2136.
Distilled spirits, see sections 2887 and 3179.
Stills, see section 3250 (j) (3).
For allowance of drawbacks on shipments to Puerto Rico or the Philippine Islands, see sections 3361 (c) and 3341 (c).

SEC. 3334. EXTENSION OF TIME FOR FILING RETURNS.

For authority of collectors to grant extensions of time for the filing of returns (except in the case of income tax), see section 3634.

SEC. 3335. CROSS REFERENCE.

For other administrative provisions, see subtitle D.

SUBCHAPTER B—PROVISIONS OF SPECIAL APPLICATION TO THE PHILIPPINES, VIRGIN ISLANDS, AND PUERTO RICO

Part I—Philippine Islands

SEC. 3340. SHIPMENTS TO THE UNITED STATES.

(a) TAX IMPOSED IN UNITED STATES.—

(1) AMOUNT.—There shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture.

(2) PAYMENT.—Such tax shall be paid by internal revenue stamp or stamps, to be provided by the Commissioner, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary, shall prescribe.

(b) EXEMPTION FROM TAX IMPOSED IN THE PHILIPPINE ISLANDS.—Such articles, goods, wares, or merchandise shipped from said islands to the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the Philippine Islands.

SEC. 3341. SHIPMENTS FROM THE UNITED STATES.

(a) TAX IMPOSED IN PHILIPPINE ISLANDS.—

(1) AMOUNT.—There shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture.

(2) PAYMENT.—Such tax shall be paid by internal revenue stamps or otherwise, as provided by the laws of the Philippine Islands.

(b) EXEMPTION FROM TAX IMPOSED IN UNITED STATES.—Such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the United States.

(c) DRAWBACK OF TAX PAID IN THE UNITED STATES.—All provisions of law existing on March 4, 1915, for the allowance of drawback of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the Philippine Islands.

SEC. 3342. IMPORTS FROM COUNTRIES OTHER THAN THE UNITED STATES.

In addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein from the United States.

SEC. 3343. DEPOSIT OF INTERNAL REVENUE COLLECTIONS.

(a) PAYMENT INTO THE PHILIPPINE TREASURY.—All internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury.

(b) PHILIPPINE TRUST FUND.—The duties and taxes collected in the Philippine Archipelago in pursuance of the act of March 8, 1902, c. 140, 32 Stat. 54, and all duties and taxes collected in the United States upon articles coming from the Philippine Archipelago and upon foreign vessels coming therefrom, shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the government and benefit of said islands.

(c) CROSS REFERENCE.—

For special provisions relating to taxes collected in the case of coconut oil, see section 2476.

Part II—Virgin Islands

SEC. 3350. SHIPMENTS TO THE UNITED STATES.

(a) TAXES IMPOSED IN THE UNITED STATES.—Except as provided in section 3123, there shall be levied, collected, and paid in the United States, upon articles coming into the United States from the Virgin Islands, a tax equal to the internal revenue tax imposed in the United States upon like articles of domestic manufacture.

(b) EXEMPTION FROM TAX IMPOSED IN THE VIRGIN ISLANDS.—Such articles shipped from such islands to the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of such islands.

SEC. 3351. SHIPMENTS FROM THE UNITED STATES.

(a) TAX IMPOSED IN VIRGIN ISLANDS.—There shall be levied, collected, and paid in the Virgin Islands upon articles imported from the United States, a tax equal to the internal revenue tax imposed in such islands upon like articles there manufactured.

(b) EXEMPTION FROM TAX IMPOSED IN THE UNITED STATES.—Such articles going into such islands from the United States shall be exempt from payment of any tax imposed by the internal revenue laws of the United States.

Part III—Puerto Rico

SEC. 3360. SHIPMENTS TO THE UNITED STATES.

(a) RATE OF TAX.—Except as provided in section 3123, articles of merchandise of Puerto Rican manufacture coming into the United States and withdrawn for consumption or sale shall be subject to a tax equal to the internal revenue tax imposed in the United States upon the like articles of merchandise of domestic manufacture.

(b) PAYMENT OF TAX.—

(1) UPON ENTRY INTO UNITED STATES.—Such tax shall be paid by internal revenue stamp or stamps to be purchased and provided by the Commissioner and to be procured from the collector of internal revenue at or most convenient to the port of entry of said merchandise in the United States, and to be affixed under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(2) BEFORE SHIPMENT FROM PUERTO RICO.—All United States internal revenue taxes imposed by law on articles of Puerto Rican manufacture coming into the United States for consumption or sale may be paid by affixing to such articles before shipment thereof a proper United States internal revenue stamp denoting such payment.

(A) APPOINTMENT OF DEPUTY COLLECTOR AT SAN JUAN.—For the purpose of carrying into effect the provisions of paragraph (2) of this subsection, the Secretary is authorized to grant to such collector of internal revenue as may be recommended by the Commissioner, and approved by the Secretary, an allowance for the salary and expenses of a deputy collector to be stationed at San Juan, Puerto Rico, the appointment of this deputy to be approved by the Secretary.

(B) BOND OF DEPUTY COLLECTOR AT SAN JUAN.—Before entering upon the duties of his office such deputy collector shall execute a bond, payable to the collector appointing him, in such amount and with such sureties as he may determine.

(C) DUTIES OF DEPUTY COLLECTOR AT SAN JUAN.—The collector will place in the hands of such deputy all stamps necessary for the payment of the proper tax on articles produced in Puerto Rico and shipped to the United States, and the said deputy, upon proper payment made for said stamps, shall issue them to manufacturers in Puerto Rico. All such stamps so issued or transferred to said deputy shall be charged to the collector and be accounted for by him as in the case of other tax-paid stamps. The deputy collector assigned to this duty shall perform such other work in connection with the inspection and stamping of such articles, and shall make such returns as the Commissioner may, by regulations approved by the Secretary, direct.

(D) GENERAL LAWS APPLICABLE.—All provisions of law relative to the appointment, duties, and compensation of deputy collectors, including office rent and other necessary expenses, shall, so far as applicable, apply to the deputy assigned to duty under the provisions of paragraph (2) of this subsection.

(c) DEPOSIT OF INTERNAL REVENUE COLLECTIONS.—All taxes collected under the internal revenue laws of the United States on articles produced in Puerto Rico and transported to the United States, or consumed in the island, shall be covered into the treasury of Puerto Rico.

SEC. 3361. SHIPMENTS FROM THE UNITED STATES.

(a) TAX IMPOSED IN PUERTO RICO.—All articles of merchandise of United States manufacture coming into Puerto Rico shall be entered at the port of entry upon payment of a tax equal in rate and amount to the internal revenue tax imposed in Puerto Rico upon the like articles of Puerto Rican manufacture.

(b) EXEMPTION FROM TAX IMPOSED IN THE UNITED STATES.—Articles, goods, wares, or merchandise going into Puerto Rico from the United States shall be exempted from the payment of any tax imposed by the internal revenue laws of the United States.

(c) DRAWBACK OF TAX PAID IN THE UNITED STATES.—All provisions of law in effect on March 4, 1915, for the allowance of drawback of internal revenue tax on articles exported from the United States are, so far as applicable, extended to like articles upon which an internal revenue tax has been paid when shipped from the United States to the island of Puerto Rico.

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CHAPTER 29—MANUFACTURERS' EXCISE AND IMPORT TAXES

SUBCHAPTER A—MANUFACTURERS' EXCISE TAXES

SEC. 3400. TAX ON TIRES AND INNER TUBES.

There shall be imposed upon the following articles sold by the manufacturer, producer, or importer, a tax at the following rates:

(1) Tires wholly or in part of rubber, 2¼ cents a pound on total weight (exclusive of metal rims or rim bases), to be deter-

mined under regulations prescribed by the Commissioner with the approval of the Secretary.

(2) Inner tubes (for tires) wholly or in part of rubber, 4 cents a pound on total weight, to be determined under regulations prescribed by the Commissioner with the approval of the Secretary.

SEC. 3401. TAX ON TOILET PREPARATIONS, ETC.

There shall be imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to 10 per centum of the price for which so sold: Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders, and any similar substance, article, or preparation, by whatsoever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes.

SEC. 3403. TAX ON AUTOMOBILES, ETC.

There shall be imposed upon the following articles sold by the manufacturer, producer, or importer, a tax equivalent to the following percentages of the price for which so sold:

(a) Automobile truck chassis, automobile truck bodies, tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer (including in each of the above cases parts or accessories therefor sold on or in connection therewith or with the sale thereof), 2 per centum. A sale of an automobile truck shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

(b) Other automobile chassis and bodies and motor cycles (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof), except tractors, 3 per centum. A sale of an automobile shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

(c) Parts or accessories (other than tires and inner tubes) for any of the articles enumerated in subsection (a) or (b), 2 per centum. For the purposes of this subsection and subsections (a) and (b), spark plugs, storage batteries, leaf springs, coils, timers, and tire chains, which are suitable for use on or in connection with, or as component parts of, any of the articles enumerated in subsection (a) or (b), shall be considered parts or accessories for such articles, whether or not primarily adapted for such use. This subsection shall not apply to chassis or bodies for automobile trucks or other automobiles. Under regulations prescribed by the Commissioner, with the approval of the Secretary, the tax under this subsection shall not apply in the case of sales of parts or accessories by the manufacturer, producer, or importer to a manufacturer or producer of any of the articles enumerated in subsection (a) or (b). If any such parts or accessories are resold by such vendee otherwise than on or in connection with, or with the sale of, an article enumerated in subsection (a) or (b) and manufactured or produced by such vendee, then for the purposes of this section the vendee shall be considered the manufacturer or producer of the parts or accessories so resold.

(d) Under regulations prescribed by the Commissioner, with the approval of the Secretary, the tax under subsection (a) or (b) shall not apply in the case of sales of bodies by the manufacturer, producer, or importer to a manufacturer or producer of automobile trucks or other automobiles to be sold by such vendee. For the purposes of subsection (a) or (b) such vendee shall be considered the manufacturer or producer of such bodies.

(e) If tires or inner tubes on which tax has been imposed under this chapter are sold on or in connection with, or with the sale of, a chassis, body, or motor cycle, there shall (under regulations pre-

scribed by the Commissioner, with the approval of the Secretary) be credited against the tax under this section an amount equal to, in the case of an automobile truck chassis or body, 2 per centum, and in the case of any other automobile chassis or body or motor cycle, 3 per centum—

(1) of the purchase price (less, in the case of tires, the part of such price attributable to the metal rim or rim base) if such tires or inner tubes were taxable under section 3400 (relating to tax on tires and inner tubes); or

(2) if such tires or inner tubes were taxable under section 3444 (relating to use by manufacturer, producer, or importer) then of the price (less, in the case of tires, the part of such price attributable to the metal rim or rim base) at which such or similar tires or inner tubes are sold, in the ordinary course of trade, by manufacturers, producers, or importers thereof, as determined by the Commissioner.

(f) (1) Where prior to August 1, 1939, any article subject to the tax imposed by this section or section 3400, relating to tax on tires and inner tubes, has been sold by the manufacturer, producer, or importer, and is on such date held by a dealer and intended for sale, there shall be refunded to the manufacturer, producer, or importer the amount of the tax, or if the tax has not been paid, the tax shall be abated.

(2) As used in this subsection the term "dealer" includes a wholesaler, jobber, or distributor. For the purposes of this subsection, an article shall be considered as "held by a dealer" if title thereto has passed to such dealer (whether or not delivery to him has been made), and if for purposes of consumption title to such article or possession thereof has not at any time been transferred to any person other than a dealer.

(3) Under regulations prescribed by the Commissioner, with the approval of the Secretary, the refund provided by this subsection—(A) may be applied as a credit against the tax shown by subsequent returns of the manufacturer, producer, or importer, and (B) may be made to the dealer instead of to the manufacturer, producer, or importer, if the manufacturer, producer, or importer waives any claim for the amount so to be refunded.

(4) When the refund, credit, or abatement provided for in this subsection has been allowed to the manufacturer, producer, or importer, he shall remit to the dealer to whom was sold the article in respect of which the refund, credit, or abatement was allowed, so much of that amount of the tax corresponding to the refund, credit, or abatement, as was included in or added to the price paid or agreed to be paid by the dealer. Upon the failure of the manufacturer, producer, or importer to make such remission he shall be liable to the dealer for damages in the amount of three times the amount thereof, and the court shall include in any judgment in favor of the dealer in any suit for the recovery of such damages, costs of the suit and a reasonable attorney's fee to be fixed by the court.

SEC. 3404. TAX ON RADIO RECEIVING SETS, ETC.

There shall be imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to 5 per centum of the price for which so sold: Chassis, cabinets, tubes, reproducing units, power packs, and phonograph mechanisms, suitable for use in connection with or as part of radio receiving sets or combination radio and phonograph sets (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof). A sale of any two or more of the above articles shall, for the purpose of this section, be considered a sale of each separately.

SEC. 3405. TAX ON MECHANICAL REFRIGERATORS.

There shall be imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to 5 per centum of the price for which so sold:

(a) Household type refrigerators (for single or multiple cabinet installations) operated with electricity, gas, kerosene, or other means (including parts or accessories therefor sold on or in connection therewith or with the sale thereof).

(b) Cabinets, compressors, condensers, expansion units, absorbers, and controls (hereinafter referred to as "refrigerator components") for, or suitable for use as part of or with, any of the articles enumerated in subsection (a) (including in each case parts or accessories for such refrigerator components sold on or in connection therewith or with the sale thereof) except when sold as component parts of complete refrigerators or refrigerating or cooling apparatus. Under regulations prescribed by the Commissioner, with the approval of the Secretary, the tax under this subsection shall not apply in the case of sales of any such refrigerator components by the manufacturer, producer, or importer to a manufacturer or producer of refrigerators or refrigerating or cooling apparatus. If any such refrigerator components are resold by such vendee otherwise than on or in connection with, or with the sale of, complete refrigerators or refrigerating or cooling apparatus, manufactured or produced by such vendee, then for the purposes of this section the vendee shall be considered the manufacturer or producer of the refrigerator components so resold.

SEC. 3407. TAX ON FIREARMS, SHELLS, AND CARTRIDGES.

There shall be imposed upon firearms, shells, and cartridges, sold by the manufacturer, producer, or importer, a tax equivalent to 10 per centum of the price for which so sold. The tax imposed by this section shall not apply (1) to articles sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, or (2) to pistols and revolvers.

The taxes imposed by this section shall not apply to any firearm on which the tax provided by section 2720 has been paid.

SEC. 3409. TAX ON MATCHES.

There shall be imposed on fancy wooden matches and wooden matches having a stained, dyed, or colored stick or stem, packed in boxes or in bulk, sold by the manufacturer, producer, or importer, a tax of 5 cents per one thousand matches.

SEC. 3411. TAX ON ELECTRICAL ENERGY FOR DOMESTIC OR COMMERCIAL CONSUMPTION.

(a) There shall be imposed upon electrical energy sold for domestic or commercial consumption and not for resale a tax equivalent to 3 per centum of the price for which so sold, to be paid by the vendor under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe. The sale of electrical energy to an owner or lessee of a building, who purchases such electrical energy for resale to the tenants therein, shall for the purposes of this section be considered as a sale for consumption and not for resale, but the resale to the tenant shall not be considered a sale for consumption.

(b) The provisions of sections 3441, 3444, and 3447 shall not be applicable with respect to the tax imposed by this section.

(c) No tax shall be imposed under this section upon electrical energy sold to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia. None of the provisions of this section shall apply to publicly owned electric and power plants, or to electric and power plants or systems owned and operated by cooperative or nonprofit corporations engaged in rural electrification. The right to exemption under this subsection

shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.

SEC. 3412. TAX ON GASOLINE.

(a) There shall be imposed on gasoline sold by the producer or importer thereof, or by any producer of gasoline, a tax of 1 cent a gallon, except that under regulations prescribed by the Commissioner with the approval of the Secretary the tax shall not apply in the case of sales to a producer of gasoline.

(b) If a producer or importer uses (otherwise than in the production of gasoline) gasoline sold to him free of tax, or produced or imported by him, such use shall for the purposes of this chapter be considered a sale. Any person to whom gasoline is sold tax-free under this section shall be considered the producer of such gasoline.

(c) As used in this section—

(1) the term "producer" includes a refiner, compounder, or blender, and a dealer selling gasoline exclusively to producers of gasoline, as well as a producer.

(2) the term gasoline means (A) all products commonly or commercially known or sold as gasoline (including casinghead and natural gasoline), benzol, benzene, or naphtha, regardless of their classifications or uses; and (B) any other liquid of a kind prepared, advertised, offered for sale or sold for use as, or used as, a fuel for the propulsion of motor vehicles, motor boats, or airplanes; except that it does not include any of the foregoing (other than products commonly or commercially known or sold as gasoline) sold for use otherwise than as a fuel for the propulsion of motor vehicles, motor boats, or airplanes, and otherwise than in the manufacture or production of such fuel, and does not include kerosene, gas oil, or fuel oil.

(d) Every person subject to tax under this section or section 3413 shall, before incurring any liability for tax under such sections register with the collector for the district in which is located his principal place of business (or, if he has no principal place of business in the United States, with the collector at Baltimore, Maryland) and shall give a bond, to be approved by such collector, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the United States of any tax under such sections; that he shall render truly and completely all returns, statements, and inventories required by law or regulations in pursuance thereof and shall pay all taxes due under such sections; and that he shall comply with all requirements of law and regulations in pursuance thereof with respect to tax under such sections. Such bond shall be in such sum as the collector may require in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, but not less than $2,000. The collector may from time to time require new or additional bond in accordance with this subsection. Every person who fails to register or give bond as required by this subsection, or who in connection with any purchase of gasoline or lubricating oil falsely represents himself to be registered and bonded as provided by this subsection, or who willfully makes any false statement in an application for registration under this subsection, shall upon conviction thereof be fined not more than $5,000 or imprisoned not more than five years, or both, together with the costs of prosecution. If the Commissioner finds that any manufacturer or producer has at any time evaded any Federal tax on gasoline or lubricating oil, he may revoke the registration of such manufacturer or producer, and no sale to, or for resale to, such manufacturer or producer thereafter shall be tax-free under section 3413, this section, or section 3442, but such manufacturer or producer shall not be relieved of the requirement of giving bond under this subsection.

(e) Under regulations prescribed by the Commissioner with the approval of the Secretary, records required to be kept with respect to taxes under section 3413, or this section, and returns, reports, and statements with respect to such taxes filed with the Commissioner or a collector, shall be open to inspection by such officers of any State or Territory or political subdivision thereof or the District of Columbia as shall be charged with the enforcement or collection of any tax on gasoline or lubricating oils. The Commissioner and each collector shall furnish to any of such officers, upon written request, certified copies of any such statements, reports, or returns filed in his office upon the payment of a fee of $1 for each one hundred words or fraction thereof in the copy or copies requested.

SEC. 3413. TAX ON LUBRICATING OILS.

There shall be imposed upon lubricating oils sold in the United States by the manufacturer or producer a tax at the rate of 4 cents a gallon, to be paid by the manufacturer or producer. Every person liable for tax under this section shall register and file bond as provided in section 3412 (d). Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax shall be imposed under this section upon lubricating oils sold to a manufacturer or producer of lubricating oils for resale by him, but for the purposes of this chapter such vendee shall be considered the manufacturer or producer of such lubricating oils.

SEC. 3414. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

SEC. 3415. EFFECTIVE DATE OF SUBCHAPTER.

This subchapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

SUBCHAPTER B—IMPORT TAXES

Part I—Special Provisions

SEC. 3420. IMPOSITION OF TAX.

In addition to any other tax or duty imposed by law, there shall be imposed upon the following articles imported into the United States unless treaty provisions of the United States otherwise provide a tax at the rates specified in sections 3422 to 3425, inclusive.

SEC. 3422. PETROLEUM AND DERIVATIVES.

Crude petroleum, ½ cent per gallon; fuel oil derived from petroleum, gas oil derived from petroleum, and all liquid derivatives of crude petroleum, except lubricating oil and gasoline or other motor fuel, ½ cent per gallon; gasoline or other motor fuel, 2½ cents per gallon; lubricating oil, 4 cents per gallon; paraffin and other petroleum wax products, 1 cent per pound. The tax on the articles described in this section shall apply only with respect to the importation of such articles.

SEC. 3423. COAL.

Coal of all sizes, grades, and classifications (except culm and duff), coke manufactured therefrom; and coal or coke briquettes, 10 cents per 100 pounds. The tax on the articles described in this section shall apply only with respect to the importation of such articles, and shall not be imposed upon any such article if during the preceding calendar year the exports of the articles described in this section from the United States to the country from which such article is imported have been greater in quantity than the imports into the United States from such country of the articles described in this section.

SEC. 3424. LUMBER.

(a) Lumber, rough, or planed or dressed on one or more sides, except flooring made of maple (except Japanese maple), birch, and beech, $3 per thousand feet, board measure; but the tax on the articles described in this section shall apply only with respect to the importation of such articles. The tax imposed by this subsection shall not apply to lumber of Northern white pine (pinus strobus), Norway pine (pinus resinosa), and Western white spruce.

(b) In determining board measure for the purposes of this section no deduction shall be made on account of planing, tonguing, and grooving. As used in this section, the term "lumber" includes sawed timber. This subsection shall apply (1) unless in conflict with any international obligation of the United States or (2) if so in conflict, then on the termination of such obligation otherwise than in connection with the undertaking by the United States of a new obligation which continues such conflict.

SEC. 3425. COPPER.

Copper-bearing ores and concentrates and articles provided for in paragraph 316, 380, 381, 387, 1620, 1634, 1657, 1658, or 1659 of the Tariff Act of 1930, 4 cents per pound on the copper contained therein: *Provided*, That no tax under this section shall be imposed on copper in any of the foregoing which is lost in metallurgical processes: *Provided further*, That ores or concentrates usable as a flux or sulphur reagent in copper smelting and/or converting and having a copper content of not more than 15 per centum, when imported for fluxing purposes, shall be admitted free of said tax in an aggregate amount of not to exceed in any one year 15,000 tons of copper content. All articles dutiable under the Tariff Act of 1930, not provided for heretofore in this section, in which copper (including copper in alloys) is the component material of chief value, 3 cents per pound. All articles dutiable under the Tariff Act of 1930, not provided for heretofore in this section, containing 4 per centum or more of copper by weight, 3 per centum ad valorem or ¾ of 1 cent per pound, whichever is the lower. The tax on the articles described in this section shall apply only with respect to the importation of such articles. The Secretary is authorized to prescribe all necessary regulations for the enforcement of the provisions of this section.

Part II—Special Administrative Provisions

SEC. 3430. APPLICABILITY OF TARIFF PROVISIONS.

The tax imposed by section 3420 shall be levied, assessed, collected, and paid in the same manner as a duty imposed by the Tariff Act of 1930, 46 Stat. 590, 672 (U. S. C. Title 19, c. 4) and shall be treated for the purposes of all provisions of law relating to the customs revenue as a duty imposed by such Act, except that—

(a) the value on which such tax shall be based shall be the sum of (1) the dutiable value (under section 503 of such Act) of the article, plus (2) the customs duties, if any, imposed thereon under any provision of law;

(b) for the purposes of section 489 of such Act (relating to additional duties in certain cases of undervaluation) such tax shall not be considered an ad valorem rate of duty or a duty based upon or regulated in any manner by the value of the article, and for the purposes of section 336 of such Act (the so-called flexible tariff provision) such tax shall not be considered a duty;

(c) no drawback of such tax (except tax paid upon the importation of an article described in sections 3422, 3423, 3424, and 3425) shall be allowed under section 313 (a), (b), or (f) of the Tariff Act of 1930 or any provision of law allowing a drawback of customs duties

on articles manufactured or produced with the use of duty-paid materials;

(d) Such tax (except tax under sections 3422 to 3425, inclusive) shall be imposed in full notwithstanding any provision of law granting exemption from or reduction of duties to products of any possession of the United States; and for the purposes of taxes under section 3422 to 3425, inclusive, the term "United States" includes Puerto Rico.

SEC. 3431. RULES AND REGULATIONS.

The Secretary shall prescribe and publish all needful rules and regulations for the enforcement of this subchapter.

SEC. 3432. CROSS REFERENCE.

For tax on importation of sugar, see section 3500.

SUBCHAPTER C—GENERAL ADMINISTRATIVE PROVISIONS

SEC. 3440. DEFINITION OF SALE.

For the purposes of this chapter, the lease of an article shall be considered the sale of such article.

SEC. 3441. SALE PRICE.

(a) In determining, for the purposes of this chapter, the price for which an article is sold, there shall be included any charge for coverings and containers of whatever nature, and any charge incident to placing the article in condition packed ready for shipment, but there shall be excluded the amount of tax imposed by this chapter, whether or not stated as a separate charge. A transportation, delivery, insurance, installation, or other charge (not required by the foregoing sentence to be included) shall be excluded from the price only if the amount thereof is established to the satisfaction of the Commissioner, in accordance with the regulations.

(b) If an article is—

(1) sold at retail;

(2) sold on consignment; or

(3) sold (otherwise than through an arm's length transaction) at less than the fair market price;

the tax under this chapter shall (if based on the price for which the article is sold) be computed on the price for which such articles are sold, in the ordinary course of trade, by manufacturers or producers thereof, as determined by the Commissioner.

(c) In the case of (1) a lease, (2) a contract for the sale of an article wherein it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments, or (3) a conditional sale, there shall be paid upon each payment with respect to the article that portion of the total tax which is proportionate to the portion of the total amount to be paid represented by such payment.

(d) The provisions of this section shall not be applicable with respect to the tax imposed by section 3411.

SEC. 3442. TAX-FREE SALES.

Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this chapter shall be imposed with respect to the sale of any article—

(1) for use by the vendee as material in the manufacture or production of, or as a component part of, an article enumerated in this chapter;

(2) for resale by the vendee for such use by his vendee, if such article is in due course so resold;

(3) for the exclusive use of the United States, any State, Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia.

For the purposes of this chapter the manufacturer or producer to whom an article is sold under paragraph (1) or resold under paragraph (2) shall be considered the manufacturer or producer of such article. The provisions of paragraphs (1) and (2) shall not apply with respect to tires or inner tubes.

SEC. 3443. CREDITS AND REFUNDS.

(a) A credit against tax under this chapter, or a refund, may be allowed or made—

(1) to a manufacturer or producer, in the amount of any tax under this chapter which has been paid with respect to the sale of any article (other than a tire or inner tube) purchased by him and used by him as material in the manufacture or production of, or as a component part of, an article with respect to which tax under this chapter has been paid, or which has been sold free of tax by virtue of section 3442, relating to tax-free sales.

(2) to any person who has paid tax under this chapter with respect to an article, when the price on which the tax was based is readjusted by reason of return or repossession of the article or a covering or container, or by a bona fide discount, rebate, or allowance; in the amount of that part of the tax proportionate to the part of the price which is refunded or credited.

(3) to a manufacturer, producer, or importer, in the amount of tax paid by him under this chapter with respect to the sale of any article to any vendee, if the manufacturer, producer, or importer has in his possession such evidence as the regulations may prescribe that—

(A) such article was, by any person—

(i) resold for the exclusive use of the United States, any State, Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia;

(ii) used or resold for use as fuel supplies, ship's stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation, vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions;

(iii) in the case of products embraced in paragraph (2) of section 3412 (c) used or resold for use otherwise than as fuel for the propulsion of motor vehicles, motor boats, or airplanes, and otherwise than in the production of such fuel: *Provided, however*, That no credit or refund shall be allowed or made under this paragraph in the case of sales or uses of products commonly or commercially known or sold as gasoline, including casinghead and natural gasoline;

(iv) in the case of lubricating oils, used or resold for nonlubricating purposes.

(B) The manufacturer, producer, or importer has repaid or agreed to repay the amount of such tax to the ultimate vendor or has obtained the consent of the ultimate vendor to the allowance of the credit or refund.

(b) Credit or refund under subsection (a) shall be allowed or made only upon compliance with regulations prescribed by the Commissioner with the approval of the Secretary.

(c) Interest shall be allowed at the rate of 6 per centum per annum with respect to any amount of tax under this chapter credited or refunded, except that no interest shall be allowed with respect to any amount of tax credited or refunded under the provisions of subsection (a) hereof.

(d) No overpayment of tax under this chapter shall be credited or refunded (otherwise than under subsection (a)), in pursuance of a court decision or otherwise, unless the person who paid the tax

establishes, in accordance with regulations prescribed by the Commissioner with the approval of the Secretary, (1) that he has not included the tax in the price of the article with respect to which it was imposed, or collected the amount of tax from the vendee, or (2) that he has repaid the amount of the tax to the ultimate purchaser of the article, or unless he files with the Commissioner written consent of such ultimate purchaser to the allowance of the credit or refund.

SEC. 3444. USE BY MANUFACTURER, PRODUCER, OR IMPORTER.

(a) If—

(1) any person manufactures, produces, or imports an article (other than a tire or inner tube) and uses it (otherwise than as material in the manufacture or production of, or as a component part of, another article to be manufactured or produced by him which will be taxable under this chapter or sold free of tax by virtue of section 3442, relating to tax-free sales); or

(2) any person manufactures, produces, or imports a tire or inner tube and sells it on or in connection with, or with the sale of, an article taxable under section 3403 (a) or (b), relating to the tax on automobiles, or uses it;

he shall be liable for tax under this chapter in the same manner as if such article was sold by him, and the tax (if based on the price for which the article is sold) shall be computed on the price at which such or similar articles are sold, in the ordinary course of trade, by manufacturers, producers, or importers thereof, as determined by the Commissioner.

(b) The provisions of this section shall not be applicable with respect to the tax imposed by section 3411.

SEC. 3445. SALES BY OTHERS THAN MANUFACTURER, PRODUCER, OR IMPORTER.

In case any person acquires from the manufacturer, producer, or importer of an article, by operation of law or as a result of any transaction not taxable under this chapter, the right to sell such article, the sale of such article by such person shall be taxable under this chapter as if made by the manufacturer, producer, or importer, and such person shall be liable for the tax.

SEC. 3446. EXEMPTION OF ARTICLES MANUFACTURED OR PRODUCED BY INDIANS.

No tax shall be imposed under this chapter on any article of native Indian handicraft manufactured or produced by Indians on Indian reservations, or in Indian schools, or by Indians under the jurisdiction of the United States Government in Alaska.

SEC. 3447. CONTRACTS PRIOR TO MAY 1, 1932.

(a) If (1) any person has, prior to May 1, 1932, made a bona fide contract for the sale, after the tax takes effect, of any article in respect of the sale of which a tax is imposed under this chapter, or in respect of which a tax is imposed under this subsection, and (2) such contract does not permit the adding to the amount to be paid under such contract, of the whole of such tax, then (unless the contract prohibits such addition) the vendee shall, in lieu of the vendor, pay so much of the tax as is not so permitted to be added to the contract price. If a contract of the character above described was made with the United States, no tax shall be collected under this chapter. If any article has, under a contract of the character above described, been delivered, prior to June 21, 1932, to any person (other than a dealer or other than a person intending to use the article as material in the manufacture or production of another article, or to sell it on or in connection with, or with the sale of, another article), no tax shall be collected under this chapter.

(b) The taxes payable by the vendee shall be paid to the vendor at the time the sale is consummated, and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in section 3467. In case of failure or refusal by the vendee to pay such taxes to the vendor, the vendor shall report the facts to the Commissioner, who shall cause collection of such taxes to be made from the vendee.

(c) The provisions of this section shall not be applicable with respect to the tax imposed by section 3411.

SEC. 3448. RETURN AND PAYMENT OF MANUFACTURERS' TAXES.

(a) Every person liable for any tax imposed by this chapter other than taxes on importation shall make monthly returns under oath in duplicate and pay the taxes imposed by this chapter to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

SEC. 3449. APPLICABILITY OF ADMINISTRATIVE PROVISIONS.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 2700 shall, in so far as applicable and not inconsistent with this chapter, be applicable in respect of the taxes imposed by this chapter.

SEC. 3450. RULES AND REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter in so far as it relates to the taxes on articles sold by the manufacturer, producer, or importer.

SEC. 3451. EXEMPTION FROM TAX OF CERTAIN SUPPLIES FOR VESSELS.

Under regulations prescribed by the Commissioner, with the approval of the Secretary, no tax under this chapter shall be imposed upon any article sold for use as fuel supplies, ships' stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation, vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions. Articles manufactured or produced with the use of articles upon the importation of which tax has been paid under this chapter, if laden for use as supplies on such vessels, shall be held to be exported for the purposes of section 3430. The term "vessels" as used in this section includes civil aircraft employed in foreign trade or trade between the United States and any of its possessions, and the term "vessels of war of the United States or of any foreign nation" includes aircraft owned by the United States or by any foreign nation and constituting a part of the armed forces thereof. The privileges granted under this section in respect of civil aircraft employed in foreign trade or trade between the United States and any of its possessions, in respect of aircraft registered in a foreign country, shall be allowed only if the Secretary of the Treasury has been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the

United States. If the Secretary of the Treasury is advised by the Secretary of Commerce that he has found that a foreign country has discontinued or will discontinue the allowance of such privileges, the privileges granted under this section shall not apply thereafter in respect of civil aircraft registered in that foreign country and employed in foreign trade or trade between the United States and any of its possessions.

SEC. 3452. EXPIRATION DATE.

No sale or importation after June 30, 1939 (or after July 31, 1939, in the case of articles taxable under section 3403, relating to the tax on automobiles, etc., or section 3400, relating to the tax on tires and inner tubes), shall be taxable under this chapter.

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CHAPTER 30—TRANSPORTATION AND COMMUNICATION

SUBCHAPTER A—TRANSPORTATION OF OIL BY PIPE LINE

SEC. 3460. TAX.

(a) COMPUTATION AND PAYMENT.—There shall be imposed upon all transportation of crude petroleum and liquid products thereof by pipe line originating before July 1, 1939—

(1) A tax equivalent to 4 per centum of the amount paid for such transportation, to be paid by the person furnishing such transportation.

(2) In case no charge for transportation is made, either by reason of ownership of the commodity transported or for any other reason, a tax equivalent to 4 per centum of the fair charge for such transportation, to be paid by the person furnishing such transportation.

(3) If (other than in the case of an arm's length transaction) the payment for transportation is less than the fair charge therefor, a tax equivalent to 4 per centum of such fair charge, to be paid by the person furnishing such transportation.

(b) FAIR CHARGE DEFINED.—For the purposes of this section, the fair charge for transportation shall be computed—

(1) from actual bona fide rates or tariffs, or

(2) if no such rates or tariffs exist, then on the basis of the actual bona fide rates or tariffs of other pipe lines for like services, as determined by the Commissioner, or

(3) if no such rates or tariffs exist, then on the basis of a reasonable charge for such transportation, as determined by the Commissioner.

SEC. 3461. RETURNS.

Every person liable for the tax imposed under section 3460 shall make monthly returns under oath in duplicate and pay such taxes to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

SEC. 3462. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

SUBCHAPTER B—TELEGRAPH, TELEPHONE, RADIO, AND CABLE FACILITIES

SEC. 3465. IMPOSITION AND RATE OF TAX.

There shall be imposed—

(a) in the case of each telegraph, telephone, cable, or radio dispatch, message, or conversation, which originates before July 1, 1939, within the United States, a tax at the following rates:

(1) Telephone conversations for which the charge is 50 cents or more and less than $1, 10 cents; for which the charge is $1 or more and less than $2, 15 cents; for which the charge is $2 or more, 20 cents;

(2) telegraph dispatches and messages, 5 per centum of the amount charged therefor; and

(3) cable and radio dispatches and messages, 10 cents; but only one payment of such tax shall be required, notwithstanding the lines or stations of one or more persons are used for the transmission of such dispatch, message, or conversation; and

(b) a tax equivalent to 5 per centum of the amount paid to any telegraph or telephone company for any leased wire or talking circuit special service furnished before July 1, 1939. This subsection shall not apply to the amount paid for so much of such service as is utilized in the conduct, by a common carrier or telephone or telegraph company or radio broadcasting station or net work, of its business as such.

SEC. 3466. EXEMPTION FROM TAX.

No tax shall be imposed under section 3465 upon any payment received for services or facilities furnished to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia, nor upon any payment received from any person for services or facilities utilized in the collection of news for the public press or radio broadcasting, or in the dissemination of news through the public press or by means of radio broadcasting, if the charge for such services or facilities is billed in writing to such person. The right to exemption under this section shall be evidenced in such manner as the Commissioner with the approval of the Secretary may by regulation prescribe.

SEC. 3467. RETURNS AND PAYMENT.

(a) The taxes imposed by section 3465 shall be paid by the person paying for the services or facilities.

(b) Each person receiving any payments specified in section 3465 shall collect the amount of the tax imposed by such section from the person making such payments, and shall on or before the last day of each month make a return, under oath, for the preceding month, and pay the taxes so collected, to the collector of the district in which his principal place of business is located, or if he has no principal place of business in the United States, to the collector at Baltimore, Maryland. Such returns shall contain such information

and be made in such manner as the Commissioner with the approval of the Secretary may by regulation prescribe. The Commissioner may extend the time for making returns and paying the taxes collected, under such rules and regulations as he shall prescribe with the approval of the Secretary, but no such extension shall be for more than 90 days.

SEC. 3468. CROSS REFERENCE.

For enforcement of liability for taxes collected, see section 3661.

SUBCHAPTER C—ADMINISTRATIVE PROVISIONS

SEC. 3470. PAYMENT OF TAXES.

The taxes imposed by this chapter shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time the tax became due until paid.

SEC. 3471. REFUNDS AND CREDITS.

(a) Credit or refund of any overpayment of tax imposed by subchapter B may be allowed to the person who collected the tax and paid it to the United States if such person establishes, to the satisfaction of the Commissioner, under such regulations as the Commissioner with the approval of the Secretary may prescribe, that he has repaid the amount of such tax to the person from whom he collected it, or obtained the consent of such person to the allowance of such credit or refund.

(b) Any person entitled to refund of tax under this chapter paid, or collected and paid, to the United States by him may take credit therefor against taxes due upon any monthly return.

(c) Any person making a refund of any payment on which tax under subchapter B has been collected, may repay therewith the amount of tax collected on such payment, and the amount of tax so repaid may be credited against the tax under any subsequent return.

SEC. 3472. REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of subchapters A and B of this chapter.

SEC. 3473. APPLICABILITY OF ADMINISTRATIVE PROVISIONS.

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 1700, shall, in so far as applicable and not inconsistent with this chapter, be applicable in respect of the taxes imposed by this chapter.

SEC. 3474. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

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CHAPTER 31—DOCUMENTS AND OTHER INSTRUMENTS

SEC. 3480. IMPOSITION OF TAX.

There shall be levied, collected, and paid, for and in respect of the several bonds and other documents, instruments, matters, and things mentioned and described in sections 3481 and 3482, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, are written or printed, the several taxes specified in such sections.

SEC. 3481. TRANSFER OF BONDS.

(a) IMPOSITION OF TAX.—On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the instruments mentioned or described in section 1801 and of a kind the issue of which is taxable thereunder, whether made by any assignment in blank or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such instrument or not), on each $100 of face value or fraction thereof, 4 cents: *Provided*, That it is not intended by this chapter to impose a tax upon an agreement evidencing a deposit of instruments as collateral security for money loaned thereon, which instruments are not actually sold, nor upon the delivery or transfer for such purpose of instruments so deposited: *Provided further*, That the tax shall not be imposed on deliveries or transfers of bonds in connection with a reorganization (as defined in section 112 of the Revenue Act of 1932, 47 Stat. 196) if any of the gain or loss from the exchange or distribution involved in the delivery or transfer is not recognized under the income tax law applicable to the year in which the delivery or transfer is made: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such instruments continue to be held by such nominee for the same purpose for which they would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That where the change of ownership is by transfer of the instrument the stamp shall be placed upon the instrument; and in cases of an agreement to sell or where the transfer is by delivery of the instrument assigned in blank there

shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any such instrument, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000, or be imprisoned not more than six months, or both.

The tax shall not be imposed upon deliveries or transfers made after June 30, 1938, of instruments—

(1) From the owner to a custodian if under a written agreement between the parties the instruments are to be held or disposed of by such custodian for, and subject at all times to the instructions of, the owner; or from such custodian to such owner;

(2) From such custodian to a registered nominee of such custodian, or from one such nominee to another such nominee, if in either case the instruments continue to be held by such nominee for the same purpose for which they would be held if retained by such custodian; or from such nominee to such custodian.

No exemption shall be granted under this paragraph unless the deliveries or transfers are accompanied by a certificate setting forth such facts as the Commissioner, with the approval of the Secretary, may by regulation prescribe as necessary for the evidencing of the right to such exemption. No delivery or transfer to a nominee shall be exempt under this paragraph unless such nominee, in accordance with regulations prescribed by the Commissioner, with the approval of the Secretary, is registered with the Commissioner.

Any person who, with intent to evade the tax provided in this subdivision, falsely makes a certificate accompanying any delivery or transfer shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $1,000, or imprisoned not more than six months, or both.

(b) EXPIRATION OF TAX.—Subsection (a) is repealed effective July 1, 1939.

SEC. 3482. CONVEYANCES.

Deed, instrument, or writing, delivered before July 1, 1939 (unless deposited in escrow before April 1, 1932), whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds $100 and does not exceed $500, 50 cents; and for each additional $500 or fractional part thereof, 50 cents. This section shall not apply to any instrument or writing given to secure a debt.

SEC. 3483. ADMINISTRATIVE PROVISIONS.

Sections 1808 and 1809 of subchapter A of chapter 11 and subchapters B, C, and E of such chapter shall, insofar as applicable and not inconsistent with this chapter, be applicable in respect of the taxes imposed by this chapter.

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CHAPTER 32—SUGAR

SUBCHAPTER A—MANUFACTURE

SEC. 3490. TAX.

(a) RATE.—Upon manufactured sugar manufactured in the United States, there shall be levied, collected and paid a tax, to be paid by the manufacturer at the following rates:

(1) On all manufactured sugar testing by the polariscope ninety-two sugar degrees, 0.465 cent per pound, and for each additional sugar degree shown by the polariscopic test, 0.00875 cent per pound additional, and fractions of a degree in proportion;

(2) On all manufactured sugar testing by the polariscope less than ninety-two sugar degrees, 0.5144 cent per pound of the total sugars therein.

(b) EXEMPTION.—No tax shall be required to be paid upon the manufacture of manufactured sugar by, or for, the producer of the sugar beets or sugarcane from which such manufactured sugar was derived, for consumption by the producer's own family, employees, or household.

SEC. 3491. RETURNS AND PAYMENT OF TAX.

(a) RETURNS.—The manufacturer shall file on the last day of each month a return and pay the tax with respect to manufactured sugar, (1) which has been sold, or used in the production of other articles, by the manufacturer during the preceding month (if the tax has not already been paid) and (2) which has not been so sold or used within twelve months ending during the preceding calendar month, after it was manufactured (if the tax has not already been paid).

For the purpose of determining whether sugar has been sold or used within twelve months after it was manufactured sugar shall

be considered to have been sold or used in the order in which it was manufactured.

(b) PAYMENT OF TAX.—Except as otherwise provided, the taxes imposed by this chapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary. Such taxes shall be paid into the Treasury of the United States.

(c) PLACE FOR FILING RETURN AND PAYMENT OF TAX.—Any person required, pursuant to the provisions of this section and section 3492, to file a return may be required to file such return with and pay the tax shown to be due thereon to the collector for the district in which the manufacturing was done or the liability incurred.

SEC. 3492. PERSONS CLASSED AS MANUFACTURERS.

Any person who acquires any sugar which is to be manufactured into manufactured sugar but who, without further refining or otherwise improving it in quality, sells such sugar as manufactured sugar or uses such sugar as manufactured sugar in the production of other articles for sale shall be considered for the purposes of sections 3490 and 3491 the manufacturer of manufactured sugar and, as such, liable for the tax under section 3490 with respect thereto.

SEC. 3493. EXPORTATION.

(a) REFUND OF TAX PAID.—Upon the exportation from the United States to a foreign country, or the shipment from the United States to any possession of the United States except Puerto Rico, of any manufactured sugar, or any article manufactured wholly or partly from manufactured sugar, with respect to which tax under the provisions of section 3490 has been paid, the amount of such tax shall be paid by the Commissioner to the consignor named in the bill of lading under which the article was exported or shipped to a possession, or to the shipper, if the consignor waives any claim thereto in favor of such shipper: *Provided*, That no such payment shall be allowed with respect to any manufactured sugar, or article, upon which, through substitution or otherwise, a drawback of any tax paid under section 3500 has been or is to be claimed under any provisions of law made applicable by section 3501.

(b) PERIOD FOR FILING REFUND CLAIM.—No payment shall be allowed under this section unless within one year after the right to such payment has accrued a claim therefor is filed by the person entitled thereto.

SEC. 3494. USE AS LIVESTOCK FEED OR FOR DISTILLATION OF ALCOHOL.

(a) REFUND OF TAX PAID.—Upon the use of any manufactured sugar, or article manufactured therefrom, as livestock feed, or in the production of livestock feed, or for the distillation of alcohol, there shall be paid by the Commissioner to the person so using such manufactured sugar, or article manufactured therefrom, the amount of any tax paid under section 3490 with respect thereto.

(b) PERIOD FOR FILING REFUND CLAIM.—No payment shall be allowed under this section unless within one year after the right to such payment has accrued a claim therefor is filed by the person entitled thereto.

SEC. 3495. ADDITION TO TAX IN CASE OF NONPAYMENT.

If the tax is not paid when due there shall be added as part of the tax interest at 6 per centum per annum from the date the tax became due until the date of payment.

SEC. 3496. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to the taxes imposed under Subchapter A of chapter 29, shall, insofar as applicable and not inconsistent with the provisions of this chapter, be applicable in respect to the tax imposed by section 3490.

SEC. 3497. REGULATIONS.

The Commissioner, with the approval of the Secretary, shall prescribe such rules and regulations as may be necessary to carry out all provisions of this chapter, except Subchapter B.

SEC. 3498. EFFECTIVE DATE OF SUBCHAPTER.

This subchapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

SUBCHAPTER B—IMPORTATION

SEC. 3500. RATE OF TAX.

In addition to any other tax or duty imposed by law, there shall be imposed, under such regulations as the Commissioner of Customs shall prescribe, with the approval of the Secretary, a tax upon articles imported or brought into the United States as follows:

(1) On all manufactured sugar testing by the polariscope ninety-two sugar degrees, 0.465 cent per pound, and for each additional sugar degree shown by the polariscopic test, 0.00875 cent per pound additional, and fractions of a degree in proportion;

(2) On all manufactured sugar testing by the polariscope less than ninety-two sugar degrees 0.5144 cent per pound of the total sugars therein;

(3) On all articles composed in chief value of manufactured sugar 0.5144 cent per pound of the total sugars therein.

SEC. 3501. ASSESSMENT AND PAYMENT.

Such tax shall be levied, assessed, collected, and paid in the same manner as a duty imposed by the Tariff Act of 1930, 46 Stat. 590, 672 (U. S. C. Title 19, c. 4) and shall be treated for the purposes of all provisions of law relating to the customs revenue as a duty imposed by such Act, except that for the purposes of sections 336 and 350 of such Act (the so-called flexible-tariff and trade-agreements provisions) such tax shall not be considered a duty or import restriction, and except that no preference with respect to such tax shall be accorded any articles imported or brought into the United States.

SUBCHAPTER C—GENERAL PROVISIONS

SEC. 3506. PENALTY FOR OFFICIALS INVESTING OR SPECULATING IN SUGAR.

No person shall, while acting in any official capacity in the administration of this chapter, invest or speculate in sugar or liquid sugar, contracts relating thereto, or the stock or membership interests of any association or corporation engaged in the production or manufacturing of sugar or liquid sugar. Any person violating this section shall upon conviction thereof be fined not more than $10,000 or imprisoned not more than two years, or both.

SEC. 3507. DEFINITIONS.

For the purposes of this chapter—

(a) PERSON.—The term "person" means an individual, partnership, corporation, or association.

(b) MANUFACTURED SUGAR.—The term "manufactured sugar" means any sugar derived from sugar beets or sugarcane, which is not to be, and which shall not be, further refined or otherwise improved in quality; except sugar in liquid form which contains nonsugar solids (excluding any foreign substance that may have been added) equal to more than 6 per centum of the total soluble solids, and except also sirup of cane juice produced from sugarcane grown in continental United States.

The grades or types of sugar within the meaning of this definition shall include, but shall not be limited to, granulated sugar, lump sugar, cube sugar, powdered sugar, sugar in the form of blocks,

cones, or molded shapes, confectioners' sugar, washed sugar, centrifugal sugar, clarified sugar, turbinado sugar, plantation white sugar, muscovado sugar, refiners' soft sugar, invert sugar mush, raw sugar, sirups, molasses, and sugar mixtures.

(c) TOTAL SUGARS.—The term "total sugars" means the total amount of the sucrose (Clerget) and of the reducing or invert sugars. The total sugars contained in any grade or type of manufactured sugar shall be ascertained in the manner prescribed in paragraphs 758, 759, 762, and 763 of the United States Customs Regulations (1931 edition).

(d) UNITED STATES.—The term "United States" shall be deemed to include the States, the Territories of Hawaii and Alaska, the District of Columbia, and Puerto Rico.

SEC. 3508. TERMINATION OF TAXES.

No tax shall be imposed on the manufacture, use, or importation of sugar after June 30, 1941.

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CHAPTER 33—BITUMINOUS COAL

SEC. 3520. TAX.

(a) BASIC TAX.—

(1) RATE.—There shall be imposed upon the sale or other disposal of bituminous coal produced within the United States when sold or otherwise disposed of by the producer thereof an excise tax of 1 cent per ton of two thousand pounds.

The term "disposal" as used in this section includes consumption or use (whether in the production of coke or fuel, or otherwise) by a producer, and any transfer of title by the producer other than by sale.

(2) EXEMPTION.—The tax imposed by paragraph (1) of this subsection shall not apply in the case of a sale of coal for the exclusive use of the United States or of any State or Territory of the United States or the District of Columbia, or any political subdivision of any of them, for use in the performance of governmental functions.

(b) ADDITIONAL TAX.—

(1) RATE.—In addition to the tax imposed by subsection (a) of this section, there shall be imposed upon the sale or other disposal of bituminous coal produced within the United States, when sold or otherwise disposed of by the producer thereof, which would be subject to the application of the conditions and provisions of the code provided for in section 4 of the Act of April 26, 1937, c. 127, 50 Stat. 76, or of the provisions of section 4–A of such Act, an excise tax in an amount equal to 19½ per centum of the sale price at the mine in the case of coal disposed of by sale at the mine, or in the case of coal disposed of otherwise than by sale at the mine, and coal sold otherwise than through an arms' length transaction, 19½ per centum of the fair market value of such coal at the time of such disposal or sale.

(2) EXEMPTION.—In the case of any producer who is a code member as provided in section 4 of the Act of April 26, 1937, c. 127, 50 Stat. 76, and is so certified to the Commissioner of Internal Revenue by the Commission, the sale or disposal by such producer during the continuance of his membership in the code of coal produced by him shall be exempt from the tax imposed by this subsection.

(3) CROSS REFERENCE.—

For revocation of code membership and right to tax exemption, see section 5 (b) of such act of April 26, 1937.

SEC. 3521. PAYMENT OF TAX.

The taxes imposed by section 3520 shall be paid to the United States by the producer, and shall be payable monthly for each calendar month on or before the first business day of the second succeeding month, under such regulations and in such manner as shall be prescribed by the Commissioner, with the approval of the Secretary.

SEC. 3522. RESALE FOR GOVERNMENTAL USE.

Under regulations prescribed by the Commissioner with the approval of the Secretary, a credit against the tax imposed by subsection (a) of section 3520 or a refund may be allowed or made to any producer of coal in the amount of such tax paid with respect to the sale of coal to any vendee, if the producer has in his possession such evidence as the regulations may prescribe that such coal was resold by any person for the exclusive use of the United States or of any State, Territory of the United States, or the District of Columbia, or any political subdivision of any of them, for use in the performance of governmental functions.

SEC. 3523. MARKET VALUE.

In the case of coal disposed of otherwise than by sale at the mine, and coal sold otherwise than through an arms' length transaction, the Commissioner shall determine the market value thereof. Such market value shall equal the current market price at the mine of coal of a comparable kind, quality, and size produced for market in the locality where the coal so disposed of is produced.

SEC. 3524. OTHER LAWS APPLICABLE.

All provisions of law, including penalties and refunds, applicable in respect of the taxes imposed by Subchapter A of chapter 29, shall, insofar as applicable and not inconsistent with the provisions of this chapter, be applicable with respect to taxes imposed under this chapter.

SEC. 3525. CONSTITUTIONALITY.

No producer shall, by reason of his acceptance of the code provided for in section 4 of the Act of April 26, 1937, c. 127, 50 Stat. 76, or of the exemption from the tax provided in subsection (b) of section 3520, be held to be precluded or estopped from contesting the constitutionality of any provision of this chapter or of the code, or the validity or application of either to him or to any part of the coal produced by him.

SEC. 3526. DEFINITIONS.

As used in this chapter—

(a) COAL.—The term "coal" means bituminous coal.

(b) BITUMINOUS COAL.—The term "bituminous coal" includes all bituminous, semibituminous, and subbituminous coal and shall exclude lignite, which is defined as a lignitic coal having calorific value in British thermal units of less than seven thousand six hundred per pound and having a natural moisture content in place in the mine of 30 per centum or more.

(c) PRODUCER.—The term "producer" includes all individuals, firms, associations, corporations, trustees, and receivers engaged in the business of mining coal.

(d) INTERSTATE COMMERCE.—The term "interstate commerce" means commerce among the several States and Territories, with foreign nations, and with the District of Columbia.

(e) UNITED STATES.—The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

SEC. 3527. TERMINATION OF TAX.

This chapter shall cease to be in effect, except as provided in section 13 of the Revised Statutes (U. S. C. Title I, § 29), and any agencies and offices established thereunder shall cease to exist on and after April 26, 1941.

SEC. 3528. EFFECTIVE DATE OF CHAPTER.

This chapter shall take effect on the first day of that calendar month occurring next after the enactment of this title.

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CHAPTER 34—INFORMATION AND RETURNS

SUBCHAPTER A—DISCOVERY OF TAX LIABILITY

SEC. 3600. CANVASS OF DISTRICTS FOR TAXABLE PERSONS AND OBJECTS.

Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

SEC. 3601. ENTRY OF PREMISES FOR EXAMINATION OF TAXABLE OBJECTS.

(a) AUTHORITY.—

(1) ENTRY DURING DAY.—Any collector, deputy collector, internal revenue agent, or inspector may enter, in the daytime, any building or place where any articles or objects subject to tax are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said articles or objects.

(2) ENTRY AT NIGHT.—When such premises are open at night, such officers may enter them while so open, in the performance of their official duties.

(b) PENALTY FOR REFUSAL TO PERMIT ENTRY OR EXAMINATION.—Any owner of such building or place, or person having the agency or superintendence of the same, who refuses to admit such officer, or to suffer him to examine such article or articles, shall, for every such refusal, forfeit $500.

(c) OTHER PENALTIES.—If any person shall—

(1) FORCIBLE OBSTRUCTION OR HINDRANCE TO OFFICERS.—Forcibly obstruct or hinder any collector, deputy collector, internal revenue agent, or inspector, in the execution of any power and authority vested in him by law, or

(2) FORCIBLE RESCUE OF SEIZED PROPERTY.—Forcibly rescue or cause to be rescued any property, articles, or objects after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending, excepting in cases otherwise provided for, shall, for every such offense, forfeit and pay the sum of $500, or double the value of the property so rescued, or be imprisoned for a term not exceeding two years, at the discretion of the court.

SEC. 3602. SEARCH WARRANTS.

The several judges of the district courts of the United States, and the United States commissioners, may, within their respective jurisdictions, issue a search warrant, authorizing any internal revenue officer to search any premises within the same, if such officer makes oath in writing that he has reason to believe, and does believe, that a fraud upon the revenue has been or is being committed upon or by the use of the said premises.

(But see sections 3116 and 3117.)

SEC. 3603. NOTICE REQUIRING RECORDS, STATEMENTS, AND SPECIAL RETURNS.

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

SEC. 3604. RETURNS AS TO FORMATION, ETC., OF FOREIGN CORPORATIONS.

(a) REQUIREMENT.—Under regulations prescribed by the Commissioner with the approval of the Secretary, any attorney, accountant, fiduciary, bank, trust company, financial institution, or other person, who aids, assists, counsels, or advises in, or with respect to, the formation, organization, or reorganization of any foreign corporation, shall, within 30 days thereafter, file with the Commissioner a return.

(b) FORM AND CONTENTS OF RETURN.—Such return shall be in such form, and shall set forth, under oath, in respect of each such corporation, to the full extent of the information within the possession or knowledge or under the control of the person required to file the return, such information as the Commissioner with the approval of the Secretary prescribes by regulations as necessary for carrying out the provisions of the income tax laws. Nothing in this section shall be construed to require the divulging of privileged communications between attorney and client.

(c) PENALTY.—Any person required under subsection (a) to file a return, or to supply any information, who willfully fails to file such return, or supply such information, at the time or times required by law or regulations, shall, in lieu of other penalties provided by law for such offense, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $2,000, or imprisoned for not more than one year, or both.

SUBCHAPTER B—DETERMINATION OF TAX LIABILITY

SEC. 3611. RETURNS EXECUTED BY TAXPAYER.

When not otherwise provided for—

(a) PREPARATION.—

(1) BY TAXPAYER.—It shall be the duty of any person made liable to any special tax or other tax imposed by law, to make a list or return, verified by oath, to the collector or a deputy collector of the district where located, of the articles or objects, including the quantity of goods, wares, and merchandise, made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner, with the approval of the Secretary, for which such person is liable.

(2) BY COLLECTOR OR DEPUTY COLLECTOR.—If any person liable to pay any tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any tax shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

(b) TIME FOR FILING.—The list or return required under subsection (a) shall be made—

(1) SPECIAL TAXES.—In the case of a special tax, on or before the 31st day of July in each year, and

(2) OTHER TAXES.—In other cases before the day on which the taxes accrue.

(c) DELINQUENCY.—In case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath.

SEC. 3612. RETURNS EXECUTED BY COMMISSIONER OR COLLECTOR.

(a) AUTHORITY OF COLLECTOR.—If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) AUTHORITY OF COMMISSIONER.—In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise—

(1) TO MAKE RETURN.—Make a return, or

(2) TO AMEND COLLECTOR'S RETURN.—Amend any return made by a collector or deputy collector.

(c) LEGAL STATUS OF RETURNS.—Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

(d) ADDITIONS TO TAX.—

(1) FAILURE TO FILE RETURN.—In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided*, That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) FRAUD.—In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

(3) CROSS REFERENCE.—

For additions to tax in the case of income tax, see sections 291 and 293, and in the case of a deficiency in gift tax, see section 1019.

(e) COLLECTION OF ADDITIONS TO TAX.—The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

(f) DETERMINATION AND ASSESSMENT.—The Commissioner shall determine and assess all taxes, other than stamp taxes, as to which returns or lists are so made under the provisions of this section.

SEC. 3613. LISTING BY COLLECTOR OF TAXABLE OBJECTS OWNED BY NONRESIDENTS OF COLLECTION DISTRICT.

Whenever there are in any district any articles not owned or possessed by or under the care or control of any person within such district, and liable to be taxed, and of which no list has been transmitted to the collector, as required by law, the collector or one of his deputies shall enter the premises where such articles are situated and shall take such view thereof as may be necessary, and make lists of the same, according to the form prescribed. Said lists, being subscribed by such collector or deputy, shall be taken as sufficient lists of such articles for all purposes.

SEC. 3614. EXAMINATION OF BOOKS AND WITNESSES.

(a) TO DETERMINE LIABILITY OF THE TAXPAYER.—The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

(b) TO DETERMINE LIABILITY OF A TRANSFEREE.—The Commissioner, for the purpose of determining the liability at law or in equity of a transferee of the property of any person with respect to any Federal taxes imposed upon such person, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books,

papers, records, or memoranda bearing upon such liability, and may require the attendance of the transferor or transferee, or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter, with power to administer oaths to such person or persons.

SEC. 3615. SUMMONS FROM COLLECTOR TO PRODUCE BOOKS AND GIVE TESTIMONY.

(a) GENERAL AUTHORITY.—It shall be lawful for the collector, subject to the provisions of this section to summon any person to appear before him and produce books at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

(b) ACTS CREATING LIABILITY.—Such summons may be issued—

(1) REFUSAL OR NEGLECT TO COMPLY WITH NOTICE REQUIRING RETURN.—If any person, on being notified or required as provided in section 3611, shall refuse or neglect to render such list or return within the time required, or

(2) FAILURE TO RENDER RETURN ON TIME.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or

(3) ERRONEOUS, FALSE, OR FRAUDULENT RETURN.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or

(4) REFUSAL TO PERMIT EXAMINATION OF BOOKS.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax refuses to allow any regularly authorized Government officer to examine his books.

(c) PERSONS LIABLE.—Such summons may be issued to—

(1) PERSONS MENTIONED IN SUBSECTION (b).—Any person mentioned in subsection (b), or

(2) PERSONS HAVING BOOKS.—Any other person having possession, custody, or care of books of account containing entries relating to the business of any person mentioned in subsection (b), or

(3) OTHER PERSONS.—Any other person the collector may deem proper.

(d) SERVICE.—Such summons shall in all cases be served by a deputy collector of the district where the person to whom it is directed may be found, by an attested copy delivered to such person in hand, or left at his last and usual place of abode, allowing such person one day for each twenty-five miles he may be required to travel, computed from the place of service to the place of examination; and the certificate of service signed by such deputy shall be evidence of the facts it states on the hearing of an application for an attachment. When the summons requires the production of books, it shall be sufficient if such books are described with reasonable certainty.

(e) ENFORCEMENT.—Whenever any person summoned under this section neglects or refuses to obey such summons, or to give testimony, or to answer interrogatories as required, the collector may apply to the judge of the district court or to a United States commissioner for the district within which the person so summoned resides

for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States commissioner shall have power to make such order as he shall deem proper not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

SEC. 3616. PENALTIES.

Whenever any person—

(a) FALSE RETURNS.—Delivers or discloses to the collector or deputy any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made; or,

(b) NEGLECT TO OBEY SUMMONS.—Being duly summoned to appear to testify, or to appear and produce books as required under section 3615, neglects to appear or to produce said books—

he shall be fined not exceeding $1,000, or be imprisoned not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

(c) CROSS REFERENCE.—

For additions to tax in case of fraud or of failure to file returns, see section 3612 (d).

SEC. 3617. PENALTIES AND AWARDS TO INFORMERS WITH RESPECT TO ILLEGALLY PRODUCED PETROLEUM.

(a) FAILURE TO FILE RETURN.—Any person liable for tax on any income from illegally produced petroleum, who willfully fails to make return showing such income within the time prescribed by law shall, in addition to all other penalties prescribed by law, be liable to a civil penalty of $500 plus $50 for each day during which such failure continues.

(b) REWARD FOR INFORMATION.—Any person not an officer or employee of the United States who furnishes to the Commissioner or any collector original information leading to the recovery from any other person of any penalty under this section may be awarded and paid by the Commissioner a compensation of one-half the penalty so recovered, as determined by the Commissioner.

(c) INCOME DEFINED.—As used in this section, the term "income from illegally produced petroleum" means any income (not shown on a return made within the time prescribed by law) arising out of any sale or purchase of crude petroleum withdrawn from the ground subsequent to January 1, 1932, in violation of any State or Federal law (not including illegal withdrawal the penalties for which have been mitigated or satisfied in pursuance of law prior to May 10, 1934), or arising out of any fee derived from acting as agent for any seller or purchaser in connection with a sale or purchase of such petroleum or products thereof, or any amount illegally received by any person charged with the enforcement of law with respect to such petroleum or products thereof.

SUBCHAPTER C—MISCELLANEOUS PROVISIONS

SEC. 3630. CLASSIFICATION OF AND TIME FOR TAKING LISTS OR RETURNS.

Lists or returns shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this title; and where taxes accrue at other and different times, the list shall be taken with reference to the time when said taxes become due, and shall be denominated annual, monthly, and special lists or returns.

SEC. 3631. RESTRICTIONS ON EXAMINATION OF TAXPAYERS.

No taxpayer shall be subjected to unnecessary examinations or investigations, and only one inspection of a taxpayer's books of account shall be made for each taxable year unless the taxpayer requests otherwise or unless the Commissioner, after investigation, notifies the taxpayer in writing that an additional inspection is necessary.

SEC. 3632. AUTHORITY TO ADMINISTER OATHS, TAKE TESTIMONY, AND CERTIFY.

(a) INTERNAL REVENUE PERSONNEL.—

(1) PERSONS IN CHARGE OF ADMINISTRATION OF INTERNAL REVENUE LAWS GENERALLY.—Every collector, deputy collector, internal revenue agent, and internal revenue officer assigned to duty under an internal revenue agent, is authorized to administer oaths and to take evidence touching any part of the administration of the internal revenue laws with which he is charged, or where such oaths and evidence are authorized by law or regulation authorized by law to be taken.

(2) PERSONS IN CHARGE OF EXPORTS AND DRAWBACKS.—Every collector of internal revenue and every superintendent of exports and drawbacks is authorized to administer such oaths and to certify to such papers as may be necessary under any regulation prescribed under the authority of the internal revenue laws.

(b) OTHERS.—Any oath or affirmation required or authorized by any internal revenue law or by any regulations made under authority thereof may be administered by any person authorized to administer oaths for general purposes by the law of the United States, or of any State, Territory, or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered, or by any consular officer of the United States. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmations.

SEC. 3633. JURISDICTION OF DISTRICT COURTS.

(a) To ENFORCE SUMMONS.—If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, or other data, the district court of the United States for the district in which such person resides shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, or other data.

(b) To ISSUE ORDERS, PROCESSES, AND JUDGMENTS—

For authority of district courts to issue orders, processes, and judgments for enforcement of internal revenue laws, see section 3799.

SEC. 3634. EXTENSION OF TIME FOR FILING RETURNS.

If the failure to file a return (other than a return of income tax) or list at the time prescribed by law or by regulation made under authority of law is due to sickness or absence, the collector may allow such further time, not exceeding thirty days, for making and filing the return or list as he deems proper.

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CHAPTER 35—ASSESSMENT

SEC. 3640. ASSESSMENT AUTHORITY.

The Commissioner is authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this title, or accruing under any former internal revenue law, where such taxes have not been duly paid by stamp at the time and in the manner provided by law.

SEC. 3641. CERTIFICATION OF ASSESSMENT LISTS TO COLLECTORS.

The Commissioner shall certify a list of such assessments when made to the proper collectors, respectively, who shall proceed to collect and account for the taxes and penalties so certified.

SEC. 3642. SUPPLEMENTAL ASSESSMENT LISTS.

(a) AUTHORIZATION.—Whenever it is ascertained that any list delivered to any collector is imperfect or incomplete in consequence of the omission of the name of any person liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return made by any person liable to tax, the Commissioner may, at any time within the period prescribed for assessment, enter on any monthly or special list:

(1) ORIGINAL ASSESSMENTS.—The name of such person so omitted, together with the amount of tax for which he may be liable, and also

(2) ADDITIONAL ASSESSMENTS.—The name of any such person in respect to whose return, as aforesaid, there has been any omission, undervaluation, understatement, or false or fraudulent statement, together with the amount for which such person may be liable, above the amount for which he may have been assessed upon any return made as aforesaid.

(b) CERTIFICATION TO COLLECTOR.—The Commissioner shall certify and return such list to the collector as required by law.

SEC. 3643. OTHER LAWS APPLICABLE.

All provisions of law for the ascertainment of liability to any tax, or the assessment or collection thereof, shall be held to apply, so far as may be necessary, to the proceedings authorized and directed under this chapter.

SEC. 3644. ESTABLISHMENT BY REGULATION OF MODE OR TIME OF ASSESSMENT.

Whenever the mode or time of assessing any tax which is imposed is not provided for, the Commissioner may establish the same by regulation.

SEC. 3645. PERIODS OF LIMITATION UPON ASSESSMENT.

For the periods of limitation prescribed for making assessments, see the following:

Income tax—Taxpayer, sections 275 and 276; Transferee and fiduciary, section 311.

Additional income tax on personal holding companies, section 507.

Excess profits tax, section 603.

Excess profits on Navy contracts, section 651.

Unjust enrichment, section 702 (a).

Estate tax—Decedent, sections 874 and 875; Transferee and fiduciary, section 900.

Gift tax—Donor sections 1016 and 1017; Transferee and fiduciary, section 1025.

Capital stock tax, section 3312.

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SEC. 3646. CROSS REFERENCES.

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CHAPTER 36—COLLECTION

SUBCHAPTER A—GENERAL PROVISIONS

SEC. 3650. COLLECTION DISTRICTS.

(a) ESTABLISHMENT AND ALTERATION.—For the purpose of assessing, levying, and collecting the taxes provided by the internal revenue laws, the President may establish convenient collection districts, and may from time to time alter said districts.

(b) NUMBER.—The whole number of collection districts for the collection of internal revenue shall not exceed 65.

(c) BOUNDARIES.—

(1) HAWAII.—The Territory of Hawaii shall constitute a district for the collection of the internal revenue of the United States, with a collector, whose office shall be at Honolulu, and deputy collectors at such other places in the several islands as the Secretary shall direct.

(2) ELSEWHERE.—For the purpose mentioned in subsection (a), the President may subdivide any State, Territory, or the District of Columbia, or may unite two or more States or Territories into one district.

SEC. 3651. COLLECTION AUTHORITY.

(a) IN GENERAL.—

(1) WITHIN DISTRICT.—It shall be the duty of the collectors or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated.

(2) OUTSIDE DISTRICT.—

For authority of collector or deputy to collect taxes by distraint outside his own collection district, but within the State, see section 3713.

(b) TRANSFERRED ASSESSMENTS.—Whenever a collector has on any list duly returned to him the name of any person not within his collection district who is liable to tax, or of any person so liable who has, in the collection district in which he resides, no sufficient prop-

erty subject to seizure or distraint, from which the money due for tax can be collected, such collector shall transmit a statement containing the name of the person liable to such tax, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said person shall have removed, or in which he shall have property, real or personal, liable to be seized and sold for tax. And the collector to whom the said certified statement is transmitted shall proceed to collect the said tax in the same way as if the name of the person and objects of tax contained in the said certified statement were on any list of his own collection district; and he shall, upon receiving said certified statement as aforesaid, transmit his receipt for it to the collector sending the same to him.

SEC. 3652. ESTABLISHMENT BY REGULATION OF MODE OR TIME OF COLLECTION.

Whenever the mode or time of collecting any tax which is imposed is not provided for, the Commissioner may establish the same by regulation.

SEC. 3653. PROHIBITION OF SUITS TO RESTRAIN ASSESSMENT OR COLLECTION.

(a) TAX.—Except as provided in sections 272 (a), 871 (a) and 1012 (a), no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.

(b) LIABILITY OF TRANSFEREE OR FIDUCIARY.—No suit shall be maintained in any court for the purpose of restraining the assessment or collection of (1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any income, war-profits, excess-profits, or estate tax, (2) the amount of the liability, at law or in equity, of a transferee of property of a donor in respect of any gift tax, or (3) the amount of the liability of a fiduciary under section 3467 of the Revised Statutes (U. S. C., Title 31, § 192) in respect of any such tax.

SEC. 3654. GENERAL POWERS AND DUTIES RELATING TO COLLECTION.

(a) COLLECTORS.—Every collector within his collection district shall see that all laws and regulations relating to the collection of internal revenue taxes are faithfully executed and complied with, and shall aid in the prevention, detection, and punishment of any frauds in relation thereto. For such purposes, he shall have power to examine all persons, books, papers, accounts, and premises, to administer oaths, and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel compliance with such summons in the same manner as provided in section 3615.

(b) DEPUTY COLLECTORS.—Every deputy collector shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is by law vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done or neglected to be done, by any of his deputies while acting as such.

(c) INTERNAL REVENUE AGENTS.—Every internal revenue agent shall see that all laws and regulations relating to the collection of internal revenue taxes are faithfully executed and complied with, and shall aid in the prevention, detection, and punishment of any frauds in relation thereto.

SEC. 3655. NOTICE AND DEMAND FOR TAX.

(a) DELIVERY.—Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place

of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) ADDITION TO TAX FOR NONPAYMENT.—If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of 5 per centum additional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment; except that in the case of income, estate or gift taxes, such penalties shall not apply and the interest for nonpayment of tax shall be such as is specifically provided by law with respect to such taxes.

(c) CROSS REFERENCES.—

For additions to tax for nonpayment after notice and demand in case of—

Income taxes, see sections 294 (b) and 297.
Estate taxes, see section 893.
Gift taxes, see section 1018.

SEC. 3656. PAYMENT BY CHECK.

(a) CERTIFIED CHECKS.—

(1) AUTHORITY TO RECEIVE.—It shall be lawful for collectors to receive for internal revenue taxes certified checks drawn on national and state banks and trust companies during such time and under such regulations as the Secretary may prescribe.

(2) DISCHARGE OF LIABILITY.—

(A) CHECK DULY PAID.—No person who may be indebted to the United States on account of internal revenue taxes who shall have tendered a certified check or checks as provisional payment for such taxes, in accordance with the terms of this subsection, shall be released from the obligation to make ultimate payment thereof until such certified check so received has been duly paid.

(B) CHECK UNPAID.—If any such check so received is not duly paid by the bank on which it is drawn, and so certifying, the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for the amount of such check upon all the assets of such bank; and such amount shall be paid out of its assets in preference to any or all other claims whatsoever against said bank, except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such bank.

(b) UNCERTIFIED CHECKS.—

(1) AUTHORITY TO RECEIVE.—Collectors may receive uncertified checks in payment of income, war profits, and excess profits taxes, and any other taxes payable other than by stamp, during such time and under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

(2) ULTIMATE LIABILITY.—If a check so received is not paid by the bank on which it is drawn the person by whom such check has been tendered shall remain liable for the payment of the tax and for all legal penalties and additions to the same extent as if such check had not been tendered.

SEC. 3657. PAYMENT BY UNITED STATES NOTES AND CERTIFICATES OF INDEBTEDNESS.

Collectors may receive, at par with an adjustment for accrued interest, notes or certificates of indebtedness issued by the United States in payment of income, war profits, and excess profits taxes, and any other taxes payable other than by stamp, during such time and under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe.

SEC. 3658. FRACTIONAL PARTS OF A CENT.

In the payment of any tax under this title not payable by stamp a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

SEC. 3659. RECEIPTS FOR TAXES.

(a) IN GENERAL.—Every collector and deputy collector shall give receipts for all sums collected by him, excepting only when the same are in payment for stamps sold and delivered; but no collector or deputy collector shall issue a receipt in lieu of a stamp representing a tax.

(b) CROSS REFERENCES.—

For receipts in case of—

Income tax, see section 56 (h).
Estate tax, see section 823.
Gift tax, see section 1008 (e).

SEC. 3660. JEOPARDY ASSESSMENT.

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3690.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

SEC. 3661. ENFORCEMENT OF LIABILITY FOR TAXES COLLECTED.

Whenever any person is required to collect or withhold any internal-revenue tax from any other person and to pay such tax over to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States. The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.

SEC. 3662. PROHIBITION OF SUITS TO REPLEVY PROPERTY TAKEN UNDER INTERNAL REVENUE LAWS.

For statute prohibiting suits to replevy property taken under revenue laws, see section 934 R. S. (U. S. C., Title 28, section 747).

SEC. 3663. CROSS REFERENCES.

For provisions relating to collection accounts, see subchapter B of chapter 41.

For prohibition upon collection of any tax from insolvent banks, see section 3798.

SUBCHAPTER B—LIEN FOR TAXES

SEC. 3670. PROPERTY SUBJECT TO LIEN.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, penalty, additional amount, or addition to such tax, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 3671. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien shall arise at the time the assessment list was received by the collector and shall continue until the liability for such amount is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 3672. VALIDITY AGAINST MORTGAGEES, PURCHASERS, AND JUDGMENT CREDITORS.

Such lien shall not be valid as against any mortgagee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

(a) UNDER STATE OR TERRITORIAL LAWS.—In accordance with the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law provided for the filing of such notice; or

(b) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law provided for the filing of such notice; or

(c) WITH CLERK OF DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA.—In the office of the clerk of the District Court of the United States for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

SEC. 3673. RELEASE OF LIEN.

Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax, may issue a certificate of release of the lien if—

(a) LIABILITY SATISFIED OR UNENFORCEABLE.—The collector finds that the liability for the amount assessed, together with all interest in respect thereof, has been satisfied or has become unenforceable by reason of lapse of time; or

(b) BOND ACCEPTED.—There is furnished to the collector and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified in the regulations.

SEC. 3674. PARTIAL DISCHARGE OF PROPERTY.

(a) PROPERTY DOUBLE THE AMOUNT OF THE LIABILITY.—Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax may issue a certificate of partial discharge of any part of the property subject to the lien if the collector finds that the fair market value of that part of such property remaining subject to the lien is at least double the amount of the liability remaining unsatisfied in respect of such tax and the amount of all prior liens upon such property.

(b) PART PAYMENT.—Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax may issue a certificate of discharge of any part of the property subject to the lien if there is paid over to the collector in part satisfaction of the liability in respect of such tax an amount determined by the Commissioner, which shall not be less than the value, as determined by him, of the interest of the United States in the part to be so discharged. In determining such value the Commissioner shall give consideration to the fair market value of the part to be so discharged and to such liens thereon as have priority to the lien of the United States.

SEC. 3675. EFFECT OF CERTIFICATES OF RELEASE OR PARTIAL DISCHARGE.

A certificate of release or of partial discharge issued under this subchapter shall be held conclusive that the lien upon the property covered by the certificate is extinguished.

SEC. 3676. SINGLE BOND COVERING RELEASE OF LIEN AND PAYMENT OF INCOME TAX DEFICIENCY.

The Commissioner, with the approval of the Secretary, may by regulation provide for the acceptance of a single bond complying both with the requirements of section 272 (j) (relating to the extension of time for the payment of a deficiency) and the requirements of subsection (b) of section 3673.

SEC. 3677. EXTENDED APPLICATION OF PROVISIONS RELATING TO RELEASE OR PARTIAL DISCHARGE.

Sections 3673, 3674, 3675, and 3676 shall apply to a lien in respect of any internal revenue tax, whether or not the lien is imposed by this subchapter.

SEC. 3678. CIVIL ACTION TO ENFORCE LIEN ON PROPERTY.

(a) FILING.—In any case where there has been a refusal or neglect to pay any tax, and it has become necessary to seize and sell property and rights to property, whether real or personal, to satisfy the same, whether distraint proceedings have been commenced or not, the Attorney General at the request of the Commissioner may direct a civil action to be filed, in a district court of the United States, to enforce the lien of the United States for tax upon any property and rights to property, whether real or personal, or to subject any such property and rights to property owned by the delinquent, or in which he has any right, title, or interest, to the payment of such tax.

(b) PARTIES TO PROCEEDINGS.—All persons having liens upon or claiming any interest in the property or rights to property sought to be subjected as aforesaid shall be made parties to such proceedings and be brought into court.

(c) ADJUDICATION AND DECREE.—The said court shall, at the term next after the parties have been duly notified of the proceedings, unless otherwise ordered by the court, proceed to adjudicate all matters involved therein and finally determine the merits of all claims to and liens upon the property and rights to property in question, and, in all cases where a claim or interest of the United States therein is established, may decree a sale of such property and rights to property, by the proper officer of the court, and a distribution of the proceeds of such sale according to the findings of the court in respect to the interests of the parties and of the United States.

(d) RECEIVERSHIP.—In any such proceeding, at the instance of the United States, the court may appoint a receiver to enforce the lien, or, upon certification by the Commissioner during the pendency of such proceedings that it is in the public interest, may appoint a receiver with all the powers of a receiver in equity.

SEC. 3679. CIVIL ACTION TO CLEAR TITLE TO REALTY.

(a) OBTAINING LEAVE TO FILE—

(1) REQUEST FOR INSTITUTION OF PROCEEDINGS BY UNITED STATES.—Any person having a lien upon or any interest in the real estate referred to in section 3678, notice of which has been duly filed of record in the jurisdiction in which the real estate is located, prior to the filing of notice of the lien of the United States as provided in section 3672, or any person purchasing the real estate at a sale to satisfy such prior lien or interest, may make written request to the Commissioner to authorize the filing of a civil action as provided in section 3678.

(2) PETITION TO COURT.—If the Commissioner fails to authorize the filing of such civil action within six months after receipt of

such written request, such person or purchaser may, after giving notice to the Commissioner, file a petition in the district court of the United States for the district in which the real estate is located, praying leave to file a civil action for a final determination of all claims to or liens upon the real estate in question.

(3) COURT ORDER.—After a full hearing in open court, the district court may in its discretion enter an order granting leave to file such civil action, in which the United States and all persons having liens upon or claiming any interest in the real estate shall be made parties.

(b) SERVICE ON UNITED STATES.—Service on the United States shall be had in the manner provided by sections 5 and 6 of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", c. 359,.24 Stat. 506 (U. S. C., Title 28, §§ 762, 763), as amended.

(c) ADJUDICATION.—Upon the filing of such civil action the district court shall proceed to adjudicate the matters involved therein, in the same manner as in the case of civil actions filed under section 3678. For the purpose of such adjudication, the assessment of the tax upon which the lien of the United States is based shall be conclusively presumed to be valid.

(d) COSTS.—All costs of the proceedings on the petition and the civil action shall be borne by the person filing the civil action.

SEC. 3680. CROSS REFERENCES.

For lien in case of—
Estate tax, see section 827.
Tax on distilled spirits, see section 2800 (e).
For provisions permitting the United States to be made party defendant in a proceeding in a State court for the foreclosure of a lien upon real estate where the United States may have a claim upon the premises involved, see Act of March 4, 1931, c. 515, 46 Stat. 1528 (U. S. C., Title 28, §§ 901-906).

SUBCHAPTER C—DISTRAINT

Part I—Distraint on Personal Property

SEC. 3690. AUTHORITY TO DISTRAIN.

If any person liable to pay any taxes neglects or refuses to pay the same within ten days after notice and demand, it shall be lawful for the collector or his deputy to collect the said taxes, with such interest and other additional amounts as are required by law, by distraint and sale, in the manner provided in this subchapter, of the goods, chattels, or effects, including stocks, securities, bank accounts, and evidences of debt, of the person delinquent as aforesaid.

SEC. 3691. PROPERTY EXEMPT FROM DISTRAINT.

(a) ENUMERATION.—There shall be exempt from distraint and sale, if belonging to the head of a family—

(1) SCHOOL BOOKS AND WEARING APPAREL.—The school books and wearing apparel necessary for such family; also

(2) ARMS.—Arms for personal use;

(3) LIVESTOCK.—One cow, 2 hogs, 5 sheep and the wool thereof, provided the aggregate market value of said sheep shall not exceed $50;

(4) FODDER.—The necessary food for such cow, hogs, and sheep, for a period not exceeding thirty days;

(5) FUEL.—Fuel to an amount not greater in value than $25;

(6) PROVISIONS.—Provisions to an amount not greater than $50;

(7) HOUSEHOLD FURNITURE.—Household furniture kept for use to an amount not greater than $300; and

(8) BOOKS AND TOOLS OF TRADE OR PROFESSION.—The books, tools, or implements, of a trade or profession, to an amount not greater than $100.

(b) APPRAISAL.—The officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the owner the amount of property herein declared to be exempt.

SEC. 3692. LEVY.

In case of neglect or refusal under section 3690, the collector may levy, or by warrant may authorize a deputy collector to levy, upon all property and rights to property, except such as are exempt by the preceding section, belonging to such person, or on which the lien provided in section 3670 exists, for the payment of the sum due, with interest and penalty for nonpayment, and also of such further sum as shall be sufficient for the fees, costs, and expenses of such levy.

SEC. 3693. PROCEEDINGS ON DISTRAINT.

When distraint is made, as provided in section 3690—

(a) ACCOUNT AND NOTICE TO OWNER.—The officer charged with the collection shall make or cause to be made an account of the goods or effects distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods or effects, or at his dwelling or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded and the time and place of sale; and

(b) PUBLIC NOTICE.—Forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if a newspaper is published in said county, or to be publicly posted at the post office, if there be one within five miles nearest to the residence of the person whose property shall be distrained, and in not less than two other public places. Such notice shall specify the articles distrained, and the time and place for the sale thereof.

(c) TIME AND PLACE OF SALE.—The time of sale shall not be less than ten nor more than twenty days from the date of such notification to the owner or possessor of the property and the publication or posting of such notice as provided in subsection (b) and the place proposed for the sale shall not be more than five miles distant from the place of making such distraint.

(d) ADJOURNMENT OF SALE.—Said sale may be adjourned from time to time by said officer, if he deems it advisable, but not for a time to exceed in all thirty days.

SEC. 3694. PRIORITY OF SPECIFIC TAX LIABILITY ON DISTRAINED PROPERTY.

When property subject to tax, but upon which the tax has not been paid, is seized upon distraint and sold, the amount of such tax shall, after deducting the expenses of such sale, be first appropriated out of the proceeds thereof to the payment of the tax. And if no assessment of such tax has been made upon such property, the collector shall make a return thereof in the form required by law, and the Commissioner shall assess the tax thereon.

SEC. 3695. PROPERTY FOR ACCOUNT OF THE UNITED STATES.

(a) PURCHASE.—When any personal property is advertised for sale under distraint as aforesaid, the officer making the seizure shall proceed to sell such property at a public auction, offering the same at a minimum price, including the expenses of making the levy and of advertising the sale, and if the amount bid for such property at the sale is not equal to the minimum price so fixed, the officer conducting the sale may declare the same to be purchased by him for the United States.

(b) SALE.—The property so purchased may be sold by the collector within whose district the sale was made under such regulations as may be prescribed by the Commissioner, with the approval of the Secretary.

(c) ACCOUNTING.—The collector shall render to the Commissioner a distinct account of all charges incurred in such sales, and, in case of resale, shall pay into the Treasury the proceeds as provided in section 3971.

SEC. 3696. REDEMPTION OF PROPERTY.

In any case of distraint for the payment of taxes, the goods, chattels, or effects so distrained shall be restored to the owner or possessor, if, prior to the sale, payment of the amount due is made to the proper officer charged with the collection, together with the fees and other charges; but in case of nonpayment, the said officer shall proceed to sell the said goods, chattels, or effects at public auction.

SEC. 3697. CERTIFICATES OF SALE.

In all cases of sale, as aforesaid, the certificate of such sale—

(a) AS EVIDENCE.—Shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale; and

(b) AS CONVEYANCES.—Shall transfer to the purchaser all right, title, and interest of such delinquent in and to the property sold; and

(c) AS AUTHORITY FOR TRANSFER OF CORPORATE STOCK.—Where such property consists of stocks, shall be notice, when received, to any corporation, company, or association of said transfer, and shall be authority to such corporation, company, or association to record the transfer on their books and records in the same manner as if the stocks were transferred or assigned by the party holding the same, in lieu of any original or prior certificates, which shall be void, whether canceled or not; and

(d) AS RECEIPTS.—Where the subject of sale is securities or other evidences of debt, shall be a good and valid receipt to the person holding the same, as against any person holding, or claiming to hold, possession of such securities or other evidences of debt.

SEC. 3698. CROSS REFERENCES.

For provisions relating to—
Production of books, see section 3711.
Sale of indivisible property, see section 3712.
Stamps, marks, and brands, see section 3725.

Part II—Distraint on Real Estate

SEC. 3700. AUTHORITY TO DISTRAIN.

When goods, chattels, or effects sufficient to satisfy the taxes imposed upon any person are not found by the collector or deputy collector, he is authorized to collect the same by seizure and sale of real estate.

SEC. 3701. PROCEEDINGS ON DISTRAINT.

(a) NOTICE TO OWNER.—The officer making the seizure mentioned in the preceding section shall give notice to the person whose estate it is proposed to sell by giving him in hand, or leaving at his last or usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same.

(b) PUBLIC NOTICE.—The said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted at the post office nearest to the estate seized, and in two other public places within the county.

(c) TIME AND PLACE OF SALE.—The time of sale shall not be less than twenty nor more than forty days from the time of giving said notice. The place of said sale shall not be more than five miles distant from the estate seized, except by special order of the Commissioner.

(d) MANNER OF SALE.—At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the expense of making such levy, and all charges for advertising. When the real estate so seized consists of several distinct tracts or parcels, the officer making sale thereof shall offer each tract or parcel for sale separately, and shall, if he deem it advisable, apportion the expenses and charges aforesaid to such several tracts or parcels, or to any of them, in estimating the minimum price.

(e) PURCHASERS.—If no person offers for said estate the amount of said minimum price, the officer shall declare the same to be purchased by him for the United States; otherwise the same shall be declared to be sold to the highest bidder.

(f) ADJOURNMENT OF SALE.—The said sale may be adjourned from time to time by said officer for not exceeding thirty days in all, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner.

SEC. 3702. REDEMPTION OF REAL ESTATE.

(a) BEFORE SALE.—Any person whose estate may be proceeded against as aforesaid shall have the right to pay the amount due, together with the costs and charges thereon, to the collector or deputy collector at any time prior to the sale thereof, and all further proceedings shall cease from the time of such payment.

(b) AFTER SALE.—

(1) PERIOD.—The owners of any real estate sold as aforesaid, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the land sold, or any particular tract thereof, at any time within one year after the sale thereof.

(2) PRICE.—The land or tract aforesaid shall be permitted to be redeemed upon payment to the purchaser, or in case he can not be found in the county in which the land to be redeemed is situated, then to the collector of the district in which the land is situated, for the use of the purchaser, his heirs, or assigns, the amount paid by the said purchaser and interest thereon at the rate of 20 per centum per annum.

(c) RECORD.—When any lands sold are redeemed as provided in this section, the collector shall make entry of the fact upon the record mentioned in section 3706, and the said entry shall be evidence of such redemption.

SEC. 3703. CERTIFICATES OF PURCHASE.

(a) REAL ESTATE PURCHASED BY THE UNITED STATES.—In case the real estate sold under section 3701 shall be declared to be purchased for the United States, the officer shall immediately transmit a certificate of the purchase to the Commissioner.

(b) REAL ESTATE PURCHASED BY OTHERS.—Upon any sale of real estate, as provided in section 3701, and the payment of the purchase money, the officer making the seizure and sale shall give to the purchaser a certificate of purchase, which shall set forth the real estate purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefor.

SEC. 3704. DEEDS OF SALE.

(a) REAL ESTATE PURCHASED BY THE UNITED STATES.—In case real estate shall be declared under section 3701 (e) to be purchased for the United States, the officer shall—

(1) EXECUTION.—At the proper time, as provided in subsection (b), execute a deed therefor after its preparation and the endorsement of approval as to its form by the United States district attorney for the district in which the property is situate, and

(2) RECORD AND TRANSMISSION.—Without delay cause the same to be duly recorded in the proper registry of deeds, and immediately thereafter transmit such deed to the Commissioner.

(b) REAL ESTATE PURCHASED BY OTHERS.—If the said real estate be not redeemed in the manner and within the time provided in section 3702, the said collector or deputy collector shall execute to the said purchaser, upon his surrender of said certificate, a deed of the real estate purchased by him as aforesaid, reciting the facts set forth in said certificate, and in accordance with the laws of the State in which such real estate is situate upon the subject of sales of real estate under execution.

(c) LEGAL EFFECT.—

(1) AS EVIDENCE.—The deed of sale given in pursuance of this section shall be prima facie evidence of the facts therein stated; and

(2) AS CONVEYANCE OF TITLE.—If the proceedings of the officer as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real estate thus sold at the time the lien of the United States attached thereto.

SEC. 3705. TRANSMISSION OF CERTIFICATES AND DEEDS TO COMMISSIONER.

All certificates of purchase, and deeds of property purchased by the United States under the internal revenue laws, on sales for taxes, or under executions issued from United States courts, which may be found in the office of any collector, shall be immediately transmitted by such officer to the Commissioner.

SEC. 3706. RECORDS OF SALE.

(a) REQUIREMENT.—It shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, or by another collector. And it shall be the duty of every deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and to certify the record thereof.

(b) CONTENTS.—The record shall set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed.

(c) CERTIFICATION.—The said record shall be certified by the officer making the sale.

(d) COPY TO COMMISSIONER.—On or before the 5th day of each succeeding month, the collector shall transmit a copy of such record of the preceding month to the Commissioner.

(e) DELIVERY BY COLLECTOR TO SUCCESSOR.—In case of the death or removal of the collector, or the expiration of his term of office from any other cause, said record shall be delivered to his successor in office.

(f) COPY AS EVIDENCE.—A copy of every such record, certified by the collector, shall be evidence in any court of the truth of the facts therein stated.

SEC. 3707. CROSS REFERENCES.

For provisions relating to—

Levy, see section 3692.

Production of books, see section 3711.

Sale of indivisible property, see section 3712.

Administration of real estate acquired by the United States, see section 3795.

Part III—General Provisions

SEC. 3710. SURRENDER OF PROPERTY SUBJECT TO DISTRAINT.

(a) REQUIREMENT.—Any person in possession of property, or rights to property, subject to distraint, upon which a levy has been made, shall, upon demand by the collector or deputy collector making such levy, surrender such property or rights to such collector or deputy, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) PENALTY FOR VIOLATION.—Any person who fails or refuses to so surrender any of such property or rights shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such levy has been made, together with costs and interest from the date of such levy.

(c) PERSON DEFINED.—The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SEC. 3711. PRODUCTION OF BOOKS.

All persons, and officers of companies or corporations, are required, on demand of a collector or deputy collector about to distrain or having distrained on any property, or rights of property, to exhibit all books containing evidence or statements relating to the subject of distraint, or the property or rights of property liable to distraint for the tax due.

SEC. 3712. SALE OF INDIVISIBLE PROPERTY.

When any property liable to distraint for taxes is not divisible, so as to enable the collector by sale of a part thereof to raise the whole amount of the tax, with all costs and charges, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for the costs and charges of the distraint and sale, shall be deposited with the Treasurer of the United States as provided in section 3971.

SEC. 3713. DISTRAINT BY COLLECTOR OUTSIDE HIS DISTRICT.

Any collector or deputy collector may, for the collection of taxes imposed upon any person, and committed to him for collection, seize and sell any of the property, real or personal (except property exempt from distraint and sale under section 3691), or any right or interest therein, of such person situated in any other collection district within the State in which such officer resides, notwithstanding the provisions of subsection (b) of section 3651; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district.

SEC. 3714. PERIOD OF LIMITATION UPON DISTRAINT.

(a) LENGTH OF PERIOD.—

For period within which distraint may be begun in case of—
Income tax, see sections 276 (c) and 277.
Estate tax, see sections 874 (b) (2) and 875.
Miscellaneous taxes, see section 3312 (d).

(b) DATE OF BEGINNING DISTRAINT.—In determining the running of any period of limitation in respect of distraint, the distraint shall be held to have been begun—

(1) PERSONAL PROPERTY.—In the case of personal property, on the date on which the levy upon such property is made; or

(2) REAL PROPERTY.—In the case of real property, on the date on which notice of the time and place of sale is given to the person whose estate it is proposed to sell.

SEC. 3715. SUCCESSIVE SEIZURES.

Whenever any property, personal or real, which is seized and sold by virtue of the foregoing provisions, is not sufficient to satisfy the claim of the United States for which distraint or seizure is made, the collector may, thereafter, and as often as the same may be necessary, proceed to seize and sell in like manner, any other property liable to seizure of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

SEC. 3716. FEES AND CHARGES IN DISTRAINT AND SEIZURE CASES.

The Commissioner shall by regulation determine the fees and charges to be allowed in all cases of distraint and other seizures; and shall have power to determine whether any expense incurred in making any distraint or seizure was necessary.

SEC. 3717. CROSS REFERENCE.

For distraint proceedings against delinquent collectors, see sections 3975 to 3978.

SUBCHAPTER D—FORFEITURES

SEC. 3720. SEIZURE OF FORFEITABLE PROPERTY.

(a) PROPERTY SUBJECT TO SEIZURE AND FORFEITURE.—

(1) MANUFACTURED ARTICLES.—All goods, wares, merchandise, articles, or objects, on which taxes are imposed, which shall be found in the possession, or custody, or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal revenue laws, or with design to avoid payment of said taxes, may be seized, and shall be forfeited to the United States.

(2) RAW MATERIALS.—All raw materials found in the possession of any person intending to manufacture the same into articles of a kind subject to tax for the purpose of fraudulently selling such manufactured articles, or with design to evade the payment of said tax, may also be seized, and shall be forfeited as aforesaid.

(3) EQUIPMENT.—All tools, implements, instruments, and personal property whatsoever, in the place or building, or within any yard or inclosure where such articles or raw materials are found, may also be seized, and shall be forfeited as aforesaid.

(b) AUTHORITY TO MAKE SEIZURES.—

(1) COLLECTORS AND DEPUTY COLLECTORS.—Such property may be seized by the collector or deputy collector of the proper district, or by such other collector or deputy collector as may be specially authorized by the Commissioner for that purpose.

(2) OTHER INTERNAL REVENUE OFFICERS.—Any officer of internal revenue may be specially authorized by the Commissioner to seize any property which may by law be subject to seizure, and for that purpose such officer shall have all the power conferred by law upon collectors; and such special authority shall be limited in respect of time, place, and kind and class of property, as the Commissioner may specify.

(c) RESPONSIBILITY.—

For the issuance of certificates of probable cause relieving officers making seizures of responsibility for damages, see R. S. 970 (U. S. C., Title 28, § 818).

SEC. 3721. CUSTODY OF SEIZED GOODS PRIOR TO JUDICIAL PROCEEDINGS.

Any goods, wares, merchandise, articles, or objects which may be seized, under the provisions of section 3720, by any collector or deputy collector, may, at the option of the collector, be delivered to the marshal of the district, and remain in the care and custody and under the control of said marshal, until he shall obtain possession by process of law.

SEC. 3722. SPECIAL DISPOSITION OF PERISHABLE GOODS.

When any property which is seized under the provisions of section 3720 is liable to perish or become greatly reduced in price or value by keeping, or when it can not be kept without great expense—

(a) APPLICATION FOR EXAMINATION.—The owner thereof, or the marshal of the district, may apply to the collector of the district to examine it; and

(b) APPRAISAL.—If, in the opinion of said collector, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and thereupon

(c) RETURN TO OWNER UNDER BOND.—The owner shall have said property returned to him upon giving bond in such form as may be prescribed by the Commissioner, and in an amount equal to the appraised value, with such sureties as the collector shall deem good and sufficient, to abide the final order, decree, or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal, or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said collector with the United States district attorney for the district in which the proceedings in rem authorized in section 3723 may be commenced.

(d) SALE IN ABSENCE OF BOND.—

(1) ORDER TO SELL.—If said owner shall neglect or refuse to give said bond, the collector shall issue to a deputy collector or to the marshal aforesaid an order to sell the same.

(2) MANNER OF SALE.—The deputy collector or marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district.

(3) DISPOSITION OF PROCEEDS.—The proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall be paid to the court aforesaid, to abide its final order, decree, or judgment.

SEC. 3723. JUDICIAL PROCEEDINGS TO ENFORCE FORFEITURE.

(a) NATURE AND VENUE.—The proceedings to enforce such forfeitures shall be in the nature of a proceeding in rem in the district court of the United States for the district where such seizure is made.

(b) SERVICE OF PROCESS WHEN PROPERTY HAS BEEN RETURNED UNDER BOND.—In case bond as provided in section 3722 (c) shall have been executed and the property returned before seizure thereof by virtue of process in the proceedings in rem authorized in subsection (a) of this section, the marshal shall give notice of pendency of proceedings in court to the parties executing said bond, by personal service or publication, and in such manner and form as the court may direct, and the court shall thereupon have jurisdiction of said matter and parties in the same manner as if such property had been seized by virtue of the process aforesaid.

(c) COST OF SEIZURE TAXABLE.—The cost of seizure made before process issues shall be taxable by the court.

(d) CONSOLIDATION.—

For consolidation of seizures in one suit, see R. S. 920 (U. S. C., Title 28, § 733).

SEC. 3724. GOODS VALUED AT $500 OR LESS.

In all cases of seizure of any goods, wares, or merchandise as being subject to forfeiture under any provision of the internal revenue laws which, in the opinion of the collector or deputy collector making the seizure, are of the appraised value of $500 or less, the said collector or deputy collector shall, except in cases otherwise provided, proceed as follows:

(a) LIST AND APPRAISEMENT.—He shall cause a list containing a particular description of the goods, wares, or merchandise seized to

be prepared in duplicate, and an appraisement thereof to be made by three sworn appraisers, to be selected by him, who shall be respectable and disinterested citizens of the United States residing within the collection district wherein the seizure was made. Said list and appraisement shall be properly attested by the said collector or deputy collector and the said appraisers, for which service each of the said appraisers shall be allowed the sum of $1.50 a day, to be paid in the manner provided by law for other necessary charges of collectors.

(b) NOTICE OF SEIZURE.—If the said goods are found by the said appraisers to be of the value of $500 or less, the said collector or deputy collector shall publish a notice, for three weeks, in some newspaper of the district where the seizure was made, describing the articles, and stating the time, place, and cause of their seizure, and requiring any person claiming them to appear and make such claim within thirty days from the date of the first publication of such notice.

(c) EXECUTION OF BOND BY CLAIMANT.—Any person claiming the goods, wares, or merchandise so seized, within the time specified in the notice, may file with the said collector or deputy collector a claim, stating his interest in the articles seized, and may execute a bond to the United States in the penal sum of $250, with sureties to be approved by the said collector or deputy collector, conditioned that, in case of condemnation of the articles so seized, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation; and upon the delivery of such bond to the collector or deputy collector, he shall transmit the same, with the duplicate list or description of the goods seized, to the United States district attorney for the district, and said attorney shall proceed thereon in the ordinary manner prescribed by law.

(d) SALE IN ABSENCE OF BOND.—If no claim is interposed and no bond is given within the time above specified, the collector or deputy collector, as the case may be, shall give ten days' notice of the sale of the goods, wares, or merchandise by publication, and, at the time and place specified in the notice, shall sell the articles so seized at public auction.

(e) DEPOSIT OF PROCEEDS OF SALE.—After deducting the expenses of appraisement and sale, the collector or deputy collector, as the case may be, shall deposit the proceeds to the credit of the Secretary.

(f) REMISSION OF FORFEITURE—

(1) CLAIM.—Within one year after the sale of any goods, wares, or merchandise, as provided in the preceding subsections, any person claiming to be interested in the property sold, may apply to the Secretary for a remission of the forfeiture thereof, or of any part thereof, and a restoration of the proceeds of the sale.

(2) ALLOWANCE.—The Secretary may grant the same upon satisfactory proof, to be furnished in such manner as he shall prescribe: *Provided*, That it shall be satisfactorily shown—

(A) That the applicant, at the time of the seizure and sale of the said property, and during the intervening time, was absent, out of the United States, or in such circumstances as prevented him from knowing of the seizure, and that he did not know of the same; and also

(B) That the said forfeiture was incurred without willful negligence or any intention of fraud on the part of the owner of said property.

(g) DISTRIBUTION OF PROCEEDS OF SALE.—If no application for restoration of the proceeds is made within one year, as prescribed in the foregoing subsection, the Secretary shall, at the expiration of the said time, cause the proceeds of the sale of the said property to be distributed according to law, as in the case of goods, wares, or merchandise condemned and sold pursuant to the decree of a competent court.

SEC. 3725. STAMPING, MARKING, AND BRANDING SEIZED GOODS.

Where any whisky or tobacco, or other article of manufacture or produce, requiring brands, stamps, or marks of whatever kind to be placed thereon shall be sold upon distraint, forfeiture (except as provided in section 2805 with respect to distilled spirits), or other process provided by law, the same not having been branded, stamped, or marked, as required by law, the officer selling the same shall, upon sale thereof, fix or cause to be affixed the brands, stamps, or marks, so required.

SEC. 3726. CUSTOMS LAWS APPLICABLE.

The provisions of law applicable to the remission or mitigation by the Secretary of forfeitures under the customs laws shall apply to forfeitures incurred or alleged to have been incurred under the internal revenue laws.

SEC. 3727. CROSS REFERENCES.

For provisions relating to—

Destruction of stills and distilling apparatus after judgment of forfeiture, see section 2853.

Release of seized distillery or distilling apparatus before judgment, see section 2852.

Disposal of forfeited distilled spirits and equipment and material for distilling, see section 2807.

SUBCHAPTER E—SUITS BY UNITED STATES

SEC. 3740. AUTHORIZATION TO COMMENCE SUIT.

No suit for the recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Commissioner authorizes or sanctions the proceedings and the Attorney General directs that the suit be commenced.

SEC. 3741. CONTINUANCE.

It shall be lawful for any court in which any suit or criminal proceeding arising under the internal revenue laws may be pending to continue the same at any stage thereof for good cause shown on motion by the district attorney.

SEC. 3742. DISCONTINUANCE OR NOLLE PROSEQUI.

For discontinuance or nolle prosequi of prosecutions against distillers for defrauding or attempting to defraud the United States of tax on distilled spirits, see section 2806 (f).

SEC. 3743. REGULATIONS.

It shall be the duty of the Commissioner, with the approval of the Secretary, to establish such regulations, not inconsistent with law, for the observance of revenue officers, respecting suits arising under the internal revenue laws in which the United States is a party, as may be deemed necessary for the just responsibility of those officers and the prompt collection of all revenues and debts due and accruing to the United States under such laws.

SEC. 3744. SUITS FOR TAXES.

Taxes may be sued for and recovered in the name of the United States in any proper form of action, before any district court of the United States, for the district within which the liability to such tax is incurred, or where the party from whom such tax is due resides at the time of the commencement of the said action.

SEC. 3745. SUITS FOR FINES, PENALTIES, AND FORFEITURES.

(a) COLLECTOR'S REPORT TO DISTRICT ATTORNEY.—It shall be the duty of every collector of internal revenue having knowledge of any willful violation of any law of the United States relating to the revenue, within thirty days after coming into possession of such knowledge, to file with the district attorney of the district in which any fine, penalty, or forfeiture may be incurred, a statement of all the facts and circumstances of the case within his knowledge, together with the

names of the witnesses, setting forth the provisions of law believed to be so violated on which reliance may be had for condemnation or conviction.

(b) PROSECUTIONS BY DISTRICT ATTORNEY.—

For the duty of every district attorney to whom the collector reports the cases in which such fines, penalties, or forfeitures have been incurred in the district of such attorney to cause proper proceedings to be commenced and prosecuted, when authorized or sanctioned by the Commissioner and directed by the Attorney General, see R. S. 838 as amended by Feb. 27, 1877, c. 69, s. 1, 19 Stat. 241 (U. S. C., Title 28, § 486).

(c) PLAINTIFF, PROCEEDINGS, AND VENUE.—All suits for fines, penalties, and forfeitures, where not otherwise provided for, shall be brought in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, qui tam or otherwise, before any district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction.

(d) COSTS.—In case of any suit for penalties or forfeitures brought upon information received from any person, other than a collector, deputy collector, revenue agent, or inspector, the United States shall not be subject to any costs of suit.

SEC. 3746. SUITS FOR RECOVERY OF ERRONEOUS REFUNDS.

(a) REFUNDS AFTER LIMITATION PERIOD.—Any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) refund of which is erroneously made, within the meaning of section 3774, may be recovered by suit brought in the name of the United States, but only if such suit is begun within two years after the making of such refund.

(b) REFUNDS OTHERWISE ERRONEOUS.—Any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) which has been erroneously refunded (if such refund would not be considered as erroneous under section 3774) may be recovered by suit brought in the name of the United States, but only if such suit is begun before the expiration of two years after the making of such refund.

(c) REFUNDS BASED ON FRAUD OR MISREPRESENTATION.—Despite the provisions of subsections (a) and (b) such suit may be brought at any time within five years from the making of the refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.

(d) INTEREST.—Erroneous refunds recoverable by suit under this section shall bear interest at the rate of 6 per centum per annum from the date of the payment of the refund.

SEC. 3747. DISPOSITION OF JUDGMENTS AND MONEYS RECOVERED.

All judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to collectors as internal revenue taxes are required to be paid.

SEC. 3748. PERIODS OF LIMITATION.

(a) CRIMINAL PROSECUTIONS.—No person shall be prosecuted, tried, or punished, for any of the various offenses arising under the internal revenue laws of the United States unless the indictment is found or the information instituted within three years next after the commission of the offense, except that the period of limitation shall be six years—

(1) for offenses involving the defrauding or attempting to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner,

(2) for the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof, and

(3) for the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under,

or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document).

For offenses arising under section 37 of the Criminal Code, March 4, 1909, 35 Stat. 1096 (U. S. C., Title 18, § 88), where the object of the conspiracy is to attempt in any manner to evade or defeat any tax or the payment thereof, the period of limitation shall also be six years. The time during which the person committing any of the offenses above mentioned is absent from the district wherein the same is committed shall not be taken as any part of the time limited by law for the commencement of such proceedings. Where a complaint is instituted before a commissioner of the United States within the period above limited, the time shall be extended until the discharge of the grand jury at its next session within the district.

(b) SCOPE OF LIMITATIONS.—Subsection (a) of this section shall apply to offenses whenever committed; except that it shall not apply to offenses the prosecution of which was barred before June 6, 1932.

(c) CIVIL SUITS.—

For period of limitation in respect of—

Suits for fines, penalties, and forfeitures, see section 1047 of the Revised Statutes (U. S. C., Title 28, § 791).

Suits for erroneous refunds, see section 3746.

SUBCHAPTER F—CLOSING AGREEMENTS AND COMPROMISES

SEC. 3760. CLOSING AGREEMENTS.

(a) AUTHORIZATION.—The Commissioner (or any officer or employee of the Bureau of Internal Revenue, including the field service, authorized in writing by the Commissioner) is authorized to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any internal revenue tax for any taxable period.

(b) FINALITY.—If such agreement is approved by the Secretary, the Under Secretary, or an Assistant Secretary, within such time as may be stated in such agreement, or later agreed to, such agreement shall be final and conclusive, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact—

(1) The case shall not be reopened as to the matters agreed upon or the agreement modified, by any officer, employee, or agent of the United States, and

(2) In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

SEC. 3761. COMPROMISES.

(a) AUTHORIZATION.—The Commissioner, with the approval of the Secretary, or of the Under Secretary of the Treasury, or of an Assistant Secretary of the Treasury, may compromise any civil or criminal case arising under the internal revenue laws prior to reference to the Department of Justice for prosecution or defense; and the Attorney General may compromise any such case after reference to the Department of Justice for prosecution or defense.

(b) RECORD.—Whenever a compromise is made by the Commissioner in any case there shall be placed on file in the office of the Commissioner the opinion of the General Counsel for the Department of the Treasury, or of the officer acting as such, with his reasons therefor, with a statement of—

(1) The amount of tax assessed,

(2) The amount of additional tax or penalty imposed by law in consequence of the neglect or delinquency of the person against whom the tax is assessed, and

(3) The amount actually paid in accordance with the terms of the compromise.

(c) CROSS REFERENCE.—

For compromises after judgment, see R. S. 3469 (U. S. C., Title 31, § 194).

SEC. 3762. PENALTIES.

Any person who, in connection with any compromise under section 3761, or offer of such compromise, or in connection with any closing agreement under section 3760, or offer to enter into any such agreement, willfully—

(a) CONCEALMENT OF PROPERTY.—Conceals from any officer or employee of the United States any property belonging to the estate of a taxpayer or other person liable in respect of the tax, or

(b) WITHHOLDING, FALSIFYING, AND DESTROYING RECORDS.—Receives, destroys, mutilates, or falsifies any book, document, or record, or makes under oath any false statement, relating to the estate or financial condition of the taxpayer or other person liable in respect of the tax—

Shall, upon conviction thereof, be fined not more than $10,000 or imprisoned for not more than one year, or both.

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CHAPTER 37—ABATEMENTS, CREDITS, AND REFUNDS

SEC. 3770. AUTHORITY TO MAKE ABATEMENTS, CREDITS, AND REFUNDS.

(a) To TAXPAYERS.—

(1) ASSESSMENTS AND COLLECTIONS GENERALLY.—Except as otherwise provided by law in the case of income, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

(2) ASSESSMENTS AND COLLECTIONS AFTER LIMITATION PERIOD.—Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefor is filed within the period of limitation for filing such claim.

(3) DATE OF ALLOWANCE.—Where the Commissioner has signed a schedule of overassessments in respect of any internal revenue tax imposed by this title, the Revenue Act of 1932, or any prior revenue Act, the date on which he first signed such schedule (if after May 28, 1928) shall be considered as the date of allowance of refund or credit in respect of such tax.

(4) CROSS REFERENCES.—

For limitations on refunds and credits in case of—
Income tax, see section 322.
Estate tax, see sections 910, 911, and 912.
Gift tax, see section 1027.
Miscellaneous taxes, see section 3313.

(b) To COLLECTORS AND OFFICERS.—The Commissioner, subject to regulations prescribed by the Secretary, is authorized to repay—

(1) COLLECTIONS RECOVERED.—To any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal revenue taxes collected by him, with the cost and expense of suit; also

(2) DAMAGES AND COSTS.—All damages and costs recovered against any collector, deputy collector, agent, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty.

SEC. 3771. INTEREST ON OVERPAYMENTS.

(a) RATE.—Interest shall be allowed and paid upon any overpayment in respect of any internal revenue tax at the rate of 6 per centum per annum.

(b) PERIOD.—Such interest shall be allowed and paid as follows:

(1) CREDITS.—In the case of a credit, from the date of the overpayment to the due date of the amount against which the credit is taken, but if the amount against which the credit is taken is an additional assessment of a tax imposed by the Revenue Act of 1921, 42 Stat. 227, or any subsequent Revenue Act, then to the date of the assessment of that amount.

(2) REFUNDS.—In the case of a refund, from the date of the overpayment to a date preceding the date of the refund check by not more than thirty days, such date to be determined by the Commissioner, whether or not such refund check is accepted by the taxpayer after tender of such check to the taxpayer. The acceptance of such check shall be without prejudice to any right of the taxpayer to claim any additional overpayment and interest thereon.

(c) ADDITIONAL ASSESSMENT DEFINED.—As used in this section the term "additional assessment" means a further assessment for a tax of the same character previously paid in part, and includes the assessment of a deficiency of any income or estate tax imposed by the Revenue Act of 1924, 43 Stat. 253, or by any subsequent Revenue Act.

SEC. 3772. SUITS FOR REFUND.

(a) LIMITATIONS.—

(1) CLAIM.—No suit or proceeding shall be maintained in any court for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Commissioner, according to the provisions of law in that regard, and the regulations of the Secretary established in pursuance thereof.

(2) TIME.—No such suit or proceeding shall be begun before the expiration of six months from the date of filing such claim unless the Commissioner renders a decision thereon within that time, nor after the expiration of two years from the date of mailing by registered mail by the Commissioner to the taxpayer of a notice of the disallowance of the part of the claim to which such suit or proceeding relates.

(3) RECONSIDERATION AFTER MAILING OF NOTICE.—Any consideration, reconsideration, or action by the Commissioner with respect to such claim following the mailing of a notice by registered mail of disallowance shall not operate to extend the period within which suit may be begun. This paragraph shall not operate (A) to bar a suit or proceeding in respect of a claim reopened prior to June 22, 1936, if such suit or proceeding was not barred under the law in effect prior to that date, or (B) to prevent the suspension of the statute of limitations for filing suit under section 3774 (b) (2).

(b) PROTEST OR DURESS.—Such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

(c) CROSS REFERENCES.—

For provisions relating to claims for refund or credit filed with the Commissioner in respect of—

Income tax, see section 322.

Estate tax, see sections 910, 911, and 912.

Gift tax, see section 1027.

Miscellaneous taxes, see section 3313.

SEC. 3773. INTEREST ON JUDGMENTS.

For interest on judgments, see section 177 of the Judicial Code as amended by act of May 29, 1928, c. 852, § 615, 45 Stat. 877 (U. S. C., Title 28, § 284).

SEC. 3774. REFUNDS AFTER PERIODS OF LIMITATION.

A refund of any portion of an internal revenue tax (or any interest, penalty, additional amount, or addition to such tax) shall be considered erroneous—

(a) EXPIRATION OF PERIOD FOR FILING CLAIM.—If made after the expiration of the period of limitation for filing claim therefor, unless within such period claim was filed; or

(b) DISALLOWANCE OF CLAIM AND EXPIRATION OF PERIOD FOR FILING SUIT.—In the case of a claim filed within the proper time and disallowed by the Commissioner if the refund was made after the expiration of the period of limitation for filing suit, unless—

(1) within such period suit was begun by the taxpayer, or

(2) within such period, the taxpayer and the Commissioner agreed in writing to suspend the running of the statute of limitations for filing suit from the date of the agreement to the date of final decision in one or more named cases then pending before the Board of Tax Appeals or the courts. If such agreement has been entered into, the running of such statute of limitations shall be suspended in accordance with the terms of the agreement.

(c) CROSS REFERENCE.—

For procedure by the United States to recover erroneous refunds, see section 3746.

SEC. 3775. CREDITS AFTER PERIODS OF LIMITATION.

(a) PERIOD AGAINST UNITED STATES.—Any credit against a liability in respect of any taxable year shall be void if any payment in respect of such liability would be considered an overpayment under section 3770 (a) (2).

(b) PERIOD AGAINST TAXPAYER.—A credit of an overpayment in respect of any tax shall be void if a refund of such overpayment would be considered erroneous under section 3774.

SEC. 3776. REPORTS TO CONGRESS OF REFUNDS IN EXCESS OF $500.

The Commissioner shall make report to Congress, at the beginning of each regular session by internal revenue districts and alphabetically arranged, of all disbursements in excess of $500 under section 3770 (a) (1) and (b).

SEC. 3777. REPORTS OF REFUNDS AND CREDITS IN EXCESS OF $75,000.

(a) BY COMMISSIONER TO JOINT COMMITTEE.—No refund or credit of any income, war-profits, excess-profits, estate, or gift tax in excess of $75,000 shall be made until after the expiration of thirty days from the date upon which a report giving the name of the person to whom the refund or credit is to be made, the amount of such refund or credit, and a summary of the facts and the decision of the Commissioner is submitted to the Joint Committee on Internal Revenue Taxation.

(b) BY JOINT COMMITTEE TO CONGRESS.—A report to Congress shall be made annually by such committee of such refunds and credits, including the names of all persons and corporations to whom amounts are credited or payments are made, together with the amounts credited or paid to each.

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CHAPTER 38—MISCELLANEOUS PROVISIONS

SEC. 3790. PROHIBITION OF ADMINISTRATIVE REVIEW OF COMMISSIONER'S DECISIONS.

In the absence of fraud or mistake in mathematical calculation, the findings of facts in and the decision of the Commissioner upon (or in case the Secretary is authorized to approve the same, then after such approval) the merits of any claim presented under or authorized by the internal revenue laws shall not, except as provided in chapter 5, be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

SEC. 3791. RULES AND REGULATIONS.

(a) AUTHORIZATION.—

(1) IN GENERAL.—Except as provided in section 1928 (a), Cotton Futures, section 2599, Marihuana, section 2559, Narcotics, section 3176, Liquor, and section 1805, Silver, the Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title.

(2) IN CASE OF CHANGE IN LAW.—The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

(b) RETROACTIVITY OF REGULATIONS OR RULINGS.—The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the internal revenue laws, shall be applied without retroactive effect.

SEC. 3792. EXPENSES OF DETECTION AND PUNISHMENT OF FRAUDS.

The Commissioner, with the approval of the Secretary, is authorized to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law.

SEC. 3793. PENALTIES AND FORFEITURES.

(a) FRAUDULENT BONDS, PERMITS, AND ENTRIES.—

(1) PENALTY.—Every person who—

(A) SIMULATION OR EXECUTION.—Simulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of the internal revenue laws, or by any regulation made in pursuance thereof, or

(B) PROCURING EXECUTION.—Procures the same to be falsely or fraudulently executed, or

(C) AIDING IN EXECUTION.—Advises, aids in, or connives at such execution thereof——

shall be imprisoned for a term not less than one year nor more than five years, and

(2) FORFEITURE.—The property to which such false or fraudulent instrument relates shall be forfeited.

(b) FRAUDULENT RETURNS, AFFIDAVITS, AND CLAIMS.—

(1) ASSISTANCE IN PREPARATION OR PRESENTATION.—Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony, and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

(2) PERSON DEFINED.—The term "person" as used in this subsection includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(c) CROSS REFERENCES.—

(1) PENALTIES.—

For other penalties under this subtitle, see the following sections:
Refusal to permit entry or examination, 3601 (b);
Forcibly obstructing officers, 3601 (c);
Forcibly rescuing property, 3601 (c);
Failure to file return, 3612 (d) (1);
False or fraudulent return, 3612 (d) (2);
Nonpayment of tax, 3655 (b);
Failure to surrender property subject to distraint, 3710 (b);
Fraud in connection with closing agreements and compromises, 3763.

(2) FORFEITURES.—

For other forfeitures under this subtitle, see the following:
Sales or removals in fraud of internal revenue laws, section 3720 (a);
Sales or removals with design to avoid payment of taxes, section 3720 (a).

SEC. 3794. INTEREST ON DELINQUENT TAXES.

Notwithstanding any provision of law to the contrary, interest accruing during any period of time after August 30, 1935, upon any internal-revenue tax (including amounts assessed or collected as a part thereof) not paid when due, shall be at the rate of 6 per centum per annum.

SEC. 3795. ADMINISTRATION OF REAL ESTATE ACQUIRED BY THE UNITED STATES.

(a) PERSON CHARGED WITH.—The Commissioner shall have charge of all real estate which is or shall become the property of the United States by judgment of forfeiture under the internal revenue laws, or which has been or shall be assigned, set off, or conveyed by purchase or otherwise to the United States in payment of debts or penalties arising under the laws relating to internal revenue, or which has been or shall be vested in the United States by mortgage or other

security for the payment of such debts, and of all trusts created for the use of the United States in payment of such debts due them.

(b) SALE.—The Commissioner, with the approval of the Secretary, may, at public vendue, and upon not less than twenty days' notice, sell and dispose of all real estate owned or held by the United States as aforesaid.

(c) LEASE.—Until such sale the Commissioner, with the approval of the Secretary, may lease such real estate owned as aforesaid on such terms and for such period as they shall deem expedient.

(d) RELEASE TO DEBTOR.—In cases where real estate has or may become the property of the United States by conveyance or otherwise, in payment of or as security for a debt arising under the laws relating to internal revenue, and such debt shall have been paid, together with the interest thereon, at the rate of 1 per centum per month, to the United States, within two years from the date of the acquisition of such real estate, it shall be lawful for the Commissioner, with the approval of the Secretary, to release by deed, or otherwise convey such real estate to the debtor from whom it was taken, or to his heirs or other legal representatives.

SEC. 3796. PURCHASE OF STATIONERY.

The purchase of stationery for the internal revenue service shall be made under the direction of the Secretary as in the case of other branches of the public service under the Treasury Department.

SEC. 3797. DEFINITIONS.

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) PERSON.—The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, company, or corporation.

(2) PARTNERSHIP AND PARTNER.—The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

(3) CORPORATION.—The term "corporation" includes associations, joint-stock companies, and insurance companies.

(4) DOMESTIC.—The term "domestic" when applied to a corporation or a partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

(5) FOREIGN.—The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

(6) FIDUCIARY.—The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

(7) STOCK.—The term "stock" includes the share in an association, joint-stock company, or insurance company.

(8) SHAREHOLDER.—The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(9) UNITED STATES.—The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(10) STATE.—The word "State" shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out provisions of this title.

(11) SECRETARY.—The term "Secretary" means the Secretary of the Treasury.

(12) COMMSSIONER.—The term "Commissioner" means the Commissioner of Internal Revenue.

(13) COLLECTOR.—The term "collector" means collector of internal revenue.

(14) TAXPAYER.—The term "taxpayer" means any person subject to a tax imposed by this title.

(15) MILITARY OR NAVAL FORCES OF THE UNITED STATES.—The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, and the Navy Nurse Corps, Female.

(16) WITHHOLDING AGENT.—The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 143 or 144.

(b) INCLUDES AND INCLUDING.—The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(c) CROSS REFERENCES.—

For other definitions, see the following:
Singular as including plural, R. S. 1 (U. S. C., Title 1, § 1).
Plural as including singular, R. S. 1 (U. S. C., Title 1, § 1).
Masculine as including feminine, R. S. 1 (U. S. C., Title 1, § 1).
Officer, R. S. 1 (U. S. C., Title 1, § 1).
Oath as including affirmation, R. S. 1 (U. S. C., Title 1, § 1).
Company or association as including successors and assigns, R. S. 5 (U. S. C., Title 1, § 5).
County as including parish, R. S. 2 (U. S. C., Title 1, § 2).
Vessel as including all means of water transportation, R. S. 3 (U. S. C., Title 1, § 3).
Vehicle as including all means of land transportation, R. S. 4 (U. S. C., Title 1, § 4).

SEC. 3798. EXEMPTION OF INSOLVENT BANKS FROM TAX.

(a) Whenever and after any bank or trust company, a substantial portion of the business of which consists of receiving deposits and making loans and discounts, has ceased to do business by reason of insolvency or bankruptcy, no tax shall be assessed or collected, or paid into the Treasury of the United States on account of such bank, or trust company, which shall diminish the assets thereof necessary for the full payment of all its depositors; and such tax shall be abated from such national banks as are found by the Comptroller of the Currency to be insolvent; and the Commissioner of Internal Revenue, when the facts shall appear to him, is authorized to remit so much of the said tax against any such insolvent banks and trust companies organized under State law as shall be found to affect the claims of their depositors.

(b) Whenever any bank or trust company, a substantial portion of the business of which consists of receiving deposits and making loans and discounts, has been released or discharged from its liability to its depositors for any part of their claims against it, and such depositors have accepted, in lieu thereof, a lien upon subsequent earnings of such bank or trust company, or claims against assets segregated by such bank or trust company or against assets transferred from it to an individual or corporate trustee or agent, no tax shall be assessed or collected, or paid into the Treasury of the United States on account of such bank, or trust company, such individual or corporate trustee or such agent, which shall diminish the assets thereof which are available for the payment of such depositor claims and which are necessary for the full payment thereof.

(c) Any such tax so collected shall be deemed to be erroneously collected, and shall be refunded subject to all provisions and limitations of law, so far as applicable, relating to the refunding of taxes, but tax so abated or refunded after May 28, 1938 shall be reassessed whenever it shall appear that payment of the tax will not diminish the assets as aforesaid. The running of the statute of limitations on the making of assessment and collection shall be suspended during, and for ninety days beyond, the period for which, pursuant to this

section, assessment or collection may not be made, and a tax which has been abated may be reassessed and collected during the time within which, had there been no abatement, collection might have been made.

(d) This section shall not apply to any tax imposed by subchapter A or subchapter C of chapter 9.

SEC. 3799. INCOME FROM OBLIGATIONS AND MORTGAGES ISSUED BY BY JOINT-STOCK LAND BANKS.

Notwithstanding the provisions of section 26 of the Federal Farm Loan Act, 39 Stat. 380 (U. S. C., Title 12, § 931–3), as amended, in the case of mortgages made or obligations issued by any joint-stock land bank after May 28, 1938, all income, except interest, derived therefrom shall be included in gross income and shall not be exempt from Federal income taxation.

SEC. 3800. JURISDICTION OF DISTRICT COURTS TO ISSUE ORDERS, PROCESSES, AND JUDGMENTS.

The district courts of the United States at the instance of the United States shall have such jurisdiction to make and issue, both in actions at law and suits in equity, writs and orders of injunction, and of ne exeat republica, orders appointing receivers, and such other orders and process, and to render such judgments and decrees, granting in proper cases both legal and equitable relief together, as may be necessary or appropriate for the enforcement of the internal revenue laws. The remedies hereby provided are in addition to and not exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such laws.

SEC. 3801. MITIGATION OF EFFECT OF LIMITATION AND OTHER PROVISIONS IN INCOME TAX CASES.

(a) DEFINITIONS.—For the purpose of this section—

(1) DETERMINATION.—The term "determination under the income tax laws" means—

(A) A closing agreement made under section 3760;

(B) A decision by the Board of Tax Appeals or a judgment, decree, or other order by any court of competent jurisdiction, which has become final; or

(C) A final disposition by the Commissioner of a claim for refund. For the purposes of this section a claim for refund shall be deemed finally disposed of by the Commissioner—

(i) as to items with respect to which the claim was allowed, upon the date of allowance of refund or credit or upon the date of mailing notice of disallowance (by reason of offsetting items) of the claim for refund, and

(ii) as to items with respect to which the claim was disallowed, in whole or in part, or as to items applied by the Commissioner in reduction of the refund or credit, upon expiration of the time for instituting suit with respect thereto (unless suit is instituted prior to the expiration of such time).

Such term shall not include any such agreement made, or decision, judgment, decree, or order which became final, or claim for refund finally disposed of, prior to August 27, 1938.

(2) TAXPAYER.—Notwithstanding the provisions of section 3797 the term "taxpayer" means any person subject to a tax under the applicable Revenue Act.

(3) RELATED TAXPAYER.—The term "related taxpayer" means a taxpayer who, with the taxpayer with respect to whom a determination specified in subsection (b) (1), (2), (3), or (4) is made, stood, in the taxable year with respect to which the erroneous inclusion, exclusion, omission, allowance, or disallowance therein referred to was made, in one of the following relationships: (A) husband and wife; (B) grantor and fiduciary; (C) grantor and

beneficiary; (D) fiduciary and beneficiary, legatee, or heir; (E) decedent and decedent's estate; or (F) partner.

(b) CIRCUMSTANCES OF ADJUSTMENT.—When a determination under the income tax laws—

(1) Requires the inclusion in gross income of an item which was erroneously included in the gross income of the taxpayer for another taxable year or in the gross income of a related taxpayer; or

(2) Allows a deduction or credit which was erroneously allowed to the taxpayer for another taxable year or to a related taxpayer; or

(3) Requires the exclusion from gross income of an item with respect to which tax was paid and which was erroneously excluded or omitted from the gross income of the taxpayer for another taxable year or from the gross income of a related taxpayer; or

(4) Allows or disallows any of the additional deductions allowable in computing the net income of estates or trusts, or requires or denies any of the inclusions in the computation of net income of beneficiaries, heirs, or legatees, specified in section 162 (b) and (c) of chapter 1, and corresponding sections of prior revenue Acts, and the correlative inclusion or deduction, as the case may be, has been erroneously excluded, omitted, or included, or disallowed, omitted, or allowed, as the case may be, in respect of the related taxpayer; or

(5) Determines the basis of property for depletion, exhaustion, wear and tear, or obsolescence, or for gain or loss on a sale or exchange, and in respect of any transaction upon which such basis depends there was an erroneous inclusion in or omission from the gross income of, or an erroneous recognition or nonrecognition of gain or loss to, the taxpayer or any person who acquired title to such property in such transaction and from whom mediately or immediately the taxpayer derived title subsequent to such transaction—

and, on the date the determination becomes final, correction of the effect of the error is prevented by the operation (whether before, on, or after May 28, 1938) of any provision of the internal-revenue laws other than this section and other than section 3761 (relating to compromises), then the effect of the error shall be corrected by an adjustment made under this section. Such adjustment shall be made only if there is adopted in the determination a position maintained by the Commissioner (in case the amount of the adjustment would be refunded or credited in the same manner as an overpayment under subsection (c)) or by the taxpayer with respect to whom the determination is made (in case the amount of the adjustment would be assessed and collected in the same manner as a deficiency under subsection (c)), which position is inconsistent with the erroneous inclusion, exclusion, omission, allowance, disallowance, recognition, or nonrecognition, as the case may be. In case the amount of the adjustment would be assessed and collected in the same manner as a deficiency, the adjustment shall not be made with respect to a related taxpayer unless he stands in such relationship to the taxpayer at the time the latter first maintains the inconsistent position in a return, claim for refund, or petition (or amended petition) to the Board of Tax Appeals for the taxable year with respect to which the determination is made, or if such position is not so maintained, then at the time of the determination.

(c) METHOD OF ADJUSTMENT.—The adjustment authorized in subsection (b) shall be made by assessing and collecting, or refunding or crediting, the amount thereof, to be ascertained as provided in subsection (d), in the same manner as if it were a deficiency determined by the Commissioner with respect to the taxpayer as to whom the

error was made or an overpayment claimed by such taxpayer, as the case may be, for the taxable year with respect to which the error was made, and as if on the date of the determination specified in subsection (b) one year remained before the expiration of the periods of limitation upon assessment or filing claim for refund for such taxable year.

(d) ASCERTAINMENT OF AMOUNT OF ADJUSTMENT.—In computing the amount of an adjustment under this section there shall first be ascertained the tax previously determined for the taxable year with respect to which the error was made. The amount of the tax previously determined shall be (1) the tax shown by the taxpayer, with respect to whom the error was made, upon his return for such taxable year, increased by the amounts previously assessed (or collected without assessment) as deficiencies, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or (2) if no amount was shown as the tax by such taxpayer upon his return, or if no return was made by such taxpayer, then the amounts previously assessed (or collected without assessment) as deficiencies, but such amounts previously assessed, or collected without assessment, shall be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax. There shall then be ascertained the increase or decrease in the tax previously determined which results solely from the correct exclusion, inclusion, allowance, disallowance, recognition, or nonrecognition, of the item, inclusion, deduction, credit, gain, or loss, which was the subject of the error. The amount so ascertained (together with any amounts wrongfully collected, as additions to the tax or interest, as a result of such error) shall be the amount of the adjustment under this section.

(e) ADJUSTMENT UNAFFECTED BY OTHER ITEMS, ETC.—The amount to be assessed and collected in the same manner as a deficiency, or to be refunded or credited in the same manner as an overpayment, under this section, shall not be diminished by any credit or set-off based upon any item, inclusion, deduction, credit, exemption, gain, or loss other than the one which was the subject of the error. Such amount, if paid, shall not be recovered by a claim or suit for refund or suit for erroneous refund based upon any item, inclusion, deduction, credit, exemption, gain, or loss other than the one which was the subject of the error.

(f) NO ADJUSTMENT FOR YEARS PRIOR TO 1932.—No adjustment shall be made under this section in respect of any taxable year beginning prior to January 1, 1932.

SEC. 3802. SEPARABILITY CLAUSE.

If any provision of this title, or the application thereof to any person or circumstances, is held invalid, the remainder of the title, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

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CHAPTER 39—THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE

SUBCHAPTER A—THE COMMISSIONER

SEC. 3900. APPOINTMENT AND SALARY.

There shall be in the Department of the Treasury a Commissioner of Internal Revenue, who shall be appointed by the President, by and with the advice and consent of the Senate, and shall be entitled to a salary of $10,000 a year.

SEC. 3901. POWERS AND DUTIES.

(a) ASSESSMENT AND COLLECTION.—The Commissioner, under the direction of the Secretary—

(1) GENERAL SUPERINTENDENCE.—Shall have general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue; and

(2) REGULATIONS, FORMS, STAMPS, AND DIES.—Shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue; and shall provide hydrometers, and proper and sufficient adhesive stamps and stamps or dies for expressing and denoting the several stamp taxes, or, in the case of percentage taxes, the amount thereof; and alter and renew or replace such stamps from time to time, as occasion may require.

(3) ESTIMATE OF EXPENSE.—The Commissioner shall estimate in detail by collection districts the expense of assessing and the expense of the collection of internal revenue.

(b) DETAIL OF PERSONNEL FROM FIELD SERVICE.—

(1) IN GENERAL.—The Commissioner may order any officer or employee of the internal revenue service engaged in field work to duty with the Bureau of Internal Revenue in the District of Columbia, for such periods as the Secretary may prescribe, and to any designated post of duty outside the District of Columbia, upon the completion of such duty.

(2) REVENUE AGENTS.—Nothing in section 6 of the Act of June 22, 1906, c. 3514, 34 Stat. 449 (U. S. C., Title 5, § 39) shall be construed to prevent the Commissioner from detailing one revenue agent for duty in his office.

SUBCHAPTER B—THE ASSISTANT TO THE COMMISSIONER

SEC. 3905. APPOINTMENT.

There shall be in the Bureau of Internal Revenue one Assistant to the Commissioner, who shall be appointed by the President, by and with the advice and consent of the Senate.

SEC. 3906. DUTIES.

The Assistant to the Commissioner shall perform such duties as may be prescribed by the Commissioner or required by law.

SUBCHAPTER C—SPECIAL DEPUTY COMMISSIONER

SEC. 3910. APPOINTMENT.

There shall be in the Bureau of Internal Revenue one Special Deputy Commissioner, who shall be appointed by the President, by and with the advice and consent of the Senate.

SEC. 3911. DUTIES.

The Special Deputy Commissioner shall perform such duties as may be prescribed by the Commissioner or required by law.

SUBCHAPTER D—DEPUTY COMMISSIONERS

SEC. 3915. EMPLOYMENT.

There may be employed in the Bureau of Internal Revenue five deputy commissioners.

SEC. 3916. DUTIES.

(a) IN GENERAL.—The Commissioner is authorized to assign to deputy commissioners such duties as he may prescribe.

(b) TO ACT AS COMMISSIONER.—The Secretary may designate any deputy commissioner to act as Commissioner during the Commissioner's absence.

SUBCHAPTER E—CHEMISTS AND MICROSCOPISTS

SEC. 3920. APPOINTMENT OF ANALYTICAL CHEMIST AND MICROSCOPIST.

There shall be in the office of the Commissioner an analytical chemist and a microscopist, who shall each be appointed by the Secretary.

SEC. 3921. EMPLOYMENT OF ADDITIONAL CHEMISTS AND MICROSCOPISTS.

The Commissioner may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists.

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CHAPTER 40—THE OFFICES OF GENERAL COUNSEL FOR THE DEPARTMENT OF THE TREASURY AND ASSISTANT GENERAL COUNSEL FOR THE BUREAU OF INTERNAL REVENUE

SEC. 3930. GENERAL COUNSEL—APPOINTMENT, SALARY, AND DUTIES.

(a) There shall be in the Department of the Treasury the office of General Counsel for the Department of the Treasury (hereinafter in this chapter referred to as the "General Counsel"). The General Counsel shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive compensation at the rate of $10,000 per annum. The General Counsel shall be the chief law officer of the Department, and shall perform such duties in respect of the legal activities thereof as may be prescribed by the Secretary or required by law.

(b) The General Counsel shall have such powers, duties, and functions as were formerly vested in and exercised by the offices of General Counsel for the Bureau of Internal Revenue, Assistant General Counsel for the Bureau of Internal Revenue, Solicitor of the Treasury, and Assistant Solicitor of the Treasury.

SEC. 3931. ASSISTANT GENERAL COUNSEL—APPOINTMENT, SALARIES, AND DUTIES.

(a) The President is authorized to appoint, by and with the advice and consent of the Senate, an Assistant General Counsel for the Bureau of Internal Revenue and to fix his compensation at a rate not in excess of $10,000 per annum. The Secretary may appoint and fix the duties of such other Assistant General Counsel (not to exceed five) and such other officers and employees as he may deem necessary to assist the General Counsel in the performance of his duties.

(b) The Secretary may designate one of the Assistant General Counsel to act as the General Counsel during the absence of the General Counsel. The General Counsel, with the approval of the Secretary, is authorized to delegate to any Assistant General Counsel any authority, duty, or function which the General Counsel is authorized or required to exercise or perform.

(c) The Assistant General Counsel appointed by the Secretary may be appointed and compensated without regard to the provisions of the Classification Act of 1923, as amended, and the Civil Service laws and shall receive compensation at such rate (not in excess of $10,000 per annum) as may be fixed by the Secretary.

SEC. 3932. FUNCTIONS OF DEPARTMENT OF JUSTICE UNAFFECTED.

Nothing in this chapter shall be construed to affect the duties, powers, or functions imposed upon, or vested in the Department of Justice, or any officer thereof, by law existing on May 10, 1934.

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CHAPTER 41—COLLECTORS OF INTERNAL REVENUE

SUBCHAPTER A—APPOINTMENT, COMPENSATION, AND BOND

SEC. 3940. NUMBER.

The whole number of collectors of internal revenue shall not exceed sixty-five.

SEC. 3941. APPOINTMENT.

(a) IN GENERAL.—The President, by and with the advice and consent of the Senate, shall appoint for each collection district a collector, who shall be a resident of the same.

(b) CONSOLIDATION OF COLLECTION DISTRICTS.—When two or more collection districts are united by the President, he may designate from among the existing officers of such districts one collector for the

new district, or, at his discretion, he may make a new appointment of such officer for said district.

(c) RECESS OF SENATE.—

For commissions to fill vacancies occurring during recess of Senate, see section 3944 (c) (1).

(d) CROSS REFERENCE.—

For establishment, alteration, and number of collection districts, see section 3650.

SEC. 3942. SUSPENSION.

(a) AUTHORITY.—Collectors may be suspended by the Commissioner for fraud, or gross neglect of duty, or abuse of power.

(b) PROCEDURE.—In case of the suspension of a collector, under the power conferred in subsection (a), the Commissioner shall, as soon thereafter as practicable, report the case to the President through the Secretary for such action as he may deem proper.

SEC. 3943. BONDS.

(a) ORIGINAL EXECUTION.—Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the Commissioner, under the direction of the Secretary, with not less than five sureties, to be approved by the General Counsel for the Department of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary, all public moneys which may come into his hands or possession.

(b) RENEWAL.—Every collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary may direct, with such further conditions as the said Commissioner shall prescribe.

(c) SUBSTITUTION.—Every collector shall execute a new bond whenever required so to do by the Secretary, with such conditions as may be required by law or prescribed by the Commissioner, with not less than five sureties; which new bond shall be in lieu of any former bond or bonds of such collector in respect to all liabilities accruing after the date of its approval by the General Counsel for the Department of the Treasury.

(d) FILING.—Said bonds shall be transmitted to the Secretary and filed as he may direct.

SEC. 3944. SALARIES AND OFFICE EXPENSES ALLOWED.

(a) ALLOWANCE.—Allowances shall be made by the Secretary, upon the recommendation of the Commissioner, for salary and office expenses of collectors: *Provided*, That the Secretary, on the recommendation of the Commissioner, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal revenue taxes collected, it may seem just to make such allowances; but no such allowance shall be made if more than one year has elapsed since the close of the fiscal year in which the services were rendered.

(b) ADJUSTMENT AND LIMIT OF SALARIES.—The salaries of collectors may be readjusted and increased under such regulations as may be prescribed by the Commissioner, subject to the approval of the Secretary, but no collector shall receive a salary in excess of $7,500 per year.

(c) PREREQUISITES TO PAYMENT—

(1) CONFIRMATION BY SENATE.—No collector shall be entitled to any portion of the salary pertaining to the office unless he shall have been confirmed by the Senate, except in cases of commissions to fill vacancies occurring during the recess of the Senate.

(2) CERTIFICATE OF COMMISSIONER.—No payment shall be made to collectors on account of salaries or office expenses, without the certificate of the Commissioner that all reports required by law or regulation have been received, or that a satisfactory explanation has been rendered to him of the cause of delay.

(d) OBSERVANCE OF FISCAL YEAR.—In adjusting the accounts of collectors, and in the payment of their compensation for services, the fiscal year of the Treasury shall be observed.

SEC. 3945. PAYMENT OF ADVERTISING, STATIONERY, AND POSTAGE EXPENSES.

There shall be paid, after the account thereof has been rendered to and approved by the General Accounting Office, to each collector, his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent and exclusively relating to official business, but no such account shall be approved or allowed unless it states the date and the particular items of every such expenditure, and shall be verified by the oath of the collector.

SUBCHAPTER B—ACCOUNTS, RECORDS, AND REPORTS

SEC. 3950. CHARGES AND CREDITS.

(a) CHARGES.—Every collector shall be charged with—

(1) TAXES.—The whole amount of taxes, whether contained in lists transmitted to him by the Commissioner, or by other collectors, or delivered to him by his predecessor in office, and the additions thereto;

(2) STAMPS.—The par value of all stamps deposited with him; and

(3) MONEYS.—All moneys collected for penalties, forfeitures, fees, or costs.

(b) CREDITS.—Every collector shall be credited with—

(1) PAYMENTS INTO TREASURY.—All payments into the Treasury made as provided by law;

(2) RETURNED STAMPS.—All stamps returned by him uncancelled to the Treasury;

(3) TAXES TRANSMITTED TO OTHER COLLECTORS.—The amount of taxes contained in the lists transmitted in the manner provided in section 3651 (b) to other collectors, and by them receipted as therein provided;

(4) TAXES OF INSOLVENT OR ABSCONDED PERSONS.—The amount of the taxes of such persons as may have absconded or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected;

(5) UNCOLLECTED TAXES TRANSFERRED TO SUCCESSOR.—All uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner, who shall certify the facts to the General Accounting Office, that due diligence was used by the collector; and

(6) PROPERTY PURCHASED FOR UNITED STATES.—The amount of all property purchased by him for the use of the United States, provided he faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law.

SEC. 3951. QUARTERLY REVENUE ACCOUNT.

Collectors shall render their revenue accounts quarterly.

SEC. 3952. MONTHLY COLLECTION STATEMENT.

Every collector shall, at the expiration of each month after he commences his collections, transmit to the Commissioner a statement of the collections made by him within the month.

SEC. 3953. MONTHLY ACCOUNT OF GOODS IN BOND.

(a) GOODS STORED IN BOND.—Every collector who has charge of any warehouse in which distilled spirits or articles are stored in bond shall render a monthly account of all such articles to the Commissioner, by whom such account shall be examined and adjusted monthly, so as to exhibit a true statement of the responsibility of such collector thereon. In adjusting such account, the collector shall be charged with all the articles which may have been deposited or received under the provisions of law, in any warehouse in his district and under his control, and shall be credited with all such articles shown to have been removed therefrom according to law, including transfers to other collectors and to his successor in office, and also whatever allowances may have been made in accordance with law to any owner of such goods or articles for leakage or other losses.

(b) DISTILLED SPIRITS, TOBACCO, SNUFF, AND CIGARS SHIPPED IN BOND.—Every collector from whose district any distilled spirits, tobacco, snuff, or cigars are shipped in bond, under the provisions of this title, shall render a monthly account of the same to the Commissioner, showing the amount of each article produced and shipped in bond, the amounts of which the exportation is completed according to law, and the amount remaining unaccounted for at the end of each month; also any excesses or deficiencies on the amount originally reported as shipped.

(c) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents in respect to distilled spirits, see section 3170.

SEC. 3954. OTHER ACCOUNTS.

For provisions relating to—

Accounts in general—Monthly rendition, see R. S. 3622 as amended by Act of July 31, 1894, c. 174, § 12, 28 Stat. 209 and June 10, 1921, c. 18, § 304, 42 Stat. 24 (U. S. C., Title 31, § 496); period for transmission to Washington, see Act of July 31, 1894, c. 174, § 12, 28 Stat. 209 as amended by Act of March 2, 1895, c. 177, § 4, 28 Stat. 807 and June 10, 1921, c. 18, § 304, 42 Stat. 24 (U. S. C., Title 31, § 78); entry of each receipt and payment, see R. S. 3643 (U. S. C., Title 31, § 525); allocation to appropriation, see R. S. 3623 (U. S. C., Title 31, § 498); delinquency in rendition, see section 3975.

Account of taxes and penalties assessed, see section 3641.

SEC. 3955. REPORTS CONCERNING MISCONDUCT OF OFFICERS AND AGENTS.

It shall be the duty of every collector to report to the Commissioner in writing any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal revenue officer or agent of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same.

SUBCHAPTER C—POWERS AND DUTIES

SEC. 3960. SUPERINTENDENCE OF EXPORTS AND DRAWBACKS.

In any port of the United States where there is more than one collector of internal revenue, the Secretary may designate one of them to have charge of all matters relating to the exportation of articles subject to tax under internal revenue laws; and at any port where he may deem it necessary, there shall be appointed by him an officer to superintend all matters of exportation and drawback, under the direction of the collector. The compensation of the officer last named shall be prescribed by the Secretary. At any port where there is no superintendent of exports, all the duties and services required of such officers shall be performed by the collector of internal revenue designated to have charge of exportation. All the books, papers, and documents in the bureau of drawbacks in the respective ports, relating to the drawback of taxes paid under the internal revenue law, shall be delivered to the collector in charge of exportation.

SEC. 3961. COLLECTION.

For provisions relating to—

Authority to collect—Taxes generally, see section 3651 (a) (1); taxes certified by Commissioner, see section 3641; taxes certified by another collector, see section 3651 (b).

Enforcement of law and regulations, see section 3654 (a).

Distraint, see subchapter C of chapter 36.

Seizure and forfeiture, see subchapter D of chapter 36.

Responsibility for acts or omissions of deputy collectors, see section 3654 (b).

SEC. 3962. COMPLETION OF COLLECTIONS.

(a) ACCOUNTS GENERALLY.—Every collector shall complete the collection of all sums assigned to him for collection and shall pay over the same into the Treasury.

(b) PREDECESSOR COLLECTOR'S ACCOUNTS.—In case of the death, resignation, or removal of any collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor is appointed and qualified, and it shall be the duty of such successor to collect the same.

SEC. 3963. STAMP SUPPLY.

For provisions relating to—

Tobacco and snuff, see section 2103.

Cigars and cigarettes, see section 2112 (c).

Playing cards, see section 1832.

SEC. 3964. INFORMATION AND RETURNS.

For provisions relating to—

Convass of districts for taxable persons and objects, see section 3600.

Entry of premises for examination of taxable objects, see section 3601 (a).

Preparation and execution of lists or returns for taxpayer, see sections 3611 (a) (2), 3612, and 3613.

Notice requiring list or return, see section 3611 (c).

Extension of time for filing miscellaneous tax returns, see section 3634.

SEC. 3965. ADMINISTRATION OF OATHS AND TAKING OF TESTIMONY.

(a) IN GENERAL.

See section 3632.

(b) OATHS TO EXPENSE ACCOUNTS.—Collectors are required, empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services when so rendered no charge shall be made; and no fee or money paid for the services herein described shall be paid or reimbursed by the United States.

SEC. 3966. TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

For provisions relating to—

Approval of bonds—Tobacco and snuff manufacturers, see section 2013; cigar and cigarette manufacturers, see section 2033; leaf tobacco dealers, see section 2053; peddlers, see section 2073.

Issuance of certificates—Tobacco and snuff manufacturers, see section 2014; leaf tobacco dealers, see section 2054; peddlers, see section 2074.

Assignment of factory or trade number—Tobacco and snuff manufacturers, see section 2016; cigar and cigarette manufacturers, see section 2035; leaf tobacco dealers, see section 2054.

Examination of inventory—Tobacco and snuff manufacturers, see section 2017; cigar and cigarette manufacturers, see section 2036.

Examination of sales statements of dealers, see section 2058.

SEC. 3967. PROHIBITION UPON DISCHARGE OF ANOTHER COLLECTOR'S DUTIES.

No collector shall be detailed or authorized to discharge any duty imposed by law upon any other collector.

SUBCHAPTER D—COVERING OF COLLECTIONS INTO THE TREASURY

SEC. 3970. DEPOSITORIES FOR COLLECTIONS

The Secretary is authorized to designate one or more depositories in each State, for the deposit and safe-keeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department.

SEC. 3971. DEPOSIT OF COLLECTIONS.

(a) GENERAL RULE.—Except as provided in subsection (b), the gross amount of all taxes and revenues received under the provisions of this title, and collections of whatever nature received or collected by authority of any internal revenue law, shall be paid daily into the Treasury of the United States under instructions of the Secretary as internal revenue collections, by the officer receiving or collecting the same, without any abatement or deduction on account of salary, compensation, fees, costs, charges, expenses, or claims of any description. A certificate of such payment, stating the name of the depositor and the specific account on which the deposit was made, signed by the Treasurer, designated depositary, or proper officer of a deposit bank, shall be transmitted to the Commissioner.

(b) EXCEPTIONS.—

(1) SUMS OFFERED IN COMPROMISE.—Sums offered in compromise under the provisions of section 3761;

(2) SUMS OFFERED FOR PURCHASE OF REAL ESTATE.—Sums offered for the purchase of real estate under the provisions of section 3795; and

(3) SURPLUS PROCEEDS IN DISTRAINT SALES.—Surplus proceeds in any distraint sale, after making allowance for the amount of the tax, interest, penalties, and additions thereto, and for costs and charges of the distraint and sale—shall be deposited with the Treasurer of the United States in a special deposit account in the name of the collector making the deposit. Upon acceptance of such offer in compromise or offer for the purchase of such real estate, the amount so accepted shall be withdrawn by the collector from his special deposit account with the Treasurer of the United States and deposited in the Treasury of the United States as internal revenue collections. Upon the rejection of any such offer, the Commissioner shall authorize the collector, through whom the amount of such offer was submitted, to refund to the maker of such offer the amount thereof. In the case of surplus proceeds from distraint sales the Commissioner shall, upon application and satisfactory proof in support thereof, authorize the collector through whom the amount was received to refund the same to the person or persons legally entitled thereto.

SUBCHAPTER E—DISTRAINT AGAINST DELINQUENT COLLECTOR

SEC. 3975. WARRANT OF DISTRESS.

When any collector fails either to collect or to render his account, or to pay over in the manner or within the times provided by law, the General Accounting Office shall, immediately after evidence of such delinquency, report the same to the General Counsel for the Treasury Department, who shall issue a warrant of distress against such delinquent collector, directed to the marshal of the district, expressing

therein the amount with which the said collector is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable.

SEC. 3976. SALE OF PERSONAL PROPERTY.

(a) AUTHORIZATION AND PROCEDURE.—The said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, with 5 per centum thereon, and all the expenses and charges of collection, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides.

(b) BILL OF SALE.—The bill of sale of the officer of any goods, chattels, or other personal property, distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima facie evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

SEC. 3977. SALE OF REAL PROPERTY.

(a) AUTHORIZATION AND PROCEDURE.—For want of goods and chattels, or other personal effects of such collector, sufficient to satisfy any warrant of distress, issued as aforesaid, the real estate of such collector, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks next before the time of sale, in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, shall be sold at public auction by the marshal or his deputy.

(b) DEED OF CONVEYANCE.—Upon such sale, the marshal shall make and deliver to the purchaser of the premises sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the laws of the State in which said lands are situated, and said deed so made shall invest the purchaser with all the title and interest of the defendant named in said warrant, existing at the time of the seizure thereof.

SEC. 3978. DISPOSITION OF PROCEEDS OF SALE.

All moneys that may remain of the proceeds of such sale of personal or real property, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the property sold as aforesaid.

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CHAPTER 42—DEPUTY COLLECTORS OF INTERNAL REVENUE

SEC. 3990. NUMBER, APPOINTMENT, AND COMPENSATION.

Each collector shall be authorized to appoint, by an instrument in writing under his hand, as many deputies as he may think proper, to be compensated for their services by such allowances as shall be made by the Secretary, upon the recommendation of the Commissioner: *Provided*, That the Secretary, on the recommendation of the Commissioner, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal revenue taxes collected, it may seem just to make such allowances; but no such allowance shall be made if more than one year elapsed since the close of the fiscal year in which the services were rendered.

SEC. 3991. REVOCATION OF APPOINTMENT.

Each collector shall have power to revoke the appointment of any deputy, giving such notice thereof as the Commissioner may prescribe.

SEC. 3992. BONDS.

Each collector shall have power to require and accept bonds or other securities from any deputy; and actions upon such bonds may be brought in any appropriate district court of the United States; which courts shall have jurisdiction of such actions concurrently with the courts of the several States.

SEC. 3993. COLLECTION AUTHORITY.

For authority of deputy collector to collect the taxes levied or assessed within the portion of the district assigned to him, see section 3654 (b).

SEC. 3994. DETAIL TO OTHER COLLECTION DISTRICTS.

(a) AUTHORIZATION.—The Commissioner is authorized to detail deputy collectors in one district for special duty in other districts.

(b) PAYMENT OF COMPENSATION.—The deputy collectors so detailed shall be paid with respect to the district for which they are appointed and for which the allowance for their salary and expenses is made, the same as if all their services had been performed and expenses incurred in that district.

SEC. 3995. DEPUTY AS ACTING COLLECTOR.

(a) SICKNESS, ABSENCE, OR TEMPORARY DISABILITY OF COLLECTOR.—In case of the sickness or absence of a collector, or in case of his temporary disability to discharge his duties, they shall devolve upon his

senior deputy, unless he shall have devolved them upon another of his deputies; and for the official acts or defaults of such deputies the collector and his sureties shall be held responsible to the United States.

(b) VACANCY IN THE OFFICE OF COLLECTOR.—In case of a vacancy occurring in the office of collector, and until a successor is appointed, the deputy of such collector senior in service shall discharge all the duties of collector; and of two or more deputies appointed on the same day, the one residing nearest the residence of the collector when the vacancy occurred shall discharge the said duties until another collector is appointed. When it appears to the Secretary that the interest of the Government so requires, he may, by his order, direct the said duties to be performed by such other one of the said deputies as he may designate.

(c) LIABILITY ON BONDS.—

(1) COLLECTOR'S BONDS.—For the official acts and defaults of the deputy upon whom said duties are devolved, remedy shall be had on the official bond of the collector, as in other cases.

(2) DEPUTY COLLECTOR'S BOND.—Any bond or security taken from a deputy by a collector, pursuant to section 3992 of this chapter, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act or omission of duty by the deputy so continuing or succeeding to the duties of such collector.

(d) SALARY IN CASE OF VACANCY IN COLLECTOR'S OFFICE.—Any deputy collector who has performed or may perform, under authority of law, the duties of any collector in consequence of a vacancy in the office of said collector, shall be entitled to receive the salary and office expenses allowed by the Secretary to such collector. And such deputy shall not be debarred from receiving such salary and office expenses by reason of the holding of another Federal office by said collector during the time for which such deputy acts as collector. But all payments to such deputy collector shall be upon duly audited vouchers.

SEC. 3996. RETENTION OF DEPUTIES PENDING APPOINTMENT OF SUCCESSOR COLLECTOR.

In the case of a vacancy occurring in the office of collector, the deputies of such collector shall continue to act until his successor is appointed.

SEC. 3997. ADMINISTRATION OF OATHS.

For authority of deputy collectors to administer oaths, see section 3632.

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CHAPTER 43—INTERNAL REVENUE AGENTS

SEC. 4000. APPOINTMENT.

The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.

SEC. 4001. ASSIGNMENT TO DUTY.

The Commissioner may, at his discretion, assign any agent whose employment is authorized by the preceding section to duty under the direction of any officer of internal revenue, or to such other special duty as he may deem necessary.

SEC. 4002. POST OF DUTY.

(a) IN GENERAL.—

For authority of Commissioner to determine and designate the posts of duty of employees of the internal revenue service engaged in field work or traveling, see section 4040.

(b) DUTY IN WASHINGTON.—

For authority of Commissioner to assign internal-revenue agents to duty in Washington, see section 3901 (b).

SEC 4003. POWERS AND DUTIES.

(a) ENTRY OF PREMISES FOR EXAMINATION OF TAXABLE OBJECTS.—The agents whose employment is authorized by this chapter shall have all the powers of entry and examination conferred upon any officer of internal revenue by section 3601 and sections 2828, 2839, and 2857, and all the provisions of said sections, including those imposing fines, forfeitures, penalties, or other punishments for the enforcement thereof, shall be applicable to the action of internal-revenue agents, in the same manner as if such agents were specially named in each of said sections.

(b) REPORT OF DELINQUENCY OR MALFEASANCE OF OFFICERS OR AGENTS.—It shall be the duty of every internal revenue agent to report to the Commissioner in writing any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal revenue officer or agent of which he may obtain knowledge, with a statement of all the facts in each case, and any evidence sustaining the same.

(c) ENFORCEMENT OF LAW AND REGULATIONS.—

For provisions requiring internal-revenue agents to see that all laws and regulations relating to the collection of internal-revenue taxes are complied with, see section 3654 (c).

(d) ADMINISTRATION OF OATHS.—

For authority of internal-revenue agents to administer oaths, see section 3632 (a) (1).

(e) INSPECTION OF CERTIFICATE OF PEDDLER OF TOBACCO.—

For authority of internal-revenue agents to demand production of and inspect the collector's certificate for peddlers of tobacco, see section 2192.

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CHAPTER 44—STOREKEEPER-GAUGERS

SEC. 4010. APPOINTMENT AND BOND.

(a) REQUIREMENT.—There shall be appointed by the Secretary such number of storekeeper-gaugers as may be necessary, who shall each take an oath faithfully to perform his duties, and shall give bond, with one or more sureties, satisfactory to the Commissioner, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than $5,000, and said bond shall be renewed or strengthened as the Commissioner may require.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 4011. COMPENSATION.

(a) SALARY.—All storekeeper-gaugers shall be full-time employees, paid upon a per annum basis. No person who was employed as a storekeeper-gauger on April 1, 1929, shall be paid at a rate less than the rate upon which his per diem compensation was based at such time; and no person entering upon such employment after such time shall be paid at a rate less than the minimum rate upon which per diem compensation of storekeeper-gaugers was based on April 1, 1929.

(b) TRAVELING EXPENSES.—Storekeeper-gaugers, when traveling to or from assignments, or when transferred from one assignment to another, either in the same district or in different districts, shall receive actual and necessary traveling expenses.

(c) SUBSISTENCE.—

For subsistence allowed, see section 4012.

SEC. 4012. POST OF DUTY.

(a) PRINCIPAL STATION.—The Commissioner shall designate for each storekeeper-gauger a principal station, which shall be held to be the designated post of duty of such employee for the purposes of the Subsistence Expense Act of 1926, c. 457, 44 Stat. 688 (U. S. C., Title 5, c. 16) as amended, and which shall, wherever practicable, be at or near the place of bona fide residence of such employee. Such principal station may be changed from time to time by the Commissioner as circumstances may require. A storekeeper-gauger, when on detail

in emergency cases or assignments in the administrative district wherein he is regularly commissioned, shall be allowed subsistence, as well as when detailed for special duty in any other or outside district.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, see section 3170.

SEC. 4013. ASSIGNMENT.

(a) TO BONDED WAREHOUSES.—One or more storekeeper-gaugers shall be assigned by the Commissioner to every internal revenue bonded warehouse established by law.

(b) TO FRUIT DISTILLERIES AND WINERIES.—

For authority to assign a storekeeper-gauger to a fruit distillery or winery, see section 3042.

(c) TO SPECIAL DUTY.—Storekeeper-gaugers, when not employed upon their regular duties, may be assigned to such duties as the Commissioner shall designate.

(d) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4014. TRANSFER.

(a) AUTHORIZATION.—The Commissioner may transfer any storekeeper-gauger from one distillery, warehouse, or other place of duty, or from one collection district to another.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4015. DETAIL TO OTHER DISTRICTS.

(a) AUTHORIZATION.—The Commissioner is authorized to detail storekeeper-gaugers appointed in one district for special or regular duty in other districts.

(b) ACCOUNTS.—The accounts of storekeeper-gaugers so detailed shall be adjusted and paid in the district where they are appointed the same as if assigned to regular duty, without regard to the number of districts in which they may have been employed in any one month, the same as if all their services had been performed and expenses incurred in the district in which appointed, and the order of the Commissioner transferring storekeeper-gaugers to special work shall be accepted by the General Accounting Office as full authority for proper expenses incurred by said storekeeper-gaugers while so assigned.

(c) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4016. SUSPENSION.

(a) AUTHORIZATION.—The Commissioner may, by notice in writing, suspend from duty any storekeeper-gauger.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4017. DAILY GAUGING RETURN.

(a) REQUIREMENT.—Every storekeeper-gauger shall, under such regulations as may be prescribed by the Commissioner, make a daily return to the collector of his district giving a true account in detail of all articles gauged and proved or inspected by him, and for whom, and the number and kind of stamps used by him.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4018. ENGAGEMENT IN OTHER BUSINESS.

No storekeeper-gauger shall be engaged in any other business while in the service of the United States, without the written permission of the Commissioner.

SEC. 4019. LEAVE OF ABSENCE.

The general provisions of law relating to annual leave of absence and sick leave of employees in the executive departments shall apply to storekeeper-gaugers.

SEC. 4020. TEMPORARY CHARGE OF WAREHOUSES.

(a) AUTHORIZATION.—In case of the absence by reason of sickness or other cause of any storekeeper-gauger assigned to an internal revenue bonded warehouse under subsection (a) of section 4013, the collector having control of the warehouse may designate a person to have temporary charge thereof, who shall, during such absence, perform the duties and receive the pay of the storekeeper-gauger for the time he may be so employed, and shall for any violation of the law be subject to the same punishment as storekeeper-gaugers.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents in respect to liquor, see section 3170.

SEC. 4021. PENALTIES.

(a) DELEGATION OF DUTIES.—Whenever any storekeeper-gauger employs any owner, agent, or superintendent of any distillery or internal revenue bonded warehouse, or any person in the service of such owner, agent, or superintendent, or any rectifier or wholesale liquor dealer, or any person in the service of such rectifier or wholesale liquor dealer, to use his brands or to discharge any of the duties imposed upon him by law, he shall, for each offense so committed, be subject to a fine of not more than $1,000. This subsection shall not apply in any case in which the use of the storekeeper-gauger's brand or the discharge of his duties by another has been directed by the Commissioner with the approval of the Secretary under authority of law.

(b) FRAUDULENT INSPECTION, GAUGING, OR PROOF.—Every storekeeper-gauger who makes any false or fraudulent inspection, gauging, or proof, shall pay a penalty of $1,000, and be fined not less than $500 nor more than $5,000, and imprisoned not less than three months nor more than three years.

(c) UNLAWFUL REMOVAL OF DISTILLED SPIRITS FROM BONDED WAREHOUSE.—

For penalty imposed for unlawfully removing or permitting to be removed distilled spirits from a bonded warehouse, see section 2913.

SEC. 4022. RULES AND REGULATIONS.

The Commissioner, with the approval of the Secretary, may prescribe such rules and regulations as may be necessary or proper to carry out the provisions of sections 4011, 4012, 4013 (c), and 4019.

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Sec. 4030. Limitation on appointment.
Sec. 4031. Transfer.
Sec. 4032. Suspension.
Sec. 4033. Entry of premises for examination of taxable objects.

CHAPTER 45—INTERNAL REVENUE INSPECTORS

SEC. 4030. LIMITATION ON APPOINTMENT.

For limitation on appointment of inspectors, see section 4000.

SEC. 4031. TRANSFER.

(a) AUTHORIZATION.—The Commissioner may transfer any inspector from one distillery or other place of duty, or from one collection district, to another.

(b) TRANSFER OF POWERS AND DUTIES.—

For transfer of powers and duties of Commissioner and his agents, in respect to liquor, see section 3170.

SEC. 4032. SUSPENSION.

The Commissioner may, by notice in writing, suspend from duty any inspector.

SEC. 4033. ENTRY OF PREMISES FOR EXAMINATION OF TAXABLE OBJECTS.

For authority of inspectors to enter premises for the examination of taxable objects, see section 3601.

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Sec. 4042. Suits for damages by internal revenue officers or agents.
Sec. 4043. Actions against revenue officers.
Sec. 4044. Administration of oaths and taking of testimony.
Sec. 4045. Special authorizations to make seizures.
Sec. 4046. Statement of fees, charges, and allowances.
Sec. 4047. Penalties.
Sec. 4048. Extended application of penalties relating to internal revenue officers.

CHAPTER 46—MISCELLANEOUS PROVISIONS

SEC. 4040. POSTS OF DUTY OF EMPLOYEES IN FIELD SERVICE OR TRAVELING.

The Commissioner shall determine and designate the posts of duty of all employees of the internal revenue service engaged in field work or traveling on official business outside of the District of Columbia.

SEC. 4041. ISSUE OF INSTRUCTIONS, REGULATIONS, AND FORMS.

(a) IN GENERAL.—The Secretary shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations, not inconsistent with law, to be used under and in the execution and enforcement of the various provisions of the internal revenue laws; and he shall give such directions to collectors and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

(b) RECEIPT OF UNITED STATES SECURITIES.—

For authority of the Secretary to issue instructions and regulations governing the receipt by collectors and others of United States securities, see R. S. 251 (U. S. C., Title 31, § 427).

SEC. 4042. SUITS FOR DAMAGES BY INTERNAL REVENUE OFFICERS OR AGENTS.

If any officer appointed under and by virtue of any act to provide internal revenue, or any person acting under or by authority of any such officer, shall receive any injury to his person or property, in the discharge of his duty, under any law of the United States for the collection of taxes, he shall be entitled to maintain suit for damage therefor, in the district court of the United States, in the district wherein the party doing the injury may reside or shall be found. The provisions of this section shall apply to internal revenue agents as fully as to internal revenue officers.

SEC. 4043. ACTIONS AGAINST REVENUE OFFICERS.

For authority of revenue officers to have civil suits or criminal prosecutions commenced against them in a State court transferred to a district court, see section 33 of the Judicial Code as amended by the Act of Aug. 23, 1916, c. 399, 39 Stat. 532 (U. S. C., Title 28, § 76).

SEC. 4044. ADMINISTRATION OF OATHS AND TAKING OF TESTIMONY.

For authority of collectors, deputy collectors, internal revenue officers, and internal revenue agents to administer oaths and take testimony, see section 3632.

SEC. 4045. SPECIAL AUTHORIZATIONS TO MAKE SEIZURES.

For special authorization by the Commissioner to internal revenue officers to make seizures, see section 3720 (b).

SEC. 4046. STATEMENT OF FEES, CHARGES, AND ALLOWANCES.

Every internal revenue officer, whose payment, charges, salary, or compensation are composed, wholly or in part, of fees, commissions, allowances, or rewards, from whatever source derived, shall be required to render to the Commissioner, under regulations to be approved by the Secretary, a statement under oath setting forth the entire amount of such fees, commissions, emoluments, or rewards of whatever nature, or from whatever source received, during the time for which said statement is rendered; and any false statement knowingly and willfully rendered under the requirements of this section, or regulations established in accordance therewith, shall be deemed willful perjury and punished in the manner provided by law for the crime of perjury. And any neglect or omission to render such statement when required shall be punished by a fine of not less than $200, nor more than $500, in the discretion of the court.

SEC. 4047. PENALTIES.

(a) DISCLOSURE OF INFORMATION BY OFFICERS AND EMPLOYEES OF THE UNITED STATES.—

(1) OPERATIONS OF MANUFACTURER OR PRODUCER.—It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and the offender shall be dismissed from office or discharged from employment. The provisions of this paragraph shall apply to internal revenue agents as fully as to internal revenue officers.

(2) INCOME TAX DATA.—

For penalty for disclosing income tax data, see section 55 (f) (1).

(b) INTEREST OF INTERNAL REVENUE OFFICER OR AGENT IN TOBACCO OR LIQUOR PRODUCTION.—Any internal revenue officer or internal revenue agent interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, or in the production, rectification, or redistillation of distilled spirits, shall be dismissed from office; and every officer or agent so interested in any such manufacture or production, rectification, or redistillation, or in the production of fermented liquors, shall be fined not less than $500 nor more than $5,000.

(c) ISSUE OF STAMPS BY COLLECTOR BEFORE PAYMENT.—Any collector, or any deputy collector or other employee of, or person acting for such collector, who shall issue any stamp or stamps indicating the payment of any internal-revenue tax before payment in full therefor has been made to the officer or person issuing the same, shall be deemed guilty of a misdemeanor and shall be fined for each stamp thus issued an amount equal to the face value thereof, in addition to the liability of the collector on his official bond on account of such stamp; and such collector, deputy collector, or employee shall be dismissed from office.

(d) DEMAND OR ACCEPTANCE OF BRIBES BY DISTRICT ATTORNEYS OR MARSHALS.—Every district attorney or marshal who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money or other property of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of any provision of the internal revenue laws, except as expressly authorized by law to do so, shall be held to be guilty of a misdemeanor, and shall be fined in double the sum or value of the money or property received

or demanded, and be imprisoned for not less than one nor more than ten years.

(e) OTHER UNLAWFUL ACTS OF REVENUE OFFICERS OR AGENTS.—Every officer or agent appointed and acting under the authority of any revenue law of the United States—

(1) Who is guilty of any extortion or willful oppression under color of law; or

(2) Who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(3) Who willfully neglects to perform any of the duties enjoined on him by law; or

(4) Who conspires or colludes with any other person to defraud the United States; or

(5) Who makes opportunity for any person to defraud the United States; or

(6) Who does or omits to do any act with intent to enable any other person to defraud the United States; or

(7) Who negligently or designedly permits any violation of the law by any other person; or

(8) Who makes or signs any false entry in any book, or makes or signs any false certificate or return, in any case where he is by law or regulation required to make any entry, certificate, or return; or

(9) Who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to his next superior officer and to the Commissioner; or

(10) Who demands, or accepts, or attempts to collect, directly or indirectly, as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law so to do—

shall be dismissed from office, shall be fined not less than $1,000 nor more than $5,000, and be imprisoned not less than six months nor more than three years. The court shall also render judgment against the said officer or agent for the amount of damages sustained in favor of the party injured, to be collected by execution. One half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court. The provisions of this subsection shall apply to internal revenue agents as fully as to internal revenue officers.

(f) CROSS REFERENCES.—

For penalties relating to statements of fees, charges, and allowances, see section 4046.

For penalty imposed for collecting special tax from persons rectifying on prohibited premises, see section 3250 (f) (2).

SEC. 4048. EXTENDED APPLICATION OF PENALTIES RELATING TO INTERNAL REVENUE OFFICERS.

All provisions of law imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury, or under any bureau thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

SUBTITLE F—THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

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Sec. 5000. Authorization.
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Sec. 5002. Election of chairman and vice chairman.
Sec. 5003. Appointment and compensation of staff.
Sec. 5004. Payment of expenses.

CHAPTER 47—ORGANIZATION AND MEMBERSHIP OF THE JOINT COMMITTEE

SEC. 5000. AUTHORIZATION.

There shall be a joint congressional committee known as the Joint Committee on Internal Revenue Taxation (hereinafter in this subtitle referred to as the "Joint Committee").

SEC. 5001. MEMBERSHIP.

(a) NUMBER AND SELECTION.—The Joint Committee shall be composed of ten members as follows:

(1) FROM COMMITTEE ON FINANCE.—Five members who are members of the Committee on Finance of the Senate, three from the majority and two from the minority party, to be chosen by such Committee; and

(2) FROM COMMITTEE ON WAYS AND MEANS.—Five members who are members of the Committee on Ways and Means of the House of Representatives, three from the majority and two from the minority party, to be chosen by such Committee.

(b) TENURE OF OFFICE.—

(1) GENERAL LIMITATION.—No person shall continue to serve as a member of the Joint Committee after he has ceased to be a member of the Committee by which he was chosen, except that—

(2) EXCEPTION.—The members chosen by the Committee on Ways and Means who have been reelected to the House of Representatives may continue to serve as members of the Joint Committee notwithstanding the expiration of the Congress.

(c) VACANCIES.—A vacancy in the Joint Committee—

(1) EFFECT.—Shall not affect the power of the remaining members to execute the functions of the Joint Committee; and

(2) MANNER OF FILLING.—Shall be filled in the same manner as the original selection, except that—

(A) ADJOURNMENT OR RECESS OF CONGRESS.—In case of a vacancy during an adjournment or recess of Congress for a period of more than two weeks, the members of the Joint Committee who are members of the Committee entitled to fill such vacancy may designate a member of such Committee to serve until his successor is chosen by such Committee; and

(B) EXPIRATION OF CONGRESS.—In the case of a vacancy after the expiration of a Congress which would be filled by the Committee on Ways and Means, the members of such Committee who are continuing to serve as members of the Joint Committee may designate a person who, immediately prior to such expiration, was a member of such Committee and who is re-elected to the House of Representatives, to serve until his successor is chosen by such Committee.

(d) ALLOWANCES.—The members shall serve without compensation in addition to that received for their services as members of Congress; but they shall be reimbursed for travel, subsistence, and other necessary expenses incurred by them in the performance of the duties vested in the Joint Committee, other than expenses in connection with meetings of the Joint Committee held in the District of Columbia during such times as the Congress is in session.

SEC 5002. ELECTION OF CHAIRMAN AND VICE-CHAIRMAN.

The Joint Committee shall elect a chairman and vice-chairman from among its members.

SEC. 5003. APPOINTMENT AND COMPENSATION OF STAFF.

The Joint Committee shall have power to appoint and fix the compensation of a clerk and such experts and clerical, stenographic, and other assistants as it deems advisable.

SEC. 5004. PAYMENT OF EXPENSES.

The expenses of the Joint Committee shall be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives, upon vouchers signed by the chairman or the vice-chairman.

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Sec. 5010. Powers.
Sec. 5011. Duties.

CHAPTER 48—POWERS AND DUTIES OF THE JOINT COMMITTEE

SEC. 5010. POWERS.

(a) TO OBTAIN DATA AND INSPECT INCOME RETURNS.—

For powers of the Joint Committee to obtain and inspect income returns, see section 55 (d).

(b) RELATING TO HEARINGS AND SESSIONS.—The Joint Committee, or any subcommittee thereof, is authorized—

(1) TO HOLD.—To hold hearings and to sit and act at such places and times;

(2) TO REQUIRE ATTENDANCE OF WITNESSES AND PRODUCTION OF BOOKS.—To require by subpœna (to be issued under the signature of the chairman or vice-chairman) or otherwise, the attendance of such witnesses and the production of such books, papers, and documents;

(3) TO ADMINISTER OATHS.—To administer such oaths; and

(4) TO TAKE TESTIMONY.—To take such testimony; as it deems advisable.

(c) TO PROCURE PRINTING AND BINDING.—The Joint Committee, or any subcommittee thereof, is authorized to have such printing and binding done as it deems advisable.

(d) TO MAKE EXPENDITURES.—

(1) GENERAL AUTHORITY.—The Joint Committee, or any subcommittee thereof, is authorized to make such expenditures as it deems advisable.

(2) LIMITATION.—The cost of stenographic services in reporting such hearings as the Joint Committee may hold shall not be in excess of 25 cents per hundred words.

SEC. 5011. DUTIES.

It shall be the duty of the Joint Committee—

(a) INVESTIGATION.—

(1) OPERATION AND EFFECTS OF LAW.—To investigate the operation and effects of the Federal system of internal revenue taxes;

(2) ADMINISTRATION.—To investigate the administration of such taxes by the Bureau of Internal Revenue or any executive department, establishment, or agency, charged with their administration; and

(3) OTHER INVESTIGATIONS.—To make such other investigations in respect of such system of taxes as the Joint Committee may deem necessary.

(b) SIMPLIFICATION OF LAW.—

(1) INVESTIGATION OF METHODS.—To investigate measures and methods for the simplification of such taxes, particularly the income tax; and

(2) PUBLICATION OF PROPOSALS.—To publish, from time to time, for public examination and analysis, proposed measures and methods for the simplification of such taxes.

(c) REPORTS.—To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or the House of Representatives, or both, the results of its investigations, together with such recommendations as it may deem advisable.

(d) CROSS REFERENCE.—

For duties of the Joint Committee relating to refunds of income and estate taxes, see section 3777.

Approved, February 10, 1939.

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I. Revised Statutes LX
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The Marine City, 6 Fed. Rep. 413 ---- CXCVI

U. S. v. *Moore*, 26 Fed. Cas. 15,804 ---- CXCVI

Wade v. *United States*, 21 Ct. Cl. 141 ---- CXCVI

Sec. 5596:

U. S. v. *Claflin, et al.*, 25 Fed. Cas. 14,799 ---- CXCVII

U. S. v. *Webster*, 21 Fed. Rep. 187 ---- CXCVII

Sec. 5597:

Bechtel v. *United States*, 101 U. S. 597 ---- CXCVIII

Claflin v. *Houseman*, 93 U. S. 130 ---- CXCVIII

Wilson v. *Goodrich*, 154 U. S. 640 ---- CXCVIII

Sec. 5599:

Sayles, Executor, v. *Louisville City R. R. Co.*, 9 Fed. 512 ---- CXCVIII

Sec. 5600:

Doyle v. *Wisconsin*, 94 U. S. 50 ---- CXCIX

Hyde v. *United States*, 225 U. S. 347 ---- CXCIX

Page v. *Burnstine*, 102 U. S. 664 ---- CC

McDonald v. *Hovey*, 110 U. S. 619 ---- CC

Sec. 5601:

United States v. *Auffmordt*, 122 U. S. 197 ---- CCI

Part I—Reference Tables

TABLE A.—*Derivation of Internal Revenue Code*

[*=Amending statute. †=Reenacting statute. ‡=Adding statute.]

I. R. C. section	Date	Volume	Page	Chapter	Section
1, page 4	1938, May 28	52	452	289	1.
2	do	52	452	289	2.
3	do	52	452	289	3.
4	do	52	452	289	4.
11	do	52	452	289	11.
12	do	52	453	289	12.
13	do	52	455	289	13.
14	do	52	456	289	14.
15	do	52	457	289	15.
21	do	52	457	289	21.
22 (a)-(i)	do	52	457	289	22.
22 (j)					
23	1938, May 28	52	460	289	23.
24	do	52	464	289	24.
25	do	52	466	289	25.
26	do	52	467	289	26.
27	do	52	468	289	27.
28	do	52	470	289	28.
31	do	52	472	289	31.
32	do	52	472	289	32.
33	do	52	473	289	33.
41	do	52	473	289	41.
42	do	52	473	289	42.
43	do	52	473	289	43.
44	do	52	473	289	44.
45	do	52	474	289	45.
46	do	52	474	289	46.
47	do	52	475	289	47.
48	do	52	475	289	48.
51	do	52	476	289	51.
52 (a)	do	52	476	289	52.
52 (b)					
53	1938, May 28	52	477	289	53.
54	do	52	477	289	54.
55 (a) (1)	1926, Feb. 26	44	51	27	257 (a).
	1938, May 28	52	478	289	55 (a).
	1936, June 22	49	1671	690	55 (a).
55 (a) (2)	1938, May 28	52	478	289	55 (a).
55 (a) (3)	1926, Feb. 26	44	51	27	257 (a).
55 (b) (1)	do	44	51	27	257 (c).
55 (b) (2)	1938, May 28	52	478	289	55 (b) (1), (2).
55 (c)	1926, Feb. 26	44	51	27	257 (d).
55 (d) (1) (A)	do	44	51	27	257 (b) (1).
55 (d) (1) (B)	do	44	51	27	257 (b) (2).
55 (d) (1) (C)	do	44	51	27	257 (b) (3).
55 (d) (2)	do	44	128	27	1203 (d).
55 (e)	do	44	52	27	257 (e).
55 (f) (1)	*1919, Feb. 24	40	1146	18	R. S. 3167.
	1926, Feb. 26	44	117	27	1317.
	1936, June 22	49	1671	690	1115.
55 (f) (2)	1938, May 28	52	478	289	55 (a).
55 (f) (3)	1926, Feb. 26	44	51	27	55 (b) (2).
55 (f) (4)					257 (d).
56	1938, May 28	52	478	289	56.
57	do	52	479	289	57.
58	do	52	480	289	58.
59	do	52	480	289	59.
60					
61	1938, May 28	52	480	289	61.
62	do	52	480	289	62.
63	1926, Feb. 26	44	52	27	258.
64					
101	1938, May 28	52	480	289	101.
102	do	52	483	289	102.
103	do	52	483	289	103.
104	do	52	484	289	104.
105	do	52	484	289	105.
106	do	52	484	289	106.
111	do	52	484	289	111.
112	do	52	485	289	112.
113	do	52	490	289	113.
114	do	52	494	289	114.
115	do	52	496	289	115.
116 (a)-(h)	do	52	498	289	116.
116 (i)					

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
117	1938, May 28	52	500	289	117.
118	do	52	503	289	118.
119	do	52	503	289	119.
120	do	52	506	289	120.
121	do	52	506	289	121.
131	do	52	506	289	131.
141	do	52	508	289	141.
142	do	52	510	289	142.
143 (a)-(f)	do	52	511	289	143.
143 (g)					
144	1938, May 28	52	513	289	144.
145	do	52	513	289	145.
146	do	52	513	289	146.
147	do	52	515	289	147.
148	do	52	515	289	148.
149	do	52	516	289	149.
150	do	52	516	289	150.
151	do	52	516	289	151.
161	do	52	517	289	161.
162	do	52	517	289	162.
163	do	52	518	289	163.
164	do	52	518	289	164.
165	do	52	518	289	165 (a).
166	do	52	519	289	166.
167	do	52	519	289	167.
168	do	52	519	289	168.
169	do	52	519	289	169 (a)-(g) (1).
181	do	52	521	289	181.
182	do	52	521	289	182.
183	do	52	521	289	183.
184	do	52	521	289	184.
185	do	52	522	289	185.
186	do	52	522	289	186.
187	do	52	522	289	187.
188	do	52	522	289	188 (a).
201	do	52	522	289	201.
202	do	52	523	289	202.
203	do	52	523	289	203.
204	do	52	524	289	204.
205	do	52	526	289	205.
206	do	52	526	289	206.
207	do	52	526	289	207.
211	do	52	527	289	211.
212	do	52	528	289	212.
213	do	52	528	289	213.
214	do	52	529	289	214.
215	do	52	529	289	215.
216	do	52	529	289	216.
217	do	52	529	289	217.
218	do	52	530	289	218.
219	do	52	530	289	219.
231	do	52	530	289	231.
232	do	52	531	289	232.
233	do	52	531	289	233.
234	do	52	531	289	234.
235	do	52	531	289	235.
236	do	52	531	289	236.
237	do	52	531	289	237.
238	do	52	532	289	238.
251	do	52	532	289	251.
252	do	52	533	289	252.
261	do	52	533	289	261.
262	do	52	533	289	262.
263	do	52	534	289	263.
264	do	52	534	289	264.
265	do	52	534	289	265.
271	do	52	534	289	271.
272	do	52	535	289	272.
273	do	52	537	289	273.
274	do	52	538	289	274.
275	do	52	539	289	275.
276	do	52	540	289	276.
277	do	52	540	289	277.
291	do	52	540	289	291.
292	do	52	541	289	292.
293	do	52	541	289	293.
294	do	52	541	289	294.
295	do	52	542	289	295.
296	do	52	542	289	296.
297	do	52	542	289	297.
298	do	52	542	289	298.
299	do	52	543	289	299.
311	do	52	543	289	311.
312	do	52	544	289	312.
313					
321	1938, May 28	52	544	289	321.
322	do	52	544	289	322.
331	do	52	545	289	331.
332	do	52	546	289	332.
333	do	52	547	289	333.
334	do	52	548	289	334.
335	do	52	548	289	335.
336	do	52	549	289	336.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
337	1938, May 28	52	549	289	337.
338	do	52	551	289	338.
339	do	52	551	289	339.
340	do	52	552	289	340.
361	do	52	552	289	361.
362	do	52	553	289	362.
371	do	52	553	289	371.
372	do	52	555	289	372.
373	do	52	556	289	373.
500	do	52	557	289	401.
501	do	52	557	289	402.
502	do	52	558	289	403.
503	do	52	559	289	404.
504	do	52	560	289	405.
505	do	52	561	289	406.
506	do	52	561	289	407.
507	do	52	564	289	408.
508	do	52	564	289	409.
509	do	52	564	289	410.
510	do	52	564	289	411.
511					
600	1938, May 28	52	567	289	602 (a).
601	do	52	567	289	602 (b).
602	do	52	567	289	602 (b).
603	do	52	568	289	602 (c).
604					
650, 651	1934, Mar. 27	48	505	95	3.
	*1936, June 25	49	1926	812	
700	1936, June 22	49	1734	690	501.
701	do	49	1738	690	502.
702	do	49	1738	690	503.
703	do	49	1739	690	504.
704	do	49	1739	690	505.
705	do	49	1739	690	506.
706					
800	1926, Feb. 26	44	69	27	Title III.
	1928, May 29	45	862	852	401 (b).
	1932, June 6	47	284	209	811 (b).
	1935, Aug. 30	49	1023	829	202 (b), 203 (c).
801	1926, Feb. 26	44	69	27	Title III.
	1928, May 29	45	862	852	401 (b).
	1932, June 6	47	284	209	811 (b).
	1935, Aug. 30	49	1023	829	202 (b), 203 (c).
802	1926, Feb. 26	44	69	27	Title III.
	1928, May 29	45	862	852	401 (b).
	1932, June 6	47	284	209	811 (b).
	1935, Aug. 30	49	1023	829	202 (b), 203 (c).
810	1926, Feb. 26	44	69	27	301 (a).
811	do	44	70	27	302.
811 (a), (b)	*1934, May 10	48	754	277	404.
	1926, Feb. 26	44	70	27	302 (a), (b).
811 (c)	do	44	70	27	302 (c).
811 (d) (1)	*1932, June 6	47	279	209	803 (a).
	1926, Feb. 26	44	71	27	302 (d).
	*1936, June 22	49	1744	690	805 (a).
811 (d) (2)	1926, Feb. 26	44	71	27	302 (d).
	*1934, May 10	48	752	277	401.
	1936, June 22	49	1744	690	805 (b).
811 (d) (3), (4)	1926, Feb. 26	44	71	27	302 (d).
	*1934, May 10	48	753	277	401.
811 (e)	1926, Feb. 26	44	71	27	302 (e).
811 (f)	do	44	71	27	302 (f).
	*1932, June 6	47	279	209	803 (b).
811 (g)–(i)	1926, Feb. 26	44	71	27	302 (g)–(i).
811 (j)	do	44	71	27	302 (j).
	‡1935, Aug. 30	49	1022	829	202 (a).
811 (k)					
812	1926, Feb. 26	44	72	27	303 (a).
	*1934, May 10	48	753	277	403 (a).
812 (a)	1926, Feb. 26	44	73	27	303 (a) (4).
812 (b)	do	44	72, 73	27	303 (a) (1), (d).
	*1932, June 6	47	280	209	804, 805.
812 (c)	1926, Feb. 26	44	72	27	303 (a) (2).
	*1932, June 6	47	281	209	806 (a).
	*1934, May 10	48	753	277	402.
812 (d)	1926, Feb. 26	44	72	27	303 (a) (3).
	*1932, June 6	47	282	209	807.
	*1934, May 10	48	755	277	406.
813 (a) (1)	1924, June 2	43	315	234	322.
	1928, May 29	45	863	852	404.
813 (a) (2)	1926, Feb. 26	44	69	27	301.
	*1932, June 6	47	278	209	801.
813 (b)	1926, Feb. 26	44	70	27	301 (b).
	*1932, June 6	47	278	209	802.
820	1926, Feb. 26	44	74	27	304 (a).
821 (a) (1), (2)	do	44	74	27	304.
	*1934, May 10	48	753	277	403 (e).
	*1938, May 28	52	564	289	501.
821 (a) (3)					
821 (b)	1926, Feb. 26	44	74	27	304 (a).
821 (c)	do	44	69, 74	27	300 (d), 304 (a).
821 (d)	do	44	112	27	1102 (a).
821 (e)					

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
822 (a) (1)	1926, Feb. 26	44	74	27	305 (a).
	*1935, Aug. 30	49	1023	829	203 (a).
822 (a) (2)	1926, Feb. 26	44	74	27	305 (b).
	*1932, June 6	47	282	209	808 (a).
	*1938, May 28	52	564	289	503.
822 (a) (3)					
822 (b)	1926, Feb. 26	44	74	27	305 (a).
	*1935, Aug. 30	49	1023	829	203 (a).
823	1926, Feb. 26	44	79	27	313 (a).
824	do	44	74	27	306.
825 (a)	do	44	79	27	313 (b).
825 (b)					
826 (a)	1926, Feb. 26	44	79	27	314 (a).
826 (b), (c)	do	44	79	27	314 (b).
827 (a)	do	44	80	27	315 (a).
	*1928, May 29	45	876	852	613 (b).
	*1932, June 6	47	283	209	809.
827 (b)	1926, Feb. 26	44	80	27	315 (b).
	*1932, June 6	47	280	209	803 (c).
827 (c)	1926, Feb. 26	44	79	27	313 (c).
827 (d)					
828					
840	1926, Feb. 26	44	111	27	1100.
841					
850	1926, Feb. 26	44	74	27	303 (f).
851	do	44	85	27	321 (a).
860	do	44	69	27	301 (a).
861 (a)	do	44	72, 73	27	303 (b).
	*1934, May 10	48	753	277	403 (b).
861 (a) (1)	1926, Feb. 26	44	73	27	303 (b) (1).
	*1928, May 29	45	862	852	401 (a).
861 (a) (2)	1926, Feb. 26	44	73	27	303 (b) (2).
	*1932, June 6	47	281	209	806 (b).
	*1934, May 10	48	753	277	402.
861 (a) (3)	1926, Feb. 26	44	73	27	303 (b) (3).
	*1932, June 6	47	282	209	807.
	*1934, May 10	48	755	277	406.
861 (b)	1926, Feb. 26	44	73	27	303 (c).
	*1934, May 10	48	753	277	403 (c).
862 (a)	1926, Feb. 26	44	73	27	303 (d).
	*1934, May 10	48	753	277	403 (d).
862 (b)	1926, Feb. 26	44	73	27	303 (d).
863	do	44	73	27	303 (e).
	*1934, May 10	48	753	277	403 (d).
864 (a) (1)	1926, Feb. 26	44	74	27	304.
	*1934, May 10	48	753	277	403 (e).
864 (a) (2)	1926, Feb. 26	44	74	27	304 (b).
864 (b)	do	44	74	27	304 (a).
864 (c)	do	44	69, 74	27	300 (d), 304 (a).
865					
870	1926, Feb. 26	44	74	27	307.
871 (a),(1)	do	44	75	27	308 (a).
	*1934, May 10	48	755	277	501.
871 (a),(2)					
871 (b)	1926, Feb. 26	44	75	27	308 (b).
871 (c)	do	44	75	27	308 (c).
871 (d)	do	44	75	27	308 (d).
871 (e)	do	44	75	27	308 (e).
871 (f)	do	44	75	27	308 (f).
871 (g)	do	44	76	27	308 (g).
871 (h)	do	44	76	27	308 (i).
	*1932, June 6	47	282	209	808 (b).
	1938, May 28	52	578	289	816.
871 (i)	1926, Feb. 26	44	76	27	308 (j).
872 (a), (b)	do	44	77	27	312 (a), (b).
872 (c)	do	44	77	27	312 (c).
	*1938, May 28	52	580	289	819 (d).
872 (d), (e)	1926, Feb. 26	44	78	27	312 (d), (e).
872 (f)	do	44	78	27	312 (f).
	*1938, May 28	52	580	289	819 (e).
872 (g)-(i)	1926, Feb. 26	44	78	27	312 (g)-(i).
873	do	44	79	27	312 (k).
874 (a)	do	44	77	27	310 (a).
874 (b)	do	44	77	27	311 (a), (b).
875	do	44	77	27	310 (b).
	*1928, May 29	45	862	852	402 (a).
876					
890 (a)	1926, Feb. 26	44	74	27	305 (c).
	*1935, Aug. 30	49	1023	829	203 (b).
	*1938, May 28	52	565	289	504.
890 (b)	1926, Feb. 26	44	76	27	308 (i).
	*1932, June 6	47	282	209	808 (b).
891	1926, Feb. 26	44	76	27	308 (h).
892	do	44	78	27	312 (j).
893 (a) (1)	do	44	76	27	309 (a) (1).
	*1935, Aug. 30	49	1027	829	404.
893 (a) (2)	1926, Feb. 26	44	76	27	309 (a) (2).
	*1935, Aug. 30	49	1027	829	404.
893 (b) (1)	1926, Feb. 26	44	77	27	309 (b).
	*1935, Aug. 30	49	1027	829	404.
893 (b) (2)	1926, Feb. 26	44	77	27	309 (c).
893 (b) (3)	do	44	76	27	308 (i).
	*1932, June 6	47	282	209	808 (b).
	*1935, Aug. 30	49	1027	829	404.

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I. R. C. section	Date	Volume	Page	Chapter	Section
893 (b) (4)	1926, Feb. 26	44	78	27	312 (j).
	*1935, Aug. 30	49	1027	829	404.
894 (a)					
894 (b) (1)	1926, Feb. 26	44	85	27	320 (b).
894 (b) (2) (A)	do	44	85	27	320 (a).
894 (b) (2) (B)	do	44	116	27	1114 (a).
894 (b) (2) (C)	do	44	116	27	1114 (b).
894 (b) (2) (D)	do	44	117	27	1114 (f).
894 (b) (3)					
895					
900 (a)	1926, Feb. 26	44	80	27	316 (a).
900 (b) (1)	do	44	80	27	316 (b) (1).
900 (b) (2)	do	44	81	27	316 (b) (3).
900 (c)	do	44	81	27	316 (c).
	*1928, May 29	45	863	852	403 (a).
900 (d)	1928, May 29	45	873	852	604.
900 (e)	1926, Feb. 26	44	81	27	316 (e).
901	do	44	81	27	317.
910	do			27	319 (b).
	*1932, June 6	47	283	209	810.
911	1926, Feb. 26	44	84	27	319 (a).
912	do	44	84	27	319 (c).
	*1934, May 10	48	756	277	504 (d).
	*1938, May 28	52	576	289	809 (e).
913					
920	1926, Feb. 26	44	85	27	321 (a).
921	do	44	85	27	321 (b).
925	do	44	74	27	305.
	*1932, June 6	47	284	209	811 (a).
926	1926, Feb. 26	44	74	27	305.
	*1932, June 6	47	284	209	811 (a).
927	1926, Feb. 26	44	74	27	305.
	*1932, June 6	47	284	209	811 (a).
930	1926, Feb. 26	44	69	27	300.
931					
935 (a)	1932, June 6	47	243	209	401 (a).
935 (b)	do	47	243	209	401 (b).
	*1935, Aug. 30	49	1021	829	201 (a).
935 (c)	1932, June 6	47	243	209	401 (c).
	*1935, Aug. 30	49	1022	829	201 (b).
936	1932, June 6	47	245	209	402.
937	do	47	245	209	403.
	*1934, May 10	48	753	277	403.
	*1935, Aug. 30	49	1022	829	201 (c).
	*1938, May 28	52	564	289	502.
938					
1000 (a)	1932, June 6	47	245	209	501 (a).
	1935, Aug. 30	49	1025	829	301 (c).
1000 (b)	1932, June 6	47	245	209	501 (b).
1001 (a)	do	47	246	209	502.
	*1935, Aug. 30	49	1023	829	301 (a), (c).
1001 (b)	1932, June 6	47	259	209	531 (a).
1001 (c)					
1002	1932, June 6	47	247	209	503.
1003 (a)	do	47	247	209	504 (a).
1003 (b) (1)	do	47	247	209	504 (b).
	*1938, May 28	52	565	289	505 (b).
1003 (b) (2)	1932, June 6	47	247	209	504 (b).
	*1938, May 28	52	565	289	505 (a).
	do	52	565	289	505 (b).
1004 (a) (1)	1932, June 6	47	247	209	505 (a) (1).
	*1935, Aug. 30	49	1025	829	301 (b), (c).
1004 (a) (2) (A)	1932, June 6	47	247	209	505 (a) (2) (A).
1004 (a) (2) (B)	do	47	247	209	505 (a) (2) (B).
	*1934, May 10	48	760	277	517 (a).
1004 (a) (2) (C)-(E)	1932, June 6	47	248	209	505 (a) (2) (C)-(E).
1004 (b) (1)	do	47	247	209	505 (b) (1).
1004 (b) (2)	do	47	247	209	505 (b) (2).
	*1934, May 10	48	760	277	517 (a).
1004 (b) (3)	1932, June 6			209	505 (b) (3).
	*1934, May 10	48	760	277	517 (b).
1004 (b) (4)-(6)	1932, June 6	47	247	209	505 (b) (4)-(6).
1004 (c)	do	47	247	209	505 (c).
1005	do	47	248	209	506.
1006	do	47	248	209	507.
1007	do	47	249	209	508.
1008	do	47	249	209	509.
1009	do	47	249	209	510.
1010	do	47	250	209	511.
1011	do	47	250	209	512.
1012 (a)	do	47	250	209	513 (a).
	*1934, May 10	48	755	277	501.
1012 (b)-(h)	1932, June 6	47	250	209	513 (b)-(h).
1012 (i)	do	47	251	209	513 (i).
	*1938, May 28	52	578	289	816.
1012 (j)	1932, June 6	47	250	209	513 (j).
1013 (a), (b)	do	47	252	209	514 (a), (b).
1013 (c)	do	47	252	209	514 (c).
	*1938, May 28	52	580	289	819 (c).
1013 (d), (e)	1932, June 6	47	252	209	514 (d), (e).
1013 (f)	do	47	252	209	514 (f).
	*1938, May 28	52	580	289	819 (e).

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I. R. C. section	Date	Volume	Page	Chapter	Section
1013 (g)-(i)	1932, June 6	47	252	209	514 (g)-(i).
1014	do	47	253	209	515.
1015	do	47	253	209	516.
1016	do	47	254	209	517.
1017	do	47	254	209	518.
1018					
1019	1932, June 6	47	254	209	520.
1020	do	47	255	209	521.
1021	do	47	255	209	522.
1022	do	47	255	209	523.
1023	do	47	255	209	524.
	1935, Aug. 30	49	1027	829	404.
1024	1932, June 6	47	256	209	525.
1025	do	47	256	209	526.
1026	do	47	257	209	527.
1027 (a)-(c)	do	47	258	209	528 (a)-(c).
1027 (d)	do	47	258	209	528 (d).
	*1934, Aug. 10	48	756	277	504 (b).
	*1938, May 28	52	575	289	809 (b).
1028	1932, June 6	47	258	209	529.
1029	do	47	259	209	530.
1030	do	47	259	209	531.
1031					
1100	1924, June 2			234	900.
	‡1926, Feb. 26	44	105	27	1000.
1101	1924, June 2			234	904.
	‡1926, Feb. 26	44	106	27	1000.
1102 (a)	1924, June 2			234	900.
	‡1926, Feb. 26	44	106	27	1000.
1102 (b), (c)	1924, June 2			234	901 (a).
	‡1926, Feb. 26	44	106	27	1000.
1102 (d)	1924, June 2			234	910.
	‡1926, Feb. 26	44	108	27	1000.
	1926, May 28	44	669	411	1.
1102 (e)	1924, June 2			234	901 (b).
	‡1926, Feb. 26	44	106	27	1000.
1102 (f)	1924, June 2			234	901 (a).
	‡1926, Feb. 26	44	106	27	1000.
1102 (g)	1924, June 2			234	902.
	‡1926, Feb. 26	44	106	27	1000.
1103 (a), (b)	1924, June 2			234	903.
	‡1926, Feb. 26	44	106	27	1000.
1103 (c)	1924, June 2			234	906 (a).
	*1928, May 29	45	871	852	601.
1103 (d)	1924, June 2			234	905.
	‡1926, Feb. 26	44	106	27	1000.
1104	1924, June 2			234	907 (e), (f).
	‡1926, Feb. 26	44	108	27	1000.
1105	1924, June 2			234	904.
	‡1926, Feb. 26	44	108	27	1000.
1110	1924, June 2			234	904.
	‡1926, Feb. 26	44	106	27	1000.
1111	1924, June 2			234	907 (a).
	*1928, May 29	45	872	852	601.
1112	1924, June 2			234	907 (a).
	*1928, May 29	45	872	852	601.
1113	1924, June 2			234	907 (a).
	*1928, May 29	45	872	852	601.
1114	1924, June 2			234	908.
	‡1926, Feb. 26	44	108	27	1000.
1115 (a)	1924, June 2			234	909 (a).
	‡1926, Feb. 26	44	108	27	1000.
1115 (b)	1924, June 2			234	909.
	‡1926, Feb. 26	44	108	27	1000.
1116	1924, June 2			234	907 (a).
	*1928, May 29	45	872	852	601.
1117 (a)	1924, June 2			234	907 (a).
	*1928, May 29	45	872	852	601.
1117 (b)	1924, June 2			234	907 (b).
	*1928, May 29	45	872	852	601.
1117 (c)	1924, June 2			234	906 (d).
	*1928, May 29	45	872	852	601.
1117 (d)	1924, June 2			234	906 (c).
	*1928, May 29	45	871	852	601.
1117 (e)	1924, June 2			234	906 (e).
	*1928, May 29	45	872	852	601.
1117 (f)	1924, June 2			234	906 (f).
	*1928, May 29	45	872	852	601.
1117 (g)	1924, June 2			234	911.
	‡1926, Feb. 26	44	109	27	1000.
1117 (h)					
1118 (a)	1924, June 2			234	906 (a).
	*1928, May 29	45	871	852	601.
1118 (b)	1924, June 2			234	906 (b).
	*1928, May 29	45	871	852	601.
1119 (a)	1924, June 2			234	912.
	‡1928, May 29	45	873	852	602.
1119 (b)	1924, June 2			234	913.
	‡1928, May 29	45	873	852	602.
1120	1924, June 2			234	907 (c).
	‡1926, Feb. 26	44	107	27	1000.
1121	1924, June 2			234	907 (d).
	‡1926, Feb. 26	44	108	27	1000.

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I. R. C. section	Date	Volume	Page	Chapter	Section
1130 (a)	1924, June 2			234	910.
	‡1926, Feb. 26	44	109	27	1000.
1130 (b)	1924, June 2			234	910.
	‡1926, Feb. 26	44	108	27	1000.
	1926, June 3	44	689	457	3.
	*1932, June 30	47	405	314	207.
1131	1924, June 2			234	910.
	‡1926, Feb. 26	44	108	27	1000.
1132	1924, June 2			234	910.
	‡1926, Feb. 26	44	109	27	1000.
1133	1926, Feb. 26	44	110	27	1004 (b).
	*1932, June 6	47	286	209	1102.
1140 (a), (b)	1926, Feb. 26	44	110	27	1005 (a).
1140 (c)	do	44	111	27	1005 (b), (c).
1140 (d)	do	44	111	27	1005 (d).
1140 (e)	do	44	111	27	1005 (e).
	1934, June 7	48	926	426	
1141 (a)	1926, Feb. 26	44	110	27	1003 (a).
	1934, June 7	48	926	426	
1141 (b)	1926, Feb. 26			27	1002.
	*1934, May 10	48	760	277	519.
	1934, June 7	48	926	426	
1141 (c) (1)	1926, Feb. 26	44	110	27	1003 (b).
1141 (c) (2)	do	44	109	27	1001 (b).
1141 (c) (3)	do	44	110	27	1001 (e).
1141 (c) (4)	do	44	110	27	1004 (a).
	1934, June 7	45	926	426	
1142	1926, Feb. 26	44	109	27	1001 (a).
	*1932, June 6	47	286	209	1101.
	1934, June 7	48	926	426	
1143	1924, June 2			234	907 (g).
	‡1934, May 10	48	760	277	516.
1144					
1145	1926, Feb. 26			27	1001 (c).
	*1928, May 29	45	873	852	603.
1146	1926, Feb. 26			27	1001 (d).
	*1928, May 29	45	873	852	603.
1200	1935, Aug. 30	49	1017	829	105 (a), (b).
	*1936, June 22	49	1733	690	401 (a).
	1938, May 28	52	565	289	601.
1201 (a)	1935, Aug. 30	49	1017	829	105 (c).
	*1936, June 22	49	1733	690	401 (b).
	1938, May 28	52	565	289	601.
1201 (b)					
1202 (a) (1)	1938, May 28	52	566	289	601 (f) (1).
1202 (a) (2)	do	52	566	289	601 (f) (1), (2).
1202 (b) (1)	do	52	566	289	601 (f) (3), (4).
1202 (b) (2)	do	52	567	289	601 (f) (5).
1202 (c)	do	52	567	289	601 (f) (6).
1202 (d)	do	52	567	289	601 (g).
1203	do	52	565	289	601 (d).
1204	do	52	565	289	601 (d).
1205	do	52	565	289	601 (d).
1206	do	52	565	289	601 (d).
1207	do	52	565	289	601 (d).
1250	1932, June 6	47	284	209	901.
1251	do	47	284	209	902.
1252	do	47	285	209	903.
1253	do	47	285	209	904.
1254					
1300	1914, July 18	38	517	187	
1301	do	38	517	187	
	1934, June 26	48	1227	756	4.
1400	1935, Aug. 14	49	636	531	801.
1401 (a), (b)	do	49	636	531	802 (a).
1401 (c)	do	49	636	531	802 (b).
1402	do	49	637	531	803.
1410	do	49	637	531	804.
1411	do	49	637	531	805.
1420 (a), (b)	do	49	637	531	807 (a).
	1935, Aug. 30	49	1027	829	404.
1420 (c)	1935, Aug. 14	49	637	531	807 (b).
1420 (d)	do	49	638	531	807 (d).
1421	do	49	637	531	806.
1422	1937, June 29	50	439	405	7 (e).
1423	1935, Aug. 14	49	638	531	809.
1424	do	49	638	531	809.
1425 (a)	do	49	638	531	810 (a).
1425 (b)	do	49	638	531	810 (b).
1426 (a), (b) (1)–(8)	do	49	639	531	811.
1426 (b) (9), (10)	1937, June 29	50	439	405	9 (a).
1426 (c)	1935, Aug. 14	49	647	531	1101 (a) (6).
1426 (d)	do	49	647	531	1101 (a) (1).
1426 (e)	do	49	647	531	1101 (a) (3).
1427	do	49	647	531	1101 (c).
1428	1937, June 29	50	440	405	9 (b).
1429	1935, Aug. 14	49	638, 647	531	808, 1132.
1430	do	49	638	531	807 (c).
1431					
1500	1937, June 29	50	437	405	2 (a).
1501 (a), (b)	do	50	437	405	2 (b).
1501 (c)	do	50	437	405	2 (c).
1502	do	50	433	405	4.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
1503	1937, June 29	50	439	405	6.
1510	do	50	438	405	5.
1511	do	50	438	405	5.
1512	do	50	439	405	6.
1520	do	50	437	405	3 (a).
1521	do	50	438	405	3 (b).
1522	do	50	438	405	4.
1530 (a)	do	50	439	405	7 (a).
1530 (b), (c)	do	50	439	405	7 (b).
1530 (d)	do	50	439	405	7 (d).
1531	do	50	439	405	7 (e).
1532	do	50	435	405	1.
1534	do	50	439	405	8.
1535	do	50	440	405	12.
1536	do	50	439	405	7 (c).
1537					
1600	1935, Aug. 14	49	639	531	901.
1601 (a)	do	49	639	531	902.
1601 (b) (1)	do	49	643	531	909 (a).
1601 (b) (2)	do	49	643	531	909 (b).
1601 (c)	do	49	643	531	909 (c).
1602	do	49	644	531	910.
1603	do	49	640	531	903.
1604 (a), (b)	do	49	641	531	905 (b).
1604 (c)	do	49	642	531	905 (c).
1605 (a), (b)	do	49	641	531	905 (a).
	1935, Aug. 30	49	1027	829	404.
1605 (c)	1935, Aug. 14	49	642	531	905 (d).
1605 (d)	do	49	642	531	905 (e).
1605 (e)	do	49	642	531	905 (f).
1606	do	49	642	531	906.
1607 (a)-(g)	do	49	642	531	907.
1607 (h)	do	49	647	531	1101 (a) (6).
1607 (i)	do	49	647	531	1101 (a) (1).
1607 (j)	do	49	647	531	1101 (a) (3).
1608	do	49	647	531	1101 (c).
1609	do	49	643, 647	531	908, 1102.
1610	do	49	642	531	905 (b).
1700 (a) (1)	1926, Feb. 26	44	91	27	500 (a) (1).
	*1928, May 29	45	863	852	411 (a).
	*1932, June 6	47	271	209	711 (a), (e).
	*1933, June 16	48	206	90	212.
	* do	48	209	90	219.
	1935, June 28	49	431	333	
	1937, June 29	50	358	402	
	1938, May 28	52	573	289	712 (a).
1700 (a) (2)	1926, Feb. 26	44	91	27	500 (a) (1).
	*1932, June 6	47	271	209	711 (a).
1700 (b)	1926, Feb. 26	44	91	27	500 (a) (4).
1700 (c)	do	44	91	27	500 (a) (2).
	*1932, June 6	47	271	209	711 (b).
1700 (d)	1926, Feb. 26	44	91	27	500 (a) (3).
1700 (e)	do	44	91	27	500 (a) (5).
1700 (f)					
1701 (a)	1926, Feb. 26	44	92	27	500 (b) (1), (e).
	*1932, June 6	47	271	209	711 (c).
1701 (b)	1926, Feb. 26	44	92	27	500 (b) (2).
1701 (c)	do			27	500 (b) (2).
	‡1936, June 22	49	1743	690	801.
1702	1926, Feb. 26	44	92	27	500 (d).
1703 (a)	do	44	92	27	500 (d).
1703 (b)					
1704	1926, Feb. 26	44	92	27	500 (c).
1710	do	44	92	27	501.
	*1928, May 29	45	864	852	413 (a).
1711	1926, Feb. 26	44	92	27	501.
	*1928, May 29	45	864	852	413 (a).
1712	1926, Feb. 26	44	92	27	501.
	*1928, May 29	45	864	852	413 (a).
1715 (a), (b)	1926, Feb. 26	44	93	27	502 (a).
1715 (c)	do	44	93	27	502 (d).
1715 (d) (1)	do	44	93	27	502 (b).
	*1928, May 29	45	864	852	414 (b).
1715 (d) (2)	1926, Feb. 26	44	121	27	1120.
1715 (e)					
1716	1926, Feb. 26	44	93	27	502 (a).
	*1928, May 29	45	864	852	414 (a).
	1926, Feb. 26	44	93	27	502 (c).
1717	do	44	93	27	502 (d).
	1935, Aug. 30	49	1027	829	404.
1718	1926, Feb. 26	44	116, 117	27	1114 (a), (b), (d), (f).
1719	do	44	120	27	1119.
1720	do	44	112	27	1102 (a).
1721					
1722	1926, Feb. 26	44	111	27	1100.
1723					
1724					
1800	1926, Feb. 26	44	99	27	800.
	do	44	101	27	Schedule A (1).
1801	*1932, June 6	47	272	209	721 (a).
	1933, June 16	48	206	90	212.
	1935, June 28	49	431	333	
	1937, June 29	50	358	402	

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
1802 (a)	1926, Feb. 26	44	101	27	Schedule A (2).
	*1932, June 6	47	272	209	722 (a).
	1933, June 16	48	206	90	212.
	1935, June 28	49	431	333	
	1937, June 29	50	358	402	
1802 (b)	1926, Feb. 26			27	Schedule A (3).
	*1936, June 29	49	2029	865	
	1937, June 29	50	358	402	
	*1938, May 28	52	572	289	711 (a).
1804	1926, Feb. 26	44	103	27	Schedule A (7).
	do			27	Schedule A (10).
1805	‡1934, June 19	48	1179	674	8, 9, 10.
	1938, Aug. 28	52	568	289	701 (j).
1806	1926, Feb. 26	44	103	27	Schedule A (5).
	*1928, May 29	45	867	852	442.
	*1937, Aug. 28	50	870	871	
1807	1894, Aug. 27	28	562	349	46.
	1926, Feb. 26	44	103	27	Schedule A (6).
1808 (a)–(d)	do	44	99	27	801.
	*1928, May 29	45	867	852	441.
1808 (e)	1898, July 1			541	77 (i).
	*1933, Mar. 3	47	1480	204	1.
1808 (f)	1898, July 1			541	77 (B) (f).
	*1934, June 7	48	919	424	1.
1808 (g)					
1809 (a)	1926, Feb. 26	44	99	27	800.
1809 (b) (1)	do	44	100	27	805 (a).
1809 (b) (2)	do	44	100	27	805 (b).
1809 (b) (3)					
1815	1926, Feb. 26	44	100	27	805 (a).
1816 (a)	do	44	100	27	804.
1816 (b)					
1817 (a)	1926, Feb. 26			27	808.
	‡1928, May 29	45	867	852	443.
	*1933, Mar. 1	47	1413	146	
1817 (b), (c)	1926, Feb. 26	44	101	27	807 (a), (b).
1818	do	44	101	27	807 (c).
1819					
1820	1926, Feb. 26	44	99	27	802.
1821 (a)	do	44	116, 117	27	1114 (a), (b), (d), (f).
1821 (b) (1)	do			27	Schedule A (3).
	*1936, June 29	49	2029	865	
1821 (b) (2)	1926, Feb. 26	44	101	27	Schedule A (3).
	*1938, May 28	52	572	289	711 (a).
1821 (b) (3)	1926, Feb. 26	44	103	27	Schedule A (7).
1821 (b) (4)	do			27	Schedule A (10).
	‡1934, June 19	48	1179	674	8.
1821 (b) (5)					
1822	1926, Feb. 26	44	99, 100	27	802 (c).
1823	1909, Mar. 4	35	1152	321	335.
	1926, Feb. 26	44	100	27	803.
	*1930, Dec. 16	46	1029	15	
1830	1894, Aug. 27	28	562	349	43.
1831 (a)	do	28	562	349	46.
1831 (b), (c)	do	28	560	349	40.
1832	do	28	560	349	41.
1835	1926, Feb. 26	44	112	27	1102 (a).
1836					
1837	1926, Feb. 26	44	111	27	1100.
1838					
1850	1932, June 6	47	276	209	741 (a).
1851 (a)	do	47	276	209	741 (c).
1851 (b)					
1852	1932, June 6	47	276	209	741 (c).
1853 (a)	do	47	277	209	771.
1853 (b)	do	47	276	209	741 (c).
1853 (c)	do	47	277	209	771.
	1935, Aug. 30	49	1027	829	404.
1854	1932, June 6	47	277	209	772.
1855	do	47	278	209	773.
1856	do	47	278	209	774.
1857	do	47	276	209	741 (b).
1858					
1859					
1900 (a)					R. S. 3408.
1900 (b) (1)	1875, Feb. 8	18	311	36	19.
1900 (b) (2)	do	18	311	36	20.
1901 (a), (b)					R. S. 3411.
1901 (c)					
1902 (a) (1), (2)					R. S. 3414.
1902 (a) (3)					R. S. 3409.
1902 (a) (4)					R. S. 3416.
1902 (b)	1875, Feb. 8	18	311	36	21.
1903					R. S. 3415.
1904					R. S. 3415.
1905					R. S. 3407.
1906					R. S. 3417.
1907					
1920 (a)	1916, Aug. 11	39	476	313	3.
1920 (b)	do	39	480	313	11.
1920 (c)	do	39	480	313	11.
1920 (d)					

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
1921	1916, Aug. 11	39	480	313	10.
1922 (a) (1)	do	39	476	313	5, First.
1922 (a) (2)	do	39	476	313	5, Second.
1922 (a) (3)	do	39	477	313	5, Third.
1922 (a) (4)	do	39	477	313	5, Fourth.
1922 (a) (5)	do	39	477	313	5, Fifth.
	*1919, Mar. 4	40	1351	125	6.
	1920, May 31	41	725	217	1.
1922 (a) (6)	1916, Aug. 11	39	477	313	5, Sixth.
1922 (a) (7)	do	39	477	313	5, Seventh.
	*1919, Mar. 4	40	1352	125	6.
	1920, May 31	41	725	217	1.
1922 (b)	1916, Aug. 11	39	477	313	5.
1922 (c)	do	39	478	313	6.
	*1927, Feb. 26	44	1248	219	
1923	1916, Aug. 11	39	478	313	6A.
1924 (a) (1)	do	39	479	313	10, First.
1924 (a) (2)	do	39	479	313	10, Second.
1924 (a) (3)	do	39	480	313	10, Third.
1924 (a) (4)	do	39	480	313	10, Fourth.
1924 (b)	do	39	480	313	10.
1924 (c)	do	39	478, 480	313	6A, 10.
1925 (a)	do	39	476	313	4.
1925 (b)	do	39	480	313	12.
1926 (a), (b) (1)	do	39	479	313	9.
1926 (b) (2)	do	39	481	313	19.
1927 (a)	do	39	478	313	7.
1927 (b)	do	39	479	313	8.
	*1919, Mar. 4	40	1352	125	6.
1928	1916, Aug. 11	39	480	313	13.
1929 (a)	1909, Mar. 4	35	1152	321	335.
	1916, Aug. 11	39	480	313	14.
	*1930, Dec. 16	46	1029	15	
1929 (b)	1916, Aug. 11	39	481	313	15.
1929 (c)	do	39	479	313	8.
	*1919, Mar. 4	40	1352	125	6.
	1920, May 31	41	725	217	1.
1930	1916, Aug. 11	39	481	313	16.
1931	do	39	476	313	2.
1932	do	39	476	313	2.
1933	do	39	481	313	19.
1934	do	39	480	313	13.
1935	do	39	481	313	17.
2000 (a)					R. S. 3368.
					R. S. 3377.
	*1909, Aug. 5	36	109	6	31.
	1926, Feb. 26	44	88	27	401 (a).
2000 (b)					R. S. 3368.
	*1909, Aug. 5	36	109	6	31.
2000 (c) (1)	*do	36	109	6	31.
	1926, Feb. 26	44	87	27	400 (a), (b).
2000 (c) (2)					R. S. 3402, R. S. 3387.
	1926, Feb. 26			27	400 (a).
	*1934, May 10	48	768	277	610.
2000 (d)	1926, Feb. 26	44	89	27	402.
2001 (a)	do	44	87, 88, 89	27	400 (a), 401 (a), 402.
2001 (b) (1)					R. S. 3370.
2001 (b) (2)					R. S. 3399, R. S. 3387.
2002 (a) (1)					R. S. 3369.
2002 (a) (2)					R. S. 3368.
	*1909, Aug. 5	36	109	6	31.
2002 (a) (3)					R. S. 3395, R. S. 3387.
	1926, Feb. 26	44	88	27	400 (d).
2002 (b) (1)					R. S. 3371, R. S. 3387.
	*1879, Mar. 1	20	346	125	14.
	1926, Feb. 26	44	114	27	1109 (a).
2002 (b) (2)					
2002 (c)	1926, Feb. 26	44	120	27	1119.
2003					
2010 (a) (1)	1894, Aug. 27	28	568	349	69.
2010 (a) (2)	do	28	568	349	69.
					R. S. 3387.
2010 (b)	1894, Aug. 27	28	569	349	69.
2011	1890, Oct. 1	26	618	1244	26.
2012					R. S. 3355.
	*1879, Mar. 1	20	344	125	14.
2013					R. S. 3355.
	*1879, Mar. 1	20	344	125	14.
2014					R. S. 3355.
	*1879, Mar. 1	20	344	125	14.
2015					R. S. 3356.
2016					R. S. 3357.
	*1890, Oct. 1	26	620	1244	33.
2017					R. S. 3358.
2018					R. S. 3358.
2019					R. S. 3358.
2020					
2030					R. S. 3244, Tenth.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
2031	1890, Oct. 1	26	618	1244	R. S. 3387. 26.
2032					R. S. 3387.
2033	*1879, Mar. 1 1890, Oct. 1	20 26	347 620	125 1244	R. S. 3387. 16. 35.
2034					R. S. 3387; R. S. 3388.
2035	*1890, Oct. 1	26	620	1244	R. S. 3389; R. S. 3387. 34.
2036					R. S. 3390; R. S. 3387.
2037					R. S. 3390; R. S. 3387.
2038					R. S. 3390; R. S. 3387.
2039	1926, Feb. 26	44	89	27	402.
2040	*1879, Mar. 1	20	344	125	R. S. 3387. R. S. 3244, Sixth. 14.
2050 (a)	*1879, Mar. 1	20	343	125	R. S. 3244, Sixth. 14.
2050 (b)	*1926, Feb. 26	44	91	27	R. S. 3360. 403.
2051	1890, Oct. 1	26	618	1244	26.
2052	*1926, Feb. 26	44	89	27	R. S. 3360. 403.
2053	*1926, Feb. 26	44	89	27	R. S. 3360. 403.
2054	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2055	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2056	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2057	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2058					R. S. 3359; R. S. 3391; R. S. 3387.
2059	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2060	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2070	*1916, Sept. 7	39	740	453	R. S. 3244, Eleventh; R. S. 3387.
2071	1890, Oct. 1	26	618	1244	26.
2072	*1890, Oct. 1	26	618	1244	R. S. 3381. 28.
2073	*1890, Oct. 1	26	618	1244	R.S.3281; R.S.3397. 26.
2074	*1890, Oct. 1	26	618	1244	R. S. 3383. 29.
2075					R. S. 3382.
2076					
2100 (a)-(c) (1)	*1926, Feb. 26	44	88	27	R. S. 3362. 401 (b).
2100 (c) (2)	1894, Aug. 27	28	568	349	69.
2100 (d)	*1909, Aug. 5	36	110	6	R. S. 3394. 33.
2100 (e)	1883, Mar. 3 *1926, Feb. 26	22 44	489 89	121 27	R.S.3364; R.S.3362. 5. 401 (b).
2101	*1926, Feb. 26	44	89	27	R. S. 3362. 401 (b).
2102	*1909, Aug. 5	36	109	6	R. S. 3368. 31.
2103 (a) (1)					R. S. 3369.
2103 (a) (2)					R. S. 3445.
2103 (a) (3)					
2103 (b)	*1919, Feb. 24 1926, Feb. 26	40 44	1145 122	18 27	R. S. 3315. 1315. 1124.
2103 (c)					R. S. 3369.
2103 (d)					R. S. 3369.
2103 (e)					R. S. 3376.
2103 (f)					R. S. 3373.
2103 (g)					
2104 (a)	*1890, Oct. 1	26	619	1244	R. S. 3363. 31.
2104 (b)					
2104 (c)					
2110	*1909, Aug. 5	36	110	6	R. S. 3394. 33.
2111 (a) (1)	*1928, May 29	45	866	852	R. S. 3392. 425.
2111 (a) (2)	1926, Feb. 26	44	87	27	400 (d).
2111 (a) (3)	*1879, Mar. 1	20	349	125	R.S.3397; R.S.3387. 16.
2111 (b)	*1926, Feb. 26	44	89	27	R.S.3362; R.S.3387. 401 (b).
2111 (c)	*1909, Aug. 5	36	110	6	R. S. 3394. 33.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
2111 (d) (1)					R. S. 3393.
	*1879, Mar. 1	20	348	125	16.
	*1879, Mar. 1	20	349	125	R.S.3397; R.S.3387. 16.
2111 (d) (2)	1926, Feb. 26	44	87	27	400 (c).
2111 (e) (1)					R.S.3397; R.S.3387.
	*1879, Mar. 1	20	348	125	16.
2111 (e) (2)					R.S.3397; R.S.3387.
	*1879, Mar. 1	20	348	125	16.
2111 (f)					R.S.3392; R.S.3387.
	*1928, May 29	45	866	852	425.
2112 (a) (1) (A)	1926, Feb. 26	44	87	27	400 (d).
2112 (a) (1) (B)					
2112 (a) (2)					R. S. 3445; R. S. 3387.
2112 (b)					R. S. 3315.
	*1919, Feb. 24	40	1145	18	1315.
	1926, Feb. 26	44	122	27	1124.
2112 (c)					R.S.3395; R.S.3387.
	1890, Oct. 1	26	618	1244	26.
2112 (d) (1)					R.S.3395; R.S.3387.
2112 (d) (2)					R. S. 3369; R. S. 3387.
2112 (e)					R. S. 3406.
2112 (f)					R. S. 3398; R. S. 3387.
2112 (g)					
2113					
2114					
2130 (a)					R. S. 3377.
	1926, Feb. 26	44	88	27	401.
2130 (b)					R. S. 3402.
	1926, Feb. 26	44	87	27	400.
2130 (c)	do	44	88	27	400 (d).
2130 (d)					R. S. 3377.
	*1879, Mar. 1	20	346	125	14.
2130 (e)					
2135 (a) (1)					
	1886, Aug. 4	24	218	896	1.
	1926, Feb. 26	44	121	27	1121; R. S. 3387.
2135 (a) (2)					R. S. 3362.
	*1926, Feb. 26	44	89	27	401 (b).
2135 (a) (3)	do	44	121	27	1121.
2135 (b)					
2136 (a)					R. S. 3386; R. S. 3387.
	*1879, Mar. 1	20	347	125	16.
	1934, June 26	48	1225	756	2.
2136 (b)					
2137	1926, Feb. 26	44	121	27	1121.
2150					R. S. 3387.
	1890, Oct. 1	26	618	1244	26.
2151					R. S. 3376; R. S. 3387.
2152					R. S. 3384; R. S. 3387.
2153					R. S. 3383.
	*1890, Oct. 1	26	619	1244	29.
2154 (a)					R. S. 3384; R. S. 3387.
	*1879, Mar. 1	20	346	125	15.
2154 (b)					R. S. 3383.
	*1890, Oct. 1	26	619	1244	29.
2155					R. S. 3385; R. S. 3387.
	*1880, June 9	21	167	161	1.
	1882, Aug. 8	22	373	468	
2156 (a)	1926, Feb. 26	44	116	27	1114 (a).
2156 (b)	do	44	116	27	1114 (b).
2156 (c)	do	44	117	27	1114 (d).
2156 (d)	do	44	117	27	1114 (f).
2160 (a), (b)					R. S. 3374.
	1919, Feb. 24	40	1109	18	606.
2160 (c)					R. S. 3363.
	*1890, Oct. 1	26	619	1244	31.
2160 (d)					R. S. 3366.
2160 (e)					R. S. 3375.
2160 (f)					R. S. 3376.
2160 (g)					R. S. 3376.
2160 (h)					R. S. 3373.
2160 (i)					R. S. 3376.
2160 (j)	1875, Feb. 8	18	312	36	25.
2161 (a)					R. S. 3355.
	*1879, Mar. 1	20	345	125	14.
2161 (b)					R. S. 3372.
2161 (c)					R. S. 3355.
	*1879, Mar. 1	20	345	125	14.
2161 (d)					R. S. 3356.
2161 (e)–(g)					R. S. 3358.
2161 (h), (i) (1)					R. S. 3372.
2161 (i) (2)					
2161 (j) (1)					R. S. 3372.
2161 (j) (2)					

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
2161 (k)	1883, Mar. 3	22	489	121	R. S. 3364. 5.
2161 (l)					R. S. 3370.
2161 (m)					R. S. 3456.
2162 (a)	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2162 (b)	*1926, Feb. 26	44	90	27	R. S. 3360. 403.
2163	1909, Mar. 4 *1930, Dec. 16	35 46	1152 1029	321 15	R. S. 3377. 335.
2170 (a)	*1928, May 29	45	866	852	R. S. 3392; R. S. 3387. 425.
2170 (b)	*1879, Mar. 1	20	348	125	R. S. 3397; R. S. 3387. 16.
2171	*1879, Mar. 1	20	348	125	R. S. 3397; R. S. 3387. 16.
2172	*1879, Mar. 1	20	348	125	R. S. 3397; R. S. 3387. 16.
2173 (a)	*1879, Mar. 1	20	348	125	R. S. 3397; R. S. 3387. 16.
2173 (b)					R. S. 3404; R. S. 3387.
2174					R. S. 3403; R. S. 3387.
2175					R. S. 3398; R. S. 3387.
2176 (a)					R. S. 3406.
2176 (b)					R. S. 3406; R. S. 3387.
2177					
2180 (a)					R. S. 3387.
2180 (b)	1890, Oct. 1	26	618	1244	R. S. 3400; R. S. 3387. 26.
2180 (c)					R. S. 3388; R. S. 3387.
2180 (d)					R. S. 3390; R. S. 3387.
2180 (e), (f)					R. S. 3390; R. S. 3387.
2180 (g) (1)					R. S. 3400; R. S. 3387.
2180 (g) (2)					
2180 (h), (i) (1)					R. S. 3400; R. S. 3387.
2180 (i) (2)					
2180 (j)	*1879, Mar. 1	20	348	125	R. S. 3393; R. S. 3387. 16.
2180 (k)					R. S. 3399; R. S. 3387.
2180 (l)					R. S. 3456; R. S. 3387.
2181	1909, Mar. 4 *1930, Dec. 16	35 46	1152 1029	321 15	R. S. 3402; R. S. 3387. 335.
2190	*1921, Oct. 14	42	205	107	R. S. 3369.
2191					R. S. 3396.
2192	*1890, Oct. 1	26	619	1244	R. S. 3383. 29.
2193 (a)	*1890, Oct. 1	26	620	1244	R. S. 3357. 33.
2193 (b)	*1890, Oct. 1	26	620	1244	R. S. 3389; R. S. 3387. 34.
2194	1926, Feb. 26	44	112	27	1102 (a).
2195					
2196	1926, Feb. 26	44	111	27	1100.
2197 (a)					R. S. 3448; R. S. 3387.
2197 (b)	1930, June 17	46	696	497	317.
2198	1931, Mar. 3	46	1510	441	
2199					
2300	1886, Aug. 2 *1930, July 10	24 46	209 1022	840 882	2. 1.
2301 (a)-(c) (1)	1886, Aug. 2 *1902, May 9 *1931, Mar. 4	24 32 46	210 194 1549	840 784 520	8. 3. 2.
2301 (c) (2)	1886, Aug. 2 1926, Feb. 26	24 44	211 114	840 27	9. 1109 (a).
2301 (d), (e)					
2302 (a)	1886, Aug. 2 *1902, May 9 1931, Mar. 4	24 32 46	209 194 1549	840 784 520	3. 2. 1.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
2302 (b) (1), (2)	1886, Aug. 2	24	210	840	6.
	*1918, Oct. 1	40	1008	178	
	1933, Feb. 24	47	902	116	1.
2302 (b) (3)	1886, Aug. 2	24	210	840	7.
2302 (c)–(e)	do	24	210	840	5.
2303 (a)	do	24	209	840	3.
2303 (b)	do	24	210	840	6.
	*1918, Oct. 1	40	1008	178	
	1933, Feb. 24	47	902	116	1.
2303 (c)	1902, May 9	32	197	784	6.
2304 (a)	1886, Aug. 2	24	209	840	3.
2304 (b)	do	24	210	840	6.
	*1918, Oct. 1	40	1008	178	
	*1933, Feb. 24	47	902	116	1.
2305	1886, Aug. 2	24	211	840	13.
2306	do	24	211	840	10.
2307	do	24	212	840	16.
2308 (a)	do	24	210	840	6.
	*1933, Feb. 24	47	902	116	1.
2308 (b)	1886, Aug. 2	24	210	840	7.
2308 (c)	do	24	212	840	15.
2308 (d)	do	24	212	840	17.
2308 (e)	do	24	211	840	11.
2308 (f)	do	24	211	840	12.
2308 (g)	do	24	211	840	13.
2308 (h)	1902, May 9	32	197	784	6.
2308 (i) (1)	1886, Aug. 2	24	211	840	10.
	1909, Mar. 4	35	1152	321	335.
	*1930, Dec. 16	46	1029	15	
2308 (i) (2)	1886, Aug. 2	24	211	840	10.
2308 (j)	do	24	212	840	18.
2309 (a)	do	24	211	840	12.
2309 (b)	do	24	212	840	15.
2309 (c)	do	24	212	840	17.
2309 (d)	do	24	212	840	18.
2310	do	24	212	840	19.
2311 (a), (b)	do	24	212	840	14.
2311 (c)	do	24	212	840	14.
	1889, Feb. 9	25	659	122	
2312					
2313	1886, Aug. 2	24	210	840	8.
	*1902, May 9	32	194	784	3.
	*1931, Mar. 4	46	1550	520	2.
2314					
2320 (a)	1886, Aug. 2	24	209	840	1.
	1902, May 9	32	194	784	4.
2320 (b), (c)	do	32	194	784	4.
2321 (a)–(c) (1)	do	32	196	784	4.
2321 (c) (2), (d)					
2322 (a)	1902, May 9	32	195	784	4.
2322 (b) (1)	do	32	195, 196	784	4.
	*1933, Feb. 24	47	902	116	2 (a).
2322 (b) (2)					
2322 (c)–(e)	1902, May 9	32	195	784	4.
2323 (a), (b)	do	32	195	784	4.
2323 (c)	do	32	195	784	4.
	*1933, Feb. 24	47	903	116	2 (b).
2324	1902, May 9	32	197	784	6.
2325	do	32	196	784	5.
2326 (a) (1)	do	32	196	784	4.
	*1933, Feb. 24	47	903	116	2 (b).
2326 (a) (2)	1902, May 9	32	196	784	4.
2326 (b)	do	32	196	784	6.
2326 (c)	do	32	197	784	5.
2327 (a)	do	32	196	784	4.
2327 (b)	do	32	196	784	5.
2327 (c)	1912, Aug. 10	37	273	284	
2327 (d)	1902, May 9	32	196	784	4.
2350 (a)	1896, June 6	29	253	337	1.
2350 (b)	do	29	253	337	2.
	*1938, May 28	52	571	289	706.
2351 (a), (b)	1896, June 6	29	255	337	9.
2351 (c) (1)	do	29	255	337	9.
2351 (c) (2)	do	29	255	337	10.
	1926, Feb. 26	44	114	27	1109 (a).
2351 (d), (e)					
2352 (a)	1896, June 6	29	253	337	3.
2352 (b) (1)	do	29	254	337	6.
2352 (b) (2)	do	29	255	337	8.
2352 (c)–(e)	do	29	254	337	5.
2353 (a)	do	29	253	337	3.
2353 (b)	do	29	255	337	7.
2354 (a)	do	29	254	337	3.
2354 (b)	do	29	255	337	6.
2354 (c)	do	29	255	337	7.
2355	do	29	256	337	14.
2356	do	29	255	337	11.
2357 (a)	do	29	254	337	5.
2357 (b)	do	29	255	337	6.
2357 (c)	do	29	255	337	7.
2357 (d)	do	29	255	337	8.
2357 (e)	do	29	256	337	13.

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I. R. C. section	Date	Volume	Page	Chapter	Section
2357 (f)	1896, June 6	29	256	337	12.
2357 (g)	do	29	256	337	14.
2358 (a)	do	29	256	337	13.
2358 (b)	do	29	256	337	16.
2359	do	29	256	337	17.
2360	do	29	256	337	15.
2361	do	29	255	337	9.
2362					
2380	1898, June 13	30	467	448	35.
	*1902, April 12	32	99	500	9.
2381 (a)–(c) (1)	1898, June 13	30	468	448	40.
2381 (c) (2)	do	30	469	448	41.
	1926, Feb. 26	44	114	27	1109 (a).
2381 (d)–(f)					
2382 (a) (1)	1898, June 13	30	468	448	40.
2382 (a) (2)	do	30	468	448	38.
2382 (a) (3)	do	30	467	448	37.
2382 (a) (4)	do	30	468	448	37.
2382 (a) (5)	do	30	468	448	39.
2382 (b)	do	30	468	448	40.
2383	do	30	469	448	45.
2384	do	30	469	448	42.
2385	do	30	469	448	44.
2386 (a)	do	30	468	448	37.
2386 (b)	do	30	468	448	39.
2386 (c)	do	30	468	448	38.
2386 (d)	do	30	469	448	40.
2386 (e)	do	30	469	448	43.
2386 (f)	do	30	469	448	42.
2386 (g)	do	30	469	448	45.
2386 (h)	do	30	470	448	48.
2387	do	30	469	448	46.
2388 (a)	do	30	468	448	40.
2388 (b)	do	30	466	448	31.
2389					
2390	1899, Mar. 3	30	1090	424	1.
2470 (a)	1934, May 10	48	763	277	602½ (a).
	*1936, June 22	49	1742	690	702.
2470 (b), (c)	1934, May 10			277	602½ (a).
	*1936, June 22	49	1742	690	702.
2471	1934, May 10	48	763	277	602½ (b).
2472	do	48	763	277	602½ (b).
2473	do	48	764	277	602½ (c).
2474	do	48	764	277	602½ (d).
2475	do	48	763	277	602½ (b).
	1935, Aug. 30	49	1027	829	404.
2476	1934, May 10	48	763	277	602½ (a).
	do	48	763	277	602½ (a).
2477	*1938, May 28	52	570	289	703.
2478	1934, May 10	48	764	277	602½ (e).
2479	do	48	764	277	602½ (f).
2480	do	48	764	277	602½ (g).
2481					
2482					
2490	1932, June 6	47	259	209	601 (a), (c).
	1932, June 6			209	601 (c) (8).
2491	†1934, May 10	48	762	277	602.
	*1936, June 22	49	1742	690	701.
	*1938, May 28	52	568	289	702 (a).
2492	1936, June 22	49	1743	690	703.
2493	1932, June 6	47	259	209	601 (b).
	†1934, May 10	48	762	277	602.
	*1938, May 28	52	569	289	702 (b).
2494	1932, June 6	47	269	209	628.
2550 (a), (b)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	97	27	703.
2550 (c) (1)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	97	27	703.
	*1927, Mar. 3	44	1382	348	4 (a).
2550 (c) (2)					
2550 (c) (3)	1926, Feb. 26	44	120	27	1119.
	*1927, Mar. 3	44	1382	348	4 (a).
2550 (c) (4), (d)					
2551 (a)	1914, Dec. 17	38	789	1	6.
	*1926, Feb. 26	44	98	27	704.
	*1927, Mar. 3	44	1382	348	4 (a).
	1936, June 22	49	1745	690	806 (b).
2551 (b)	1914, Dec. 17	38	789	1	6.
	*1919, Feb. 24	40	1132	18	1007.
	1926, Feb. 26	44	98	27	704.
2551 (c) (1)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	97	27	703.
	*1927, Mar. 3	44	1382	348	4 (a).
2551 (c) (2), (3)					
2552 (a), (b)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	97, 98	27	703.
2552 (c)					
2553	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	97	27	703.
2554 (a)	1914, Dec. 17	38	786	1	2.
	*1927, Mar. 3	44	1382	348	4 (a).
2554 (b)	1914, Dec. 17	38	786	1	2.
	*1927, Jan. 22	44	1023	51	

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I. R. C. section	Date	Volume	Page	Chapter	Section
2554 (c)-(g)	1914, Dec. 17	38	786	1	2.
	*1927, Mar. 3	44	1382	348	4 (a).
2554 (h)					
2555 (a)	1926, Feb. 26	44	112	27	1102 (a).
	*1927, Mar. 3	44	1382	348	4 (a).
2555 (b)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	98	27	703.
	*1927, Mar. 3	44	1382	348	4 (a).
2555 (c) (1)	1914, Dec. 17	38	787	1	3.
2555 (c) (2)					
2556 (a)	1914, Dec. 17	38	788	1	5.
2556 (b)					
2557 (a)	1914, Dec. 17	38	788	1	5.
2557 (b) (1)	do	38	789	1	9.
2557 (b) (2)-(4)	1926, Feb. 26	44	116	27	1114 (a), (b), (d).
2557 (b) (5)	1937, Aug. 12	50	627	598	1.
2557 (b) (6)	do	50	627	598	2.
2557 (b) (7)	do	50	627	598	3.
2557 (b) (8)	1926, Feb. 26	44	117	27	1114 (f).
2557 (c)					
2558 (a)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	98	27	703.
2558 (b) (1)	do	44	99	27	705.
	*1927, Mar. 3	44	1382	348	4 (a).
2558 (b) (2), (c)					
2559 (a)	1914, Dec. 17	38	785	1	1.
	1926, Feb. 26	44	98, 111	27	703, 1101
	*1927, Mar. 3	44	1382	348	4 (a).
2559 (b)					
2560 (a)	1914, Dec. 17	38	789	1	10.
	*1927, Mar. 3	44	1382	348	4 (a).
2560 (b)					
2561	1914, Dec. 17	38	790	1	12.
2562 (a)	1926, Feb. 26	44	111	27	1100.
2562 (b)					
2563	1914, Dec. 17	38	787	1	2.
2564 (a)	do	38	787	1	2.
	1932, May 17	47	158	190	
2564 (b)	1914, Dec. 17	38	787	1	2.
2564 (c)					
2565					
2567 (a)	1914, Jan. 17	38	277	10	1.
2567 (b) (1)	do	38	278	10	3.
2567 (b) (2)					
2568	1914, Jan. 17	38	278	10	4.
2569 (a)	do	38	277	10	1.
2569 (b)	do	38	277	10	1, 2.
	*1927, Mar. 3	44	1382	348	4 (a).
2569 (c)	1914, Jan. 17	38	277	10	1.
2569 (d) (1)-(4)	do	38	277	10	1.
	*1927, Mar. 3	44	1382	348	4 (a).
2569 (d) (5)					
2570	1914, Jan. 17	38	278	10	5
2571	do	38	278	10	5.
2590 (a)	1937, Aug. 2	50	554	553	7 (a).
2590 (b)	do	50	554	553	7 (b).
2590 (c) (1)	do	50	554	553	7 (c).
2590 (c) (2), (d)					
2591	1937, Aug. 2	50	553, 554	553	6.
2592 (a)	do	50	553	553	7 (c).
2592 (b)	do	50	554	553	7 (d).
2592 (c)					
2593	1937, Aug. 2	50	555	553	8.
2594 (a)	do	50	555	553	10 (a).
2594 (b)					
2595	1937, Aug. 2	50	555	553	11.
2596	do	50	556	553	12.
2597	do	50	556	553	13.
2598	do	50	555	553	9.
2599	do	50	556	553	14.
2600	do	50	556	553	14.
2601	do	50	555	553	7 (e).
2602	do	50	556	553	15.
2603	do	50	556	553	15.
2604					
2606	*1927, Mar. 3	44	1382	348	4 (b).
	1930, June 14	46	586	488	3 (b).
2650	1912, Apr. 9	37	81	75	1.
2651 (a)-(c) (1)	do	37	81	75	3.
2651 (c) (2)	do	37	82	75	9.
	1926, Feb. 26	44	114	27	1109 (a).
2652 (a)-(c)	1912, Apr. 9	37	82	75	8.
2652 (d)					
2653 (a) (1), (2)	1912, Apr. 9	37	81	75	3.
2653 (a) (3), (4)	do	37	83	75	12.
2653 (b)-(e)	do	37	81	75	2.
2654	do	37	83	75	10.
2655	do	37	83	75	11.
2656 (a), (b)	do	37	82	75	4.
2656 (c)	do	37	81	75	3.
2656 (d)	do	37	82	75	5.
2656 (e)	do	37	82	75	6.
2656 (f)	do	37	82	75	7.

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I. R. C. section	Date	Volume	Page	Chapter	Section
2656 (g)	1912, Apr. 9	37	81	75	2.
2656 (h), (i)	do	37	83	75	12.
2656 (j)	do	37	83	75	11.
2656 (k)	do	37	83	75	13.
2656 (l)					
2657 (a)	1912, Apr. 9	37	82	75	4.
2657 (b)	do	37	82	75	6.
2657 (c)	do	37	82	75	7.
2657 (d)	do	37	83	75	11.
2657 (e)	do	37	82	75	7.
2657 (f)	do	37	83	75	13.
2658	do	37	83	75	14.
2659 (a)	do	37	82	75	8.
2659 (b)	do	37	84	75	16.
2660					
2700 (a), (b) (1)	1926, Feb. 26	44	93	27	600.
2700 (b) (2)	1934, June 26	48	1240	757	15.
2700 (b) (3)					
2700 (c)					
2701	1926, Feb. 26	44	94	27	602.
2702 (a)	do	44	94	27	602.
2702 (b)					
2703 (a)	1926, Feb. 26	44	121	27	1120.
2703 (b)					
2704 (a)	1926, Feb. 26	44	93	27	600.
2704 (b) (1)	do	44	46, 94	27	240 (d), 601 (a).
2704 (b) (2)	do	44	94	27	601 (b).
2705	do	44	121	27	1121.
2706	do	44	94	27	602.
	1935, Aug. 30	49	1027	829	404.
2707 (a)	1926, Feb. 26	44	117	27	1114 (d).
2707 (b)	do	44	116	27	1114 (a).
2707 (c)	do	44	116	27	1114 (b).
2707 (d)	do	44	117	27	1114 (f).
2708	do	44	120	27	1119.
2709	do	44	112	27	1102 (a).
2710					
2711	1926, Feb. 26	44	111	27	1100.
2712					
2713					
2720 (a)-(c) (1)	1934, June 26	48	1237	757	3 (a).
	*1938, June 16	52	756	471	2.
2720 (c) (2)					
2720 (d)					
2721 (a)	1934, June 26	48	1240	757	13.
2721 (b)	do	48	1238	757	4 (e).
2721 (c)					
2722 (a)	1934, June 26	48	1237	757	3 (a).
2722 (b)					
2723 (a)	1934, June 26	48	1237	757	4 (a).
2723 (b)	do	48	1238	757	4 (c).
2723 (c)	do	48	1238	757	4 (d).
2723 (d)	do	48	1238	757	4 (f).
2723 (e)	do	48	1238	757	4 (b).
2724	do	48	1239	757	9.
2725	do	48	1239	757	8 (a).
2726 (a)	do	48	1238	757	6.
2726 (b)	do	48	1239	757	8 (b).
2726 (c)	do	48	1239	757	10 (b).
2727	do	48	1237	757	3 (c).
2728	do	48	1239	757	10 (a).
2729	do	48	1240	757	14.
2730 (a)	do	48	1238	757	7 (a).
2730 (b)	do	48	1239	757	7 (b).
2731	do	48	1237	757	3 (b).
2732	do	48	1240	757	12.
2733 (a)	do	48	1236	757	1.
	*1936, Apr. 10	49	1192	169	
2733 (b)-(i)	1934, June 26	48	1236	757	1 (b)-(h), (k).
2800 (a) (1)	1919, Feb. 24			18	600 (a) (4).
	*1926, Feb. 26	44	104	27	900.
	1934, Jan. 11	48	313	1	2.
	*1938, May 28	52	572	289	710 (a).
2800 (a) (2)					R. S. 3254.
2800 (a) (3)	1919, Feb. 24	40	1106	18	600 (c).
	*1938, May 28	52	572	289	710 (b).
2800 (a) (4)	1909, Feb. 4	35	594	65	
	1900, Apr. 12	31	77	191	3.
	1926, Feb. 26	44	104	27	900.
	1932, May 17	47	158	190	
	1936, June 26	49	1957	830	329 (c).
2800 (a) (5)	1919, Feb. 24	40	1108	18	605.
2800 (a) (6)-(8)					
2800 (b) (1)					
2800 (b) (2)					R. S. 3253.
2800 (b) (3)					
2800 (c)					R. S. 3248.
2800 (d), (e) (1)					R. S. 3251.
2800 (e) (2)					R. S. 3262 (e).
	*1936, June 26	49	1943	830	301.
2800 (e) (3), (4)	1926, Feb. 26	44	105	27	902.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
2800 (f)	1919, Feb. 24	40	1105	18	600 (a) (5), (6).
	*1926, Feb. 26	44	104	18	900.
	1935, Aug. 29	49	987	814	9.
2801 (a)					
2801 (b)	1919, Feb. 24	40	1108	18	605.
2801 (c)	do	40	1108	18	605.
	*1921, Nov. 23	42	285	136	601.
	*1938, June 15	52	701	439	6.
2801 (d), (e) (1)	1919, Feb. 24	40	1108	18	605.
	*1936, June 26	49	1951	830	319 (b).
2801 (e) (2)	1919, Feb. 24	40	1108	18	605.
	*1936, June 26	49	1951	830	319 (a).
2801 (e) (3)	1919, Feb. 24	40	1108	18	605.
	*1936, June 26	49	1951	830	319 (b).
2801 (e) (4)	1919, Feb. 24			18	605.
	*1938, June 15	52	701	439	7.
2801 (f)	1919, Feb. 24	40	1108	18	605.
2802 (a) (1)					R. S. 3312.
2802 (a) (2)	1880, May 28	21	147	108	R. S. 3313. 6.
	1894, Aug. 27	28	563	349	48.
	1929, Mar. 2	45	1496	510	
2802 (a) (3)					
2802 (b)					R. S. 3315.
	1926, Feb. 26	44	122	27	1124.
2802 (c)					R. S. 3445.
2802 (d) (1), (2)					R. S. 3314.
	*1880, May 28	21	148	108	16.
	1929, Mar. 2	45	1496	510	
2802 (d) (3)					
2802 (e)	1919, Feb. 24	40	1108	18	606.
2803 (a)	1934, Jan. 11	48	316	1	201.
2803 (b)	do	48	316	1	203.
2803 (c)	do	48	316	1	203.
	*1936, June 26	49	1956	830	326.
2803 (d)	1934, Jan. 11	48	317	1	205.
2803 (e)	do	48	317	1	204.
2803 (f)	do	48	317	1	206.
2803 (g)	do	48	317	1	207.
2803 (h)					
2804 (a)					R. S. 3298.
2804 (b)					
2805 (a) (1)-(4)	1935, Aug. 29	49	987	814	9 (a)-(d).
2805 (a) (5)	do			814	9 (e).
	‡1936, June 26	49	1966	830	507.
2805 (b)					R. S 3334.
	*1879, Mar. 1	20	340	125	5.
2805 (c)					
2806 (a)					R. S. 3252.
2806 (b) (1)					R. S. 3316.
2806 (b) (2)					
2806 (c)					R. S. 3288.
2806 (d)					R. S. 3289.
2806 (e)					R. S. 3256.
2806 (f)	1933, Mar. 3	47	1518	212	R.S.3257; R.S.3230. 16.
					Exec. Or. No. 6166, Sec. 5.
2806 (g)					R. S. 3456.
	*1877, Feb. 27	19	249	69	1.
2806 (h)					
2807					R. S. 3450.
2808 (a)					R. S. 3249.
2808 (b)					
2809 (a)					R. S. 3247.
2809 (b) (1)					R. S. 3248.
2809 (b) (2)	1934, Jan. 11	48	315	1	10 (e).
2809 (c)					R. S. 3249.
2809 (d)					R. S. 3250.
2809 (e)	1934, Jan. 11	48	315	1	10 (e).
2810 (a)					R. S. 3258.
2810 (b)					
2811	1934, June 18	48	1020	611	
2812 (a)					R. S. 3259.
	*1934, June 18	48	1013	598	
2812 (b)					
2813 (a)	1879, Mar. 1	20	341	125	8.
	*1892, July 16	27	200	196	1.
	1929, Mar. 2	45	1496	510	
2813 (b)					
2814 (a) (1)					R. S. 3260.
	*1880, May 28	21	145	108	1.
2814 (a) (2)					R. S. 3260.
	*1936, June 26	49	1943	830	303.
2814 (b)					
2815 (a)					R. S. 3261.
2815 (b) (1)					R. S. 3262 (a), (d).
	*1936, June 26	49	1941	830	301.
2815 (b) (2)					
2815 (c)-(e)	1894, Aug. 27			349	67.
	*1936, June 26	49	1943	830	305.
2815 (f)					
2816 (a)					R. S. 3263.

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I. R. C. section	Date	Volume	Page	Chapter	Section
2816 (b)					
2817 (a)	*1879, Mar. 1	20	334	125	R. S. 3264. 5.
	*1919, Feb. 24	40	1114	18	623.
2817 (b)	*1936, June 26	49	1943	830	R. S. 3264. 302.
2817 (c)					
2818 (a), (b)					R. S. 3265.
2818 (c)					
2819	*1934, June 18	48	1013	598	R. S. 3266. 1.
2820 (a)	*1936, June 26	49	1943	830	R. S. 3267. 304.
	1929, Mar. 2	45	1496	510	
2820 (b)					
2821					R. S. 3268.
2822 (a)					R. S. 3269.
2822 (b)					
2823 (a)					R. S. 3270.
2823 (b)					
2824 (a)	1879, Mar. 1	20	336	125	5.
2824 (b)					
2825	*1935, Aug. 29	49	988	814	R. S. 3255. 15.
	1936, June 26	49	1959	830	333.
	1938, June 15	52	702	439	8 (e).
2826 (a)	*1934, June 18	48	1013	598	R. S. 3275. 4.
2826 (b)					
2827 (a)	*1879, Mar. 1	20	335	125	R. S. 3276. 5.
2827 (b)					
2828 (a)					R. S. 3277.
	*1879, Mar. 1	20	329	125	R. S. 3152. 2.
2828 (b)					
2829 (a)	1919, Feb. 24	40	1109	18	607.
2829 (b)					
2830 (a)					R. S. 3278.
2830 (b)					
2831					R. S. 3279.
2832	*1934, June 18	48	1013	598	R. S. 3280. 2.
2833 (a)	*1875, Feb. 8	18	310	36	R. S. 3281. 16.
	*1936, June 26	49	1949	830	314 (b).
2833 (b)					
2834	*1879, Mar. 1	20	335	125	R. S. 3282. 5.
	1919, Oct. 28	41	320	85	10.
2835 (a)	1879, June 14	21	20	23	
2835 (b)					
2836					R. S. 3283.
2837 (a)	1919, Feb. 24	40	1107	18	602.
2837 (b)					
2838	1929, Mar. 2	45	1496	510	R. S. 3284.
2839 (a)	*1879, Mar. 1	20	329, 335	125	R. S. 3286. 2, 5.
					R. S. 3152.
2839 (b)					
2840 (a)	*1910, June 22	36	590	329	R. S. 3285. 2.
2840 (b)					
2841 (a) (1)	*1936, June 26	49	1948	830	R. S. 3303. 311.
2841 (a) (2)					
2841 (b)					R. S. 3304.
2841 (c) (1)					R. S. 3305.
2841 (c) (2)					
2842					R. S. 3306.
2843					R. S. 3306.
2844 (a)					R. S. 3307.
2844 (b)					
2845 (a)					R. S. 3308.
2845 (b)					
2846 (a)	*1934, Jan. 11	48	313	1	R. S. 3309. 5.
2846 (b)					
2847 (a)	1879, Mar. 1	20	340	125	6.
	*1880, May 28	21	147	108	8.
2847 (b)					
2848 (a)	1919, Feb. 24	40	1107	18	602.
2848 (b)					
2849	*1880, May 28	21	147	108	R. S. 3310. 7.
2850 (a)	*1877, Feb. 27	19	248	69	R. S. 3310. 1.
2850 (b)					
2851 (a)					R. S. 3311.
2851 (b)					
2852	*1936, June 26	49	1948	830	R. S. 3331. 312.

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I. R. C. section	Date	Volume	Page	Chapter	Section
2853 (a)	*1879, Mar. 1	20	339	125	R. S. 3332. 5.
2853 (b)					
2854	1929, Mar. 2	45	1496	510	R. S. 3333.
2855 (a)	*1879, Mar. 1	20	339	125	R. S. 3317. 5.
2855 (b)					
2856	*1879, Mar. 1	20	339	125	R. S. 3317. 5.
2857 (a)	*1936, June 26	49	1962	830	R. S. 3318. 411.
2857 (b)					
2858	1937, Aug. 20	50	737	721	
2859 (a)	1894, Aug. 27			349	62.
	*1936, June 26	49	1963	830	412.
2859 (b)					
2860					R. S. 3319.
					R. S. 3244, Fifth (d).
	*1936, June 26	49	1955	830	324.
2861 (a)					R. S. 3320.
	*1894, Aug. 27	28	567	349	66.
	1915, Mar. 4	38	1017	141	1.
	1929, Mar. 2	45	1496	510	
2861 (b)					
2862 (a)					R. S. 3322.
2862 (b)					
2863 (a)	*1892, July 16	27	200	196	R. S. 3323. 1.
2864					
2865 (a)	*1892, July 16	27	201	196	R. S. 3323. 1.
2865 (b)					
2866					R. S. 3324.
2867					R. S. 3325.
2868					R. S. 3326.
2869	1875, Feb. 8	18	311	36	17.
2870					R. S. 3327.
2871	1934, June 18	48	1020	610	
2872	1894, Aug. 27			349	51.
	*1936, June 26	49	1961	830	405.
2873	1936, June 26	49	1961	830	407.
2874 (a)					R. S. 3272.
	1894, Aug. 27	28	566	349	57.
	1936, June 26	49	1961	830	407.
2874 (b)					
2875	1936, June 26	49	1961	830	408.
2876	1894, Aug. 27	28	566	349	59.
	1936, June 26	49	1961	830	407.
2877 (a)	*1936, June 26	49	1947	830	R. S. 3302. 310.
2877 (b)					
2878 (a)-(d)	*1936, June 26	49	1940	830	R. S. 3287. 201.
2878 (e)					
2879 (a)-(d)	*1936, June 26	49	1947	830	R. S. 3293. 309 (a)-(c).
2879 (e)					
2880 (a)	*1936, June 26	49	1947	830	R. S. 3293. 309 (d).
2880 (b)					
2881 (a)	1919, Feb. 24	40	1107	18	602.
	*1936, June 26	49	1946	830	308.
	1936, June 26	49	1961	830	407.
2881 (b)					
2882 (a)					R. S. 3294.
	*1879, Mar. 1	20	337	125	5.
	*1880, May 28	21	146	108	5.
	1929, Mar. 2	45	1496	510	
	1936, June 26	49	1961	830	407.
2882 (b)					
2883 (a)	1919, Feb. 24	40	1107	18	602.
	1936, June 26	49	1946	830	308.
	*1938, June 15	52	700	439	4.
2883 (b)					
2884 (a)	*1936, June 26	49	1941	830	R. S. 3295. 202.
2884 (b)					
2885 (a)					R. S. 3330.
	*1880, May 28	21	148	108	11.
	1936, June 26	49	1961	830	407.
2885 (b)	1874, June 9	18	64	259	2.
2885 (c)					
2885 (d)					R. S. 3330.
2885 (e)					
2886 (a)	1874, June 9	18	64	259	1.
	*1879, Mar. 1	20	342	125	10.
	1936, June 26	49	1961	830	407.
2886 (b)					
2887					R. S. 3329.
	*1880, May 28	21	148	108	10.
	*1934, Jan. 11	48	313	1	4.
	*1938, May 28	52	572	289	710 (c), (d).

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I. R. C. section	Date	Volume	Page	Chapter	Section
2888 (a)	1919, Feb. 24	40	1114	18	624.
	1936, June 26	49	1961	830	407.
2888 (b)					
2889 (a)	1879, Dec. 20	21	59	1	1.
	1936, June 26	49	1961	830	407.
2889 (b)					
2890	1879, Dec. 20	21	59	1	2.
2891 (a)	1879, Mar. 1	20	351	125	20.
	*1880, May 28	21	148	108	14.
	1936, June 26	49	1961	830	407.
2891 (b)	1880, May 28	21	148	108	15.
	1936, June 26	49	1961	830	407.
2891 (c)					
2900 (a)	1936, June 26	49	1945	830	307 (a).
2900 (b)	——do——	49	1946	830	307 (c).
2901 (a)	——do——	49	1945	830	307 (b).
2901 (b)					R. S. 3221.
	*1879, Mar. 1	20	341	125	6.
	1936, June 26	49	1961	830	407.
					R. S. 3223.
	*1879, Mar. 1	20	333	125	3.
	1906, June 7	34	216	3046	5.
	1929, Mar. 2	45	1496	510	
2901 (c)	1935, Aug. 27	49	876	740	16.
	1936, June 26	49	1961	830	407.
2901 (d)					
2902					
2903 (a), (f)	1897, Mar. 3			379	1.
	*1936, June 26	49	1944	830	306 (a).
2903 (b)-(e)	1937, July 9	50	487	472	
2903 (g)					
2904 (a)	1897, Mar. 3	29	627	379	2.
	*1929, Mar. 2	45	1496	510	
	*1936, June 26	49	1945	830	306 (b).
2904 (b)					
2905	1897, Mar. 3	29	627	379	3.
2906 (a)	——do——	29	627	379	4.
2906 (b)					
2907	1897, Mar. 3	29	627	379	5.
2908	——do——	29	627	379	6.
2909	——do——	29	628	379	7.
2910 (a)	1919, Feb. 24	40	1115	18	626.
2910 (b)					
2911	1897, Mar. 3	29	628	379	8.
2912					R. S. 3299.
	1936, June 26	49	1961	830	407.
2913					R. S. 3296.
	*1936, June 26	49	1962	830	409.
2914 (a)	1929, Mar. 2	45	1496	510	R. S. 3300.
2914 (b)					
2915 (a)					R. S. 3301.
	*1879, Mar. 1	20	337	125	5.
	1929, Mar. 2	45	1496	510	
2915 (b)					
2916 (a)	1936, June 26	49	1962	830	410.
	*1938, June 15	52	700	439	2.
2916 (b)					
3030 (a) (1) (A)	1919, Feb. 24	40	1110	18	611.
	*1928, May 29	45	868	852	451 (b).
	*1936, June 26	49	1952	830	319 (c).
	1919, Feb. 24	40	1111	18	616.
3030 (a) (1) (B)					
3030 (a) (2)	1919, Feb. 24	40	1111	18	613.
	*1936, June 26	49	1952	830	319 (d).
	*1938, June 15	52	702	439	8 (c).
3030 (a) (3)					
3030 (b) (1)					R. S. 3315.
	1919, Feb. 24	40	1111	18	616.
	†1926, Feb. 26	44	122	27	1124.
3030 (b) (2)	1919, Feb. 24	40	1113	18	619.
3030 (b) (3)					
3031 (a)	1919, Feb. 24			18	612.
	*1936, June 26	49	1957	830	331.
	*1938, June 15	52	702	439	8 (b).
3031 (b) (1)	1938, June 15	52	700	439	3.
3031 (b) (2)					
3032 (a)	1890, Oct. 1	26	621	1244	42.
	*1919, Feb. 24	40	1111	18	617.
3032 (b)	1890, Oct. 1			1244	42.
	‡1935, Aug. 29	49	988	814	14.
3032 (c)	1890, Oct. 1			1244	42.
	‡1936, June 26	49	1958	830	332.
	*1938, June 15	52	702	439	8 (d).
3032 (d)					
3033 (a)	1890, Oct. 1	26	622	1244	45.
	*1919, Feb. 24	40	1112	18	617.
	1936, Feb. 26	49	1961	830	407.
3033 (b), (c)					
3034 (a)	1890, Oct. 1	26	622	1244	45.
	*1919, Feb. 24	40	1112	18	617.
3034 (b)					
3035	1936, June 26	49	1951	830	318.

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I. R. C. section	Date	Volume	Page	Chapter	Section
3036 (a)	1890, Oct. 1	26	621	1244	43.
	*1919, Feb. 24	40	1111	18	617.
3036 (b)	1890, Oct. 1			1244	42.
	‡1935, Aug. 29	49	988	814	14.
3036 (c)	1890, Oct. 1			1244	42.
	‡1936, June 26	49	1958	830	332.
	*1938, June 15	52	702	439	8 (d).
3037 (a)	1919, Feb. 24	40	1113	18	618 (a).
	1938, June 15	52	699	439	1.
3037 (b)					
3038 (a)	1919, Feb. 24			18	618 (b).
	*1936, June 26	49	1959	830	334.
	*1938, June 15	52	702	439	8 (f).
3038 (b)					
3039 (a)	1919, Feb. 24	40	1114	18	622.
3039 (b)					
3040 (a)	1919, Feb. 24	40	1111	18	616.
	*1936, June 26	49	1959	830	338.
3040 (b)					
3041 (a)	1919, Feb. 24	40	1114	18	621.
3041 (b)					
3042 (a)	1919, Feb. 24	40	1114	18	621.
	1929, Mar. 2	45	1496	510	
3042 (b)					
3043 (a)	1919, Feb. 24	40	1113	18	620.
3043 (b)					
3044 (a)-(c)	1919, Feb. 24	40	1109	18	610.
	1929, Mar. 2	45	1496	510	
3044 (d)					
3045	1919, Feb. 24	40	1109	18	610.
	*1936, June 26	49	1957	830	330.
	1938, June 15	52	702	439	8 (a).
3070 (a)	1906, June 7	34	217	3047	1.
3070 (b)	1907, Mar. 2	34	1250	2571	1.
3070 (c)					
3071					
3072	1906, June 7	34	217	3047	2.
3073 (a)	do	34	217	3047	2.
3073 (b)					
3074 (a)	1926, Feb. 26	44	105	27	901.
3074 (b)					
3100 (a)	1919, Oct. 28	41	319	85	2.
3100 (b)					
3101 (a)	1919, Oct. 28			85	3.
	*1935, Aug. 27	49	876	740	17.
	*1936, June 26	49	1957	830	329 (a).
3101 (b)					
3102	1919, Oct. 28	41	320	85	10.
3103	do	41	320	85	9.
3104 (a)	1919, Feb. 24	40	1109	18	609.
	*1936, June 26	49	1953	830	320.
3104 (b)					
3105 (a)	1919, Oct. 28	41	321	85	13.
3105 (b)					
3106 (a)	1919, Oct. 28	41	320	85	8.
3106 (b)					
3107	1919, Oct. 28	41	320	85	4.
3108 (a), (b)	do	41	321	85	11.
	*1935, Aug. 27	49	876, 877	740	18.
3108 (c)	1919, Oct. 28	41	321	85	11.
	*1935, Aug. 27	49	877	740	18.
	*1936, June 26	49	1957	830	329 (b).
3108 (d)	1919, Oct. 28	41	321	85	11.
	*1935, Aug. 27	49	877	740	18.
3108 (e)					
3109	1919, Oct. 28	41	321	85	10.
3110	do	41	321	85	10.
3111	1935, Aug. 27	49	873	740	4.
3112 (a)	1919, Oct. 28	41	320	85	5.
3112 (b)	do	41	322	85	16.
3113 (a)	do	41	321	85	14.
3113 (b)					
3114 (a)	1935, Aug. 27	49	873	740	6.
3114 (b)	do	49	874	740	7.
3114 (c)	do	49	873	740	5.
3114 (d)	do	49	875	740	12.
3114 (e)					
3115 (a)	1919, Oct. 28	41	321	85	15.
3115 (b)	1935, Aug. 27	49	875	740	10.
3115 (c)	do	49	876	740	15.
3116	do	49	874	740	8.
3117 (a)	do	49	872	740	3.
3117 (b)					
3118	1919, Oct. 28	41	322	85	17.
3119	1935, Aug. 27	49	875	740	11.
3120	do	49	875	740	13.
3121 (a)	do	49	875	740	9.
3121 (b)	do	49	872	740	2.
3121 (c)	do	49	876	740	14.
3121 (d)					
3122	1919, Oct. 28	41	322	85	18.
3123	1936, June 26	49	1957	830	329 (c).

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3124 (a) (1)	1919, Oct. 28	41	319	85	1.
	do			85	11.
	*1935, Aug. 27	49	877	740	18.
3124 (a) (2)	1919, Oct. 28	41	319	85	1.
3124 (a) (3)-(8)	1935, Aug. 27	49	872	740	2.
3124 (b)					
3150 (a)					R. S. 3339.
	1919, Feb. 24	40	1109	18	608.
	*1934, Jan. 11	48	314	1	9 (a).
	*1936, June 26	49	1948	830	313 (a).
3150 (b) (1)					R. S. 3339.
3150 (b) (2)					R. S. 3351.
3150 (c)	1876, May 13	19	53	95	
3150 (d)					
3151 (a), (b)					R. S. 3341.
	*1897, July 24	30	206	11	9.
3151 (c)					
3152 (a), (b)					R. S. 3342.
	*1936, June 26	49	1948	830	313 (b).
3152 (c)					R. S. 3445.
3152 (d)					R. S. 3315.
	*1919, Feb. 24	40	1145	18	1315.
	1926, Feb. 26	44	122	27	1124.
3152 (e)	1919, Feb. 24	40	1109	18	606.
3152 (f), (g)					
3153 (a)					R. S. 3345.
	*1936, June 26	49	1949	830	313 (c).
3153 (b)	1890, June 18	26	162	432	
3153 (c)					R. S. 3347.
3153 (d)					
3154 (a)-(d)	1936, June 26	49	1956	830	327.
3154 (e)					
3155 (a)					R. S. 3335.
	*1936, June 26	49	1949	830	315.
3155 (b)					R. S. 3336.
	*1936, June 26	49	1950	830	316.
	*1938, June 15	52	689	393	
3155 (c)					R. S. 3337.
3155 (d)					R. S. 3338.
3155 (e)					R. S. 3348.
	*1936, June 26	49	1949	830	313 (d).
3155 (f)					R. S. 3349.
	*1936, June 26	49	1949	830	313 (e).
3155 (g)					
3156 (a)					R. S. 3350.
3156 (b)					
3157 (a)					R. S. 3354.
	*1919, Feb. 24	40	1115	18	627.
	1936, June 26	49	1960	830	401 (a), (b).
3157 (b)	do	49	1960	830	401 (c).
3157 (c)					
3158					R. S. 3340.
	*1936, June 26	49	1950	830	317.
3159 (a)-(c)					R. S. 3340.
	*1936, June 26	49	1950	830	317.
3159 (d)					R. S. 3342.
	*1936, June 26	49	1949	830	313 (b).
3159 (e)					R. S. 3343.
3159 (f)					R. S. 3344.
3159 (g)					R. S. 3346.
	*1879, Mar. 1	20	340	125	5.
3159 (h)					R. S. 3352.
3159 (i)					R. S. 3353.
3159 (j), (l)					
3160	1879, Mar. 1	20	351	125	21.
3170	1936, June 25	49	1929	815	5.
3171 (a)	1919, Feb. 24	40	1142	18	1305.
	1921, Nov. 23	42	308	136	1300.
	1926, Feb. 26	44	112	27	1102 (a).
3171 (b)					
3172 (a)					
	1919, Feb. 24	40	1143	18	1307.
	1926, Feb. 26	44	120	27	1119.
3172 (b)					
3173 (a)					R. S. 3449.
3173 (b)	1919, Feb. 24	40	1143	18	1308.
3173 (c), (d)	1936, June 26	49	1939, 1940	830	2, 4, 5.
3174					R. S. 3448.
3175					
	1919, Feb. 24	40	1142	18	1305.
	1921, Nov. 23	42	308	136	1300.
	1926, Feb. 26	44	111	27	1100.
3176 (a)	1919, Feb. 24	40	1143	18	1309.
	1921, Nov. 23	42	309	136	1303.
	1926, Feb. 26	44	111	27	1101.
3176 (b)					
3177 (a)-(d) (1)	1890, Oct. 1	26	614	1244	10.
3177 (d) (2)					R. S. 3434.
3177 (d) (3)					
3178					
	1930, June 17			497	311.
	*1936, June 26	49	1960	830	404.
3179 (a)	1919, Feb. 24	40	1144	18	1310 (c).
	1930, June 17			497	313 (d), (i) (3).
3179 (b)	*1936, June 26	49	1960	830	402, 403.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3179 (c)					
3180 (a), (b)	*1936, June 26	49	1942	830	R. S. 3262 (b), (c). 301.
3180 (c)					
3181					
3200	1886, Aug. 2	24	209	840	3.
	*1902, May 9	32	194	784	2.
3201	1886, Aug. 2	24	209	840	4.
3202					
3206	1902, May 9	32	194	784	4.
3207	do	32	194	784	4.
3208					
3210	1896, June 6	29	253, 254	337	3.
3211	do	29	254	337	4.
3212					
3215	1898, June 13	30	467	448	36.
3216					
3217					
3220 (a)-(e)	1914, Dec. 17	38	785	1	1.
	*1926, Feb. 26	44	96	27	703.
	*1936, June 22	49	1745	690	806 (a).
3220 (f), (g)					
3221 (a)	1914, Dec. 17			1	1.
	*1926, Feb. 26	44	96	27	703.
3221 (b)					
3222 (a), (b)	1914, Dec. 17			1	1.
	*1926, Feb. 26	44	97	27	703.
3222 (c)					
3223					
3224 (a)	1914, Dec. 17			1	1.
	*1926, Feb. 26	44	97	27	703.
3224 (b)	1914, Dec. 17	38	788	1	4.
3224 (c)	do	38	789	1	8.
3225					
3226 (a)	1914, Dec. 17	38	788	1	5.
3226 (b)					
3227 (a)	1914, Dec. 17			1	1.
	*1926, Feb. 26	44	97	27	703.
3227 (b)	1914, Dec. 17	38	789	1	7.
3228	do			1	1.
	*1926, Feb. 26	44	96, 97	27	703.
3230 (a)	1937, Aug. 2	50	551	553	2 (a).
3230 (b)	do	50	552	553	2 (b).
3230 (c)	do	50	552	553	2 (c).
3230 (d)	do	50	552	553	2 (d).
3231	do	50	552	553	2 (e).
3232 (a)	do	50	552	553	3 (a).
3232 (b) (1)	do	50	552	553	3 (b).
3232 (b) (2)					
3233 (a)	1937, Aug. 2	50	555	553	10 (b).
3233 (b)					
3234 (a) (1)	1937, Aug. 2	50	553	553	4 (a).
3234 (a) (2)	do	50	553	553	4 (b).
3234 (b)	do	50	553	553	5.
3235					
3236	1937, Aug. 2	50	552	553	2 (f).
3237	do	50	555	553	7 (e).
3238	do	50	551	553	1.
3239					
3250 (a) (1)					R. S. 3244, Fourth (b).
	*1936, June 26	49	1954	830	323.
3250 (a) (2)					
3250 (a) (3)					R. S. 3244, Fourth (b).
	*1936, June 26	49	1954	830	323.
3250 (a) (4)					R. S. 3244, Fourth (b).
	*1936, June 26	49	1954	830	323.
3250 (a) (5), (6)					
3250 (b) (1), (2)					R. S. 3244, Fourth (a).
	*1936, June 26	49	1953	830	323.
3250 (b) (3)					
3250 (b) (4)					R. S. 3244, Fourth (b).
	*1936, June 26	49	1954	830	323.
3250 (b) (5)					
3250 (c) (1)					R. S. 3244, First.
	*1934, Jan. 11	48	315	1	9 (c).
3250 (c) (2)					
3250 (d) (1)					R. S. 3244, Fifth (b).
	*1936, June 26	49	1954	830	324.
3250 (d) (2)					R. S. 3244, Fifth (b), (e).
	*1936, June 26	49	1954–5	830	324.
3250 (d) (3)					R. S. 3244, Fifth (b).
	*1936, June 26	49	1954	830	324.
3250 (d) (4)					
3250 (e) (1)					R. S. 3244, Fifth (a).
	*1936, June 26	49	1954	830	324.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3250 (e) (2)	*1936, June 26	49	1954	830	R. S. 3244, Fifth (b). 324.
3250 (e) (3)	*1936, June 26 *1938, June 15	49 52	1955 701	830 439	R. S. 3244, Fifth (g). 324. 5.
3250 (e) (4)	*1936, June 26	49	1955	830	R. S. 3244, Fifth (c). 324.
3250 (e) (5), (6)					
3250 (f) (1)	*1879, Mar. 1	20	333	125	R. S. 3244, Third. 4.
3250 (f) (2)	*1934, June 8	48	1013	598	R. S. 3244, Third. 3.
3250 (g)	*1936, June 26	49	1956	830	R. S. 3246 (a). 328.
3250 (h)	*1936, June 26	49	1957	830	R. S. 3246 (b). 328.
3250 (i)	*1936, June 26	49	1957	830	R. S. 3246 (c). 328.
3250 (j) (1)					R. S. 3244, Second.
3250 (j) (2)	1880, May 28	21	149	108	18.
3250 (j) (3)	*1879, Mar. 1	20	342	125	R. S. 3244, Second. 10.
3250 (k)					
3251	1879, Mar. 1 *1936, June 26	20 49	333 1955	125 830	R. S. 3244, Fifth(d). 4. 324.
3252	do	49	1953	830	321.
3253	*1875, Feb. 8 *1936, June 26	18 49	310 1949	36 830	R. S. 3281. 16. 314 (b).
3254 (a)					
3254 (b)	*1936, June 26	49	1954	830	R. S. 3244, Fourth (b). 323.
3254 (c)	*1936, June 26	49	1953–4	830	R. S. 3244, Fourth (a), (c). 323.
3254 (d)	*1934, Jan. 11	48	315	1	R. S. 3244, First. 9 (c).
3254 (e)	*1936, June 26	49	1954	830	R. S. 3244, Fifth (b). 324.
3254 (f)	*1936, June 26	49	1954	830	R. S. 3244, Fifth (a). 324.
3254 (g)					R. S. 3244, Third.
3254 (h)					R. S. 3244, Second.
3255 (a)	*1936, June 26	49	1953	830	R. S. 3244, Fourth (a). 323.
3255 (b)	1876, May 8	19	213	J. Res. 10	
3255 (c)	*1936, June 26	49	1954, 1955	830	R. S. 3244, Fourth (d), Fifth (f). 323, 324.
3260 (a) (1), (2)	1934, June 26	48	1237	757	2 (a).
3260 (a) (3)	do	48	1237	757	2 (a).
3260 (b)	*1938, June 16 1934, June 26	52 48	756 1237	471 757	1. 2 (a).
3261 (a)	do	48	1237	757	2 (a).
3261 (b)	do	48	1238	757	5 (a).
3261 (c)	do	48	1238	757	5 (b).
3262					
3263 (a)	do	48	1237	757	2 (b).
3263 (b)	do	48	1239	757	11.
3264					
3265					
3266					
3270 (a)					R. S. 3233.
3270 (b)					
3271 (a)					R. S. 3232.
3271 (b)	*1936, June 26	49	1953	830	R. S. 3237 (a). 322.
3271 (c) (1)					R. S. 3238.
3271 (c) (2)					
3272 (a)	*1936, June 26	49	1953	830	R. S. 3237 (b). 322.
3272 (b), (c)					
3273 (a)	*1875, Feb. 18	18	319	80	R. S. 3238. 1.
3273 (b)	1890, Oct. 1	26	618	1244	R. S. 3239. 26.
3273 (c)					
3274	*1877, Feb. 27	19	248	69	R. S. 3239. 1.
3275 (a)	*1906, June 21	34	387	3509	R. S. 3240.
3275 (b)					
3276					R. S. 3243.
3277					R. S. 3234.
3278					R. S. 3235.
3279					R. S. 3236.
3280 (a)					R. S. 3241.
3280 (b), (c)					
3281	1926, Feb. 26	44	120	27	1119.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3282	1886, Aug. 2	24	209	840	3.
	1896, June 6	29	253	337	3.
	1898, June 13	30	466	448	31.
	1902, May 9	32	195	784	4.
	1926, Feb. 26	44	97, 111	27	703, 1100.
				3	R. S., Title XXXV.
3300 (a), (b)	*1879, Mar. 1	20	351	125	R. S. 3446. 18.
3300 (c)					
3301 (a)	*1879, Mar. 1	20	351	125	R. S. 3446. 18.
3301 (b)					
3302	*1879, Mar. 1	20	351	125	R. S. 3446. 18.
3303	1898, June 13	30	448	448	1.
	*1901, Mar. 2	31	938	806	1.
	1902, Apr. 12	32	96	500	1.
3304 (a), (b)	1900, May 12	31	177	393	1.
3304 (c)	do	31	178	393	1.
	*1924, June 2	43	343	234	1013 (a).
3304 (d)	1900, May 12	31	178	393	2.
3304 (e)					
3305	1876, Aug. 15	19	152	287	1.
3310 (a), (b)					R. S. 3185.
3310 (c), (d)	1935, Aug. 30	49	1027	829	R. S. 3185. 404.
3310 (e)					R. S. 3185.
3311	1894, Aug. 27	28	562	349	R. S. 3437. 47.
	1926, Feb. 26	44	114	27	1109 (a).
	do	44	114	27	1109 (a) (1).
3312 (a)	*1928, May 29	45	878	852	619 (a).
3312 (b), (c)	1926, Feb. 26	44	114	27	1109 (a) (2).
	*1928, May 29	45	878	852	619 (a).
3312 (d)	1926, Feb. 26	44	114	27	1109 (a) (3).
	*1928, May 29	45	878	852	619 (a).
3313	*1926, Feb. 26	44	115	27	R. S. 3228 (a). 1112.
	1928, May 29	45	878	852	619 (c).
	1932, June 6	47	287	209	1106 (a).
3314					
3320 (a)					R. S. 3452.
3320 (b)					
3321 (a)	*1936, June 26	49	1955	830	R. S. 3450. 325.
3321 (b)					R. S. 3450.
3321 (c)					
3322					R. S. 3457.
3323					R. S. 3455.
3324					R. S. 3454.
3325	1926, Feb. 26	44	121	27	1123.
3326					R. S. 3443.
3330	1926, Feb. 26	44	112	27	1102 (c).
3331					R. S. 3464.
3332-3335					
3340	1930, June 17	46	686	497	301.
3341 (a), (b)	do	46	686	497	301.
3341 (c)	1915, Mar. 4	38	1189	164	
3342	1930, June 17	46	686	497	301.
3343 (a)	do	46	686	497	301.
3343 (b)	1902, Mar. 8	32	54	140	4.
3343 (c)					
3350	1919, Feb. 24	40	1142	18	1304.
3351	do	40	1142	18	1304.
3360 (a)	1900, Apr. 12	31	77	191	3.
	1932, May 17	47	158	190	
3360 (b) (1)	1900, Apr. 12	31	77	191	3.
3360 (b) (2)	1906, June 29	34	620, 621	3613	1, 2.
	1932, May 17	47	158	190	
3360 (c)	1917, Mar. 2	39	954	145	9.
	1932, May 17	47	158	190	
3361 (a)	1900, Apr. 12	31	78	191	3.
	1932, May 17	47	158	190	
3361 (b)	1930, June 17	46	686	497	302.
	1932, May 17	47	158	190	
3361 (c)	1915, Mar. 4	38	1189	164	
	1932, May 17	47	158	190	
3400	1932, June 6	47	261	209	602.
3401	do	47	261	209	603.
	1938, May 28	52	568	289	701 (a).
3403	1932, June 6	47	261	209	606.
	1933, June 16	48	206	90	212.
	1935, June 28	49	431	333	
	1937, June 29	50	358	402	
	*1938, May 28	52	571	289	709.
3404	1932, June 6	47	263	209	607.
	1938, May 28	52	568	289	701 (c).
3405	1932, June 6	47	263	209	608.
3407	do	47	264	209	610.
	1934, June 26	48	1240	757	15.
3409	1932, June 6	47	264	209	612.
	*1938, May 28	52	571	289	707.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3410	1932, June 6	47	264	209	614.
	do			209	616.
3411	*1933, June 16	48	256	96	6 (a).
	*1938, May 28	52	573	289	713.
3412 (a)	1932, June 6			209	617 (a).
	*1934, May 10	48	764	277	603 (b).
3412 (b)	1932, June 6			209	617 (b).
	*1934, May 10	48	764	277	603 (b).
3412 (c) (1)	1932, June 6	47	267	209	617 (c) (1).
3412 (c) (2)	do			209	617 (c) (2).
	*1934, May 10	48	765	277	603 (c).
3412 (d)	1932, June 6			209	617 (d).
	‡1934, May 10	48	765	277	603 (d).
3412 (e)	1932, June 6			209	617 (e).
	‡1934, May 10	48	765	277	603 (d).
3413	1932, June 6	47	259	209	601 (c) (1).
	*1933, June 16	48	255	96	4 (b).
	*1934, May 10	48	764	277	603 (a).
3414					
3415					
3420	1932, June 6	47	259	209	601 (a), (c).
3422	do	47	260	209	601 (c) (4).
3423	do	47	260	209	601 (c) (5).
3424	do	47	260	209	601 (c) (6).
	*1938, May 28	52	570	289	704.
3425	1932, June 6	47	260	209	601 (c) (7).
3430 (a)	do	47	259	209	601 (b) (1).
3430 (b)	do	47	259	209	601 (b) (2).
3430 (c)	do	47	259	209	601 (b) (4).
3430 (d)	do	47	259	209	601 (b) (5).
	*1938, May 28	52	569	289	702 (b).
3431	1932, June 6	47	269	209	628.
3432					
3440	1932, June 6	47	267	209	618.
3441 (a)-(c)	do	47	267	209	619 (a)-(c).
3441 (d)	1933, June 16	48	256	96	6 (a).
	1932, June 6			209	620.
3442	*1933, June 16	48	255	96	4 (a).
	*1935, Aug. 30	49	1025	829	401 (a).
3443 (a) (1), (2)	1932, June 6	47	267, 268	209	621 (a) (1), (2).
	do			209	621 (a) (3).
3443 (a) (3)	*1935, Aug. 30	49	1025	829	401 (b).
3443 (b)	1932, June 6	47	268	209	621 (b).
	do			209	621 (c).
3443 (c)	*1935, Aug. 30	49	1026	829	401 (c).
3443 (d)	1932, June 6	47	268	209	621 (d).
3444 (a)	do	47	268	209	622.
3444 (b)	1933, June 16	48	256	96	6 (a).
3445	1932, June 6	47	268	209	623.
3446	do	47	269	209	624.
3447 (a)	do	47	269	209	625 (a).
	*1932, June 13	47	302	246	
3447 (b)	1932, June 6	47	269	209	625 (b).
3447 (c)	1933, June 16	48	256	96	6 (a).
3448 (a)	1932, June 6	47	269	209	626 (a).
	do	47	269	209	626 (b).
3448 (b)	1935, Aug. 30	49	1027	829	404.
3449	1932, June 6	47	269	209	627.
3450	do	47	269	209	628.
	do			209	630.
3451	‡1933, June 16	48	255	96	5.
	*1938, May 28	52	570	289	705.
	1932, June 6	47	270	209	629.
	*1933, June 16	48	206	90	212.
3452	*do	48	254	96	1.
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
	1932, June 6	47	275	209	731 (a).
3460	*1933, June 16	48	206	90	212.
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
3461	1932, June 6	47	276	209	731 (c).
3462					
3465	1932, June 6	47	270	209	701 (a).
	*1933, June 16	48	206	90	212.
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
3466	1932, June 6	47	270	209	701 (b).
	*1938, May 28	52	571	289	708.
3467	1932, June 6	47	270	209	702.
3468					
3470	1932, June 6	47	277	209	771.
	1935, Aug. 30	49	1027	829	404.
3471	1932, June 6	47	277	209	772.
3472	do	47	278	209	773.
3473	do	47	278	209	774.
3474					
3480	1926, Feb. 26	44	99	27	800.
	do			27	Schedule A (9).
3481 (a)	‡1932, June 6	47	274	209	724 (a).
	*1938, May 28	52	572	289	711 (b), (c).

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3481 (b)	1932, June 6	47	274	209	724 (c).
	*1933, June 16	48	206	90	212.
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
	1926, Feb. 26			27	Schedule A (8).
3482	‡1932, June 6	47	275	209	725.
	*1933, June 16	48	254	96	1.
	*1935, June 28	49	431	333	
	*1937, June 29	50	358	402	
3483	1926, Feb. 26	44	99	27	Title VIII.
	1932, June 6	47	274	209	724.
	do	47	275	209	725.
3490 (a)	1937, Sept. 1	50	913	898	402 (a).
3490 (b)	do	50	913	898	402 (d).
3491 (a)	do	50	913	898	402 (c).
3491 (b)	do	50	914	898	405 (a).
3491 (c)	do	50	914	898	405 (d).
3492	do	50	913	898	402 (b).
3493 (a)	do	50	914	898	404 (a).
3493 (b)	do	50	914	898	404 (c).
3494 (a)	do	50	914	898	404 (b).
3494 (b)	do	50	914	898	404 (c).
3495	do	50	914	898	405 (b).
3496	do	50	914	898	405 (b).
3497	do	50	914	898	405 (e).
3498					
3500	1937, Sept. 1	50	913	898	403 (a).
3501	do	50	913	898	403 (b).
3506	do	50	916	898	508.
3507	do	50	912	898	401.
3508	do	50	916	898	513.
3520 (a) (1)	1937, Apr. 26	50	75	127	3 (a).
3520 (a) (2)	do	50	75	127	3 (e).
3520 (b) (1), (2)	do	50	75	127	3 (b).
3520 (b) (3)					
3521	1937, Apr. 26	50	75	127	3 (c).
3522	do	50	75	127	3 (e).
3523	do	50	75	127	3 (d).
3524	do	50	86	127	7.
3525	do	50	76	127	3 (f).
3526	do	50	90	127	17.
3527	do	50	90	127	19.
3528					
3600					R. S. 3172.
	*1894, Aug. 27	28	558	349	34.
	†1926, Feb. 26	44	118	27	1115.
3601					R. S. 3152.
	*1879, Mar. 1	20	329	125	2.
					R. S. 3177.
3602					R. S. 3462.
	1896, May 28	29	184	252	19.
	*1901, Mar. 2	31	956	814	
	1911, Mar. 3	36	1167	231	289.
3603	1926, Feb. 26	44	112	27	1102 (b).
3604	1938, May 28	52	573	289	803.
3611					R. S. 3173.
	†1926, Feb. 26	44	118	27	1115.
3612 (a)-(c)					R. S. 3176.
	*1926, Feb. 26	44	112	27	1103.
3612 (d) (1)					R. S. 3176.
	*1926, Feb. 26	44	112	27	1103.
	1935, Aug. 30	49	1027	829	406.
3612 (d) (2)					R. S. 3176.
	*1926, Feb. 26	44	112	27	1103.
3612 (d) (3)					
3612 (e), (f)					R. S. 3176.
	*1926, Feb. 26	44	112	27	1103.
3613					R. S. 3180.
3614 (a)	1926, Feb. 26	44	113	27	1104.
	*1928, May 29	45	878	852	618.
3614 (b)	1934, May 10	48	757	277	507.
3615 (a)-(c)					R. S. 3173.
	†1926, Feb. 26	44	118, 119	27	1115.
3615 (d)					R. S. 3174.
3615 (e)					R. S. 3175.
	1901, Mar. 2	31	956	814	
3616 (a), (b)					R. S. 3179.
3616 (c)					
3617	1934, May 10	48	759	277	514.
3630					R. S. 3181.
	*1875, Feb. 18	18	319	80	1.
3631	1926, Feb. 26	44	113	27	1105.
3632 (a) (1)					R. S. 3165.
	†1926, Feb. 26	44	117	27	1115.
3632 (a) (2)					R. S. 3162.
3632 (b)	1926, Feb. 26	44	112	27	1102 (d).
	1938, May 28	52	574	289	806.
3633 (a)	1928, May 29	45	877	852	617 (a).
3633 (b)					
3634					R. S. 3176.
	*1926, Feb. 26	44	112	27	1103.
	*1928, May 29	45	878	852	619 (d).
3640					R. S. 3182.
3641					R. S. 3182.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3642					R. S. 3182.
3643					R. S. 3182.
3644					R. S. 3447.
3645					
3646					
3650 (a)					R. S. 3141.
3650 (b)	*1923, Mar. 4	42	1444	244	R. S. 3142.
3650 (c) (1)	1900, Apr. 30	31	158	339	87.
3650 (c) (2)					R. S. 3141.
3651 (a) (1)					R. S. 3183.
3651 (a) (2)					
3651 (b)					R. S. 3209.
3652					R. S. 3447.
3653 (a)					R. S. 3224.
3653 (b)	1928, May 29	45	873	852	604.
	1932, June 6	47	257	209	526 (e).
3654 (a)					R. S. 3163.
	1876, Aug. 15	19	152	287	1.
	1879, Mar. 1	20	328	125	2.
3654 (b)	1875, Feb. 8	18	307	36	12.
	*1879, Mar. 1	20	329	125	2.
3654 (c)					R. S. 3163.
	*1879, Mar. 1	20	328	125	2.
3655 (a)					R. S. 3184.
3655 (b)					R. S. 3184.
	1926, Feb. 26	44	76	27	308 (i).
	do	44	76	27	309.
	do	44	78	27	312 (j).
	1932, June 6	47	255	209	524.
	do	47	282	209	808 (b).
	1935, Aug. 30	49	1027	829	404.
	1938, May 28	52	541	289	294.
	do	52	542	289	297.
	*1938, May 28	52	574	289	805.
3655 (c)					
3656 (a)	1911, Mar. 2	36	965	191	1.
	*1913, Mar. 3	37	733	119	
3656 (b)	1926, Feb. 26	44	120	27	1118 (a).
3657	do	44	120	27	1118 (a).
3658	1919, Feb. 24	40	1145	18	1313.
	1926, Feb. 26	44	120	27	1118 (c).
3659 (a)					R. S. 3183.
	*1879, Mar. 1	20	331	125	3.
3659 (b)					
3660	1932, June 6			209	1105.
	*1934, May 10	48	758	277	510.
3661	1934, May 10	48	768	277	607.
3662					
3663					
3670					R. S. 3186 (a).
	*1928, May 29	45	875	852	613.
3671					R. S. 3186 (a).
	*1928, May 29	45	875	852	613.
3672					R. S. 3186 (b).
	*1928, May 29	45	875	852	613.
	*1936, June 25	49	1921	804	
3673					R. S. 3186 (c).
	*1928, May 29	45	876	852	613.
3674 (a)					R. S. 3186 (c).
	*1928, May 29	45	876	852	613.
3674 (b)					R. S. 3186 (c).
	*1928, May 29	45	876	852	613.
	*1934, May 10	48	757	277	509.
3675					R. S. 3186 (d).
	*1928, May 29	45	876	852	613.
3676					R. S. 3186 (e).
	*1928, May 29	45	876	852	613.
3677					R. S. 3186 (f).
	*1928, May 29	45	876	852	613.
3678					R. S. 3207 (a).
	*1934, June 19	48	1064	651	
					Rule 2, Dis. Courts.
	*1936, June 22	49	1743	690	802 (a).
3679 (a)					R. S. 3207 (b).
	†1926, Feb. 26	44	124	27	1127.
	1933, Mar. 3	47	1518	212	16.
					Executive Order No. 6166, sec. 5.
	1934, June 19	48	1064	651	
					Rule 2, Dis. Courts.
3679 (b)					R. S. 3207 (b).
	†1926, Feb. 26	44	124	27	1127.
3679 (c), (d)					R. S. 3207 (b).
	†1926, Feb. 26	44	124	27	1127.
	*1934, June 19	48	1064	651	
					Rule 2, Dis. Courts.
3680					
3690	*1924, June 2	43	343	234	R. S. 3187.
3691					1016.
3692					R. S. 3187.
					R. S. 3188.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3693					R. S. 3190.
3694					R. S. 3191.
3695					R. S. 3192.
	*1934, May 10	48	757	277	508.
3696					R. S. 3193.
3697					R. S. 3194.
3698					
3700					R. S. 3196.
3701					R. S. 3197.
	*1879, Mar. 1	20	331	125	3.
3702 (a)					R. S. 3201.
3702 (b)					R. S. 3202.
3702 (c)					R. S. 3204.
3703 (a)					R. S. 3197.
	*1879, Mar. 1	20	332	125	3.
3703 (b)					R. S. 3198.
3704 (a)					R. S. 3197.
	*1879, Mar. 1	20	332	125	3.
3704 (b)					R. S. 3198.
3704 (c)					R. S. 3199.
3705					R. S. 3197.
	*1879, Mar. 1	20	332	125	3.
	1933, Mar. 3	47	1518	212	16.
					Executive Order No. 6166, sec. 5.
3706					R. S. 3203.
	*1879, Mar. 1	20	332	125	3.
3707					
3710 (a), (b)	1926, Feb. 26	44	117	27	1114 (e).
3710 (c)	-----do-----	44	117	27	1114 (f).
3711					R. S. 3189.
3712					R. S. 3195.
	*1924, June 2	43	351	234	1031 (a).
	1926, Feb. 26	44	124	27	1128 (a).
3713					R. S. 3200.
	*1926, Feb. 26	44	125	27	1129.
3714 (a)					
3714 (b)	1926, Feb. 26	44	125	27	1130.
3715					R. S. 3205.
3716					R. S. 3206.
3717					
3720 (a), (b) (1)					R. S. 3453.
3720 (b) (2)					R. S. 3166.
3720 (c)					
3721					R. S. 3458.
3722					R. S. 3459.
3723 (a)					R. S. 3453.
	1911, Mar. 3	36	1167	231	289.
3723 (b)					R. S. 3459.
3723 (c)					R. S. 3458.
3723 (d)					
3724-3724 (c)					R. S. 3460-3460, Third.
3724 (d)					R. S. 3460, Fourth.
3724 (e)					R. S. 3460, Fourth; R. S. 3461.
3724 (f), (g)					R. S. 3461.
3725					R. S. 3458.
3726	1928, May 29	45	882	852	709.
3727					
3740					R. S. 3214.
	1933, Mar. 3	47	1518	212	16.
					Executive Order No. 6166, sec. 5.
3741					R. S. 3231.
3742					
3743					R. S. 3215.
	1933, Mar. 3	47	1518	212	16.
					Executive Order No. 6166, sec. 5.
3744					R. S. 3213.
	1911, Mar. 3	36	1167	231	289.
3745 (a)					R. S. 3164.
	*1919, Feb. 24	40	1146	18	1317.
	1926, Feb. 26	44	117	27	1115.
3745 (b)					
3745 (c)					R. S. 3213.
	1911, Mar. 3	36	1167	231	289.
3745 (d)					R. S. 969.
					R. S. 3214.
	1866, July 13	14	111	184	9.
3746 (a)	1928, May 29	45	875	852	610 (a).
3746 (b)	-----do-----	45	875	852	610 (b).
3746 (c)	-----do-----			852	610 (c).
	‡1934, May 10	48	756	277	502 (a).
3746 (d)	1928, May 29	45	875	852	610 (d).
	‡1936, June 22	49	1744	690	803.
3747					R. S. 3216.
3748	1884, July 5	23	122	225	
	*1926, Feb. 26	44	114	27	1110.
	*1932, June 6	47	288	209	1108.
3760 (a)	1928, May 29	45	874	852	606 (a).
	1938, May 28	52	573	289	801.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3760 (b)	1928, May 29	45	874	852	606 (b).
	*1938, May 28	52	573	289	802.
3761 (a)	1933, Mar. 3	47	1518	212	R. S. 3229. 16.
	1938, May 28	52	578	289	Executive Order No. 6166, sec. 5. 815.
3761 (b)	1933, Mar. 3	47	1518	212	R. S. 3229. 16.
	1934, May 10	48	759	277	512 (b).
3761 (c)					Executive Order No. 6166, sec. 5.
3762	1928, May 29	45	877	852	616.
3770 (a) (1)	*1928, May 29	45	878	852	R. S. 3220. 619 (b).
	*do	45	996	901	3.
3770 (a) (2)	1928, May 29	45	874	852	607.
3770 (a) (3)	1932, June 6	47	287	209	1104.
3770 (a) (4)					
3770 (b)	*1928, May 29	45	996	901	R. S. 3220. 3.
3771 (a)	1928, May 29	45	876	852	614 (a).
3771 (b)	1928, May 29	45	876	852	614 (a).
	*1936, June 22	49	1744	690	804.
3771 (c)	1928, May 29	45	877	852	614 (b).
3772 (a) (1), (2)	*1932, June 6	47	286	209	R. S. 3226. 1103 (a).
3772 (a) (3)	1936, June 22	49	1745	690	R. S. 3226. 807.
3772 (b)	*1932, June 6	47	286	209	R. S. 3226. 1103 (a).
3772 (c)					
3773					
3774 (a), (b)	1928, May 29	45	874	852	608.
	*1934, May 10	48	756	277	503.
3774 (c)					
3775	1928, May 29	45	875	852	609.
3776	*1928, May 29	45	996	901	R. S. 3220. 3.
3777	1928, May 29	45	882	852	710.
3778					
3790	1926, Feb. 26	44	113	27	1107.
3791 (a) (1)	1886, Aug. 2	24	212	840	R. S. 321. 20.
	1896, June 6	29	256	337	18.
	1898, June 13	30	469	448	47.
	1902, May 9	32	194	784	4.
	1912, Apr. 9	37	83	75	15.
	1926, Feb. 26	44	111	27	1101.
	1934, June 26	48	1240	757	12.
3791 (a) (2)					R. S. 3447. R. S. 3447.
3791 (b)	1926, Feb. 26			27	1108 (a).
	*1934, May 10	48	757	277	506.
3792					R. S. 3463.
3793 (a)					R. S. 3451.
3793 (b) (1)	1926, Feb. 26	44	116	27	1114 (e).
3793 (b) (2)	do	44	117	27	1114 (f).
3793 (c)					
3794	1935, Aug. 30	49	1027	829	404.
3795	*1879, Mar. 1	20	332	125	R. S. 3208. 3.
3796	1911, Mar. 4	36	1195	237	1. R. S. 1; R. S. 3140.
					R. S. 3173.
3797 (a) (1)	*1877, Feb. 27	19	248	69	
	1914, Dec. 17	38	785	1	1.
	1916, Aug. 11	39	476	313	2.
	1919, Feb. 24	40	1057	18	1.
	1921, Nov. 23	42	227	136	2 (1).
	*1926, Feb. 26	44	97	27	703.
	1926, Feb. 26	44	9	27	2 (a) (1).
	†1926, Feb. 26	44	119	27	1115.
	1928, May 29	45	878	852	701 (a) (1).
	1932, June 6	47	289	209	1111 (a) (1).
	1934, May 10	48	771	277	801 (a) (1).
	1936, June 22	49	1756	690	1001 (a) (1).
	1938, May 28	52	583	289	901 (a) (1).
3797 (a) (2)	1932, June 6	47	289	209	1111 (a) (3).
	1934, May 10	48	771	277	801 (a) (3).
	1936, June 22	49	1756	690	1001 (a) (3).
	1938, May 28	52	583	289	901 (a) (3).
3797 (a) (3)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (2).
	1926, Feb. 26	44	9	27	2 (a) (2).
	1928, May 29	45	878	852	701 (a) (2).
	1932, June 6	47	289	209	1111 (a) (2).
	1934, May 10	48	771	277	801 (a) (2).
	1936, June 22	49	1756	690	1001 (a) (2).
	1938, May 28	52	583	289	901 (a) (2).

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3797 (a) (4)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (3).
	1926, Feb. 26	44	9	27	2 (a) (3).
	1928, May 29	45	878	852	701 (a) (3).
	1932, June 6	47	289	209	1111 (a) (4).
	1934, May 10	48	771	277	801 (a) (4).
	1936, June 22	49	1756	690	1001 (a) (4).
	1938, May 28	52	583	289	901 (a) (4).
3797 (a) (5)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (4).
	1926, Feb. 26	44	9	27	2 (a) (4).
	1928, May 29	45	878	852	701 (a) (4).
	1932, June 6	47	289	209	1111 (a) (5).
	1934, May 10	48	771	277	8001 (a) (5).
	1936, June 22	49	1756	690	1001 (a) (5).
	1938, May 28	52	584	289	901 (a) (5).
3797 (a) (6)	1926, Feb. 26	44	10	27	200 (b).
	1928, May 29	45	879	852	701 (a) (5).
	1932, June 6	47	289	209	1111 (a) (6).
	1934, May 10	48	771	277	801 (a) (6).
	1936, June 22	49	1756	690	1001 (a) (6).
	1938, May 28	52	584	289	901 (a) (6).
3797 (a) (7)	1928, May 29	45	879	852	701 (a) (7).
	1932, June 6	47	289	209	1111 (a) (8).
	1934, May 10	48	771	277	801 (a) (8).
	1936, June 22	49	1756	690	1001 (a) (8).
	1938, May 28	52	584	289	901 (a) (8).
3797 (a) (8)	1928, May 29	45	879	852	701 (a) (8).
	1932, June 6	47	289	209	1111 (a) (9).
	1934, May 10	48	771	277	801 (a) (9).
	1936, June 22	49	1756	690	1001 (a) (9).
	1938, May 28	52	584	289	901 (a) (9).
3797 (a) (9)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (5).
	1926, Feb. 26	44	9	27	2 (a) (5).
	1928, May 29	45	879	852	701 (a) (9).
	1932, June 6	47	289	209	1111 (a) (10).
	1934, May 10	48	771	277	801 (a) (10).
	1936, June 22	49	1756	690	1001 (a) (10).
	1938, May 28	52	584	289	901 (a) (10).
3797 (a) (10)					R. S. 3140.
3797 (a) (11)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (6).
	1926, Feb. 26	44	9	27	2 (a) (6).
	1928, May 29	45	879	852	701 (a) (10).
	1932, June 6	47	289	209	1111 (a) (11).
	1934, May 10	48	771	277	801 (a) (11).
	1936, June 22	49	1756	690	1001 (a) (11).
	1938, May 28	52	584	289	901 (a) (11)
3797 (a) (12)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (7).
	1926, Feb. 26	44	9	27	2 (a) (7).
	1928, May 29	45	879	852	701 (a) (11).
	1932, June 6	47	289	209	1111 (a) (12).
	1934, May 10	48	771	277	801 (a) (12).
	1936, June 22	49	1756	690	1001 (a) (12).
	1938, May 28	52	584	289	901 (a) (12).
3797 (a) (13)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (8).
	1926, Feb. 26	44	9	27	2 (a) (8).
	1928, May 29	45	879	852	701 (a) (12).
	1932, June 6	47	289	209	1111 (a) (13).
	1934, May 10	48	771	277	801 (a) (13).
	1936, June 22	49	1756	690	1001 (a) (13).
	1938, May 28	52	584	289	901 (a) (13).
3797 (a) (14)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (9).
	1926, Feb. 26	44	9	27	2 (a) (9).
	1928, May 29	45	879	852	701 (a) (13).
	1932, June 6	47	289	209	1111 (a) (14).
	1934, May 10	48	771	277	801 (a) (14).
	1936, June 22	49	1756	690	1001 (a) (14).
	1938, May 28	52	584	289	901 (a) (14).
3797 (a) (15)	1919, Feb. 24	40	1058	18	1.
	1921, Nov. 23	42	227	136	2 (10).
	1926, Feb. 26	44	10	27	2 (a) (10).
	1928, May 29	45	879	852	701 (a) (14).
3797 (a) (16)	1936, June 22	49	1756	690	1001 (a) (7).
	1938, May 28	52	584	289	901 (a) (7).
3797 (b)	1926, Feb. 26	44	10	27	2 (b).
	1928, May 29	45	879	852	701 (b).
	1932, June 6	47	289	209	1111 (b).
	1934, May 10	48	772	277	801 (b).
	1936, June 22	49	1756	690	1001 (b).
	1938, May 28	52	584	289	901 (b).
3797 (c)					
3798	1879, Mar. 1	20	351	125	22.
	*1938, May 28	52	579	289	818.
3799	1938, May 28	52	578	289	817.
3800	1928, May 29	45	877	852	617 (b).
3801	1938, May 28	52	581	289	820.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3802	1916, Aug. 11	39	482	313	22.
	1919, Feb. 24	40	1150	18	1402.
	1921, Nov. 23	42	321	136	1403.
	1924, June 2	43	353	234	1103.
	1926, Feb. 26	44	130	27	1213.
	1928, May 29	45	883	852	715.
	1930, June 17	46	763	497	652.
	1932, June 6	47	289	209	1112.
	1934, May 10	48	772	277	802.
	1934, June 19	48	1181	674	13.
	1934, June 26	48	1240	757	16.
	1935, Aug. 14	49	648	531	1103.
	1935, Aug. 30	49	1028	829	502.
	1936, June 22	49	1756	690	1002.
	1937, Apr. 26	50	89	127	13.
	1937, June 29	50	440	405	10.
	1937, Aug. 2	50	556	553	16.
	1938, May 28	52	584	289	902.
3900	1919, Feb. 24	40	1140	18	R. S. 319. 1300.
3901 (a)					R. S. 321.
3901 (b) (1)	1928, May 29	45	882	852	712.
3901 (b) (2)	1882, Aug. 5	22	229	389	1.
	1906, June 22	34	449	3514	6.
3905	1926, Feb. 26	44	126	27	1201 (b).
3906	do	44	126	27	1201 (b).
3910	do	44	126	27	1201 (b).
3911	do	44	126	27	1201 (b).
3915	1919, Feb. 24	40	1140	18	1301 (a).
3916	1917, Oct. 6	40	348	79	1.
3920	1886, Aug. 2	24	212	840	14.
3921	do	24	212	840	14.
3930 (a)	1934, May 10	48	758	277	512 (a).
3930 (b)	do	48	759	277	512 (b).
3931	do	48	758	277	512 (a).
3932	do	48	759	277	512 (c).
3940	*1923, Mar. 4	42	1444	244	R. S. 3142.
3941 (a), (b)					R. S. 3142.
3941 (c)					
3942	1876, Aug. 15	19	152	287	R. S. 3163. 2.
3943 (a)	1879, Mar. 1	20	327	125	R. S. 3143. 2.
	1934, May 10	48	759	277	512 (b).
3943 (b)	*1879, Mar. 1	20	327	125	R. S. 3143. 2.
3943 (c)	*1879, Mar. 1	20	327	125	R. S. 3143. 2.
	1934, May 10	48	759	277	512 (b).
3943 (d)	*1879, Mar. 1	20	327	125	R. S. 3143. 2.
	*1895, Mar. 2	28	807	177	5.
3944 (a)	1875, Feb. 8	18	309	36	12, 13.
	*1879, Mar. 1	20	329, 330	125	2.
3944 (b)	1919, Feb. 24			18	1301 (b).
	*1928, May 29	45	882	852	713.
3944 (c) (1)	1875, Feb. 8	18	310	36	13.
	*1879, Mar. 1	20	330	125	2.
3944 (c) (2)	1879, Mar. 1	20	329	125	R. S. 3147. 2.
3944 (d)					R. S. 3146.
3945	1875, Feb. 8	18	309	36	13.
	*1879, Mar. 1	20	330	125	2.
	1921, June 10	42	24	18	304.
3950	1921, June 10	42	24	18	R. S. 3218. 304.
3951	1908, May 27	35	325	200	1.
3952					R. S. 3212.
3953 (a), (b)					R. S. 3444.
3953 (c)					
3954					
3955	1879, Mar. 1	20	328	125	R. S. 3163. 2.
3960					R. S. 3161.
3961					
3962 (a)					R. S. 3212.
3962 (b)					R. S. 3219.
3963					
3964					
3965 (a)					
3965 (b)	1912, Aug. 24	37	487	355	8.
3966					
3967					R. S. 3166.
3970					R. S. 3211.
3971	*1924, June 2	43	351	234	R. S. 3210. 1031 (b).
	1926, Feb. 26	44	124	27	1128 (b).
3975	1921, June 10	42	24	18	R. S. 3217. 304.
	1934, May 10	48	758	277	512.
3976					R. S. 3217.
3977					R. S. 3217.
3978					R. S. 3217.

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
3990	1875, Feb. 8	18	309	36	12, 13.
	*1879, Mar. 1	20	329, 330	125	2.
3991	1875, Feb. 8	18	309	36	12.
	*1879, Mar. 1	20	329	125	2.
3992	1875, Feb. 8	18	309	36	12.
	*1879, Mar. 1	20	329	125	2.
	1911, Mar. 3	36	1167	231	289.
3993					
3994	1900, Apr. 17	31	107	192	1.
3995 (a)-(c)					R. S. 3149.
	*1879, Mar. 1	20	328	125	2.
3995 (d)					R. S. 3150.
	*1875, Feb. 8	18	309	36	12, 13.
	*1879, Mar. 1	20	329	125	2.
3996					R. S. 3149.
	*1879, Mar. 1	20	328	125	2.
3997					
4000					R. S. 3152.
	*1879, Mar. 1	20	329	125	2.
4001					R. S. 3152.
	*1879, Mar. 1	20	329	125	2.
4002					
4003 (a)					R. S. 3152.
	*1879, Mar. 1	20	329	125	2.
4003 (b)					R. S. 3163.
	*1879, Mar. 1	20	328	125	2.
4003 (c)-(e)					
4010 (a)					R.S.3153; R.S.3156.
	1876, Aug. 15	19	152	287	1.
	1929, Mar. 2	45	1496	510	1.
4010 (b)					
4011 (a)	1929, Mar. 2	45	1496	510	1.
4011 (b)	1894, Aug. 27	28	567	349	63.
	*1910, May 13	36	369	236	
4011 (c)					
4012 (a)	1929, Mar. 2	45	1496	510	3.
	1930, May 27	46	430	342	8.
4012 (b)					
4013 (a)					R. S. 3154.
	1929, Mar. 2	45	1496	510	1.
	1933, Mar. 3	47	1518	212	16.
					Executive Order No. 6339, sec. 1 (a).
	1936, June 26	49	1961	830	407.
4013 (b)					
4013 (c)	1929, Mar. 2	45	1496	510	1.
	1930, May 27	46	430	342	8.
4013 (d)					
4014 (a)					R. S. 3154.
	1876, Aug. 15	19	152	287	1.
					R. S. 3163.
	*1879, Mar. 1	20	328	125	2.
	1929, Mar. 2	45	1496	510	1.
4014 (b)					
4015 (a)	1900, Apr. 17	31	107	192	1.
4015 (b)	do	31	107	192	1.
	1921, June 10	42	24	18	304.
4015 (c)					
4016 (a)					R. S. 3163.
	1876, Aug. 15	19	152	287	1.
	1929, Mar. 2	45	1496	510	1.
4016 (b)					
4017 (a)					R. S. 3291.
	1929, Mar. 2	45	1496	510	1.
4017 (b)					
4018					
4019					R. S. 3153.
	1929, Mar. 2	45	1496	510	2.
4020 (a)					R. S. 3155.
	1929, Mar. 2	45	1496	510	
4020 (b)					
4021 (a)					R. S. 3290.
	*1936, June 26	49	1941	830	203.
4021 (b)					R. S. 3292.
	1929, Mar. 2	45	1496	510	
4021 (c)					
4022	1929, Mar. 2	45	1496	510	4.
	1930, May 27	46	430	342	8.
4030					
4031 (a)					R. S. 3163.
	*1879, Mar. 1	20	328	125	2.
4031 (b)					
4032					R. S. 3163.
	1876, Aug. 15	19	152	287	1.
4033					
4040	1916, May 10	39	87	117	1.
4041 (a)					R. S. 251.
4041 (b)					
4042					R.S.3152; R.S.3171.
	*1879, Mar. 1	20	329	125	2.
	1911, Mar. 3	36	1167	231	291.
4043					
4044					
4045					

TABLE A.—*Derivation of Internal Revenue Code*—Continued

I. R. C. section	Date	Volume	Page	Chapter	Section
4046					R. S. 3158.
	*1875, Feb. 18	18	319	80	1.
					R. S. 3167.
4047 (a) (1)	*1879, Mar. 1	20	329	125	2.
	*1919, Feb. 24	40	1146	18	1317.
	1926, Feb. 26	44	117	27	1115.
4047 (a) (2)					
					R. S. 3168.
4047 (b)	*1877, Feb. 27	19	248	69	1.
					R. S. 3152.
	*1879, Mar. 1	20	329	125	2.
4047 (c)	*1879, Mar. 1	20	327	125	1.
4047 (d)					R. S. 3170.
					R. S. 3152; R. S. 3169.
4047 (e)	*1879, Mar. 1	20	329	125	2.
	1909, Mar. 4	35	1152	321	335.
	1930, Dec. 16	46	1029	15	
4047 (f)					
4048	1875, Feb. 8	18	312	36	23.
5000	1926, Feb. 26	44	127	27	1203 (a).
5001 (a)	do	44	127	27	1203 (a).
5001 (b), (c)	do	44	127	27	1203 (b).
5001 (d)	do	44	128	27	1203 (g).
5002	do	44	128	27	1203 (e).
5003	do	44	128	27	1203 (e).
5004	do	44	128	27	1203 (h).
5010 (a)					
5010 (b)	1926, Feb. 26	44	128	27	1203 (f).
5011 (a)	do	44	127	27	1203 (c) (1)–(3).
5011 (b)	do	44	127	27	1203 (c) (4), (5).
5011 (c)	do	44	128	27	1203 (c) (6).
5011 (d)					

TABLE B.—*Statutes included in the Internal Revenue Code*

I. REVISED STATUTES

Revised Statutes section	I. R. C. section
1	3797 (a) (1).
251	4041 (a).
319	3900.
321	3791 (a) (1); 3901 (a).
969	3745 (d).
3140	3797 (a) (1).
3141	3650 (a), (c) (2).
3142	3650 (b), (c) (2); 3940; 3941 (a), (b).
3143	3943.
3146	3944 (d).
3147	3944 (c) (2).
3149	3995 (a)–(c); 3996.
3150	3995 (d).
3152	2828 (a); 2839 (a); 3601; 4000; 4001; 4003 (a); 4042; 4047 (b), (f).
3153	4010 (a); 4018.
3154	4013 (a); 4014 (a).
3155	4020 (a).
3156	4010 (a).
3158	4046.
3161	3960.
3162	3632 (a) (2).
3163	3654 (a), (c); 3942; 3943; 3955; 4003 (b); 4014 (a); 4016 (a); 4031(a); 4032.
3164	3745 (a).
3165	3632 (a) (1).
3166	3720 (b) (2); 3967.
3167	55 (f); 4047 (a) (1).
3168	4047 (b).
3169	4047 (e).
3170	4047 (d).
3171	4042.
3172	3600.
3173	3611; 3615 (a)–(c); 3797 (a) (1).
3174	3615 (d).
3175	3615 (e).
3176	3612 (a)–(d) (2), (e), (f); 3634.
3177	3601.
3179	3616 (a), (b).
3180	3613.
3181	3630.
3182	3640; 3641; 3642; 3643.
3183	3651 (a) (1); 3659 (a).
3184	3655 (a), (b).
3185	3310.
3186 (a)	3670; 3671.
3186 (b)	3672.
3186 (c)	3673; 3674.
3186 (d)	3675.
3186 (e)	3676.
3186 (f)	3677.
3187	3690; 3691.
3188	3692.
3189	3711.
3190	3693.
3191	3694.
3192	3695.
3193	3696.
3194	3697.
3195	3712.
3196	3700.
3197	3701; 3703 (a); 3704 (a); 3705.
3198	3703 (b); 3704 (b).
3199	3704 (c).
3200	3713.
3201	3702 (a).
3202	3702 (b).
3203	3706.
3204	3702 (c).
3205	3715.
3206	3716.
3207 (a)	3678.
3207 (b)	3679.
3208	3795.
3209	2912; 3651 (b).
3210	3971.
3211	3970.
3212	3952; 3962 (a).
3213	3744; 3745 (c).
3214	3740; 3745 (d).
3215	3743.
3216	3747.
3217	3975; 3976; 3977; 3978.
3218	3950.
3219	3962 (b).
3220	3770 (a) (1), (b); 3776.
3221	2901 (b).
3223	2901 (b).
3224	3653 (a).
3226	3772 (a), (b).
3228 (a)	3313.
3229	3761 (a), (b).
3230	2806 (f).
3231	3741.
3232	3271 (a).
3233	3270 (a).
3234	3277.
3235	3278.
3236	3279.
3237 (a)	3271 (b).
3237 (b)	3272 (a).
3238	3271 (c) (1); 3273 (a).
3239	3273 (b); 3274.
3240	3275 (a).
3241	3280 (a).
3243	3276.
3244, First	3250 (c) (1); 3254 (d).
3244, Second	3250 (j) (1), (3); 3254 (h).
3244, Third	3250 (f) (1); 3254 (g).
3244, Fourth (a).	3250 (b) (1), (2); 3254 (c); 3255 (a).
3244, Fourth (b).	3250 (a) (1), (3), (4), (b) (4); 3254 (b).
3244, Fourth (c).	3254 (c).
3244, Fourth (d).	3255 (c).
3244, Fifth (a)	3250 (e) (1); 3254 (f).
3244, Fifth (b)	3250 (d) (1)–(3), (e) (2); 3254 (e).
3244, Fifth (c)	3250 (e) (4).
3244, Fifth (d)	2860; 3251.
3244, Fifth (e)	3250 (d) (2).
3244, Fifth (f)	3255 (c).
3244, Fifth (g)	3250 (e) (3).
3244, Sixth	2040; 2050 (a).
3244, Tenth	2030.
3244, Eleventh	2070.
3246 (a)	3250 (g).
3246 (b)	3250 (h).
3246 (c)	3250 (i).
3247	2809 (a).
3248	2800 (c); 2809 (b) (1).
3249	2808 (a); 2809 (c).
3250	2809 (d).
3251	2800 (d), (e) (1).
3252	2806 (a).
3253	2800 (b) (2).
3254	2800 (a) (2).
3255	2825.
3256	2806 (e).
3257	2806 (f).
3258	2810 (a).
3259	2812 (a).
3260	2814 (a).
3261	2815 (a).
3262 (a), (d)	2815 (b) (1).
3262 (b), (c)	3180 (a), (b).
3262 (e)	2800 (e) (2).
3263	2816 (a).
3264	2817 (a), (b).
3265	2818 (a), (b).
3266	2819.
3267	2820 (a).
3268	2821.
3269	2822 (a).
3270	2823 (a).
3272	2874 (a).
3275	2826 (a).
3276	2827 (a).
3277	2828 (a).
3278	2830 (a).
3279	2831.
3280	2832.
3281	2833 (a); 3253.
3282	2834.
3283	2836.
3284	2838.
3285	2840 (a).
3286	2839 (a).
3287	2878 (a)–(d).
3288	2806 (c).
3289	2806 (d).
3290	4021 (a).
3291	4017 (a).
3292	4021 (b).
3293	2879 (a)–(d); 2880 (a).
3294	2882 (a).

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

I. REVISED STATUTES

Revised Statutes section	I. R. C. section
3295	2884 (a).
3296	2913.
3298	2864 (a).
3299	2912.
3300	2914 (a).
3301	2915 (a).
3302	2877 (a).
3303	2841 (a) (1).
3304	2841 (b).
3305	2841 (c) (1).
3306	2842; 2843.
3307	2844 (a).
3308	2845 (a).
3309	2846 (a).
3310	2849; 2850 (a).
3311	2851 (a).
3312	2802 (a) (1).
3313	2802 (a) (2).
3314	2802 (d) (1), (2).
3315	2103 (b); 2112 (b); 2302 (b); 3030 (b) (1); 3152 (d).
3316	2806 (b) (1).
3317	2855 (a); 2856.
3318	2857 (a).
3319	2800.
3320	2861 (a).
3322	2862 (a).
3323	2863 (a); 2865 (a).
3324	2866.
3325	2867.
3326	2868.
3327	2870.
3329	2887.
3330	2885 (a), (d).
3331	2852.
3332	2853 (a).
3333	2854.
3334	2205 (b).
3335	3155 (a).
3336	3155 (b).
3337	3155 (c).
3338	3155 (d).
3339	3150 (a), (b) (1).
3340	3158; 3150 (a)–(c).
3341	3151 (a), (b).
3342	3152 (a), (b); 3159 (d).
3343	3159 (e).
3344	3159 (f).
3345	2802 (c); 3153 (a).
3346	3159 (g).
3347	3153 (c).
3348	3155 (e).
3349	3155 (f).
3350	3156 (a).
3351	3150 (b) (2).
3352	3159 (h).
3353	3159 (i).
3354	3157 (a).
3355	2012; 2013; 2014; 2161 (a), (c).
3356	2015; 2161 (d).
3357	2016; 2193 (a).
3358	2017; 2018; 2019; 2161 (e)–(g).
3359	2058.
3360	2050 (b); 2052; 2053; 2054; 2055; 2056; 2057; 2059; 2060; 2162.
3362	2100 (a)–(c) (1), (e); 2101; 2111 (b); 2135 (a) (2).
3363	2104 (a); 2160 (c).
3364	2100 (e); 2161 (k).
3366	2160 (d).
3368	2000 (a), (b); 2002 (a) (2); 2102.
3369	2002 (a) (1); 2103 (a) (1), (c), (d); 2112 (d) (2); 2190.
3370	2001 (b) (1); 2161 (l).
3371	2002 (b) (1).
3372	2161 (b), (h), (i) (1), (j) (1).
3373	2103 (f); 2160 (h).
3374	2160 (a), (b).
3375	2160 (e).
3376	2103 (e); 2151; 2160 (f), (g), (i).
3377	2000 (a); 2130 (a), (d); 2163.
3381	2072; 2073.
3382	2075.
3383	2074; 2153; 2154 (b); 2192.
3384	2152; 2154 (a).
3385	2155.
3386	2136 (a).
3387	2000 (c) (2); 2001 (b) (2); 2002 (a) (3); 2002 (b) (1); 2010 (a) (2); 2031; 2032; 2033; 2034; 2035; 2036; 2037; 2038; 2040; 2058; 2070; 2073; 2111 (a) (3), (b), (d) (1), (e), (f); 2112 (a) (2), (c), (d), (f); 2135 (a) (1); 2136 (a); 2150; 2151; 2152; 2154 (a); 2155; 2170; 2171; 2172; 2173; 2174; 2175; 2176 (b); 2180 (a)–(g) (1), (h), (i) (1), (j)–(l); 2181; 2193 (b); 2197 (a).
3388	2034; 2180 (c).
3389	2035; 2193 (b).
3390	2036; 2037; 2038; 2180 (d)–(f).
3391	2058.
3392	2111 (a) (1), (f); 2170 (a).
3393	2111 (d) (1); 2180 (j).
3394	2100 (d); 2110; 2111 (c); 3901 (a) (2).
3395	2002 (a) (3); 2112 (c), (d) (1).
3396	2191.
3397	2111 (a) (3), (d) (1), (e); 2170 (b); 2171; 2172; 2173 (a).
3398	2112 (f); 2175.
3399	2001 (b) (2); 2180 (k).
3400	2180 (b), (g) (1), (h), (i) (1).
3402	2000 (c) (2); 2130 (b); 2181.
3403	2174.
3404	2173 (b).
3406	2112 (e); 2176.
3407	1905.
3408	1900 (a).
3409	1902 (a) (3).
3411	1901 (a), (b).
3414	1902 (a) (1), (2).
3415	1903; 1904.
3416	1902 (a) (4).
3417	1906.
3434	3177 (d) (2).
3437	3311.
3443	3326.
3444	3953 (a), (b).
3445	2103 (a) (2); 2112 (a) (2); 2802 (c); 3152 (c).
3446	3300 (a), (b); 3301 (a); 3302.
3447	3644; 3652; 3791 (a) (2), (b).
3448	2197 (a); 3174.
3449	3173 (a).
3450	2807; 3321 (a), (b).
3451	3793 (a).
3452	3320 (a).
3453	3720 (a), (b) (1); 3723 (a).
3454	3324.
3455	3323.
3456	2161 (m); 2180 (l); 2806 (g).
3457	3322.
3458	3721; 3723 (c); 3725.
3459	3722; 3723 (b).
3460–3460, Third.	3724–3724 (c).
3460, Fourth	3724 (d), (e).
3461	3724 (e)–(g).
3462	3602.
3463	3792.
3464	3331.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1866					
July 13	184	9	14	111	3745 (d).
1874					
June 9	259	1	18	64	2886 (a).
Do	259	2	18	64	2885 (b).
1875					
Feb. 8	36	12	18	309	3654 (b); 3944 (a); 3990; 3991; 3992; 3995 (d).
Do	36	13	18	309	3944 (a), (c) (1); 3945; 3990; 3995 (d).
Do	36	16	18	310	2833 (a); 3253.
Do	36	17	18	311	2869.
Do	36	19	18	311	1900 (b) (1).
Do	36	20	18	311	1900 (b) (2).
Do	36	21	18	311	1902 (b).
Do	36	23	18	312	4048.
Do	36	25	18	312	2160 (j).
Feb. 18	80	1	18	319	3273 (a); 3630; 4046.
1876					
May 8	J. Res. 10		19	213	3255 (b).
May 13	95		19	53	3150 (c).
Aug. 15	287	1	19	152	3305; 3654 (a); 4010 (a); 4014 (a); 4016 (a); 4032.
Do	287	2	19	152	3942.
1877					
Feb. 27	69		19	249	2806 (g); 2850 (a); 3274; 3797 (a) (1); 4047 (b).
1879					
Mar. 1	125	1	20	327	4047 (c).
Do	125	2	20	329	2828 (a); 2839 (a); 3601; 3654; 3943; 3944 (a), (c); 3945; 3990; 3991; 3992; 3995; 3996; 4000; 4001; 4003 (a), (b); 4014 (a); 4031 (a); 4042; 4047 (a) (1), (b), (e).
Do	125	3	20	333	2901 (b); 3659 (a); 3701; 3703 (a); 3704 (a); 3705; 3706; 3795.
Do	125	4	20	333	3250 (f) (1); 3251.
Do	125	5	20	340	2805 (b); 2817 (a); 2824 (a); 2827 (a); 2834; 2839 (a); 2853 (a); 2855 (a); 2856; 2882 (a); 2915 (a); 3159 (g).
Do	125	6	20	340	2847 (a); 2901 (b).
Do	125	8	20	341	2813 (a).
Do	125	10	20	342	2886 (a).
Do	125	14	20	346	2002 (b) (1); 2012; 2013; 2014; 2040; 2050 (a); 2130 (d); 2161 (a), (c).
Do	125	15	20	346	2154 (a).
Do	125	16	20	347	2033; 2111 (a) (3), (d) (1), (e); 2136 (a); 2170 (b); 2171; 2172; 2173 (a); 2180 (j).
Do	125	18	20	351	3300 (a), (b); 3301 (a); 3302.
Do	125	20	20	351	2891 (a).
Do	125	21	20	351	3160.
Do	125	22	20	351	3798.
June 14	23		21	20	2835 (a).
Dec. 20	1	1	21	59	2889 (a).
Do	1	2	21	59	2890.
1880					
May 28	108	1	21	145	2814 (a) (1).
Do	108	5	21	146	2882 (a).
Do	108	6	21	147	2802 (a) (2).
Do	108	7	21	147	2849.
Do	108	8	21	147	2847 (a).
Do	108	10	21	148	2887.
Do	108	11	21	148	2885 (a).
Do	108	14	21	148	2891 (a).
Do	108	15	21	148	2891 (b).
Do	108	16	21	148	2802 (d) (1), (2).
Do	108	18	21	149	3250 (j) (2).
June 9	161	1	21	167	2155.
1882					
Aug. 5	389	1	22	229	3901 (b) (2).
Aug. 8	468		22	373	2155.
1883					
Mar. 3	121	5	22	489	2100 (e); 2161 (k).
1884					
July 5	225		23	122	3748.
1886					
Aug. 2	840	1	24	209	2320 (a).
Do	840	2	24	209	2300.
Do	840	3	24	209	2302 (a); 2303; 2304 (a); 3200; 3282.
Do	840	4	24	209	3201.
Do	840	5	24	210	2302 (c)–(e).

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Date	Chapter	Section	Volume	Page	I. R. C. section
1886					
Aug. 2	840	6	24	210	2302 (b) (1), (2); 2303 (b); 2304 (b); 2308 (a).
Do	840	7	24	210	2302 (b) (3); 2308 (b).
Do	840	8	24	210	2301 (a)-(c) (1); 2313.
Do	840	9	24	211	2301 (c) (2).
Do	840	10	24	211	2306; 2308 (i).
Do	840	11	24	211	2308 (e).
Do	840	12	24	211	2308 (f); 2309 (a).
Do	840	13	24	211	2305; 2308 (g).
Do	840	14	24	212	2311; 3920; 3921.
Do	840	15	24	212	2308 (c); 2309 (b).
Do	840	16	24	212	2307.
Do	840	17	24	212	2308 (d); 2309 (c).
Do	840	18	24	212	2308 (j); 2309 (d).
Do	840	19	24	212	2310.
Do	840	20	24	212	3791 (a) (1).
Aug. 4	896	1	24	218	2135 (a) (1).
1889					
Feb. 9	122		25	659	2311 (c).
1890					
June 18	432		26	162	3153 (b).
Oct. 1	1244	10	26	614	3177 (a)-(d) (1).
Do	1244	26	26	618	2011; 2031; 2051; 2071; 2073; 2112 (c); 2150; 2180 (b); 3273 (b).
Do	1244	28	26	618	2072.
Do	1244	29	26	618	2074; 2153; 2154; 2192.
Do	1244	31	26	619	2104 (a); 2160 (c).
Do	1244	33	26	620	2016; 2193 (a).
Do	1244	34	26	620	2035; 2193 (b).
Do	1244	35	26	620	2033.
Do	1244	42	26	621	3032; 3036 (b), (c).
Do	1244	43	26	621	3036 (a).
Do	1244	45	26	622	3033 (a); 3034 (a).
1892					
July 16	196	1	27	200	2813 (a); 2863 (a); 2865 (a).
1894					
Aug. 27	349	34	28	558	3600.
Do	349	40	28	560	1831 (b), (c).
Do	349	41	28	560	1832.
Do	349	43	28	562	1830.
Do	349	46	28	562	1807; 1831 (a).
Do	349	47	28	562	3311.
Do	349	48	28	563	2802 (a) (2).
Do	349	51	49	1961	2872.
Do	349	57	28	566	2874 (a).
Do	349	59	28	566	2876.
Do	349	62	49	1963	2859 (a).
Do	349	63	28	567	4011 (b).
Do	349	66	28	567	2861 (a).
Do	349	67	49	1943	2815 (c)-(e).
Do	349	69	28	568	2010 (a) (1), (2), (b); 2100 (c) (2).
1895					
Mar. 2	177	5	28	807	3943 (d).
1896					
May 28	252	19	29	184	3602.
June 6	337	1	29	253	2350 (a).
Do	337	2	29	253	2350 (b).
Do	337	3	29	253	2352 (a); 2353 (a); 2354 (a); 3210; 3282.
Do	337	4	29	254	3211.
Do	337	5	29	254	2352 (c)-(e); 2357 (a).
Do	337	6	29	254	2352 (b) (1); 2354 (b); 2357 (b).
Do	337	7	29	255	2353 (b); 2354 (c); 2357 (c).
Do	337	8	29	255	2352 (b) (2); 2357 (d).
Do	337	9	29	255	2351 (a)-(c) (1); 2361.
Do	337	10	29	255	2351 (c) (2).
Do	337	11	29	255	2356.
Do	337	12	29	256	2357 (f).
Do	337	13	29	256	2357 (e); 2358 (a).
Do	337	14	29	256	2355; 2357 (g).
Do	337	15	29	256	2360.
Do	337	16	29	256	2358 (b).
Do	337	17	29	256	2359.
Do	337	18	29	256	3791 (a) (1).
1897					
Mar. 3	379	1	49	1944	2903 (a), (f).
Do	379	2	29	627	2904 (a).
Do	379	3	29	627	2905.
Do	379	4	29	627	2906 (a).
Do	379	5	29	627	2907.
Do	379	6	29	627	2908.
Do	379	7	29	628	2909.
Do	379	8	29	628	2911.
July 24	11	9	30	206	3151 (a), (b).

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Date	Chapter	Section	Volume	Page	I. R. C. section
1898					
June 13	448	1	30	448	3303.
Do	448	31	30	466	2388 (b); 3282.
Do	448	35	30	467	2380.
Do	448	36	30	467	3215.
Do	448	37	30	467	2382 (a) (3), (4); 2386 (a).
Do	448	38	30	468	2382 (a) (2); 2386 (c).
Do	448	39	30	468	2382 (a) (5); 2386 (b).
Do	448	40	30	468	2381 (a)–(c) (1); 2382 (a) (1), (b); 2386 (d); 2388 (a).
Do	448	41	30	469	2381 (c) (2).
Do	448	42	30	469	2384; 2386 (f).
Do	448	43	30	469	2386 (e).
Do	448	44	30	469	2385.
Do	448	45	30	469	2383; 2386 (g).
Do	448	46	30	469	2387.
Do	448	47	30	469	3791 (a) (1).
Do	448	48	30	470	2386 (h).
July 1	541	77 B (f)	48	919	1808 (f).
Do	541	77 (i)	47	1480	1808 (e).
1899					
Mar. 3	424	1	30	1090	2390.
1900					
Apr. 12	191	3	31	77	2800 (a) (4); 3360 (a), (b) (1); 3361 (a).
Apr. 17	192	1	31	107	3994; 4015 (a), (b).
Apr. 30	339	87	31	158	3650 (c) (1).
May 12	393	1	31	177	3304 (a)–(c).
Do	393	2	31	178	3304 (d).
1901					
Mar. 2	806	1	31	938	3303.
Do	814		31	956	3602; 3615 (e).
1902					
Mar. 8	140	4	32	54	3343 (b).
Apr. 12	500	1	32	96	3303.
Do	500	9	32	99	2380.
May 9	784	2	32	194	2302 (a); 3200.
Do	784	3	32	194	2301 (a)–(c) (1); 2313.
Do	784	4	32	194	2320; 2321 (a)–(c) (1); 2322 (a), (b) (1), (c)–(e); 2323; 2326 (a); 2327 (a), (d); 3206; 3207; 3282; 3791 (a) (1).
Do	784	5	32	196	2325; 2326 (c); 2327 (b).
Do	784	6	32	197	2303 (c); 2308 (h); 2324; 2326 (b).
1906					
June 7	3046	5	34	216	2901 (b).
Do	3047	1	34	217	3070 (a).
Do	3047	2	34	217	3072; 3073 (a).
June 21	3509		34	387	3275 (a).
June 22	3514	6	34	449	3901 (b) (2).
June 29	3613	1, 2	34	620, 621	3360 (b) (2).
1907					
Mar. 2	2571	1	34	1250	3070 (b).
1908					
May 27	200	1	35	325	3951.
1909					
Feb. 4	65		35	594	2800 (a) (3).
Mar. 4	321	335	35	1152	1823; 1929 (a); 2163; 2181; 2308 (i) (1); 4047 (e).
Aug. 5	6	31	36	109	2000 (a)–(c) (1); 2002 (a) (2); 2102.
Do	6	33	36	110	2100 (d); 2110; 2111 (c).
1910					
May 13	236		36	369	4011 (b).
June 22	329	2	36	590	2840 (a).
1911					
Mar. 2	191	1	36	965	3656(a).
Mar. 3	231	289	36	1167	3602; 3723(a); 3744; 3745(c); 3992.
Do	231	291	36	1167	4042.
Mar. 4	237	1	36	1195	3796.
1912					
Apr. 9	75	1	37	81	2650.
Do	75	2	37	81	2653(b)–(e); 2656(g).
Do	75	3	37	81	2651(a)–(c) (1); 2653 (a) (1), (2); 2656(c).
Do	75	4	37	82	2656(a), (b); 2657(a).
Do	75	5	37	82	2656(d).
Do	75	6	37	82	2656(e); 2657(b).
Do	75	7	37	82	2656(f); 2657(c), (e).
Do	75	8	37	82	2652(a)–(c); 2659(a).
Do	75	9	37	82	2651(c)(2).
Do	75	10	37	83	2654.

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Date	Chapter	Section	Volume	Page	I. R. C. section
1912					
Apr. 9	75	11	37	83	2655; 2656(j); 2657(d).
Do	75	12	37	83	2653(a)(3), (4); 2656(h), (i).
Do	75	13	37	83	2656(k); 2657(f).
Do	75	14	37	83	2658.
Do	75	15	37	83	3791(a) (1).
Do	75	16	37	83	2659(b).
Aug. 10	284		37	273	2327(c).
Aug. 24	355	8	37	487	3965(b).
1913					
Mar. 3	119		37	733	3656(a).
1914					
Jan. 17	10	1	38	277	2567(a); 2569(a)-(d)(4).
Do	10	2	38	277	2569(b).
Do	10	3	38	278	2567(b)(1).
Do	10	4	38	278	2568.
Do	10	5	38	278	2570; 2571.
July 18	187		38	517	1300; 1301.
Dec. 17	1	1	38	785	2550(a)-(c)(1); 2552(a), (b); 2553; 2555(b); 2558(a); 2559(a); 3220(a)-(e); 3221(a); 3222(a), (b); 3224(a); 3227(a); 3228; 3797(a)(1).
Do	1	2	38	786	2554(a)-(g); 2563; 2564(a), (b).
Do	1	3	38	787	2555(c)(1).
Do	1	4	38	788	3224(b).
Do	1	5	38	788	2556(a); 2557(a), (b)(1); 3226(a).
Do	1	6	38	789	2551(a)-(c)(1).
Do	1	7	38	789	3227(b).
Do	1	8	38	789	3224(c).
Do	1	10	38	789	2560(a).
Do	1	12	38	790	2561.
1915					
Mar. 4	141	1	38	1017	2861 (a).
Do	164		38	1189	3341 (c); 3361 (c).
1916					
May 10	117	1	39	87	4040.
Aug. 11	313	2	39	476	1931; 1932; 3797 (a) (1).
Do	313	3	39	476	1920 (a).
Do	313	4	39	476	1925 (a).
Do	313	5	39	477	1922 (b).
Do	313	5, first	39	476	1922 (a) (1).
Do	313	5, second	39	476	1922 (a) (2).
Do	313	5, third	39	477	1922 (a) (3).
Do	313	5, fourth	39	477	1922 (a) (4).
Do	313	5, fifth	39	477	1922 (a) (5).
Do	313	5, sixth	39	477	1922 (a) (6).
Do	313	6	39	478	1922 (c).
Do	313	6 A	39	478	1923; 1924 (c).
Do	313	7	39	478	1927 (a).
Do	313	8	39	479	1927 (b); 1929 (c).
Do	313	9	39	479	1926 (a), (b) (1).
Do	313	10	39	480	1921; 1924.
Do	313	10, first	39	479	1924 (a) (1).
Do	313	10, second	39	479	1924 (a) (2).
Do	313	10, third	39	480	1924 (a) (3).
Do	313	10, fourth	39	480	1924 (a) (4).
Do	313	11	39	480	1920 (b), (c).
Do	313	12	39	480	1925 (b).
Do	313	13	39	480	1928; 1934.
Do	313	14	39	480	1929 (a).
Do	313	15	39	481	1929 (b).
Do	313	16	39	481	1930.
Do	313	17	39	481	1935.
Do	313	19	39	481	1926 (b) (2); 1933.
Do	313	22	39	482	3802.
Sept. 7	453		39	740	2070.
1917					
Mar. 2	145	9	39	954	3360 (c).
Oct. 6	79	1	40	348	3916.
1918					
Oct. 1	178		40	1008	2302 (b) (1), (2); 2303 (b); 2304 (b).
1919					
Feb. 24	18	1	40	1057	3797 (a) (1), (3)-(5), (9), (11)-(15).
Do	18	600 (a) (4)	52	572	2800 (a) (1).
Do	18	600 (a) (5), (6)	40	1105	2800 (f).
Do	18	600 (c)	40	1106	2800 (a) (3).
Do	18	602	40	1107	2837 (a); 2848 (a); 2881 (a); 2883 (a).
Do	18	605	40	1108	2800 (a) (5); 2801 (b)-(f).
Do	18	606	40	1108	2160 (a), (b); 2802 (e); 3152 (e).
Do	18	607	40	1109	2829 (a).
Do	18	608	40	1109	3150 (a).

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1919					
Feb. 24	18	609	40	1109	3104 (a).
Do	18	610	40	1109	3044 (a)–(c); 3045.
Do	18	611	40	1110	3030 (a) (1) (A).
Do	18	612	49	1957	3031 (a).
Do	18	613	40	1111	3030 (a) (2).
Do	18	616	40	1111	3030 (a) (1) (A), (b) (1); 3040 (a).
Do	18	617	40	1111	3032 (a); 3033 (a); 3034 (a); 3036 (a).
Do	18	618 (a)	40	1113	3037 (a).
Do	18	618 (b)	49	1959	3038 (a).
Do	18	619	40	1113	3030 (b) (2).
Do	18	620	40	1113	3043 (a).
Do	18	621	40	1114	3041 (a); 3042 (a).
Do	18	622	40	1114	3039 (a).
Do	18	623	40	1114	2817 (a).
Do	18	624	40	1114	2888 (a).
Do	18	626	40	1115	2910 (a).
Do	18	627	40	1115	3157 (a).
Do	18	1007	40	1132	2551 (b).
Do	18	1300	40	1140	3900.
Do	18	1301 (a)	40	1140	3915.
Do	18	1301 (b)	45	882	3944 (b).
Do	18	1304	40	1142	3350; 3351.
Do	18	1305	40	1142	3171 (a); 3175.
Do	18	1307	40	1143	3172 (a).
Do	18	1308	40	1143	3173 (b).
Do	18	1309	40	1143	3176 (a).
Do	18	1310 (c)	40	1144	3179 (a).
Do	18	1313	40	1145	3658.
Do	18	1315	40	1145	2103 (b); 2112 (b); 3152 (d).
Do	18	1317	40	1146	55 (f) (1); 3745 (a); 4047 (a) (1).
Do	18	1402	40	1150	3802.
Mar. 4	125	6	40	1351	1922 (a) (5), (7); 1927 (b); 1929 (c).
Oct. 28	85	1	41	319	3124 (a) (1), (2).
Do	85	2	41	319	3100 (a).
Do	85	3	49	876	3101 (a).
Do	85	4	41	320	3107.
Do	85	5	41	320	3112 (a).
Do	85	8	41	320	3106 (a).
Do	85	9	41	320	3103.
Do	85	10	41	320	2834; 3102; 3109; 3110.
Do	85	11	49	876	3108 (a)–(d); 3124 (a) (1).
Do	85	13	41	321	3105 (a).
Do	85	14	41	321	3113 (a).
Do	85	15	41	321	3115 (a).
Do	85	16	41	322	3112 (b).
Do	85	17	41	322	3118.
Do	85	18	41	322	3122.
1920					
May 31	217	1	41	725	1922 (a) (5), (7); 1929 (c).
1921					
June 10	18	304	42	24	3945; 3950; 3975; 4015 (b).
Oct. 14	107	----------	42	205	2190.
Nov. 23	136	2 (1)	42	227	3797 (a) (1).
Do	136	2 (2)	42	227	3797 (a) (2).
Do	136	2 (3)	42	227	3797 (a) (4).
Do	136	2 (4)	42	227	3797 (a) (5).
Do	136	2 (5)	42	227	3797 (a) (9).
Do	136	2 (6)	42	227	3797 (a) (11).
Do	136	2 (7)	42	227	3797 (a) (12).
Do	136	2 (8)	42	227	3797 (a) (13).
Do	136	2 (9)	42	227	3797 (a) (14).
Do	136	2 (10)	42	227	3797 (a) (15).
Do	136	601	42	285	2801 (c).
Do	136	1300	42	308	3171 (a); 3175.
Do	136	1303	42	309	3176 (a).
Do	136	1403	42	321	3802.
1923					
Mar. 4	244	----------	42	1444	3650 (b); 3940.
1924					
June 2	234	322	43	315	813 (a) (1).
Do	234	900	44	105	1100; 1102 (a).
Do	234	901 (a)	44	106	1102 (b), (c), (f).
Do	234	901 (b)	44	106	1102 (e).
Do	234	902	44	106	1102 (g).
Do	234	903	44	106	1103 (a), (b).
Do	234	904	44	106	1101; 1105; 1110.
Do	234	905	44	106	1103 (d).
Do	234	906 (a)	45	871	1103 (c); 1118 (a).
Do	234	906 (b)	45	871	1118 (b).
Do	234	906 (c)	45	871	1117 (d).
Do	234	906 (d)	45	872	1117 (c).
Do	234	906 (e)	45	872	1117 (e).
Do	234	906 (f)	45	872	1117 (f).
Do	234	907 (a)	45	872	1111; 1112; 1113; 1116; 1117 (a).
Do	234	907 (b)	45	872	1117 (b).

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1924					
June 2	234	907 (c)	44	107	1120.
Do	234	907 (d)	44	108	1121.
Do	234	907 (e), (f)	44	108	1104.
Do	234	907 (g)	44	108	1143.
Do	234	908	44	108	1114.
Do	234	909 (a)	44	108	1115 (a).
Do	234	909 (b)	44	108	1115 (b).
Do	234	910	44	108	1102 (d); 1130; 1131; 1132.
Do	234	911	44	109	1117 (g).
Do	234	912	45	873	1119 (a).
Do	234	913	45	873	1119 (b).
Do	234	1013 (a)	43	343	3304 (c).
Do	234	1016	43	343	3690.
Do	234	1031 (a)	43	351	3712.
Do	234	1031 (b)	43	351	3971.
Do	234	1103	43	353	3802.
1926					
Feb. 26	27	2 (a) (1)	44	9	3797 (a) (1).
Do	27	2 (a) (2)	44	9	3797 (a) (3).
Do	27	2 (a) (3)	44	9	3797 (a) (4).
Do	27	2 (a) (4)	44	9	3797 (a) (5).
Do	27	2 (a) (5)	44	9	3797 (a) (9).
Do	27	2 (a) (6)	44	9	3797 (a) (11).
Do	27	2 (a) (7)	44	9	3797 (a) (12).
Do	27	2 (a) (8)	44	9	3797 (a) (13).
Do	27	2 (a) (9)	44	9	3797 (a) (14).
Do	27	2 (a) (10)	44	10	3797 (a) (15).
Do	27	2 (b)	44	10	3797 (b).
Do	27	200 (b)	44	10	3797 (a) (16).
Do	27	240 (d)	44	46	2704 (b) (1).
Do	27	257 (a)	44	51	55 (a) (1), (3).
Do	27	257 (b) (1)	44	51	55 (d) (1) (A).
Do	27	257 (b) (2)	44	51	55 (d) (1) (B).
Do	27	257 (b) (3)	44	51	55 (d) (1) (C).
Do	27	257 (c)	44	51	55 (b) (1).
Do	27	257 (d)	44	51	55 (c), (f) (3).
Do	27	257 (e)	44	52	55 (e).
Do	27	258	44	52	63.
Do	27	Title III	44	69	800; 801; 802.
Do	27	300	44	69	930.
Do	27	300 (d)	44	69	821 (c); 864 (c).
Do	27	301 (a)	44	69	810; 813 (a) (2); 860.
Do	27	301 (b)	44	70	813 (b).
Do	27	302	44	70	811.
Do	27	303 (a)	44	72	812.
Do	27	303 (a) (1)	44	72	812 (b).
Do	27	303 (a) (2)	44	72	812 (c).
Do	27	303 (a) (3)	44	72	812 (d).
Do	27	303 (a) (4)	44	72	812 (a).
Do	27	303 (b)	44	72, 73	861 (a).
Do	27	303 (b) (1)	44	73	861 (a) (1).
Do	27	303 (b) (2)	44	73	861 (a) (2).
Do	27	303 (b) (3)	44	73	861 (a) (3).
Do	27	303 (c)	44	73	861 (b).
Do	27	303 (d)	44	73	812 (b); 862 (a), (b).
Do	27	303 (e)	44	73	863.
Do	27	303 (f)	44	74	850.
Do	27	304	44	74	821 (a) (1), (2); 864 (a) (1).
Do	27	304 (a)	44	74	820; 821 (b), (c); 864 (b), (c).
Do	27	304 (b)	44	74	864 (a) (2).
Do	27	305	44	74	925; 926; 927.
Do	27	305 (a)	44	74	822 (a) (1); 822 (b).
Do	27	305 (b)	44	74	822 (a) (2).
Do	27	305 (c)	44	74	890 (a).
Do	27	306	44	74	824.
Do	27	307	44	74	870.
Do	27	308 (a)	44	75	871 (a) (1).
Do	27	308 (b)	44	75	871 (b).
Do	27	308 (c)	44	75	871 (c).
Do	27	308 (d)	44	75	871 (d).
Do	27	308 (e)	44	75	871 (e).
Do	27	308 (f)	44	75	871 (f).
Do	27	308 (g)	44	76	871 (g).
Do	27	308 (h)	44	76	891.
Do	27	308 (i)	44	76	871 (h); 890 (b); 893 (b) (3); 3655 (b).
Do	27	308 (j)	44	76	871 (i).
Do	27	309	44	76	3655 (b).
Do	27	309 (a) (1)	44	76	893 (a) (1).
Do	27	309 (a) (2)	44	76	893 (a) (2).
Do	27	309 (b)	44	77	893 (b) (1).
Do	27	309 (c)	44	77	893 (b) (2).
Do	27	310 (a)	44	77	874 (a).
Do	27	310 (b)	44	77	875.
Do	27	311 (a), (b)	44	77	874 (b).
Do	27	312 (a)–(i)	44	77	872 (a)–(i).
Do	27	312 (j)	44	78	892; 893 (b) (4); 3655 (b).
Do	27	312 (k)	44	79	873.
Do	27	313 (a)	44	79	823.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

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Date	Chapter	Section	Volume	Page	I. R. C. section
1926					
Feb. 26	27	313 (b)	44	79	825 (a).
Do	27	313 (c)	44	79	827 (c).
Do	27	314 (a)	44	79	826 (a).
Do	27	314 (b)	44	79	826 (b), (c).
Do	27	315	44	80	827.
Do	27	316 (a)	44	80	900 (a).
Do	27	316 (b) (1)	44	80	900 (b) (1).
Do	27	316 (b) (3)	44	81	900 (b) (2).
Do	27	316 (c)	44	81	900 (c).
Do	27	316 (e)	44	81	900 (e).
Do	27	317	44	81	901.
Do	27	319 (a)	44	84	911.
Do	27	319 (b)	47	283	910.
Do	27	319 (c)	44	84	912.
Do	27	320 (a)	44	85	894 (b) (2) (A).
Do	27	320 (b)	44	85	894 (b) (1).
Do	27	321 (a)	44	85	851; 920.
Do	27	321 (b)	44	85	921.
Do	27	400 (a)	44	87	2000 (c); 2001 (a); 2130 (b).
Do	27	400 (b)	44	87	2000 (c) (1).
Do	27	400 (c)	44	87	2111 (d) (2).
Do	27	400 (d)	44	87	2002 (a) (3); 2111 (a) (2); 2112 (a) (1) (A); 2130 (c).
Do	27	401 (a)	44	88	2000 (a); 2001 (a); 2130 (a).
Do	27	401 (b)	44	88	2100 (a)–(c) (1), (e); 2101; 2111 (b); 2135 (a) (2).
Do	27	402	44	89	2000 (d); 2001 (a); 2039.
Do	27	403	44	91	2050 (b); 2052; 2053; 2054; 2055; 2056; 2057; 2059; 2060; 2162.
Do	27	500 (a) (1)	44	91	1700 (a).
Do	27	500 (a) (2)	44	91	1700 (c).
Do	27	500 (a) (3)	44	91	1700 (d).
Do	27	500 (a) (4)	44	91	1700 (b).
Do	27	500 (a) (5)	44	91	1700 (e).
Do	27	500 (b) (1)	44	92	1701 (a).
Do	27	500 (b) (2)	44	92	1701 (b), (c).
Do	27	500 (c)	44	92	1704.
Do	27	500 (d)	44	92	1702; 1703 (a).
Do	27	500 (e)	44	92	1701 (a).
Do	27	501	44	92	1710; 1711; 1712.
Do	27	502 (a)	44	93	1715 (a), (b); 1716.
Do	27	502 (b)	44	93	1715 (d) (1).
Do	27	502 (c)	44	93	1716.
Do	27	502 (d)	44	93	1715 (c); 1717.
Do	27	600	44	93	2700 (a), (b) (1); 2704 (a).
Do	27	601 (a)	44	94	2704 (b) (1).
Do	27	601 (b)	44	94	2704 (b) (2).
Do	27	602	44	94	2701; 2702 (a); 2706.
Do	27	703	44	97	2550 (a)–(c) (1); 2551 (c) (1); 2552 (a), (b); 2553; 2555 (b); 2558 (a); 2559 (a); 3220 (a)–(c); 3221 (a); 3222 (a), (b); 3224 (a); 3227 (a); 3228; 3282; 3797 (a) (1).
Do	27	704	44	98	2551 (a), (b).
Do	27	705	44	99	2558 (b) (1).
Do	27	Title VIII	44	99	3483.
Do	27	800	44	99	1800; 1809 (a); 3480; 3481 (a).
Do	27	801	44	99	1808 (a)–(d).
Do	27	802	44	99	1820.
Do	27	802 (c)	44	99, 100	1822.
Do	27	803	44	100	1823.
Do	27	804	44	100	1816 (a).
Do	27	805 (a)	44	100	1809 (b) (1); 1815.
Do	27	805 (b)	44	100	1809 (b) (2).
Do	27	807 (a), (b)	44	101	1817 (b), (c).
Do	27	807 (c)	44	101	1818.
Do	27	808	45	867	1817 (a).
Do	27	Sched. A (1)	44	101	1801.
Do	27	Sched. A (2)	44	101	1802 (a).
Do	27	Sched. A (3)	49	2030	1802 (b); 1821 (b) (1), (2).
Do	27	Sched. A (5)	45	867	1806.
Do	27	Sched. A (6)	44	103	1807.
Do	27	Sched. A (7)	44	103	1804; 1821 (b) (3).
Do	27	Sched. A (8)	47	275	3482.
Do	27	Sched. A (9)	47	274	3481 (a).
Do	27	Sched. A (10)	48	1179	1805; 1821 (b) (4).
Do	27	900	44	104	2800 (a) (1), (4), (f).
Do	27	901	44	105	3074 (a).
Do	27	902	44	105	2800 (e) (3), (4).
Do	27	1000	44	105	1100; 1101; 1102; 1103 (a), (b), (d); 1104; 1105; 1110; 1114; 1115; 1117 (g); 1120; 1121; 1130; 1131; 1132.
Do	27	1001 (a)	44	109	1142.
Do	27	1001 (b)	44	109	1141 (c) (2).
Do	27	1001 (c)	45	873	1145.
Do	27	1001 (d)	45	873	1146.
Do	27	1001 (e)	44	110	1141 (c) (3).
Do	27	1002	48	760	1141 (b).
Do	27	1003 (a)	44	110	1141 (a).
Do	27	1003 (b)	44	110	1141 (c).
Do	27	1004 (a)	44	110	1141 (c) (4).

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Date	Chapter	Section	Volume	Page	I. R. C. section
1926					
Feb. 26	27	1004 (b)	44	110	1133.
Do	27	1005 (a)	44	110	1140 (a), (b).
Do	27	1005 (b), (c)	44	111	1140 (c).
Do	27	1005 (d)	44	111	1140 (d).
Do	27	1005 (e)	44	111	1140 (e).
Do	27	1100	44	111	840; 1722; 1837; 2196; 2562 (a); 2711; 3175; 3282.
Do	27	1101	44	111	2559 (a); 3176 (a); 3791 (a) (1).
Do	27	1102 (a)	44	112	821 (d); 1720; 1835; 2194; 2555 (a); 2709; 3171 (a).
Do	27	1102 (b)	44	112	3603.
Do	27	1102 (c)	44	112	3330.
Do	27	1102 (d)	44	112	3632 (b).
Do	27	1103	44	112	3612 (a)-(d) (1), (2), (e), (f); 3634.
Do	27	1104	44	113	3614 (a).
Do	27	1105	44	113	3631.
Do	27	1107	44	113	3790.
Do	27	1108 (a)	48	757	3791 (b).
Do	27	1109	44	114	2002 (b) (1); 2301 (c) (2); 2351 (c) (2); 2381 (c) (2); 2651 (c) (2); 3311.
Do	27	1109 (a) (1)	44	114	3312 (a).
Do	27	1109 (a) (2)	44	114	3312 (b), (c).
Do	27	1109 (a) (3)	44	114	3312 (d).
Do	27	1110	44	114	3748.
Do	27	1112	44	115	3313.
Do	27	1114 (a)	44	116	894 (b) (2) (B); 1718; 1821 (a); 2156 (a); 2557 (b) (2)-(4); 2707 (b).
Do	27	1114 (b)	44	116	894 (b) (2) (C); 1718; 1821 (a); 2156 (a); 2557 (b) (2)-(4); 2707 (c).
Do	27	1114 (c)	44	116	3793 (b) (1).
Do	27	1114 (d)	44	117	1718; 1821 (a); 2156 (c); 2557 (b) (2)-(4); 2707 (a).
Do	27	1114 (e)	44	117	3710 (a), (b).
Do	27	1114 (f)	44	117	894 (b) (2) (D); 1718; 1821 (a); 2156 (d); 2557 (b) (8); 2707 (d); 3710 (c); 3793 (b) (3).
Do	27	1115	44	118	55 (f) (1); 3600; 3611; 3615 (a)-(c); 3632 (a) (1); 3745 (a); 3797 (a) (1); 4047 (a) (1).
Do	27	1118 (a)	44	120	3656 (b); 3657.
Do	27	1118 (c)	44	120	3658.
Do	27	1119	44	120	1719; 2002 (c); 2708; 2550 (c) (3); 3172 (a); 3281.
Do	27	1120	44	121	1715 (d) (2); 2703 (a).
Do	27	1121	44	121	2135 (a) (1), (3); 2137; 2705.
Do	27	1123	44	121	3325.
Do	27	1124	44	122	2103 (b); 2112 (b); 2802 (b); 3030 (b) (1); 3152 (d).
Do	27	1127	44	124	3670.
Do	27	1128 (a)	44	124	3712.
Do	27	1128 (b)	44	124	3971.
Do	27	1129	44	125	3713.
Do	27	1130	44	125	3714 (b).
Do	27	1201 (b)	44	126	3905; 3906; 3910; 3911.
Do	27	1203 (a)	44	127	5000; 5001 (a).
Do	27	1203 (b)	44	127	5001 (b), (c).
Do	27	1203 (c) (1)-(3)	44	127	5011 (a).
Do	27	1203 (c) (4), (5)	44	127	5011 (b).
Do	27	1203 (c) (6)	44	127	5011 (c).
Do	27	1203 (d)	44	128	55 (d) (2).
Do	27	1203 (e)	44	128	5002; 5003.
Do	27	1203 (f)	44	128	5010 (b).
Do	27	1203 (g)	44	128	5001 (d).
Do	27	1203 (h)	44	128	5004.
Do	27	1213	44	130	3802.
June 3	457	3	44	689	1130 (b).
1927					
Feb. 26	219		44	1248	1922 (c).
Mar. 3	348	4 (a)	44	1382	2550 (c) (1), (3); 2551 (a), (c) (1); 2554 (a)-(g); 2555 (a), (b); 2558 (b) (1); 2559 (a); 2560 (a); 2569 (b), (d) (1)-(4).
Do	348	4 (b)	44	1382	2606.
1928					
May 29	852	401 (a)	45	862	861 (a) (1).
Do	852	401 (b)	45	862	800; 801; 802.
Do	852	402 (a)	45	862	875.
Do	852	403 (a)	45	863	900 (c).
Do	852	404	45	863	813 (a) (1).
Do	852	411 (a)	45	865	1700 (a) (1).
Do	852	413 (a)	45	864	1710; 1711; 1712.
Do	852	414 (a)	45	864	1716.
Do	852	414 (b)	45	864	1715 (d) (1).
Do	852	425	45	866	2111 (a) (1), (f); 2170 (a).
Do	852	441	45	867	1808 (a)-(d).

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1928					
May 29	852	442	45	867	1806.
Do	852	443	45	867	1817 (a).
Do	852	451 (b)	45	868	3030 (a) (1) (A).
Do	852	601	45	871	1103 (c); 1111; 1112; 1113; 1116; 1117 (a)-(f); 1118.
Do	852	602	45	873	1119.
Do	852	603	45	873	1145; 1146.
Do	852	604	45	873	900 (d); 3653 (b).
Do	852	606 (a)	45	874	3760 (a).
Do	852	606 (b)	45	874	3760 (b).
Do	852	607	45	874	3770 (a) (2).
Do	852	608	45	874	3774 (a), (b).
Do	852	609	45	875	3775.
Do	852	610 (a)	45	875	3746 (a).
Do	852	610 (b)	45	875	3746 (b).
Do	852	610 (c)	48	756	3746 (c).
Do	852	610 (d)	45	875	3746 (d).
Do	852	613 (a)	45	875	3670; 3671; 3672; 3673; 3674; 3675; 3676; 3677.
Do	852	613 (b)	45	875	827 (a).
Do	852	614 (a)	45	876	3771 (a), (b).
Do	852	614 (b)	45	877	3771 (c).
Do	852	616	45	877	3762.
Do	852	617 (a)	45	877	3633 (a).
Do	852	617 (b)	45	877	3800.
Do	852	618	45	878	3614 (a).
Do	852	619 (a)	45	878	3312.
Do	852	619 (b)	45	878	3770 (a) (1).
Do	852	619 (c)	45	878	3313.
Do	852	619 (d)	45	878	3634.
Do	852	701 (a) (1)	45	878	3797 (a) (1).
Do	852	701 (a) (2)	45	878	3797 (a) (3).
Do	852	701 (a) (3)	45	878	3797 (a) (4).
Do	852	701 (a) (4)	45	878	3797 (a) (5).
Do	852	701 (a) (5)	45	879	3797 (a) (6).
Do	852	701 (a) (7)	45	879	3797 (a) (7).
Do	852	701 (a) (8)	45	879	3797 (a) (8).
Do	852	701 (a) (9)	45	879	3797 (a) (9).
Do	852	701 (a) (10)	45	879	3797 (a) (11).
Do	852	701 (a) (11)	45	879	3797 (a) (12).
Do	852	701 (a) (12)	45	879	3797 (a) (13).
Do	852	701 (a) (13)	45	879	3797 (a) (14).
Do	852	701 (a) (14)	45	879	3797 (a) (15).
Do	852	701 (b)	45	879	3797 (b).
Do	852	709	45	882	3726.
Do	852	710	45	882	3777.
Do	852	712	45	882	3901 (b) (1).
Do	852	713	45	882	3944 (b).
Do	852	715	45	883	3802.
Do	901	3	45	996	3770 (a) (1), (b); 3776.
1929					
Mar. 2	510	1	45	1496	2801 (a) (2), (d) (1), (2); 2813 (a); 2820 (a); 2838; 2854; 2861 (a); 2882 (a); 2901 (b); 2904 (a); 2914 (a); 2915 (a); 3042 (a); 3044 (a)-(c); 4010 (a); 4011 (a); 4013 (a), (c); 4014 (a); 4016 (a); 4017 (a); 4020 (a); 4021 (b).
Do	510	2	45	1496	4019.
Do	510	3	45	1496	4012 (a).
Do	510	4	45	1496	4022.
1930					
May 27	342	8	46	430	4012 (a); 4013 (c); 4022.
June 14	488	3 (b)	46	586	2606.
June 17	497	301	46	686	3340; 3341 (a), (b); 3342; 3343 (a).
Do	497	302	46	686	3361 (b).
Do	497	311	49	1960	3178.
Do	497	313 (d)	49	1960	3179 (b).
Do	497	313 (i) (3)	46	695	3179 (b).
Do	497	317	46	696	2197 (b).
Do	497	652	46	763	3802.
July 10	882	1	46	1022	2300.
Dec. 16	15	----------	46	1029	1823; 1929 (a); 2163; 2181; 2308 (i) (1); 4047 (e).
1931					
Mar. 3	441	----------	46	1510	2198.
Mar. 4	520	1	46	1549	2302 (a).
Do	520	2	46	1549	2301 (a)-(c), (1); 2313.
1932					
May 17	190	----------	47	158	2564 (a); 2800 (a) (4); 3360 (a), (b) (2), (c); 3361.
June 6	209	401 (a)	47	243	935 (a).
Do	209	401 (b)	47	243	935 (b).
Do	209	401 (c)	47	243	935 (c).
Do	209	402	47	245	936.
Do	209	403	47	245	937.
Do	209	501 (a)	47	245	1000 (a).
Do	209	501 (b)	47	245	1000 (b).

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1932					
June 6	209	502	47	246	1001 (a).
Do	209	503	47	247	1002.
Do	209	504 (a)	47	247	1003 (a).
Do	209	504 (b)	47	247	1003 (b).
Do	209	505	47	247	1004.
Do	209	506	47	248	1005.
Do	209	507	47	248	1006.
Do	209	508	47	249	1007.
Do	209	509	47	249	1008.
Do	209	510	47	249	1009.
Do	209	511	47	250	1010.
Do	209	512	47	250	1011.
Do	209	513	47	250	1012.
Do	209	514	47	252	1013.
Do	209	515	47	253	1014.
Do	209	516	47	253	1015.
Do	209	517	47	254	1016.
Do	209	518	47	254	1017.
Do	209	520	47	254	1019.
Do	209	521	47	255	1020.
Do	209	522	47	255	1021.
Do	209	523	47	255	1022.
Do	209	524	47	255	1023; 3655 (b).
Do	209	525	47	256	1024.
Do	209	526	47	256	1025; 3653 (b).
Do	209	527	47	257	1026.
Do	209	528	47	258	1027.
Do	209	529	47	258	1028.
Do	209	530	47	259	1029.
Do	209	531	47	259	1030; 1001 (b).
Do	209	601 (a)	47	259	2490; 3420.
Do	209	601 (b)	47	259	2493; 3430.
Do	209	601 (c)	47	259	2490; 3420.
Do	209	601 (c) (1)	47	259	3413.
Do	209	601 (c) (4)	47	260	3422.
Do	209	601 (c) (5)	47	260	3423.
Do	209	601 (c) (6)	47	260	3424.
Do	209	601 (c) (7)	47	260	3425.
Do	209	601 (c) (8)	48	762	2491.
Do	209	602	47	261	3400.
Do	209	603	47	261	3401.
Do	209	604	47	261	3402.
Do	209	606	47	261	3403.
Do	209	607	47	263	3404.
Do	209	608	47	263	3405.
Do	209	609	47	263	3406.
Do	209	610	47	264	3407.
Do	209	611	47	264	3408.
Do	209	612	47	264	3409.
Do	209	614	47	264	3410.
Do	209	616	48	256	3411.
Do	209	617 (a)	48	764	3412 (a).
Do	209	617 (b)	48	764	3412 (b).
Do	209	617 (c) (1)	47	267	3412 (c) (1).
Do	209	617 (c) (2)	48	765	3412 (c) (2).
Do	209	617 (d)	48	765	3412 (d).
Do	209	617 (e)	48	765	3412 (e).
Do	209	618	47	267	3440.
Do	209	619 (a)-(c)	47	267	3441 (a)-(c).
Do	209	620	48	255	3442.
Do	209	621 (a) (1),(2)	47	267, 268	3443 (a) (1), (2).
Do	209	621 (a) (3)	49	1025	3443 (a) (3).
Do	209	621 (b)	47	268	3443 (b).
Do	209	621 (c)	49	1026	3443 (c).
Do	209	621 (d)	47	268	3443 (d).
Do	209	622	47	268	3444 (a).
Do	209	623	47	268	3445.
Do	209	624	47	269	3446.
Do	209	625 (a)	47	269	3447 (a).
Do	209	625 (b)	47	269	3447 (b).
Do	209	626 (a)	47	269	3448 (a).
Do	209	626 (b)	47	269	3448 (b).
Do	209	627	47	269	3449.
Do	209	628	47	269	2494; 3431; 3450.
Do	209	629	47	270	3452.
Do	209	630	48	256	3451.
Do	209	701 (a)	47	270	3465.
Do	209	701 (c)	47	270	3466.
Do	209	702	47	270	3467.
Do	209	711 (a)	47	271	1700 (a).
Do	209	711 (b)	47	271	1700 (c).
Do	209	711 (c)	47	271	1701 (a).
Do	209	711 (e)	47	271	1700 (a) (1).
Do	209	721 (a)	47	272	1801.
Do	209	722 (a)	47	272	1802 (a).
Do	209	724	47	274	3483.
Do	209	724 (a)	47	274	3481 (a).
Do	209	724 (c)	47	274	3481 (b).
Do	209	725	47	275	3482.
Do	209	731 (a), (b)	47	275	3460.
Do	209	731 (c)	47	276	3461.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1932					
June 6	209	741 (a)	47	276	1850.
Do	209	741 (b)	47	276	1857.
Do	209	741 (c)	47	276	1851 (a); 1852; 1853 (b).
Do	209	771	47	277	1853 (a), (c); 3470.
Do	209	772	47	277	1854; 3471.
Do	209	773	47	277	1855; 3472.
Do	209	774	47	278	1856; 3473.
Do	209	801	47	278	813 (a) (2).
Do	209	802	47	278	813 (b).
Do	209	803 (a)	47	279	811 (c).
Do	209	803 (b)	47	279	811 (f).
Do	209	803 (c)	47	280	827 (b).
Do	209	804	47	280	812 (b).
Do	209	805	47	280	812 (b).
Do	209	806 (a)	47	281	812 (c).
Do	209	806 (b)	47	281	861 (a) (2).
Do	209	807	47	282	812 (d); 861 (a) (3).
Do	209	808 (a)	47	282	822 (a) (2).
Do	209	808 (b)	47	282	871 (h); 890 (b); 893 (b) (3).
Do	209	809	47	283	827 (a).
Do	209	810	47	283	910.
Do	209	811 (a)	47	284	925; 926; 927.
Do	209	811 (b)	47	284	800; 801; 802.
Do	209	901	47	284	1250.
Do	209	902	47	284	1251.
Do	209	903	47	285	1252.
Do	209	904	47	285	1253.
Do	209	1101	47	286	1142.
Do	209	1102	47	286	1133.
Do	209	1103 (a)	47	286	3772 (a) (1), (2), (b).
Do	209	1104	47	287	3770 (a) (3).
Do	209	1105	48	758	3660.
Do	209	1106 (a)	47	287	3313.
Do	209	1108	47	288	3748.
Do	209	1111 (a) (1)	47	289	3797 (a) (1).
Do	209	1111 (a) (2)	47	289	3797 (a) (3).
Do	209	1111 (a) (3)	47	289	3797 (a) (2).
Do	209	1111 (a) (4)	47	289	3797 (a) (4).
Do	209	1111 (a) (5)	47	289	3797 (a) (5).
Do	209	1111 (a) (6)	47	289	3797 (a) (6).
Do	209	1111 (a) (8)	47	289	3797 (a) (7).
Do	209	1111 (a) (9)	47	289	3797 (a) (8).
Do	209	1111 (a) (10)	47	289	3797 (a) (9).
Do	209	1111 (a) (11)	47	289	3797 (a) (11).
Do	209	1111 (a) (12)	47	289	3797 (a) (12).
Do	209	1111 (a) (13)	47	289	3797 (a) (13).
Do	209	1111 (a) (14)	47	289	3797 (a) (14).
Do	209	1111 (b)	47	289	3797 (b).
Do	209	1112	47	289	3802.
June 13	246	----------	47	302	3447 (a).
June 30	314*	207	47	405	1130 (b).
1933					
Feb. 24	116	1	47	902	2302 (b) (1), (2); 2303 (b); 2304 (b); 2308 (a).
Do	116	2 (a)	47	902	2322 (b) (1).
Do	116	2 (b)	47	903	2323 (c); 2326 (a) (1).
Mar. 1	146	----------	47	1413	1817 (a).
Mar. 3	204	1	47	1480	1808 (e).
Do	212	16	47	1518	2806 (f); 3679 (a); 3705; 3740; 3743; 3761 (a), (b).
		Ex. Or. 6166, §5			
		Ex. Or. 6339, §1 (a)			4013 (a).
June 16	90	212	48	206	1700 (a) (1); 1801; 1802 (a); 3403; 3451; 3460; 3465; 3481 (b).
Do	90	219	48	209	1700 (a) (1).
Do	96	1	48	254	3452; 3482.
Do	96	4 (a)	48	255	3442.
Do	96	4 (b)	48	255	3413.
Do	96	5	48	255	3451.
Do	96	6 (a)	48	256	3411; 3441 (d); 3444 (b); 3447(c).
1934					
Jan. 11	1	2	48	313	2800 (a) (1).
Do	1	4	48	313	2887.
Do	1	5	48	313	2846 (a).
Do	1	9 (a)	48	314	3150 (a).
Do	1	9 (c)	48	315	3250 (c) (1); 3254 (d).
Do	1	10 (e)	48	315	2809 (b) (2), (e).
Do	1	201	48	316	2803 (a).
Do	1	203	48	316	2803 (b), (c).
Do	1	204	48	317	2803 (e).
Do	1	205	48	317	2803 (d).
Do	1	206	48	317	2803 (f).
Do	1	207	48	317	2803 (g).
Mar. 27	95	3	48	505	650; 651.
May 10	277	401	48	752	811 (d) (2)–(4).
Do	277	402	48	753	812 (c); 861 (a) (2).
Do	277	403	48	753	937.
Do	277	403 (a)	48	753	812.
Do	277	403 (b)	48	753	861 (a).
Do	277	403 (c)	48	753	861 (b).

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Date	Chapter	Section	Volume	Page	I. R. C. section
1934					
May 10	277	403 (d)	48	753	862 (a); 863.
Do	277	403 (e)	48	753	821 (a) (1), (2); 864 (a) (1).
Do	277	404	48	754	811.
Do	277	406	48	755	812 (d); 861 (a) (3).
Do	277	501	48	755	871 (a) (1); 1012 (a).
Do	277	502 (a), (b)	48	756	3746 (c).
Do	277	503	48	756	3774 (a), (b).
Do	277	504 (b)	48	756	1027 (d).
Do	277	504 (d)	48	756	912.
Do	277	506	48	757	3791 (b).
Do	277	507	48	757	3614 (b).
Do	277	508	48	757	3695.
Do	277	509	48	757	3674 (b).
Do	277	510	48	758	3660.
Do	277	512 (a)	48	758	3930 (a); 3931; 3975.
Do	277	512 (b)	48	759	3761 (b); 3930 (b); 3943 (a), (c); 3975.
Do	277	512 (c)	48	759	3932; 3975.
Do	277	514	48	759	3617.
Do	277	516	48	760	1143.
Do	277	517 (a)	48	760	1004 (a) (2) (B), (b) (2).
Do	277	517 (b)	48	760	1004 (b) (3).
Do	277	519	48	760	1141 (b).
Do	277	601	48	762	
Do	277	602	48	762	2491.
Do	277	602½ (a)	48	763	2470; 2476; 2477.
Do	277	602½ (b)	48	763	2471; 2472; 2475.
Do	277	602½ (c)	48	764	2473.
Do	277	602½ (d)	48	764	2474.
Do	277	602½ (e)	48	764	2478.
Do	277	602½ (f)	48	764	2479.
Do	277	602½ (g)	48	764	2480.
Do	277	603 (a)	48	764	3413.
Do	277	603 (b)	48	764	3412 (a), (b).
Do	277	603 (c)	48	765	3412 (c) (2).
Do	277	603 (d)	48	765	3412 (d), (e).
Do	277	607	48	768	3661.
Do	277	610	48	768	2000 (c) (2).
Do	277	801 (a) (1)	48	771	3797 (a) (1).
Do	277	801 (a) (2)	48	771	3797 (a) (3).
Do	277	801 (a) (3)	48	771	3797 (a) (2).
Do	277	801 (a) (4)	48	771	3797 (a) (4).
Do	277	801 (a) (5)	48	771	3797 (a) (5).
Do	277	801 (a) (6)	48	771	3797 (a) (6).
Do	277	801 (a) (8)	48	771	3797 (a) (7).
Do	277	801 (a) (9)	48	771	3797 (a) (8).
Do	277	801 (a) (10)	48	771	3797 (a) (9).
Do	277	801 (a) (11)	48	771	3797 (a) (11).
Do	277	801 (a) (12)	48	771	3797 (a) (12).
Do	277	801 (a) (13)	48	771	3797 (a) (13).
Do	277	801 (a) (14)	48	771	3797 (a) (14).
Do	277	801 (b)	48	771	3797 (b).
Do	277	802	48	772	3802.
June 7	424	1	48	919	1808 (f).
Do	426		48	926	1140 (e); 1141 (a)–(c) (4); 1142.
June 18	598	1	48	1013	2819.
Do	598	2	48	1013	2832.
Do	598	3	48	1013	3250 (f) (2).
Do	598	4	48	1013	2826 (a).
Do	598		48	1013	2812 (a); 2819.
Do	610		48	1020	2871.
Do	611		48	1020	2811.
June 19	651		48	1064	3678; 3679 (a), (c), (d).
		Rule 2, Dist. Cts.			
Do	674	8	48	1179	1805; 1821 (b), (4).
Do	674	9, 10	48	1181	1805.
Do	674	13	48	1181	3802.
June 26	756	2	48	1225	2136 (a).
Do	756	4	48	1227	1301.
Do	757	1	48	1236	2733 (a).
Do	757	1 (b)–(h), (k)	48	1236	2733 (b)–(i).
Do	757	2 (a)	48	1237	3260; 3261 (a).
Do	757	2 (b)	48	1237	3263 (a).
Do	757	3 (a)	48	1237	2720 (a)–(c) (1); 2722 (a).
Do	757	3 (b)	48	1237	2731.
Do	757	3 (c)	48	1237	2727.
Do	757	4 (a)	48	1237	2723 (a).
Do	757	4 (b)	48	1238	2723 (e).
Do	757	4 (c)	48	1238	2723 (b).
Do	757	4 (d)	48	1238	2723 (c).
Do	757	4 (e)	48	1238	2721 (b).
Do	757	4 (f)	48	1238	2723 (d).
Do	757	5 (a)	48	1238	3261 (b).
Do	757	5 (b)	48	1238	3261 (c).
Do	757	6	48	1238	2726 (a).
Do	757	7 (a)	48	1238	2730 (a).
Do	757	7 (b)	48	1239	2730 (b).
Do	757	8 (a)	48	1239	2725.
Do	757	8 (b)	48	1239	2726 (b).
Do	757	9	48	1239	2724.
Do	757	10 (a)	48	1239	2728.
Do	757	10 (b)	48	1239	2726 (c).

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Date	Chapter	Section	Volume	Page	I. R. C. section
1934					
June 26	757	11	48	1239	3263 (b).
Do	757	12	48	1240	2732; 3791 (a) (1).
Do	757	13	48	1240	2721 (a).
Do	757	14	48	1240	2729.
Do	757	15	48	1240	2700 (b) (2); 3407.
Do	757	16	48	1240	3802.
1935					
June 28	333		49	431	1700 (a) (1); 1801; 1802 (a); 3403; 3452; 3460; 3465; 3481 (b); 3482.
Aug. 14	531	801	49	636	1400.
Do	531	802 (a)	49	636	1401 (a), (b).
Do	531	802 (b)	49	636	1401 (c).
Do	531	803	49	637	1402.
Do	531	804	49	637	1410.
Do	531	805	49	637	1411.
Do	531	806	49	637	1421.
Do	531	807 (a)	49	637	1420 (a), (b).
Do	531	807 (b)	49	637	1420 (c).
Do	531	807 (c)	49	638	1430.
Do	531	807 (d)	49	638	1420 (d).
Do	531	808	49	638	1429.
Do	531	809	49	638	1423; 1424.
Do	531	810 (a)	49	638	1425 (a).
Do	531	810 (b)	49	638	1425 (b).
Do	531	811	49	639	1426 (a), (b) (1)-(8).
Do	531	901	49	639	1600.
Do	531	902	49	639	1601 (a).
Do	531	903	49	640	1603.
Do	531	905 (a)	49	641	1605 (a), (b).
Do	531	905 (b)	49	641	1604 (a), (b); 1610.
Do	531	905 (c)	49	642	1604 (c).
Do	531	905 (d)	49	642	1605 (c).
Do	531	905 (e)	49	642	1605 (d).
Do	531	905 (f)	49	642	1605 (e).
Do	531	906	49	642	1606.
Do	531	907	49	642	1607 (a)-(g).
Do	531	908	49	643	1609.
Do	531	909 (a)	49	643	1601 (b) (1).
Do	531	909 (b)	49	643	1601 (b) (2).
Do	531	909 (c)	49	643	1601 (c).
Do	531	910	49	644	1602.
Do	531	1101 (a) (1)	49	647	1426 (d); 1607 (i).
Do	531	1101 (a) (3)	49	647	1426 (e); 1607 (j).
Do	531	1101 (a) (6)	49	647	1426 (c); 1607 (h).
Do	531	1101 (c)	49	647	1427; 1608.
Do	531	1102	49	647	1429; 1609.
Do	531	1103	49	648	3802.
Aug. 27	740	2	49	872	3121 (b); 3124 (a) (3)-(8).
Do	740	3	49	872	3117 (a).
Do	740	4	49	873	3111.
Do	740	5	49	873	3114 (c).
Do	740	6	49	873	3114 (a).
Do	740	7	49	874	3114 (b).
Do	740	8	49	874	3116.
Do	740	9	49	875	3121 (a).
Do	740	10	49	875	3115 (b).
Do	740	11	49	875	3119.
Do	740	12	49	875	3114 (d).
Do	740	13	49	875	3120.
Do	740	14	49	876	3121 (c).
Do	740	15	49	876	3115 (c).
Do	740	16	49	876	2901 (c).
Do	740	17	49	876	3101 (a).
Do	740	18	49	877	3108 (a)-(d); 3124 (a) (1).
Aug. 29	814	9	49	987	2800 (f).
Do	814	9 (a)-(d)	49	987	2805 (a) (1)-(4).
Do	814	9 (e)	49	1966	2805 (a) (5).
Do	814	14	49	988	3032 (b); 3036 (b).
Do	814	15	49	988	2825.
Aug. 30	829	105 (a), (b)	49	1017	1200.
Do	829	105 (c)	49	1017	1201 (a).
Do	829	201 (a)	49	1021	935 (b).
Do	829	201 (b)	49	1022	935 (c).
Do	829	201 (c)	49	1022	937.
Do	829	202 (a)	49	1022	811 (j).
Do	829	202 (b)	49	1023	800; 801; 802.
Do	829	203 (a)	49	1023	822 (a) (1), (b).
Do	829	203 (b)	49	1023	890 (a).
Do	829	203 (c)	49	1023	800; 801; 802.
Do	829	301 (a)	49	1023	1001 (a).
Do	829	301 (b)	49	1023	1004 (a) (1).
Do	829	301 (c)	49	1023	1000 (a); 1001 (a); 1004 (a) (1).
Do	829	401 (a)	49	1025	3442.
Do	829	401 (b)	49	1025	3443 (a) (3).
Do	829	401 (c)	49	1026	3443 (c).
Do	829	404	49	1027	893 (a), (b) (1), (3), (4); 1023; 1420 (a), (b); 1605 (a), (b); 1717; 1853 (c); 2475; 2706; 3310 (c), (d); 3448 (b); 3470; 3655 (b); 3794.
Do	829	406	49	1027	3612 (d) (1).
Do	829	502	49	1028	3802.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

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Date	Chapter	Section	Volume	Page	I. R. C. section
1936					
April 10	169		49	1192	2733 (a).
June 22	690	55 (a)	49	1671	55 (a) (2); 55 (f) (1).
Do	690	401 (a)	49	1733	1200.
Do	690	401 (b)	49	1733	1201 (a).
Do	690	501	49	1734	700.
Do	690	502	49	1738	701.
Do	690	503	49	1738	702.
Do	690	504	49	1739	703.
Do	690	505	49	1739	704.
Do	690	506	49	1739	705.
Do	690	701	49	1742	2491.
Do	690	702	49	1742	2470.
Do	690	703	49	1743	2492.
Do	690	801	49	1743	1701 (c).
Do	690	802 (a)	49	1743	3678.
Do	690	803	49	1744	3746 (d).
Do	690	804	49	1744	3771 (b).
Do	690	805 (a)	49	1744	811 (d) (1).
Do	690	805 (b)	49	1744	811 (d) (2).
Do	690	806 (a)	49	1745	3220 (a)-(e).
Do	690	807	49	1745	3772 (a) (3).
Do	690	1001 (a) (1)	49	1756	3797 (a) (1).
Do	690	1001 (a) (2)	49	1756	3797 (a) (3).
Do	690	1001 (a) (3)	49	1756	3797 (a) (2).
Do	690	1001 (a) (4)	49	1756	3797 (a) (4).
Do	690	1001 (a) (5)	49	1756	3797 (a) (5).
Do	690	1001 (a) (6)	49	1756	3797 (a) (6).
Do	690	1001 (a) (7)	49	1756	3797 (a) (16).
Do	690	1001 (a) (8)	49	1756	3797 (a) (7).
Do	690	1001 (a) (9)	49	1756	3797 (a) (8).
Do	690	1001 (a) (10)	49	1756	3797 (a) (9).
Do	690	1001 (a) (11)	49	1756	3797 (a) (11).
Do	690	1001 (a) (12)	49	1756	3797 (a) (12).
Do	690	1001 (a) (13)	49	1756	3797 (a) (13).
Do	690	1001 (a) (14)	49	1756	3797 (a) (14).
Do	690	1001 (b)	49	1756	3797 (b).
Do	690	1002	49	1756	3802.
June 25	804		49	1921	3672.
Do	812		49	1926	650; 651.
Do	815	5	49	1929	3170.
June 26	830	2	49	1939	3173 (c), (d).
Do	830	4	49	1940	3173 (c), (d).
Do	830	5	49	1940	3173 (c), (d).
Do	830	201	49	1940	2878 (a)-(d).
Do	830	202	49	1941	2884 (a).
Do	830	203	49	1941	4021 (a).
Do	830	301	49	1943	2800 (e) (2); 2815 (b) (1).
Do	830	301 (b), (c)	49	1943	3180 (a), (b).
Do	830	302	49	1943	2817 (b).
Do	830	303	49	1943	2814 (a) (2).
Do	830	304	49	1943	2820 (a).
Do	830	305	49	1943	2815 (c), (e).
Do	830	306 (a)	49	1944	2003 (a), (f).
Do	830	306 (b)	49	1945	2004 (a).
Do	830	307 (a)	49	1945	2000 (a).
Do	830	307 (b)	49	1945	2001 (a).
Do	830	307 (c)	49	1946	2000 (c).
Do	830	308	49	1946	2881 (a); 2883 (a).
Do	830	309 (a)-(c)	49	1947	2879 (a)-(d).
Do	830	309 (d)	49	1947	2880 (a).
Do	830	310	49	1947	2877 (a).
Do	830	311	49	1948	2841 (a) (1).
Do	830	312	49	1948	2852.
Do	830	313 (a)	49	1948	3150 (a).
Do	830	313 (b)	49	1948	3152 (a), (b); 3159 (d).
Do	830	313 (c)	49	1949	3153 (a).
Do	830	313 (d)	49	1949	3155 (e).
Do	830	313 (e)	49	1949	3155 (f).
Do	830	314 (b)	49	1949	2833 (a); 3253.
Do	830	315	49	1949	3155 (a).
Do	830	316	49	1949	3155 (b).
Do	830	317	49	1950	3158; 3159 (a)-(c).
Do	830	318	49	1951	3035.
Do	830	319 (a)	49	1951	2801 (e) (2).
Do	830	319 (b)	49	1951	2801 (d), (e) (1), (3).
Do	830	319 (c)	49	1952	3030 (a) (1) (A).
Do	830	319 (d)	49	1952	3030 (a) (2).
Do	830	320	49	1953	3104 (a).
Do	830	321	49	1953	3252.
Do	830	322	49	1953	3271 (b); 3272 (a).
Do	830	323	49	1954	3250 (a) (1), (3), (4), (b) (1), (2), (4), (d) (1)-(3); 3254 (b), (c); 3255 (a), (c).
Do	830	324	49	1954	2860; 3250 (e) (1)-(4); 3251; 3254 (e), (f); 3255 (c).
Do	830	325	49	1955	3321 (a).
Do	830	326	49	1956	2803 (c).
Do	830	327	49	1956	3154 (a)-(d).
Do	830	328	49	1956	3250 (g)-(i).
Do	830	329 (a)	49	1957	3101 (a).

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1936					
June 26	830	329 (b)	49	1957	3108 (c).
Do	830	329 (c)	49	1957	2800 (a) (4); 3123.
Do	830	330	49	1957	3045.
Do	830	331	49	1957	3031 (a).
Do	830	332	49	1958	3032 (c); 3036 (c).
Do	830	333	49	1959	2825.
Do	830	334	49	1959	3038 (a).
Do	830	338	49	1959	3040 (a).
Do	830	401 (a), (b)	49	1960	3157 (a).
Do	830	401 (c)	49	1960	3157 (b).
Do	830	402	49	1960	3179 (b).
Do	830	403	49	1960	3179 (b).
Do	830	404	49	1960	3178.
Do	830	405	49	1961	2872; 2874 (a); 2876; 2881 (a); 2882 (a).
Do	830	407	49	1961	2873; 2885 (a); 2886 (a); 2888 (a); 2889 (a); 2891 (a), (b); 2901 (b), (c); 2912; 3033 (a); 4013 (a).
Do	830	408	49	1961	2875.
Do	830	409	49	1962	2913.
Do	830	410	49	1962	2916 (a).
Do	830	411	49	1962	2857 (a).
Do	830	412	49	1963	2859 (a).
Do	830	507	49	1966	2805 (a) (5).
June 29	865		49	2029	1802 (b); 1821 (b).
1937					
April 26	127	3 (a)	50	75	3520 (a) (1).
Do	127	3 (b)	50	75	3520 (b) (1), (2).
Do	127	3 (c)	50	75	3521.
Do	127	3 (d)	50	75	3523.
Do	127	3 (e)	50	75	3520 (a) (2); 3522.
Do	127	3 (f)	50	76	3525.
Do	127	7	50	86	3524.
Do	127	13	50	89	3802.
Do	127	17	50	90	3526.
Do	127	19	50	90	3527.
June 29	402		50	358	1700 (a) (1); 1801; 1802; 3403; 3452; 3460; 3465; 3481 (b); 3482.
Do	405	1	50	435	1532.
Do	405	2 (a)	50	437	1500.
Do	405	2 (b)	50	437	1501 (a), (b).
Do	405	2 (c)	50	437	1501 (c).
Do	405	3 (a)	50	437	1520.
Do	405	3 (b)	50	437	1521.
Do	405	4	50	438	1502; 1522.
Do	405	5	50	438	1510; 1511.
Do	405	6	50	439	1503; 1512.
Do	405	7 (a)	50	439	1530 (a).
Do	405	7 (b)	50	439	1530 (b), (c).
Do	405	7 (c)	50	439	1536.
Do	405	7 (d)	50	439	1530 (d).
Do	405	7 (e)	50	439	1422; 1531.
Do	405	8	50	439	1534.
Do	405	9 (a)	50	439	1426 (b) (9), (10).
Do	405	9 (b)	50	440	1428.
Do	405	10	50	440	3802.
Do	405	12	50	440	1535.
July 9	472		50	487	2903 (b)-(e).
Aug. 2	553	1	50	551	3238.
Do	553	2 (a)	50	551	3230 (a).
Do	553	2 (b)	50	552	3230 (b).
Do	553	2 (c)	50	552	3230 (c).
Do	553	2 (d)	50	552	3230 (d).
Do	553	2 (e)	50	552	3231.
Do	553	2 (f)	50	552	3236.
Do	553	3 (a)	50	552	3232 (a).
Do	553	3 (b)	50	552	3232 (b) (1).
Do	553	4 (a)	50	553	3234 (a) (1).
Do	553	4 (b)	50	553	3234 (a) (2).
Do	553	5	50	553	3234 (b).
Do	553	6	50	553, 554	2591.
Do	553	7 (a)	50	554	2590 (a).
Do	553	7 (b)	50	554	2590 (b).
Do	553	7 (c)	50	554	2590 (c); 2592 (a).
Do	553	7 (d)	50	554	2592 (b).
Do	553	7 (e)	50	555	2601; 3237.
Do	553	8	50	555	2593.
Do	553	9	50	555	2598.
Do	553	10 (a)	50	555	2594 (a).
Do	553	10 (b)	50	555	3233 (a).
Do	553	11	50	555	2595.
Do	553	12	50	556	2596.
Do	553	13	50	556	2597.
Do	553	14	50	556	2599; 2600.
Do	553	15	50	556	2602; 2603.
Do	553	16	50	556	3802.
Aug. 12	598	1	50	627	2557 (b) (5).
Do	598	2	50	627	2557 (b) (6).
Do	598	3	50	627	2557 (b) (7).
Aug. 20	721		50	737	2858.
Aug. 28	871		50	870	1806.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1937					
Sept. 1	898	401	50	912	3507.
Do	898	402 (a)	50	913	3490 (a).
Do	898	402 (b)	50	913	3492.
Do	898	402 (c)	50	913	3491 (a).
Do	898	402 (d)	50	913	3490 (b).
Do	898	403 (a)	50	913	3500.
Do	898	403 (b)	50	913	3501.
Do	898	404 (a)	50	914	3493 (a).
Do	898	404 (b)	50	914	3494 (a).
Do	898	404 (c)	50	914	3493 (b); 3494 (b).
Do	898	405 (a)	50	914	3491 (b).
1938					
May 28	289	1	52	452	1.
Do	289	2	52	452	2.
Do	289	3	52	452	3.
Do	289	4	52	452	4.
Do	289	11	52	452	11.
Do	289	12	52	453	12.
Do	289	13	52	455	13.
Do	289	14	52	456	14.
Do	289	15	52	457	15.
Do	289	21	52	457	21.
Do	289	22	52	457	22 (a)–(i).
Do	289	23	52	460	23.
Do	289	24	52	464	24.
Do	289	25	52	466	25.
Do	289	26	52	467	26.
Do	289	27	52	468	27.
Do	289	28	52	470	28.
Do	289	31	52	472	31.
Do	289	32	52	472	32.
Do	289	33	52	473	33.
Do	289	41	52	473	41.
Do	289	42	52	473	42.
Do	289	43	52	473	43.
Do	289	44	52	473	44.
Do	289	45	52	474	45.
Do	289	46	52	474	46.
Do	289	47	52	475	47.
Do	289	48	52	475	48.
Do	289	51	52	476	51.
Do	289	52	52	476	52 (a).
Do	289	53	52	477	53.
Do	289	54	52	477	54.
Do	289	55 (a)	52	478	55 (a) (1), (2).
Do	289	55 (b) (1)	52	478	55 (b) (2).
Do	289	55 (b) (2)	52	478	55 (b) (2); 55 (f) (2).
Do	289	56	52	478	56.
Do	289	57	52	479	57.
Do	289	58	52	480	58.
Do	289	59	52	480	59.
Do	289	61	52	480	61.
Do	289	62	52	480	62.
Do	289	101	52	480	101.
Do	289	102	52	483	102.
Do	289	103	52	483	103.
Do	289	104	52	484	104.
Do	289	105	52	484	105.
Do	289	106	52	484	106.
Do	289	111	52	484	111.
Do	289	112	52	485	112.
Do	289	113	52	490	113.
Do	289	114	52	494	114.
Do	289	115	52	496	115.
Do	289	116	52	498	116 (a)–(h).
Do	289	117	52	500	117.
Do	289	118	52	503	118.
Do	289	119	52	503	119.
Do	289	120	52	506	120.
Do	289	121	52	506	121.
Do	289	131	52	506	131.
Do	289	141	52	508	141.
Do	289	142	52	510	142.
Do	289	143	52	511	143 (a)–(f).
Do	289	144	52	513	144.
Do	289	145	52	513	145.
Do	289	146	52	513	146.
Do	289	147	52	515	147.
Do	289	148	52	515	148.
Do	289	149	52	516	149.
Do	289	150	52	516	150.
Do	289	151	52	516	151.
Do	289	161	52	517	161.
Do	289	162	52	517	162.
Do	289	163	52	518	163.
Do	289	164	52	518	164.
Do	289	165(a)	52	518	165.
Do	289	166	52	519	166.
Do	289	167	52	519	167.

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1938					
May 28	289	168	52	519	168.
Do	289	169 (a)–(g) (1)	52	519	169.
Do	289	181	52	521	181.
Do	289	182	52	521	182.
Do	289	183	52	521	183.
Do	289	184	52	521	184.
Do	289	185	52	522	185.
Do	289	186	52	522	186.
Do	289	187	52	522	187.
Do	289	188 (a)	52	522	188.
Do	289	201	52	522	201.
Do	289	202	52	523	202.
Do	289	203	52	523	203.
Do	289	204	52	524	204.
Do	289	205	52	526	205.
Do	289	206	52	526	206.
Do	289	207	52	526	207.
Do	289	211	52	527	211.
Do	289	212	52	528	212.
Do	289	213	52	528	213.
Do	289	214	52	529	214.
Do	289	215	52	529	215.
Do	289	216	52	529	216.
Do	289	217	52	529	217.
Do	289	218	52	530	218.
Do	289	219	52	530	219.
Do	289	231	52	530	231.
Do	289	232	52	531	232.
Do	289	233	52	531	233.
Do	289	234	52	531	234.
Do	289	235	52	531	235.
Do	289	236	52	531	236.
Do	289	237	52	531	237.
Do	289	238	52	532	238.
Do	289	251	52	532	251.
Do	289	252	52	533	252.
Do	289	261	52	533	261.
Do	289	262	52	533	262.
Do	289	263	52	534	263.
Do	289	264	52	534	264.
Do	289	265	52	534	265.
Do	289	271	52	534	271.
Do	289	272	52	535	272.
Do	289	273	52	537	273.
Do	289	274	52	538	274.
Do	289	275	52	539	275.
Do	289	276	52	540	276.
Do	289	277	52	540	277.
Do	289	291	52	540	291.
Do	289	292	52	541	292.
Do	289	293	52	541	293.
Do	289	294	52	541	294; 3655 (b).
Do	289	295	52	542	295.
Do	289	296	52	542	296.
Do	289	297	52	542	297.
Do	289	298	52	542	298.
Do	289	299	52	543	299.
Do	289	311	52	543	311.
Do	289	312	52	544	312.
Do	289	321	52	544	321.
Do	289	322	52	544	322.
Do	289	331	52	545	331.
Do	289	332	52	546	332.
Do	289	333	52	547	333.
Do	289	334	52	548	334.
Do	289	335	52	548	335.
Do	289	336	52	549	336.
Do	289	337	52	549	337.
Do	289	338	52	551	338.
Do	289	339	52	551	339.
Do	289	340	52	552	340.
Do	289	361	52	552	361.
Do	289	362	52	553	362.
Do	289	371	52	553	371.
Do	289	372	52	555	372.
Do	289	373	52	556	373.
Do	289	401	52	557	500.
Do	289	402	52	557	501.
Do	289	403	52	558	502.
Do	289	404	52	559	503.
Do	289	405	52	560	504.
Do	289	406	52	561	505.
Do	289	407	52	561	506.
Do	289	408	52	564	507.
Do	289	409	52	564	508.
Do	289	410	52	564	509.
Do	289	411	52	564	510.
Do	289	501	52	564	821 (a) (1), (2).
Do	289	502	52	564	937.
Do	289	503	52	564	822 (a) (2).

TABLE B.—*Statutes included in the Internal Revenue Code*—Continued

II. STATUTES AT LARGE

Date	Chapter	Section	Volume	Page	I. R. C. section
1938					
May 28	289	504	52	565	890 (a).
Do	289	505 (a)	52	565	1003 (b) (2).
Do	289	505 (b)	52	565	1003 (b) (1), (2).
Do	289	601	52	565	1200; 1201 (a).
Do	289	601 (d)	52	565	1203; 1204; 1205; 1206; 1207.
Do	289	601 (f) (1)	52	566	1202 (a) (1), (2).
Do	289	601 (f) (2)	52	566	1202 (a) (2).
Do	289	601 (f) (3), (4)	52	566	1202 (b) (1).
Do	289	601 (f) (5)	52	567	1202 (b) (2).
Do	289	601 (f) (6)	52	567	1202 (c).
Do	289	601 (g)	52	567	1202 (d).
Do	289	602 (a)	52	567	600.
Do	289	602 (b)	52	567	601; 602.
Do	289	602 (c)	52	568	603.
Do	289	701 (a)	52	568	3401.
Do	289	701 (c)	52	568	3404.
Do	289	701 (j)	52	568	1805.
Do	289	702 (a)	52	568	2491.
Do	289	702 (b)	52	569	2493; 3430 (d).
Do	289	703	52	570	2477.
Do	289	704	52	570	3424.
Do	289	705	52	570	3451.
Do	289	706	52	571	2350 (b).
Do	289	707	52	571	3409.
Do	289	708	52	571	3466.
Do	289	709	52	571	3403.
Do	289	710 (a)	52	572	2800 (a) (1).
Do	289	710 (b)	52	572	2800 (a) (3).
Do	289	710 (c), (d)	52	572	2887.
Do	289	711 (a)	52	572	1802 (b); 1821 (b) (2).
Do	289	711 (b), (c)	52	572	3481 (a).
Do	289	712 (a)	52	573	1709 (a) (1).
Do	289	713	52	573	3411.
Do	289	801	52	573	3760 (a).
Do	289	802	52	573	3760 (b).
Do	289	803	52	573	3604.
Do	289	805	52	574	3655 (b).
Do	289	806	52	574	3632 (b).
Do	289	809 (b)	52	575	1027 (d).
Do	289	809 (e)	52	576	912.
Do	289	815	52	578	3761 (a).
Do	289	816	52	578	871 (h); 1012 (i).
Do	289	817	52	578	3799.
Do	289	818	52	579	3798.
Do	289	819 (c)	52	580	1013 (c).
Do	289	819 (d)	52	580	872 (c).
Do	289	819 (e)	52	580	872 (f); 1013 (f).
Do	289	820	52	581	3801.
Do	289	901 (a) (1)	52	583	3797 (a) (1).
Do	289	901 (a) (2)	52	583	3797 (a) (3).
Do	289	901 (a) (3)	52	583	3797 (a) (2).
Do	289	901 (a) (4)	52	583	3797 (a) (4).
Do	289	901 (a) (5)	52	584	3797 (a) (5).
Do	289	901 (a) (6)	52	584	3797 (a) (6).
Do	289	901 (a) (7)	52	584	3797 (a) (16).
Do	289	901 (a) (8)	52	584	3797 (a) (7).
Do	289	901 (a) (9)	52	584	3797 (a) (8).
Do	289	901 (a) (10)	52	584	3797 (a) (9).
Do	289	901 (a) (11)	52	584	3797 (a) (11).
Do	289	901 (a) (12)	52	584	3797 (a) (12).
Do	289	901 (a) (13)	52	584	3797 (a) (13).
Do	289	901 (a) (14)	52	584	3797 (a) (14).
Do	289	901 (b)	52	584	3797 (b).
Do	289	902	52	584	3802.
June 15	393	----------	52	689	3155 (b).
Do	439	1	52	699	3037 (a).
Do	439	2	52	700	2916 (a).
Do	439	3	52	700	3031 (b) (1).
Do	439	4	52	700	2883 (a).
Do	439	5	52	701	3250 (e) (3).
Do	439	6	52	701	2801 (c).
Do	439	7	52	701	2801 (e) (4).
Do	439	8 (a)	52	702	3045.
Do	439	8 (b)	52	702	3031 (a).
Do	439	8 (c)	52	702	3030 (a) (2).
Do	439	8 (d)	52	702	3032 (c); 3036 (c).
Do	439	8 (e)	52	702	2825.
Do	439	8 (f)	52	702	3038 (a).
June 16	471	1	52	756	3260 (a) (3).
Do	471	2	52	756	2720 (a)–(c) (1).

TABLE C.—*Internal revenue statutes expressly repealed*

I. REVISED STATUTES

*Repealed in part

Revised Statutes section	Repealed by act of—				
	Date	Chapter	Section	Volume	Page
235	1933, Mar. 3	202	1	47	1428
322	do	202	1	47	1428
323	do	202	1	47	1428
1790	1935, Aug. 26	689	1	49	864
3145	1933, Mar. 3	202	1	47	1430
3148	do	202	1	47	1430
3151	1886, Aug. 4	896	2	24	218
3159	1876, Aug. 15	287	1	19	152
3160	do	287	1	19	152
3178	1933, Mar. 3	202	1	47	1430
3222	do	202	1	47	1430
3225	1924, June 2	234	1015	43	343
3227	1921, Nov. 23	136	1319	42	315
3237	1933, Mar. 3	202	1	47	1430
*3242	1936, June 26	830	314 (a)	49	1949
*3244	1894, Aug. 27	349	69	28	568
*3244	1909, Aug. 5	6	35	36	110
3245	1933, Mar. 3	202	1	47	1430
*3251	1875, Mar. 3	127	1	18	339
3271	1936, June 26	830	406 (a)	49	1961
3297	1933, Feb. 28	131	1	47	1349
3321	1876, Aug. 15	287	1	19	152
*3323	do	287	1	19	152
3328	1933, Mar. 3	202	1	47	1430
3361	1894, Aug. 27	349	69	28	569
3365	1933, Mar. 3	202	1	47	1430
3378–3380	do	202	1	47	1430
3401	do	202	1	47	1430
*3408	1883, Mar. 3	121	1	22	488
3410	1933, Mar. 3	202	1	47	1430
3412	do	202	1	47	1430
3413	do	202	1	47	1430
3418	1883, Mar. 3	121	1	22	488
3419	do	121	1	22	488
3420–3433	1933, Mar. 3	202	1	47	1430
3435	do	202	1	47	1430
3436	do	202	1	47	1430
3437 (schedule A)	1883, Mar. 3	121	1	22	488
3438–3442	1933, Mar. 3	202	1	47	1430
3465	do	202	1	47	1430
5497	1909, Mar. 4	321	341	35	1153

II. STATUTES AT LARGE

*Repealed in part

Act					Repealed by act of—				
Date	Chapter	Section	Volume	Page	Date	Chapter	Section	Volume	Page
1875, Feb. 8	36	14	18	310	1876, July 12	181	----------	19	88
Do	36	15	18	310	1883, Mar. 3	121	1	22	488
1878, Mar. 28	J. Res. 16	----------	20	249	1880, May 28	108	4	21	145
1879, Feb. 3	42	----------	20	280	1909, Mar. 4	321	341	35	1155
1879, Mar. 1	125	7	20	341	1880, May 28	108	9	21	148
Do	125	12	20	342	*do	108	12	21	148
Do	125	13	20	343	do	108	13	21	148
1880, June 16	250	----------	21	291	*1890, Oct. 1	1244	26	26	618
1890, Oct. 1	1244	27	26	618	*1894, Aug. 27	349	69	28	569
Do	1244	36	26	620	1914, Jan. 17	10	6	38	278
Do	1244	37	26	620	do	10	6	38	278
Do	1244	46	26	623	1916, Sept. 8	463	410	39	792
Do	1244	49	26	623	do	463	410	39	792
1894, Aug. 27	349	37	28	560	1924, June 2	234	1021 (d)	43	347
Do	349	61	28	567	1896, June 3	310	1	29	195
Do	349	69	28	568	*1909, Aug. 5	6	35	36	111
1898, June 13	448	2	30	448	1902, Apr. 12	500	2	32	96
Do	448	4	30	450	do	500	5	32	97
Do	448	6	30	451	do	500	7	32	97
Do	448	12	30	454	do	500	7	32	97
Do	448	18	30	456	1901, Mar. 2	806	14	31	950
Do	448	20	30	456	1902, Apr. 12	500	7	32	97
Do	448	21	30	456	do	500	7	32	97
Do	448	22	30	456	do	500	7	32	97
Do	448	23	30	457	do	500	7	32	97
Do	448	24	30	457	do	500	7	32	97
Do	448	25	30	457	do	500	7	32	97
Do	448	Sched. A	30	458	do	500	7	32	97

TABLE C.—*Internal revenue statutes expressly repealed*—Continued

II. STATUTES AT LARGE

Act					Repealed by act of—				
Date	Chapter	Section	Volume	Page	Date	Chapter	Section	Volume	Page
1898, June 13	448	Sched. B	30	462	1902, Apr. 12	500	7	32	97
Do	448	27	30	464	do	500	7	32	97
Do	448	28	30	464	do	500	7	32	97
Do	448	29	30	464	do	500	7	32	97
1899, Feb. 28	J. Res. 23		30	1390	1902, Apr. 12	500	7	32	97
1899, Mar. 3	424	1	30	1082	*1907, Mar. 4	2918	1	34	1310
1900, Apr. 30	339	8(b)	46	161	1932, June 6	209	116 (b)	47	205
1901, Mar. 2	806	2	31	938	1902, Apr. 12	500	2	32	96
Do	806	4	31	940	do	500	7	32	97
Do	806	8	31	942	do	500	7	32	97
Do	806	9	31	946	do	500	7	32	97
Do	806	10	31	946	do	500	7	32	97
1907, Mar. 2	2571	4	34	1250	1913, Oct. 3	16	IV. N	38	200
1909, Aug. 5	6	34	36	110	do	16	IV. S	38	201
Do	6	35	36	110	1919, Feb. 24	18	704	40	1118
Do	6	37	36	112	1913, Oct. 3	16	IV. S	38	201
Do	6	38	36	112	do	16	IV. S	38	201
Do	6	41	36	118	do	16	IV. S	38	201
Do	6	42	36	118	do	16	IV. S	38	201
1910, June 23	356		36	592	1929, Mar. 2	510	2	45	1496
1912, Apr. 30	102	1–8	37	106	1929, Jan. 14	69	8	45	1080
1913, Oct. 3	16	II	38	166	1916, Sept. 8	463	24	39	776
Do	16	IV. C, D, M	38	192	1922, Sept. 21	356	321	42	947
Do	16	IV. N2	38	199	*1919, Oct. 28	85	III	41	319
Do	16	IV. O, P	38	200	1922, Sept. 21	356	321	42	947
1914, Aug. 18	255	1–21	38	693	1916, Aug. 11	313	21	39	482
1914, Oct. 22	331		38	745	1916, Sept. 8	463	410	39	792
1915, Dec. 17	4		39	2	do	463	410	39	792
1916, Sept. 8	463	Title I	39	756	*1919, Feb. 24	18	1400 (a)	40	1149
Do	463	8 (d)	39	762	1917, Oct. 3	63	1204 (2)	40	332
Do	463	9 (d), (e)	39	764	do	63	1205 (2)	40	333
				765					
Do	463	Title II	39	777	1919, Feb. 24	18	1400 (a)	40	1149
Do	463	Title III	39	780	do	18	1400 (a)	40	1149
Do	463	Title IV	39	783	do	18	1400 (a)	40	1149
1917, Mar. 3	159	Title I	39	1000	1917, Oct. 3	63	1301	40	338
Do	159	Title II	39	1000	do	63	214	40	308
Do	159	Title III	39	1002	1919, Feb. 24	18	1400 (a)	40	1149
Do	159	402	39	1003	do	18	1400 (a)	40	1149
Do	162	5	39	1069	1936, June 25	815	9	49	1930
1917, Oct. 3	63	Title I	40	300	*1919, Feb. 24	18	1400 (a)	40	1149
Do	63	Title II	40	302	do	18	1400 (a)	40	1149
Do	63	Title III	40	308	do	18	1400 (a)	40	1149
Do	63	Title IV	40	312	do	18	1400 (a)	40	1149
Do	63	Title V	40	314	do	18	1400 (a)	40	1149
Do	63	Title VI	40	316	do	18	1400 (a)	40	1149
Do	63	Title VII	40	318	do	18	1400 (a)	40	1149
Do	63	Title VIII	40	319	do	18	1400 (a)	40	1149
Do	63	Title IX	40	325	do	18	1400 (a)	40	1149
Do	63	Title X	40	325	do	18	1400 (a)	40	1149
Do	63	Title XII	40	329	do	18	1400 (a)	40	1149
1919, Feb. 24	18	Title II	40	1058	1921, Nov. 23	136	1400	42	320
Do	18	Title III	40	1088	do	136	1400	42	320
Do	18	Title IV	40	1096	do	136	1400	42	320
Do	18	Title V	40	1101	do	136	1400	42	320
Do	18	Title VI: 628–630	40	1116	do	136	1400	42	320
Do	18	Title VII	40	1116	do	136	1400	42	320
Do	18	Title VIII	40	1120	do	136	1400	42	320
Do	18	Title IX	40	1122	do	136	1400	42	320
Do	18	Title X	40	1126	do	136	1400	42	320
Do	18	Title XI	40	1133	do	136	1400	42	320
Do	18	Title XII	40	1138	do	136	1400	42	320
Do	18	Title XIII: 1314–1317, 1319, 1320.	40	1145–1149	do	136	1400	42	320
1919, Oct. 28	85	Title I	41	305	1935, Aug. 27	740	1	49	872
Do	85	Title II	41	307	do	740	1	49	872
Do	85	Title II 37 (2d)	41	318	1933, Mar. 22	4	2	48	17
Do	85	Title II 37 (3d)	41	318	do	4	2	48	17
Do	85	Title II 37 (4th)	41	318	do	4	2	48	17
1920, May 29	214	1	41	654	*1928, May 29	901	1 (22)	45	986
1920, May 31	217		41	725	*1920, June 2	220		41	738
1921, Nov. 23	136	Title II	42	227	*1924, June 2	234	1100	43	352
Do	136	Title IV	42	277	do	234	1100	43	352
Do	136	Title V (except 500 (d)).	42	284	do	234	1100	43	352
Do	136	Title VI 602, 603	42	285	do	234	1100	43	352
Do	136	Title VII	42	286	do	234	1100	43	352
Do	136	Title VIII	42	289	do	234	1100	43	352
Do	136	Title IX	42	291	do	234	1100	43	352
Do	136	Title X	42	294	do	234	1100	43	352
Do	136	Title XI	42	301	do	234	1100	43	352
Do	136	Title XII	42	306	do	234	1100	43	352
Do	136	Title XIII: 1307–9, 1310 (c), 1311–16, 1318, 1320, 1321–26, 1328–30.	42	310–319	do	234	1100	43	352
1922, Sept. 21	356	301, 302	42	934	1930, June 17	497	651	46	762

TABLE C.—*Internal revenue statutes expressly repealed*—Continued

II. STATUTES AT LARGE

Act					Repealed by act of—				
Date	Chapter	Section	Volume	Page	Date	Chapter	Section	Volume	Page
1923, Mar. 4	276	1	42	1504	1924, June 2	234	1100	43	352
Do	280		42	1507	do	234	1100	43	352
1924, Mar. 13	55		43	22	do	234	1100	43	352
1924, June 2	234	Title II	43	254	1926, Feb. 26	27	1200	44	125
Do	234	Title III	43	303	do	27	1200	44	125
Do	234	Title IV	43	316	do	27	1200	44	125
Do	234	Title V	43	320	do	27	1200	44	125
Do	234	Title VI	43	322	do	27	1200	44	125
Do	234	Title VII	43	325	do	27	1200	44	125
Do	234	Title VIII	43	331	do	27	1200	44	125
Do	234	Title X: 1004–7, 1008 (a), 1009–12, 1014, 1018–1021(b), 1025 (c), 1026–1031.	43	340–352	do	27	1200	44	125
1925, Feb. 26	345	11	43	996	do	27	1200	44	125
Do	345	12	43	997	do	27	1200	44	125
1925, Mar. 3	435		43	1115	do	27	1200	44	125
1926, Feb. 26	27	303 (b) (1)	44	73	*1928, May 29	852	401	45	862
Do	27	315 (a)	44	80	*do	852	613 (b)	45	876
Do	27	600 (1)	44	93	do	852	421	45	865
Do	27	701	44	95	1935, Aug. 30	829	403	49	1026
Do	27	702	44	95	1928, May 29	852	431	45	867
Do	27	806	44	101	1926, May 14	299		44	554
Do	27	Sched. A (4)	44	102	1938, May 28	289	701 (j)	52	568
Do	27	903	44	105	1928, May 29	852	453	45	868
Do	27	1106 (a)	44	113	do	852	612	45	875
Do	27	1106 (b)	44	113	do	852	606 (c)	45	874
Do	27	1116	44	119	do	852	614 (c)	45	877
1927, Dec. 22	5	1	45	30	*1928, May 29	852	424 (b)	45	866
1928, Mar. 5	126	1, Title I	45	169	*do	852	424 (b)	45	866
1928, May 29	852	613 (b)	45	876	1932, June 6	209	809 (b)	47	283
1930, Apr. 12	136		46	160	*do	209	116 (b)	47	205
1932, June 6	209	23	47	179	*1933, June 16	90	218 (a) – (c)	48	209
Do	209	117	47	207	do	90	218 (a)	48	209
Do	209	169	47	222	do	90	218 (a)	48	209
Do	209	187	47	223	do	90	218 (a)	48	209
Do	209	205	47	227	do	90	218 (a)	48	209
Do	209	501 (c)	47	245	1934, May 10	277	511	48	758
Do	209	601 (c) (2)	47	260	1938, May 28	289	701 (i)	52	568
Do	209	601 (c) (3)	47	260	1936, June 26	830	336	49	1959
Do	209	603	47	261	*1938, May 28	289	701 (a)	52	568
Do	209	604	47	261	do	289	701 (b)	52	568
Do	209	605	47	261	1936, June 22	690	809	49	1746
Do	209	607	47	263	*1938, May 28	289	701 (c)	52	568
Do	209	609	47	264	do	289	701 (d)	52	568
Do	209	611	47	264	do	289	701 (e)	52	568
Do	209	613	47	264	1934, May 10	277	614	48	769
Do	209	614	47	264	1938, May 28	289	701 (f)	52	568
Do	209	615	47	264	1934, May 10	277	601	48	762
Do	209	726 (c)	47	275	1938, May 28	289	701 (j)	52	568
Do	209	761	47	277	1934, May 10	277	613	48	769
1932, June 30	314	319	47	412	1933, Mar. 3	212	14	47	1517
1933, Mar. 22	4		48	16	1935, Aug. 27	740	202 (a)	49	877
Do	4	1 (a)	48	16	1934, Jan. 11	1	9 (b)	48	314
1933, Mar. 31	18		48	23	1935, Aug. 27	740	1	49	872
1933, May 12	25	9 (d) (4)	48	36	1934, June 26	759	2	48	1242
Do	25	9 (d) (5)	48	36	1935, Aug. 24	641	14 (b)	49	767
Do	25	10 (c)	48	37	1937, June 3	296	2 (g)	50	248
Do	25	10 (f)	48	37	do	296	2 (h)	50	248
1934, Apr. 21	157	1–23	48	598	1936, Feb. 10	42		49	1106
1934, May 10	277	604	48	766	1938, May 28	289	701 (g)	52	568
Do	277	605	48	767	do	289	701 (h)	52	568
Do	277	608	48	768	1936, June 22	690	810 (b)	49	1746
Do	277	701	48	769	1935, Aug. 30	829	105 (h)	49	1018
Do	277	702	48	770	do	829	106 (d)	49	1019
1934, June 20	687		48	1184	1936, Feb. 10	42		49	1106
1934, June 28	866		48	1275	do	42		49	1106
1935, Aug. 24	641	27 (b)	49	769	1936, June 22	690	601 (c)	49	1740
Do	641	30 (d), (e), (g)	49	771–773	do	690	901	49	1747
Do	641	30 (f)	49	773	do	690	601 (c)	49	1740
Do	641	39–54	49	776	1936, Feb. 10	42		49	1106
Do	641	201–233	49	782	do	42		49	1106
1935, Aug. 29	813		49	974	1937, June 29	405	11	50	440
1935, Aug. 30	824		49	991	1937, Apr. 26	127	20 (a)	50	90
Do	829	105	49	1017	1938, May 28	289	601 (h)	52	567
Do	829	106	49	1019	do	289	602 (d)	52	568
Do	829	402	49	1026	1936, June 22	690	703	49	1743
1936, June 19	612		49	1539	1937, Sept. 1	898	510	50	916
1936, June 22	690	13, 14	49	1655	1938, May 28	289	15	52	457
Do	690	201–207	49	1710–1714	do	289	15	52	457
Do	690	338 (a)	50	823	1938, May 28	289	804	52	574
Do	690	339 (a)	50	823	do	289	804	52	574
Do	690	340	50	824	do	289	803 (d)	52	574
Do	690	341	50	824	*do	289	803 (d)	52	574
					*do	289	804	52	574
1937, Feb. 27	19		50	23	1937, June 29	405	11	50	440

TABLE D.—*Internal revenue statutes expressly amended or reenacted*

[Amendments of amendments are cited under the basic statute.]

[†=Amended in part. ‡=Amended in full. *=Reenacted.]

I. REVISED STATUTES

Revised Statutes section	Amending statutes				
	Date	Volume	Page	Chapter	Section
239	†1875, Feb. 18	18	317	80	1
797	†1879, Mar. 1	20	327	125	2
838	†1877, Feb. 27	19	241	69	1
3140	——†do——	19	248	69	1
3141	——†do——	19	248	69	1
3142	†1923, Mar. 4	42	1444	244	———
3143	†1879, Mar. 1	20	327	125	2
3144	——†do——	20	328	125	2
	†1932, June 6	47	288	209	1109
3145	†1877, Feb. 27	19	248	69	1
3149	†1879, Mar. 1	20	328	125	2
3152	†1878, June 19	20	187	329	1
	‡1879, Mar. 1	20	329	125	2
3154	†1919, Oct. 28	41	320	85	9
3158	†1875, Feb. 18	18	319	80	1
3163	†1876, Aug. 15	19	152	287	1
	†1879, Mar. 1	20	328	125	2
3164	‡1919, Feb. 24	40	1146	18	1317
	*1921, Nov. 23	42	311	136	1311
	*1924, June 2	43	344	234	1018
	*1926, Feb. 26	44	117	27	1115
3165	†1879, Mar. 1	20	329	125	2
	‡1919, Feb. 24	40	1146	18	1317
	*1921, Nov. 23	42	311	136	1311
	*1924, June 2	43	344	234	1018
	*1926, Feb. 26	44	117	27	1115
3167	†1894, Aug. 27	28	557	349	34
	‡1913, Oct. 3	38	177	16	II. I
	‡1916, Sept. 8	39	773	463	16
	‡1919, Feb. 24	40	1146	18	1317
	*1921, Nov. 23	42	311	136	1311
	*1924, June 2	43	345	234	1018
	*1926, Feb. 26	44	117	27	1115
3168	†1877, Feb. 27	19	248	69	1
3171	†1879, Mar. 1	20	329	125	2
3172	‡1894, Aug. 27	28	558	349	34
	‡1913, Oct. 3	38	178	16	II. I
	‡1916, Sept. 8	39	773	463	16
	‡1919, Feb. 24	40	1146	18	1317
	*1921, Nov. 23	42	311	136	1311
	*1924, June 2	43	345	234	1018
	*1926, Feb. 26	44	118	27	1115
3173	†1879, Mar. 1	20	330	125	3
	‡1894, Aug. 27	28	558	349	34
	‡1913, Oct. 3	38	178	16	II. I
	‡1916, Sept. 8	39	774	463	16
	‡1919, Feb. 24	40	1146	18	1317
	*1921, Nov. 23	42	312	136	1311
	*1924, June 2	43	345	234	1018
	*1926, Feb. 26	44	118	27	1115
3176	†1879, Mar. 1	20	331	125	3
	‡1894, Aug. 27	28	559	349	34
	‡1913, Oct. 3	38	179	16	II. I
	‡1916, Sept. 8	39	775	463	16
	‡1919, Feb. 24	40	1147	18	1317
	*1921, Nov. 23	42	313	136	1311
	†1924, June 2	43	339	234	1003
	‡1926, Feb. 26	44	112	27	1103
	†1928, May 29	45	{857, 858, 878}	852	{291, 293, 619 (d)}
	†1932, June 6	47	{238, 239, 254, 255}	209	{291, 293, 519, 520 (b)}
	†1934, May 10	48	746	277	291, 293
	†1936, June 22	49	1727	690	291, 293
	†1938, May 28	52	541	289	291, 293
3181	†1875, Feb. 18	18	319	80	1
3182	†1921, Nov. 23	42	315	136	1322
	†1924, June 2	43	341	234	1009
	†1926, Feb. 26	44	114	27	1109
3183	†1879, Mar. 1	20	331	125	3
3184	†1938, May 28	52	574	289	805 (a)
3186	‡1879, Mar. 1	20	331	125	3
	‡1913, Mar. 4	37	1016	166	———
	‡1925, Feb. 26	43	994	344	———
	‡1928, May 29	45	875	852	613
3186(c)	†1934, May 10	48	757	277	509
3187	†1924, June 2	43	343	234	1016
	†1934, May 10	48	758	277	510
3192	†1934, May 10	48	757	277	508
3195	‡1924, June 2	43	351	234	1031 (a)
	*1926, Feb. 26	44	124	27	1128 (a)
3197	†1877, Feb. 27	19	248	69	1
	‡1879, Mar. 1	20	331	125	3

TABLE D.—*Internal revenue statutes expressly amended or reenacted*—Continued

I. REVISED STATUTES

Revised Statutes section	Amending statutes				
	Date	Volume	Page	Chapter	Section
3200	‡1926, Feb. 26	44	125	27	1129
3203	‡1879, Mar. 1	20	332	125	3
3207	‡1924, June 2	43	350	234	1030
	*1926, Feb. 26	44	123	27	1127
3207 (a)	‡1936, June 22	49	1743	690	802 (a)
3208	‡1879, Mar. 1	20	332	125	3
3209	‡1926, Feb. 26	44	125	27	1129
3210	‡1924, June 2	43	351	234	1031 (b)
	*1926, Feb. 26	44	124	27	1128 (b)
3220	‡1919, Feb. 24	40	1145	18	1316 (a)
	*1921, Nov. 23	42	314	136	1315
	*1924, June 2	43	342	234	1011
	‡1926, Feb. 26	44	115	27	1111
	†1928, May 29	45	878	852	619 (b)
	——†do	45	996	901	3
3221	†1879, Mar. 1	20	341	125	6
3223	——†do	20	333	125	3
3224	†1926, Feb. 26	44	55	27	274 (a)
	——†do	44	75	27	308 (a)
	†1928, May 29	45	853	852	272 (a)
	†1932, June 6	47	233, 250	209	272 (a) 513 (a)
	†1936, June 22	49	1722	690	272 (a)
	†1938, May 28	52	535	289	272 (a)
3225	‡1916, Sept. 8	39	773	463	14 (d)
	‡1919, Feb. 24	40	1145	18	1316 (b)
	*1921, Nov. 23	42	316	136	1323
3226	†1877, Feb. 27	19	248	69	1
	‡1921, Nov. 23	42	314	136	1318
	†1923, Mar. 4	42	1505	276	2
	‡1924, June 2	43	343	234	1014 (a)
	*1926, Feb. 26	44	116	27	1113 (a)
	‡1932, June 6	47	286	209	1103
	†1936, June 22	49	1745	690	807 (a)
3228	†1916, Sept. 8	39	772	463	14 (a)
	†1919, Feb. 24	40	1085	18	252
	‡1921, Nov. 23	42	314	136	1316
	†1923, Mar. 4	42	1505	276	——
	‡1924, June 2	43	342	234	1012
	‡1926, Feb. 26	44	115	27	1112
	†1928, May 29	45	878	852	619
	†1932, June 6	47	287	209	1106
3229	†1938, May 28	52	578	289	815
3237	‡1936, June 26	49	1953	830	322
3238	‡1875, Feb. 18	18	319	80	1
3239	†1877, Feb. 27	19	248	69	1
3240	‡1906, June 21	34	387	3509	——
3244	†1919, Oct. 28	41	320	85	9
3244, 1st	‡1933, Mar. 22	48	16	4	1 (b)
	‡1934, Jan. 11	48	315	1	9 (c)
3244, 2d	†1879, Mar. 1	20	342	125	10
	†1880, May 28	21	149	108	18
	†1913, Oct. 3	38	200	16	IV. N2
3244, 3d	†1875, Feb. 18	18	319	80	1
	†1879, Mar. 1	20	333	125	4
	†1906, June 7	34	216	3046	6
	†1914, Oct. 22	38	750	331	2
	†1916, Sept. 8	39	787	463	402 (f)
	†1919, Feb. 24	40	1113	18	620
	†1934, June 18	48	1013	598	3
	†1936, June 26	49	1951	830	319 (b)
3244, 4th	†1934, June 15	48	967	542	——
	‡1936, June 26	49	1953	830	323
3244, 5th	†1879, Mar. 1	20	333	125	4
	‡1936, June 26	49	1954	830	324
3244, 5th (g)	†1938, June 15	52	701	439	5
3244, 6th	†1879, Mar. 1	20	343	125	14
	†1880, June 16	21	291	250	——
3244, 11th	†1916, Sept. 7	39	740	453	——
3246	†1879, Mar. 1	20	334	125	5
	†1915, Mar. 3	38	893	78	——
	‡1936, June 26	49	1956	830	328
3251	‡1926, Feb. 26	44	105	27	902
	‡1936, June 26	49	1943	830	301
3255	‡1896, June 3	29	195	309	——
	‡1901, Feb. 4	31	759	195	——
	‡1911, Mar. 2	36	1014	198	——
	‡1916, Sept. 8	39	788	463	404
	‡1919, Feb. 24	40	1114	18	625
	‡1935, Aug. 29	49	968	814	15
	†1936, June 26	49	1959	830	333
	†1938, June 15	52	702	439	8 (e)
3258	†1919, Oct. 28	41	320	85	9
3259	——†do	41	320	85	9

TABLE D.—*Internal revenue statutes expressly amended or reenacted*—Continued

I. REVISED STATUTES

Revised Statutes section	Amending statutes				
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3260	†1880, May 28	21	145	108	1
	†1919, Feb. 24	40	1107	18	602
	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1943	830	303
3262	†1880, May 28	21	145	108	2
	‡1936, June 26	49	1941	830	301
3263	†1919, Oct. 28	41	320	85	9
3264	‡1879, Mar. 1	20	334	125	5
	‡1919, Feb. 24	40	1107	18	602
	†1919, Oct. 28	41	320	85	9
	†1936, June 26	49	1943	830	302
3264 (2d par.)	‡1910, June 22	36	590	329	1
	‡1916, Sept. 8	39	787	463	402 (l)
	‡1919, Feb. 24	40	1114	18	623
3266	†1919, Oct. 28	41	320	85	9
	†1934, June 18	48	1013	598	1
3267	†1919, Oct. 28	41	320	85	9
	†1936, June 26	49	1943	830	304
3268	†1919, Oct. 28	41	320	85	9
3269	——†do	41	320	85	9
3271	——†do	41	320	85	9
3273	——†do	41	320	85	9
3274	——†do	41	320	85	9
3275	——†do	41	320	85	9
	†1934, June 18	48	1013	598	4
3276	†1879, Mar. 1	20	335	125	5
3279	†1919, Oct. 28	41	320	85	9
3280	——†do	41	320	85	9
	†1934, June 18	48	1013	598	2
3281	†1936, June 26	49	1949	830	314 (b)
3282	†1879, Mar. 1	20	335	125	5
3283	†1913, Oct. 3	38	200	16	IV. N1
	†1919, Feb. 24	40	1107	18	602
	†1919, Oct. 28	41	320	85	9
3284	——†do	41	320	85	9
3285	‡1880, May 28	21	145	108	3
	‡1910, June 22	36	590	329	2
	†1919, Feb. 24	40	1107	18	602
	†1919, Oct. 28	41	320	85	9
	†1936, June 26	49	1943	830	302
3286	†1879, Mar. 1	20	335	125	5
	†1919, Oct. 28	41	320	85	9
3287	‡1879, Mar. 1	20	336	125	5
	‡1880, May 28	21	147	108	6
	†1899, Feb. 21	30	843	177	.....
	†1911, Mar. 2	36	1014	199	.....
	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1940	830	201
3288	†1919, Oct. 28	41	320	85	9
3289	——†do	41	320	85	9
3290	——†do	41	320	85	9
	‡1936, June 26	49	1941	830	203
3291	†1919, Oct. 28	41	320	85	9
3292	——†do	41	320	85	9
3293	†1879, Mar. 1	20	336	125	5
	‡1880, May 28	21	145	108	4
	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1947	830	309
3294	‡1879, Mar. 1	20	337	125	5
	†1880, May 28	21	146	108	5
	†1919, Oct. 28	41	320	85	9
3295	†1892, July 16	27	201	196	1
	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1941	830	202
3296	——‡do	49	1962	830	409
3299	†1875, Feb. 18	18	319	80	1
3301	‡1879, Mar. 1	20	337	125	5
3302	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1947	830	310
3303	†1919, Oct. 28	41	320	85	9
	‡1936, June 26	49	1948	830	311
3307	†1919, Oct. 28	41	320	85	9
3308	——†do	41	320	85	9
3309	†1875, Mar. 3	18	419	131	12
	†1894, Aug. 27	28	566	349	60
	†1913, Oct. 3	38	200	16	IV. N1
	†1914, Oct. 22	38	747	331	2
	†1916, Sept. 8	39	785	463	402
	†1919, Feb. 24	40	1107, 1113	18	602, 618 (a)
	†1919, Oct. 28	41	320	85	9
	†1934, Jan. 11	48	313	1	5
	†1936, June 26	49	1943	830	302
3310	†1877, Feb. 27	19	248	69	1
	†1880, May 28	21	147	108	7
	†1919, Oct. 28	41	320	85	9
	†1936, June 26	49	1943	830	302
3311	†1919, Oct. 28	41	320	85	9
	†1936, June 26	49	1943	830	302

TABLE D.—*Internal revenue statutes expressly amended or reenacted*—Continued

I. REVISED STATUTES

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3312	†1919, Oct. 28	41	320	85	9
3313	——†do——	41	320	85	9
3314	‡1879, Mar. 1	20	338	125	5
	‡1880, May 28	21	148	108	16
	†1919, Oct. 28	41	320	85	9
3315	‡1879, Mar. 1	20	338	125	5
	‡1919, Feb. 24	40	1145	18	1315
	*1921, Nov. 23	42	319	136	1330
	*1924, June 2	43	349	234	1027
	*1926, Feb. 26	44	122	27	1124
3317	‡1879, Mar. 1	20	339	125	5
3318	†1877, Feb. 27	19	248	69	1
	†1879, Mar. 1	20	339	125	5
	‡1936, June 26	49	1962	830	411
	†1937, Aug. 20	50	737	721	——
3319	†1879, Mar. 1	20	333	125	4
	†1936, June 26	49	1955	830	324 (d)
3320	‡1892, July 16	27	200	196	1
	‡1894, Aug. 27	28	567	349	66
3323	†1876, Aug. 15	19	152	287	1
	‡1892, July 16	27	200	196	1
3327	†1919, Oct. 28	41	320	85	9
3329	†1880, May 28	21	148	108	10
	†1934, Jan. 11	48	313	1	4
	†1938, May 28	52	572	289	710 (c)
3330	†1880, May 28	21	148	108	11
3331	‡1936, June 26	49	1948	830	312
3332	†1879, Mar. 1	20	339	125	5
3334	——†do——	20	340	125	5
	†1926, Feb. 26	44	104, 105	27	900 (a) (6), 901.
3335	†1936, June 26	49	1949	830	315
3336	‡1886, Apr. 29	24	15	64	——
	‡1936, June 26	49	1950	830	316
	‡1938, June 15	52	689	393	——
3337	†1876, May 13	19	53	96	——
3339	‡1898, June 13	30	448	448	1
	†1901, Mar. 2	31	938	806	1
	†1902, Apr. 12	32	96	500	1
	†1914, Oct. 22	38	746	331	1
	†1916, Sept. 8	39	783	463	400
	†1919, Feb. 24	40	1115	18	627
	†1936, June 26	49	1948	830	313 (a)
3340	†1879, Mar. 1	20	342	125	10
	‡1936, June 26	49	1950	830	317
3341	‡1897, July 24	30	206	11	9
3342	‡1875, Mar. 3	18	484	154	——
	‡1936, June 26	49	1948	830	313 (b)
3345	——†do——	49	1949	830	313 (c)
3346	‡1879, Mar. 1	20	340	125	5
3348	†1936, June 26	49	1949	830	313 (d)
3349	——†do——	49	1949	830	313 (e)
3354	‡1890, June 18	26	161	431	——
	‡1916, Sept. 8	39	789	463	406
	‡1919, Feb. 24	40	1115	18	627
	†1936, June 26	49	1960	830	401
3355	†1877, Feb. 27	19	248	69	1
	‡1879, Mar. 1	20	344	125	14
3357	‡1880, June 9	21	168	161	2
	‡1890, Oct. 1	26	620	1244	33
3360	‡1879, Mar. 1	20	345	125	14
	‡1919, Feb. 24	40	1118	18	704
	*1921, Nov. 23	42	288	136	704
	‡1924, June 2	43	318	234	403
	*1926, Feb. 26	44	89	27	403
3362	†1877, Feb. 27	19	248	69	1
	‡1879, Mar. 1	20	345	125	14
	†1883, Jan. 9	22	401	16	——
	†1902, July 1	32	714	1371	1
	‡1909, Aug. 5	36	108	6	30
	‡1919, Feb. 24	40	1117	18	701 (b)
	*1921, Nov. 23	42	287	136	701 (b)
	*1924, June 2	43	317	234	401 (b)
	‡1926, Feb. 26	44	88	27	401 (b)
3363	‡1890, Oct. 1	26	619	1244	31
3368	†1875, Mar. 3	18	339	127	2
	‡1909, Aug. 5	36	109	6	31
3369	†1921, Oct. 14	42	205	107	——
3371	‡1879, Mar. 1	20	346	125	14
3377	——†do——	20	346	125	14
3381	‡1890, Oct. 1	26	618	1244	28
3383	‡1879, Mar. 1	20	346	125	15
	‡1890, Oct. 1	26	618	1244	29
3384	†1879, Mar. 1	20	346	125	15
3385	†1880, June 9	21	167	161	1
	‡1882, Aug. 8	22	372	468	——
	†1883, Jan. 13	22	402	24	——

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I. REVISED STATUTES

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3386	‡1879, Mar. 1	20	347	125	16
3387	‡do	20	347	125	16
	†1890, Oct. 1	26	620	1244	35
3389	‡1879, Mar. 1	20	347	125	16
	‡1890, Oct. 1	26	620	1244	34
3392	‡1879, Mar. 1	20	347	125	16
	‡1890, Oct. 1	26	619	1244	32
	‡1909, Aug. 5	36	109	6	32
	‡1913, Feb. 10	37	664	34	
	‡1924, June 2	43	317	234	400 (e)
	*1926, Feb. 26	44	88	27	400 (e)
	†1928, May 29	45	866	852	425 (a)
3393	‡1879, Mar. 1	20	348	125	16
3394	†1875, Mar. 3	18	339	127	2
	‡1897, July 24	30	206	11	10
	†1902, July 1	32	715	1371	2
	‡1909, Aug. 5	36	110	6	33
3397	‡1879, Mar. 1	20	348	125	16
3408	‡do	20	352	125	22
3412	†1875, Mar. 3	18	507	167	
3417	†1875, Feb. 18	18	319	80	1
3422	‡do	18	319	80	1
	†1877, Feb. 27	19	248	69	1
3426	‡1879, Mar. 1	20	349	125	17
3429	†1877, Feb. 27	19	248	69	1
	‡1879, Mar. 1	20	349	125	17
3430	‡do	20	351	125	19
3433	†1877, Feb. 27	19	248	69	1
3441	‡1879, Mar. 1	20	350	125	17
3446	‡do	20	351	125	18
3450	†1936, June 26	49	1955	830	325
3456	†1877, Feb. 27	19	249	69	1
3467	‡1934, May 10	48	760	277	518
5497	†1879, Feb. 3	20	280	42	

II. STATUTES AT LARGE

Statutes at Large					Amending statutes				
Date	Volume	Page	Chapter	Section	Date	Volume	Page	Chapter	Section
1874, June 9	18	64	259	1	†1879, Mar. 1	20	342	125	10
1875, Feb. 8	18	309	36	12	‡do	20	329	125	2
Do	18	309	36	13	‡do	20	330	125	2
Do	18	311	36	18	‡do	20	333	125	4
1877, Mar. 3	19	393	114	1	†1935, Aug. 29	49	989	814	16 (a)
1878, May 3	20	48	88		†1916, July 8	39	354	236	
1879, Mar. 1	20	340	125	6	†1880, May 28	21	147	108	8
					†1936, June 26	49	1943	830	302
Do	20	341	125	8	‡1892, July 16	27	200	196	1
Do	20	351	125	20	‡1880, May 28	21	148	108	14
Do	20	351	125	22	‡1938, May 28	52	579	289	818
1884, July 5	23	122	225		‡1921, Nov. 23	42	315	136	1321 (a)
					‡1924, June 2	43	341	234	1010 (a)
					*1926, Feb. 26	44	114	27	1110 (a)
					‡1932, June 6	47	288	209	1108
1885, Mar. 3	23	404	343	1	†1911, Feb. 24	36	928	149	
1886, Aug. 2	24	209	840	2	‡1930, July 10	46	1022	881	1
Do	24	209	840	3	‡1902, May 9	32	194	784	2
					‡1931, Mar. 4	46	1549	520	1
Do	24	210	840	6	‡1918, Oct. 1	40	1008	178	
					‡1933, Feb. 24	47	902	116	1
Do	24	210	840	8	‡1902, May 9	32	194	784	3
					‡1931, Mar. 4	46	1549	520	2
1890, Oct. 1	26	621	1244	40	†1897, Mar. 3	29	695	394	
Do	26	621	1244	42	‡1914, Oct. 22	38	747	331	2
					‡1916, Sept. 8	39	784	463	402 (c)
					‡1919, Feb. 24	40	1111	18	617
					‡1935, Aug. 29	49	988	814	14
					‡1936, June 26	49	1958	830	332
					‡1938, June 15	52	702	439	8 (d)
Do	26	621	1244	43	‡1894, Aug. 27	28	568	349	68
					‡1906, June 7	34	215	3046	1
					‡1914, Oct. 22	38	747	331	2
					‡1916, Sept. 8	39	785	463	402 (c)
					‡1919, Feb. 24	40	1111	18	617
Do	26	622	1244	45	‡1914, Oct. 22	38	748	331	2
					‡1916, Sept. 8	39	785	463	402 (c)
					‡1919, Feb. 24	40	1112	18	617
Do	26	623	1244	46	‡1914, Oct. 22	38	749	331	2
Do	26	623	1244	49	‡1906, June 7	34	215	3046	2
					‡1914, Oct. 22	38	749	331	2

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Statutes at Large					Amending statutes				
Date	Volume	Page	Chapter	Section	Date	Volume	Page	Chapter	Section
1894, Aug. 27	28	563	349	48–60	†1919, Oct. 28	41	320	85	9
Do	28	564	349	51	†1935, Aug. 29	49	989	814	16 (b)
					‡1936, June 26	49	1961	830	405
Do	28	567	349	62	†1919, Oct. 28	41	320	85	9
					‡1936, June 26	49	1963	830	412
Do	28	567	349	63	‡1910, May 13	36	369	236	
Do	28	568	349	67	†1919, Oct. 28	41	320	85	9
					‡1936, June 26	49	1943	830	305
1896, May 28	29	184	252	19	†1901, Mar. 2	31	956	814	
1896, June 6	29	253	337	2	†1938, May 28	52	571	289	706 (a)
1897, Mar. 3	29	626	379	1	‡1936, June 26	49	1944	830	306 (a)
					†1937, July 9	50	487	472	
Do	29	626	379	2	‡1936, June 26	49	1945	830	306 (b)
1898, June 13	30	448	448	1	‡1901, Mar. 2	31	938	806	1
					‡1902, Apr. 12	32	96	500	1
Do	30	448	448	2	‡1901, Mar. 2	31	938	806	2
Do	30	449	448	3	‡1902, Apr. 12	32	96	500	3
Do	30	451	448	5	——‡do	32	97	500	6
Do	30	451	448	6	‡1901, Mar. 2	31	940	806	5
Do	30	453	448	9	——‡do	31	940	806	6
Do	30	454	448	13	——‡do	31	941	806	7
Do	30	458	448	Sched. A	†1899, Feb. 28	30	1390	J. Res. 23	
Do	30	458	448	Sched. A	‡1901, Mar. 2	31	942	806	8
Do	30	462	448	Sched. B	——‡do	31	946	806	9
Do	30	464	448	29	——‡do	31	946	806	10
Do	30	465	448	30	——‡do	31	948	806	11
					‡1902, Apr. 12	32	97	500	8
Do	30	467	448	35	‡1901, Mar. 2	31	949	806	13
					‡1902, Apr. 12	32	99	500	9
1900, May 12	31	177	393	1	†1902, June 30	32	506	1327	
					†1924, June 2	43	343	234	1013 (a)
					†1931, Mar. 3	46	1510	441	
1906, June 7	34	216	3046	3	‡1914, Oct. 22	38	750	331	2
Do	34	216	3046	6	——‡do	38	750	331	2
1907, Mar. 2	34	1250	2571	3	†1916, June 22	39	233	163	
1911, Mar. 2	36	965	191	1	†1913, Mar. 3	37	733	119	
1911, Mar. 3	36	1141	231	177	‡1921, Nov. 23	42	316	135	1324 (b)
					‡1924, June 2	43	346	234	1020
					‡1926, Feb. 26	44	119	27	1117
					‡1928, May 29	45	877	852	615
Do	36	1141	231	177 (b)	‡1936, June 22	49	1746	690	808
1914, Dec. 17	38	785	1	1	‡1919, Feb. 24	40	1130	18	1006
					*1921, Nov. 23	42	298	136	1005
					*1924, June 2	43	328	234	705
					‡1926, Feb. 26	44	96	27	703
					†1928, May 29	45	867	852	432
Do	38	786	1	1 (4)	‡1936, June 22	49	1745	690	806 (a)
Do	38	786	1	2	‡1927, Jan. 22	44	1023	51	
Do	38	789	1	6	‡1919, Feb. 24	40	1132	18	1007
					*1921, Nov. 23	42	300	136	1006
					*1924, June 2	43	330	234	706
					*1926, Feb. 26	44	98	27	704
					†1936, June 22	49	1745	690	806 (b)
1916, Aug. 11	39	477	313	5 (5th)	‡1919, Mar. 4	40	1351	125	6
Do	39	477	313	5 (7th)	——‡do	40	1351	125	6
Do	39	477	313	5	——‡do	40	1352	125	6
Do	39	478	313	6	‡1927, Feb. 26	44	1248	219	
Do	39	479	313	8	†1919, Mar. 4	40	1352	125	6
1916, Sept. 8	39	757	463	2 (a)	‡1917, Oct. 3	40	329	63	1200
Do	39	758	463	4	——‡do	40	329	63	1200
Do	39	759	463	5 (a)	——‡do	40	330	63	1201
Do	39	760	463	6	——‡do	40	330	63	1202
Do	39	761	463	7	——‡do	40	331	63	1203
Do	39	762	463	8 (c), (e)	——‡do	40	331	63	1204
Do	39	763, 764, 765	463	9(b), (c), (f), (g)	——‡do	40	332	63	1205 (1)
Do	39	765	463	10	——‡do	40	333	63	1206
Do	39	768	463	12 (a)	——‡do	40	334	63	1207 (1)
Do	39	770	466	12 (b)	——‡do	40	335	63	1207 (2)
Do	39	771	463	13 (e)	——‡do	40	335	63	1208
Do	39	773	463	Pt. III	†1917, Mar. 3	39	1003	159	402
					†1917, Oct. 3	40	336	63	1211
Do	39	775	463	18	‡1917, Oct. 3	40	336	63	1209
Do	39	777	463	26	——‡do	40	336	63	1210
Do	39	777	463	201	‡1917, Mar. 3	39	1002	159	300
Do	39	781	463	301	†1917, Oct. 3	40	308	63	214
1917, Mar. 3	39	1069	162	5	‡1934, Jan. 11	48	316	1	12
1919, Feb. 24	40	1105	18	600 (a)	†1921, Nov. 23	42	285	136	600
					‡1926, Feb. 26	44	104	27	900
Do	40	1105	18	600 (a) (3)–(4)	†1934, Jan. 11	48	313	1	2
Do	40	1105	18	600 (a) (4)	‡1938, May 28	52	572	289	710 (a)
Do	40	1106	18	600 (c)	†1934, Jan. 11	48	313	1	3
					†1938, May 28	52	572	289	710 (b)

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1919, Feb. 24	40	1106	18	602	†1936, June 26	49	1946	830	308
					†1938, June 15	52	700	439	4
Do	40	1108	18	605	†1921, Nov. 23	42	285	136	601
					†1936, June 26	49	1951	830	319 (a)
					‡do	49	1951	830	319 (b)
					†1938, June 15	52	701	439	6
					‡do	52	701	439	7
Do	40	1109	18	608	†1934, Jan. 11	48	314	1	9 (a)
Do	40	1109	18	609	†1936, June 26	49	1953	830	320
Do	40	1109	18	610	†1935, Aug. 29	49	987	814	11
					†1936, June 26	49	1957	830	330
					†1938, June 15	52	702	439	8 (a)
Do	40	1110	18	611	†1928, May 29	45	868	852	451 (a) (b)
					†1934, Jan. 11	48	314	1	6
					†1936, June 26	49	1952	830	319 (c)
Do	40	1110	18	612	†1928, May 29	45	868	852	452 (a)
					†1934, Jan. 11	48	314	1	8
					‡1935, Aug. 29	49	988	814	12
					†1936, June 26	49	1957	830	331
					†1938, June 15	52	702	439	8 (b)
Do	40	1110	18	613	†1934, Jan. 11	48	314	1	7
					†1935, Aug. 29	49	988	814	13
					‡1936, June 26	49	1952	830	319 (d)
					†1938, June 15	52	702	439	8 (c)
Do	40	1111	18	616	†1936, June 26	49	1959	830	338
Do	40	1113	18	618 (a)	‡1938, June 15	52	699	439	1
Do	40	1113	18	618 (b)	‡1936, June 26	49	1959	830	334
Do	49	1959	18	618 (b)	†1938, June 15	52	702	439	8 (f)
Do	40	1113	18	620	†1936, June 26	49	1959	830	335
Do	40	1140	18	1301 (b)	‡1928, May 29	45	882	852	713
1919, Oct. 28	41	311	85	Title II, 7	†1933, Mar. 31	48	23	18	1 (a)
					‡do	48	24	18	1 (b)
Do	41	311	85	Title II, 8	‡do	48	24	18	2
Do	41	319	85	Title III, 3	‡1935, Aug. 27	49	876	740	17
					‡1936, June 26	49	1957	830	329 (a)
Do	41	321	85	Title III, 11	‡1935, Aug. 27	49	876	740	18
					‡1936, June 26	49	1957	830	329 (b)
1921, Nov. 23	42	222	134	2	†1933, Mar. 31	48	24	18	3
Do	42	227	136	2	†1922, Sept. 19	42	856	346	25
Do	42	230	136	202 (c) (1)	‡1923, Mar. 4	42	1560	294	1
Do	42	230	136	202 (e)	‡do	42	1560	294	2
Do	42	233	136	210	‡do	42	1507	280	1
Do	42	237	136	213	†1922, Sept. 19	42	856	346	26
Do	42	242	136	216	‡do	42	856	346	27
					†1923, Mar. 4	42	1507	280	2
Do	42	252	136	230 (b)	‡1922, Sept. 19	42	856	346	22
Do	42	255	136	234 (a) (6)	‡do	42	856	346	27
Do	42	259	136	238 (f)	‡do	42	856	346	23
Do	42	260	136	240 (c)	‡do	42	856	346	24
Do	42	261	136	245 (a) (3)	‡do	42	856	346	27
Do	42	268	136	252	†1923, Mar. 4	42	1504	276	1
					†1924, Mar. 13	43	22	55	----------
Do	42	271	136	Title II	†1922, Sept. 19	42	855	346	21
1924, June 2	43	269	234	{ 213 (b) (13)	‡1925, Feb. 26	43	997	345	12
Do	43	295	234	{ 263 (a) (b)	‡do	43	996	345	11
Do	43	302	234	281 (e)	†1925, Mar. 3	43	1115	435	----------
Do	43	313	234	Title III	†1932, June 6	47	283	209	810 (c)
Do	43	303	234	301 (a)	‡1926, Feb. 26	44	85	27	322 (a)
Do	43	306	234	303 (a) (3), (b) (3)	‡do	44	86	27	323 (a)
Do	43	313	234	319	‡do	44	86	27	324 (a)
Do	43	315	234	322	*1928, May 29	45	863	852	404
Do	43	336	234	Title IX	‡1926, Feb. 26	44	105	27	1000
					†1928, May 29	45	871, 872	852	601, 602
					†1934, May 10	48	760	277	516
					†1938, May 28	52	577	289	812
1926, Feb. 26	44	31	27	217 (e)	†1928, May 29	45	869	852	501 (a)
Do	44	46	27	240	†1934, May 10	48	755	277	501
Do	44	55	27	274 (a)	†1928, May 29	45	869	852	502
Do	44	57	27	274 (k)	‡do	45	869	852	503
Do	44	58	27	277 (a) (4)	‡do	45	870	852	504 (a)
Do	44	58	27	277 (b)	‡do	45	870	852	506
Do	44	59	27	278	‡do	52	580	289	819 (b)
Do	44	59	27	279 (c)	‡1938, May 28	52	580	289	819 (e)
Do	44	60	27	279 (f)	‡do	52	578	289	814 (a)
Do	44	61	27	280 (b)	‡do	45	870	852	505 (a)
Do	44	61	27	280 (d)	‡1928, May 29	48	757	277	505
Do	44	62	27	282 (a)	‡1934, May 10	45	871	852	507
Do	44	67	27	284 (e)	‡1928, May 29	48	756	277	504 (c)
					‡1934, May 10	52	576	289	809 (d)
					‡1938, May 28	47	288	209	1110
Do	44	68	27	284 (h)	†1932, June 6	47	278	209	801
Do	44	70	27	301	†1932, June 6	47	278	209	802
Do	44	70	27	301 (b)	‡do				

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Date	Volume	Page	Chapter	Section	Date	Volume	Page	Chapter	Section
1926, Feb. 26	44	70	27	302	†1934, May 10	48	754	277	404
					†1935, Aug. 30	49	1022	829	202 (a)
Do	44	70	27	302 (c)	†1931, Mar. 3	46	1516	454	
					‡1932, June 6	47	279	209	803 (a)
Do	44	71	27	302 (d)	‡1934, May 10	48	752	277	401
Do	44	71	27	302 (d) (1)	†1936, June 22	49	1744	690	805 (a)
Do	44	71	27	302 (f)	†1932, June 6	47	279	209	803 (b)
Do	44	72	27	303 (a)	†1934, May 10	48	753	277	403 (a)
Do	44	72	27	303 (a) (1)	‡1932, June 6	47	280	209	805
Do	44	72	27	303 (a) (2)	----‡do	47	281	209	806 (a)
					†1934, May 10	48	753	277	402
Do	44	72	27	303 (a) (3)	†1932, June 6	47	282	209	807
					†1934, May 10	48	755	277	406
Do	44	73	27	303 (b)	----‡do	48	753	277	403 (b)
Do	44	73	27	303 (b) (2)	‡1932, June 6	47	281	209	806 (b)
					†1934, May 10	48	753	277	402
Do	44	73	27	303 (b) (3)	†1932, June 6	47	282	209	807
					†1934, May 10	48	755	277	406
Do	44	73	27	303 (c)	----‡do	48	753	277	403 (c)
Do	44	73	27	303 (d)	‡1932, June 6	47	280	209	804
					†1934, May 10	48	753	277	403 (d)
Do	44	73	27	303 (e)	----‡do	48	753	277	403 (d)
Do	44	74	27	304 (a)	----‡do	48	753	277	403 (e)
Do	44	74	27	304 (b)	----‡do	48	753	277	403 (e)
					†1938, May 28	52	564	289	501
Do	44	74	27	305	‡1932, June 6	47	284	209	811
Do	44	74	27	305 (a)	‡1935, Aug. 30	49	1023	829	203 (a)
Do	44	74	27	305 (b)	‡1932, June 6	47	282	209	808 (a)
					‡1938, May 28	52	564	289	503
Do	44	74	27	305 (c)	‡1935, Aug. 30	49	1023	829	203 (b)
					†1938, May 28	52	565	289	504
Do	44	75	27	308 (a)	†1934, May 10	48	755	277	501
Do	44	76	27	308 (i)	‡1932, June 6	47	282	209	808 (b)
Do	44	77	27	310 (b)	‡1928, May 29	45	862	852	402 (a)
Do	44	77	27	312 (c)	‡1938, May 28	52	580	289	819 (d)
Do	44	78	27	312 (f)	----‡do	52	580	289	819 (e)
Do	44	80	27	315 (a)	†1932, June 6	47	283	209	809 (a)
Do	44	80	27	315 (b)	----‡do	47	280	209	803 (c)
Do	44	81	27	316 (c)	‡1928, May 29	45	863	852	403 (a)
Do	44	84	27	319 (b)	‡1932, June 6	47	283	209	810 (a)
Do	44	84	27	319 (c)	----‡do	47	283	209	810 (b)
					†1934, May 10	48	756	277	504 (d)
					†1938, May 28	52	576	289	809 (e)
Do	44	87	27	400 (a)	†1934, May 10	48	768	277	610
Do	44	91	27	500	†1932, June 6	47	271	209	711 (c)
Do	44	91	27	500 (a) (1)	‡1928, May 29	45	863	852	411 (a)
					‡1932, June 6	47	271	209	711
					†1933, June 16	48	209	90	219
					†1938, May 28	52	573	289	712 (a)
Do	44	91	27	500 (a) (2)	‡1928, May 29	45	864	852	412 (a)
					‡1932, June 6	47	271	209	711
Do	44	92	27	500 (b) (2)	†1936, June 22	49	1743	690	801
Do	44	92	27	501	†1928, May 29	45	864	852	413 (a)
Do	44	93	27	502 (a)	----‡do	45	864	852	414 (a)
Do	44	93	27	502 (b)	----‡do	45	864	852	414 (b)
Do	44	93	27	600 (a)	†1934, June 26	48	1240	757	15
Do	44	99	27	Title VIII	†1928, May 29	45	867	852	443
Do	44	99	27	801	†1928, May 29	45	867	852	441
Do	45	867	27	808	1933, Mar. 1	47	1413	146	
Do	44	101	27	Sched. A	†1932, June 6	47	{ 274 / 275 }	209	{ 724 / 725
					†1934, June 19	48	1179	674	8
Do	44	101	27	Sched. A (1)	†1932, June 6	47	272	209	721
Do	44	101	27	Sched. A (2)	----‡do	47	272	209	722
Do	44	101	27	Sched. A (3)	----‡do	47	272	209	723
					†1938, May 28	52	572	289	711 (a)
Do	44	102	27	Sched. A (4)	†1932, June 6	47	275	209	726
					†1934, May 10	48	768	277	612 (a)
Do	44	103	27	Sched. A (5)	‡1928, May 29	45	867	852	442
					†1937, Aug. 28	50	870	871	
Do	47	274	27	Sched. A (9)	†1938, May 28	52	572	289	711 (b)
Do	44	109	27	1001 (a)	‡1932, June 6	47	286	209	1101
Do	44	109	27	1001(c), (d)	‡1928, May 29	45	873	852	603
Do	44	110	27	1002	‡1934, May 10	48	760	277	519 (a)
Do	44	110	27	1004 (b)	‡1932, June 6	47	286	209	1102
Do	44	111	27	1104	‡1928, May 29	45	878	852	618
Do	44	114	27	1108 (a)	----‡do	45	874	852	605
					‡1934, May 10	48	757	277	506
Do	44	114	27	1109	†1928, May 29	45	878	852	619 (a)
1928, May 29	45	795	852	11	†1929, Dec. 16	46	47	2	1
Do	45	797	852	13	----‡do	46	47	2	1
Do	45	828	852	119 (e)	†1938, May 28	52	577	289	812
Do	45	833	852	144	†1929, Dec. 16	46	47	2	1
Do	45	835	852	145	----‡do	46	47	2	1
Do	45	838	852	161	----‡do	46	47	2	1
Do	45	842	852	201	----‡do	46	47	2	1
Do	45	844	852	204	----‡do	46	47	2	1
Do	45	847	852	211	----‡do	46	47	2	1

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1928, May 29	45	852	852	272 (a)	†1934, May 10	48	755	277	501
Do	45	855	852	273 (c)	‡1938, May 28	52	579	289	819 (a)
Do	45	855	852	273 (f)	----†do	52	580	289	819 (e)
Do	45	856	852	274 (a)	†1934, May 10	48	757	277	505
Do	45	856	852	275	†1930, June 16	46	589	495	2, 3
Do	45	860	852	311 (b)	†1938, May 28	52	578	289	814 (b)
Do	45	861	852	322	†1930, June 16	46	589	495	2, 3
Do	45	862	852	322 (d)	†1934, May 10	48	756	277	504 (a)
					†1938, May 28	52	576	289	809 (c)
Do	45	874	852	606 (a)	----†do	52	573	289	801
Do	45	874	852	606 (b)	----†do	52	573	289	802
Do	45	874	852	608 (b) (2)	†1934, May 10	48	756	277	503
Do	45	875	852	610	----†do	48	756	277	502
					†1936, June 22	49	1744	690	803
Do	45	877	852	614 (a) (2)	----†do	49	1744	690	804
1930, May 27	46	429	342	5 (a)	‡1933, Mar. 31	48	24	18	4
1930, June 14	46	586	488	2 (b)	†1930, June 26	46	819	623	1
Do	46	587	488	9	----‡do	46	819	623	2
1930, June 17	46	692	497	311	†1936, June 26	49	1960	830	404
Do	46	694	497	313 (d)	----†do	49	1960	830	402
Do	46	695	497	313 (i) (3)	----†do	49	1960	830	403
1932, June 6	47	189	209	55	†1933, June 16	48	209	90	218 (h)
Do	47	195	209	104	----†do	48	207	90	214
Do	47	210	209	119 (e)	†1938, May 28	52	577	289	812
Do	47	213	209	141 (c)	†1933, June 16	48	209	90	218 (e)
Do	47	222	209	182 (a)	----†do	48	209	90	218 (d)
Do	47	233	209	272 (a)	†1934, May 10	48	755	277	501
Do	47	235	209	273 (c)	‡1938, May 28	52	579	289	819 (a)
Do	47	236	209	273 (f)	----†do	52	580	289	819 (e)
Do	47	237	209	274 (a)	†1934, May 10	48	757	277	505
Do	47	241	209	311 (b)	†1938, May 28	52	578	289	814 (b)
Do	47	243	209	322 (d)	†1934, May 10	48	756	277	504 (a)
					†1938, May 28	52	576	289	809 (c)
Do	47	243	209	401 (b)	‡1934, May 10	48	754	277	405 (a)
					‡1935, Aug. 30	49	1021	829	201 (a)
Do	47	244	209	401 (c)	----‡do	49	1022	829	201 (b)
Do	47	245	209	403	†1934, May 10	48	753	277	403 (f)
					†1935, Aug. 30	49	1022	829	201 (c)
					†1938, May 28	52	564	289	502
Do	47	246	209	502	†1934, May 10	48	761	277	520 (a)
					†1935, Aug. 30	49	1023	829	301 (a)
Do	47	247	209	504 (b)	‡1938, May 28	52	565	289	505
Do	47	247	209	505 (a) (1)	†1935, Aug. 30	49	1025	829	301 (b)
Do	47	248	209	505 (a) (2) (B).	†1934, May 10	48	760	277	517 (a)
Do	47	248	209	505 (b) (2)	----†do	48	760	277	517 (a)
Do	47	248	209	505 (b) (3)	----†do	48	760	277	517 (b)
Do	47	250	209	513 (a)	----†do	48	755	277	501
Do	47	252	209	514 (c)	‡1938, May 28	52	580	289	819 (c)
Do	47	252	209	514 (f)	----†do	52	580	289	819 (e)
Do	47	258	209	528 (d)	†1934, May 10	48	756	277	504 (b)
					†1938, May 28	52	575	289	809 (f)
Do	47	259	209	Title IV	†1933, June 16	48	206	90	212
					----†do	48	255	96	5
					†1935, June 28	49	431	333	----------
					†1937, June 29	50	358	402	----------
Do	47	259	209	601 (b) (5)	†1938, May 28	52	569	289	702 (b)
Do	47	259	209	601 (c)	†1934, May 10	48	762	277	602
Do	47	259	209	601 (c) (1)	†1933, June 16	48	255	96	4 (b)
					†1934, May 10	48	764	277	603 (a)
Do	47	260	209	601 (c) (2)	†1934, June 18	48	998	589	----------
Do	47	260	209	601 (c) (6)	†1938, May 28	52	570	289	704 (a)
					----†do	52	570	289	704 (c)
Do	48	762	209	601 (c) (8)	†1936, June 22	49	1742	690	701
					†1938, May 28	52	568	289	702 (a)
Do	47	261	209	604	†1934, May 10	48	768	277	608
					†1936, June 22	49	1746	690	810
Do	47	261	209	605	†1934, May 10	48	768	277	609
Do	47	261	209	606 (a)	†1938, May 28	52	571	289	709 (a)
Do	47	264	209	610	†1934, June 26	48	1240	757	15
Do	47	264	209	612	†1934, May 10	48	768	277	611
					†1938, May 28	52	571	289	707 (a)
Do	47	266	209	616	†1933, June 16	48	256	96	6 (a)
Do	47	266	209	616 (c)	†1938, May 28	52	573	289	713 (a)
Do	47	266	209	617	†1933, June 16	48	254	96	1
Do	47	266	209	617 (a)	----†do	48	206	90	211 (a)
					----†do	48	209	90	217 (b)
					†1934, May 10	48	764	277	603 (b)
Do	47	266	209	617 (b)	----†do	48	764	277	603 (b)
Do	47	267	209	617	----†do	48	765	277	603 (d)
Do	47	267	209	617 (c) (2)	†1933, June 16	48	206	90	211 (b)
					‡1934, May 10	48	765	277	603 (c)
Do	47	267	209	620	†1933, June 16	48	255	96	4 (a)
Do	47	268	209	620 (3)	‡1935, Aug. 30	49	1025	829	401 (a)
Do	47	268	209	621 (a)	†1933, June 16	48	255	96	4 (c)
Do	47	268	209	621 (a) (3)	‡1935, Aug. 30	49	1025	829	401 (b)
Do	47	268	209	621 (c)	----‡do	49	1026	829	401 (c)

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1932, June 6	47	269	209	625 (a)	†1932, June 13	47	302	246	
Do	47	270	209	629	†1933, June 16	48	254	96	1
Do	48	256	209	630	†1938, May 28	52	570	289	705 (a)
Do	47	270	209	Title V	†1933, June 16	48	206	90	212
Do	47	270	209	Title V, Parts I, II, III, and IV	†1935, June 28	49	431	333	
					†1937, June 29	50	358	402	
Do	47	270	209	701 (b)	†1938, May 28	52	571	289	708 (a)
Do	47	272	209	723 (a)	†1936, June 29	49	2029	865	
Do	47	275	209	726 (c)	†1934, May 10	48	768	277	612 (b)
Do	47	276	209	751	----†do	48	768	277	606
Do	47	277	209	761	†1933, June 16	48	206	90	212
Do	47	287	209	1105	†1934, May 10	48	758	277	510
1933, May 12	48	37	25	10 (d)	*1936, June 22	49	1739	690	601 (a)
Do	48	39	25	15	†1934, May 9	48	675	263	8
Do	48	39	25	15	†1935, Mar. 18	49	47	32	8
Do	48	39	25	15 (a)	†1935, Aug. 24	49	768	641	21
					*1936, June 22	49	1739	690	601 (a)
Do	48	39	25	15 (c)	†1935, Aug. 24	49	768	641	22
Do	48	40	25	16	*1936, June 22	49	1739	690	601 (a)
					†1934, June 26	48	1241	759	1
					†1935, Mar. 18	49	48	32	10
Do	48	40	25	16 (e) (1)	†1935, Aug. 24	49	769	641	27 (a)
					*1936, June 22	49	1739	690	601 (a)
					----†do	49	1740	690	601 (g)
Do	48	40	25	16 (e) (3)	----*do	49	1739	690	601 (a)
Do	48	40	25	17 (a)	†1934, May 9	48	676	263	12
					†1935, Aug. 24	49	770	641	28
					*1936, June 22	49	1739	690	601 (a)
1933, June 16	48	209	90	217 (d)	†1934, May 10	48	771	277	703
Do	48	209	90	217 (e)	----†do	48	771	277	703
Do	48	254	96	2	†1934, May 10	48	760	277	515
					†1935, June 28	49	431	333	
					†1937, June 29	50	358	402	
1934, Jan. 11	48	313	1	4	†1938, May 28	52	572	289	710 (c)
Do	48	316	1	203	†1936, June 26	49	1956	830	326
1934, Apr. 21	48	607	157		†1934, June 20	48	1184	687	
1934, May 9	48	670	263		†1936, June 19	49	1539	612	
1934, May 10	48	718	277	Title I	†1935, Aug. 27	49	908	767	3
Do	48	684	277	12 (b)	†1935, Aug. 30	49	1014	829	101
Do	48	686	277	13 (a)	----†do	49	1015	829	102 (a)
Do	48	688	277	23	----†do	49	1016	829	102 (c), (h)
Do	48	698	277	54	†1936, Apr. 10	49	1199	189	
Do	48	698	277	55 (b)	†1935, Apr. 19	49	158	74	
Do	48	704	277	112 (b)	†1935, Aug. 30	49	1020	829	110 (a)
Do	48	704	277	112 (c) (1)	----†do	49	1021	829	110 (b)
Do	48	705	277	112 (e)	----†do	49	1021	829	110 (c)
Do	48	705	277	112 (i)	----†do	49	1021	829	110 (d)
Do	48	712	277	116	†1935, Aug. 27	49	908	767	1
Do	48	717	277	119 (e)	†1938, May 28	52	577	289	812
Do	48	721	277	141 (c)	†1935, Aug. 30	49	1015	829	102 (b)
Do	48	723	277	143 (a) (1)	----†do	49	1016	829	102 (g)
Do	48	724	277	144	----†do	49	1016	829	102 (f), (i)
Do	48	731	277	201 (b) (1)	----†do	49	1017	829	103
Do	48	731	277	201 (b) (2)	----†do	49	1017	829	103
Do	48	733	277	204 (a) (1)	----†do	49	1017	829	104
Do	48	733	277	204 (a) (2)	----†do	49	1017	829	104
Do	48	733	277	204 (c)	----†do	49	1016	829	102 (d)
Do	48	737	277	232	----†do	49	1016	829	102 (e)
Do	48	739	277	261 (a)	----†do	49	1019	829	108
Do	48	743	277	273 (c)	†1938, May 28	52	579	289	819 (a)
Do	48	743	277	273 (f)	----†do	52	580	289	819 (e)
Do	48	749	277	311 (b)	----†do	52	578	289	814 (b)
Do	48	751	277	322 (d)	----†do	52	575	289	809 (a)
Do	48	751	277	351 (a)	†1935, Aug. 30	49	1020	829	109 (a)
Do	48	752	277	351 (b) (2) (C)	----†do	49	1020	829	109 (b)
Do	48	763	277	602½	†1936, June 22	49	1742	690	702
Do	48	763	277	602½ (a)	†1938, May 28	52	570	289	703
Do	48	766	277	604, 605	†1935, Aug. 30	49	1027	829	407
1934, June 14	48	955	512		----†do	49	1027	829	405
1934, June 26	48	1237	757	2 (a)	†1938, June 16	52	756	471	1
Do	48	1237	757	3 (a)	----†do	52	756	471	2
1935, Aug. 14	49	643	531	907 (c)	†1938, June 25	52	1110	680	13 (a)
1935, Aug. 30	49	1017	829	105	†1936, June 22	49	1733	690	401 (a)
Do	49	1017	829	105 (c)	----†do	49	1733	690	401 (b)
Do	49	1017	829	105 (f) (4)	----†do	49	1733	690	401 (c)
Do	49	1019	829	106 (b)	----†do	49	1733	690	402 (a)
1936, Feb. 10	49	1106	42		†1936, Mar. 2	49	1155	112	
1936, June 22	49	1648	690		†1937, Aug. 26	50	818	815	201
Do	49	1648	690		----†do	50	826	815	207 (d)
Do	49	1653	690	4	----†do	50	826	815	207 (a)
Do	49	1655	690	12 (c)	----†do	50	817	815	2
Do	49	1656	690	14 (f)	----†do	50	817	815	2
Do	49	1657	690	22	----†do	50	826	815	207 (b)
Do	49	1662	690	24 (a)	----†do	50	827	815	301 (a)

TABLE D.—*Internal revenue statutes expressly amended or reenacted*—Continued

II. STATUTES AT LARGE

Statutes at Large					Amending statutes				
Date	Volume	Page	Chapter	Section	Date	Volume	Page	Chapter	Section
1936, June 22	49	1662	690	24 (b)	†1937, Aug. 26	50	828	815	301 (b)
Do	49	1662	690	24 (c)	----†do	50	828	815	301 (b)
Do	49	1669	690	48 (e)	----†do	50	831	815	602 (b)
Do	49	1669	690	48 (e) (1)	----†do	50	831	815	602 (a)
Do	49	1671	690	54	----†do	50	826	815	207 (c)
Do	49	1676	690	102	----†do	50	830	815	601 (b)
Do	49	1676	690	102 (a)	----†do	50	830	815	601 (a)
Do	49	1677	690	102 (e)	----†do	50	817	815	2
Do	49	1682	690	113 (a) (5)	----†do	50	825	815	204
Do	49	1683	690	113 (a) (7)	‡1938, May 28	52	574	289	807 (a)
Do	49	1684	690	113 (a) (15)	----†do	52	575	289	808
Do	49	1685	690	113 (b) (1)	†1937, Aug. 26	50	825	815	203
Do	49	1687	690	115 (c)	----†do	50	825	815	205
Do	49	1695	690	119 (e)	‡1938, May 28	52	577	289	812
Do	49	1700	690	142 (a)	‡1937, Aug. 26	50	829	815	402
Do	49	1703	690	145	----†do	50	826	815	207 (e)
Do	49	1707	690	163 (a)	----‡do	50	829	815	401
Do	49	1714	690	211	----†do	50	830	815	501 (b)
Do	49	1714	690	211 (a)	----†do	50	830	815	501 (a)
Do	49	1724	690	273 (c)	‡1938, May 28	52	579	289	819 (a)
Do	49	1724	690	273 (f)	----†do	52	580	289	819 (e)
Do	49	1725	690	275	†1937, Aug. 26	50	826	815	206 (a)
Do	49	1726	690	275 (d)	----‡do	50	826	815	206 (b)
Do	49	1726	690	275 (e)	----†do	50	826	815	206 (c)
Do	49	1729	690	311 (b)	†1938, May 28	52	578	289	814 (b)
Do	49	1731	690	322 (d)	----†do	52	575	289	809 (a)
Do	49	1732	690	Title IA	‡1937, Aug. 26	50	813	815	1
1936, June 26	49	1962	830	410	‡1938, June 15	52	700	439	2

TABLE E.—*Derivation of Revised Statutes relating to internal revenue*

Revised Statutes section	Original acts				
	Date	Volume	Page	Chapter	Section
1	1868, July 20	15	166	186	104
235	1866, July 13	14	170	184	64
239	1864, June 30	13	239	173	43
251	1870, July 14	16	271	255	34
277, 6th	do	13	223	173	2
319	1862, July 1	12	432	119	1
	1866, July 13	14	170	184	64
320	1872, Dec. 24	17	403	13	9
321	1864, June 30	13	223	173	1
	1869, Mar. 3	15	290	121	1
322	1863, Mar. 3	12	725	74	19
	1866, July 13	14	170	184	64
323	1863, Mar. 3	12	725	74	19
349	1870, June 22	16	162, 163	150	3, 9, 10
774	1867, Mar. 2	14	471	169	3
838	1873, Mar. 3	17	581	244	17
919	1866, July 13	14	111, 145	184	9
934	1833, Mar. 2	4	632	57	2
	1866, July 13	14	172	184	67
969	1866, July 13	14	111	184	9
3140	1864, June 30	13	306	173	182
3140 (2d ed.)	1868, July 20	15	166	186	104
3141	1862, July 1	12	433	119	2
	1864, June 30	13	224	173	7
	1870, July 12	16	239	251	1
3142	1862, July 1	12	433	119	2
	1864, June 30	13	224	173	7
	1870, July 14	16	261	255	18
3143	1864, June 30	13	225	173	9
3144	1865, Mar. 3	13	483	78	4
3145	1864, June 30	13	231	173	25
	1865, Mar. 3	13	469	78	1
	1867, Mar. 2	14	445	166	1
	1873, Mar. 3	17	494	226	1
3146	1866, July 13	14	106	184	9
3147	do	14	106	184	9
3148	1864, June 30	13	225	173	10
3149	do	13	238	173	39, 40
	1865, Mar. 3	13	471	78	1
	1867, Mar. 2	14	473	169	9
3150	1869, Mar. 1	15	282	57	1
	1870, July 1	16	179	187	----------
3152	1868, July 20	15	145	186	50
	1872, June 6	17	241	315	12
3153	1868, July 20	15	145	186	52
	1872, June 6	17	244	315	14
3154	1868, July 20	15	146	186	52
3155	do	15	146	186	52
3156	do	15	147	186	53
3157	1872, June 6	17	244	315	14
3158	1866, July 13	14	168	184	60
3161	do	14	153, 161	184	20, 41
3162	do	14	153	184	20
3163	1868, July 20	15	144, 145	186	49, 51
3164	1873, Mar. 3	17	580	244	----------
3165	1864, June 30	13	242	173	52
	1865, Mar. 3	13	471	78	1
3166	1867, Mar. 2	14	482	169	19
	1868, July 20	15	145	186	51
3167	1864, June 30	13	238	173	38
3168	1866, July 13	14	167	184	59
	1868, July 20	15	164	186	97
3169	do	15	165	186	98
3170	1867, Mar. 2	14	483	169	26
3171	1866, July 13	14	172	184	67
3172	1864, June 30	13	225	173	12
	1872, Dec. 24	17	401	13	1
3173	1864, June 30	13	225, 226	173	11, 13
	1866, July 13	14	101	184	9
	1867, Mar. 2	14	471	169	1
	1872, Dec. 24	17	401	13	1
3174	1864, June 30	13	226	173	14
	1866, July 13	14	102	184	9
	1872, Dec. 24	17	401	13	1
3175	1864, June 30	13	226	173	14
	1866, July 13	14	102	184	9
	1872, Dec. 24	17	401	13	1
3176	1864, June 30	13	227	173	14
	1866, July 13	14	102	184	9
	1872, Dec. 24	17	401, 402	13	1, 2
3177	1864, June 30	13	238	173	37, 38
3179	do	13	226	173	15
3180	do	13	227	173	16
	1872, Dec. 24	17	401	13	1
3181	1864, June 30	13	228	173	18
3182	1866, July 13	14	103	184	9
	1872, Dec. 24	17	402	13	2
3183	1864, June 30	13	238	173	36
	1866, July 13	14	111	184	9
3184	do	14	106	184	9
	1867, Mar. 2	14	473	169	8
	1872, Dec. 24	17	402	13	2

TABLE E.—*Derivation of Revised Statutes relating to internal revenue*—Continued

Revised Statutes section	Original acts				
	Date	Volume	Page	Chapter	Section
3185	1866, July 13	14	150	184	11
	1867, Mar. 2	14	473	169	8
3186	1866, July 13	14	107	184	9
3187	do	14	106, 107, 108	184	9
	1867, Mar. 2	14	473	169	8
3188	1866, July 13	14	107	184	9
3189	do	14	107	184	9
3190	do	14	107	184	9
3191	do	14	108	184	9
	1872, Dec. 24	17	402	13	2
3192	1866, July 13	14	108	184	9
3193	do	14	107	184	9
3194	do	14	107	184	9
	1864, June 30	13	240	173	45
3195	1866, July 13	14	108	184	9
3196	do	14	108	184	9
3197	do	14	108, 109	184	9
3198	do	14	109	184	9
3199	do	14	109	184	9
3200	do	14	109	184	9
3201	do	14	109	184	9
3202	do	14	109	184	9
3203	do	14	110	184	9
3204	do	14	110	184	9
3205	do	14	110	184	9
3206	do	14	108	184	9
3207	1868, July 20	15	167	186	106
3208	1867, Mar. 2	14	472	169	4
3209	1864, June 30	13	286	173	32
3210	1865, Mar. 3	13	483	78	3
3211	1864, June 30	13	236	173	33
3212	do	13	236	173	33
3213	1866, July 13	14	111	184	9
3214	do	14	111	184	9
3215	1867, Mar. 2	14	472	169	3
3216	1866, July 13	14	111	184	9
3217	1864, June 30	13	237	173	35
3218	1866, July 13	14	110	184	9
	1872, Dec. 24	17	402	13	2
3219	1866, July 13	14	110	184	9
3220	do	14	111	184	9
	1872, Dec. 24	17	401	13	1
3221	1872, May 27	17	162	218	1
3222	do	17	162	218	2
3223	do	17	162	218	2
3224	1867, Mar. 2	14	475	169	10
3226	1866, July 13	14	152	184	19
	1872, June 6	17	257	315	44
3228	do	17	258	315	44
3229	1868, July 20	15	166	186	102
3230	1868, Mar. 31	15	60	41	7
3231	1868, July 20	15	166	186	102
3232	1866, July 13	14	113	184	9
3233	do	14	113	184	9
	1872, Dec. 24	17	401	13	1
3234	1866, July 13	14	115	184	9
3235	do	14	113	184	9
3236	do	14	114	184	9
3237	do	14	113	184	9
	1872, June 6	17	252	315	31
3238	1868, July 20	15	137, 165	186	26, 101
	1872, Dec. 24	17	402	13	3
3239	do	17	402	13	3
3240	do	17	403	13	4
3241	1866, July 13	14	114	184	9
3242	1868, July 20	15	142	186	44
	1872, June 6	17	255	315	32
3243	1866, July 13	14	122	184	9
	1868, July 20	15	151	186	59
3244, 1st	1866, July 13	14	117	184	9
	1870, July 14	16	256	255	1
3244, 2d	1868, July 20	15	151	186	59
3244, 3d	do	15	130, 150, 151	186	11, 59
	1869, Apr. 10	16	42	18	1
	1872, June 6	17	239, 244	315	12, 13
	1872, Dec. 24	17	401–403	13	----------
	1869, Apr. 10	16	42	18	1
3244, 4th	1868, July 20	15	151	186	59
	1872, June 6	17	239	315	13
3244, 5th	1868, July 20	15	151	186	59
	1869, Apr. 10	16	42	18	2
	1872, June 6	17	244, 245	315	13, 17
3244, 6th	1868, July 20	15	151	186	59
	1872, June 6	17	250	315	31
3244, 7th	1868, July 20	15	152	186	60
	1872, June 6	17	250	315	31
3244, 8th	do	17	250	315	31
3244, 9th	1868, July 20	15	151, 154	186	59, 63
	1872, June 6	17	251	315	31
3244, 10th	1868, July 20	15	150	186	59
	1872, June 6	17	251	315	31

TABLE E.—*Derivation of Revised Statutes relating to internal revenue*—Continued

Revised Statutes section	Original acts				
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3244, 11th	1872, June 6	17	251	315	31
3245	do	17	238	315	12
3246	1866, July 13	14	122	184	9
3247	1868, July 20	15	150	186	59
3248	do	15	126	186	4
3249	do	15	125	186	2
3250	do	15	125	186	2
3251	do	15	125, 126	186	1, 4
	1872, June 6	17	238	315	12
3252	1868, July 20	15	141	186	38
3253	1867, Mar. 2	14	481	169	14
	1872, Dec. 24	17	402	13	2
3254	1867, Feb. 5	14	565	Res. 11	1
3255	1868, July 20	15	125	186	2
3256	do	15	141	186	39
3257	1868, Mar. 31	15	59	41	5
3258	1868, July 30	15	126	186	5
	1872, Dec. 24	17	401, 402	13	1, 2
3259	1868, July 20	15	126, 127	186	6
	1872, Dec. 24	17	401	13	1
3260	1868, July 20	15	127	186	7
	1872, Dec. 24	17	401	13	1
3261	1868, July 20	15	131	186	17
	1872, Dec. 24	17	401	13	1
3262	1868, July 20	15	128	186	8
	1869, Apr. 10	16	41	18	1
	1872, June 6	17	243	315	13
	1872, Dec. 24	17	401	13	1
3263	1868, July 20	15	128	186	9
	1872, Dec. 24	17	401	13	1
3264	1872, June 6	17	239	315	12
	1872, Dec. 24	17	401	13	1
3265	1868, July 20	15	130	186	14
	1872, Dec. 24	17	401	13	1
3266	1866, July 13	14	154	184	25
	1868, July 20	15	130	186	12
	1872, June 6	17	239	315	12
3267	1868, July 20	15	131	186	16
	1872, June 6	17	239	315	12
	1872, Dec. 24	17	401	13	1
3268	1868, July 20	15	141	186	40
3269	do	15	131	186	17
3270	1872, June 6	17	239	315	12
3271	1868, July 20	15	130	186	15
	1872, June 6	17	239	315	12
3272	1868, July 20	15	149	186	56
3273	do	15	134, 146	186	21, 52
3274	do	15	146	186	52
3275	do	15	132	186	18
	1872, Dec. 24	17	401	13	1
3276	1868, July 20	15	139	186	32
3277	do	15	139	186	33
3278	do	15	140	186	34
3279	do	15	132	186	18
	1872, June 6	17	239	315	----------
3280	1868, July 20	15	129	186	11
	1872, June 6	17	239	315	12
3281	1868, July 20	15	142	186	44
3282	do	15	126	186	4
	1871, Mar. 3	16	601	Res. 53	----------
3283	1868, July 20	15	140	186	25
3284	do	15	134	186	11
3285	do	15	133	186	39
3286	do	15	139	186	31
3287	do	15	135	186	23
3288	1866, July 13	14	162	184	43
3289	1868, July 20	15	150	186	57
	1872, June 6	17	243	315	12
3290	1866, July 13	14	160	184	38
3291	1868, July 20	15	147	186	53
	1872, Dec. 24	17	401	13	1
3292	1868, July 20	15	147	186	53
3293	do	15	135	186	23
	1872, June 6	17	240	315	12
3294	1868, July 20	15	136	186	24
3295	do	15	136	186	25
3296	do	15	140	186	36
3297	1873, Feb. 21	17	468	173	----------
3298	1868, July 20	15	141	186	41
3299	do	15	140	186	36
3300	do	15	147	186	52
3301	do	15	147	186	52
	1872, Dec. 24	17	401	13	1
3302	1868, July 20	15	134	186	21
3303	do	15	132	186	19
3304	do	15	133	186	19
3305	do	15	133	186	19
	1872, June 6	17	240	315	12
3306	1868, July 20	15	141	186	40

TABLE E.—*Derivation of Revised Statutes relating to internal revenue*—Continued

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3307	1868, July 20	15	133	186	19
	1872, June 6	17	240	315	12
	1872, Dec. 24	17	403	13	6
3308	1868, July 20	15	150	186	13
	1872, June 6	17	244	315	59
3309	do	17	243	315	13
	1872, Dec. 24	17	402	13	2
3310	1868, July 20	15	134	186	22
	1872, June 6	17	240	315	12
	1872, Dec. 24	17	401	13	1
3311	1868, July 20	15	138	186	30
	1872, Dec. 24	17	401	13	1
3312	1868, July 20	15	137	186	26
	1872, Dec. 24	17	402	13	3
3313	1868, July 20	15	137	186	27
	1872, June 6	17	240	315	12
3314	1868, July 20	15	138	186	28
	1872, June 6	17	240	315	12
	1872, Dec. 24	17	403	13	6
3315	1872, June 6	17	245	315	15
3316	1868, July 20	15	138	186	29
3317	do	15	151	186	59
	1872, June 6	17	244	315	13
	1872, Dec. 24	17	401	13	1
3318	1868, July 20	15	143	186	45
3319	do	15	144	186	46
	1870, July 14	16	256	255	13
3320	1868, July 20	15	136, 149	186	25, 57
	1872, June 6	17	243	315	12
3322	1868, July 20	15	137	186	25
3323	do	15	144	186	47
	1872, June 6	17	240	315	12
3324	1868, July 20	15	142	186	43
3325	1866, July 13	14	160	184	38
3326	1868, July 20	15	141	186	39
3327	do	15	141	186	37
3328	do	15	144	186	48
	1872, June 6	17	240	315	12
3329	1868, July 20	15	147	186	54
	1872, June 6	17	241	315	12
3330	do	17	242	315	12
	1873, Mar. 3	17	559	232	5
3331	1868, July 20	15	142	186	42
3332	1868, July 20	15	142	186	42
	1872, June 6	17	240	315	12
3333	1868, July 20	15	140	186	36
3334	do	15	150	186	58
3335	1866, July 13	14	163	184	46
	1872, June 6	17	245	315	16
3336	1866, July 13	14	164	184	47
	1872, June 6	17	245	315	17
3337	1866, July 13	14	164	184	49
	1872, June 6	17	245	315	19
3338	1866, July 13	14	165	184	50
	1872, June 6	17	246	315	20
3339	1866, July 13	14	164	184	48
	1872, June 6	17	245	315	18
	1867, Mar. 2	14	475	169	10
	1873, Mar. 3	17	586	254	34
3340	1866, July 13	14	165	184	51
	1872, June 6	17	246	315	21
3341	1866, July 13	14	165	184	52
	1872, June 6	17	246	315	22
3342	1866, July 13	14	166	184	53
	1872, June 6	17	246	315	23
3343	1866, July 13	14	166	184	54
	1872, June 6	17	247	315	24
3344	1866, July 13	14	166	184	54
	1872, June 6	17	247	315	24
3345	1866, July 13	14	166	184	54
	1872, June 6	17	248	315	24
3346	1866, July 13	14	166	184	54
	1872, June 6	17	247	315	24
3347	1866, July 13	14	167	184	54
	1872, June 6	17	248	315	24
3348	1866, July 13	14	166	184	54
	1872, June 6	17	248	315	24
3349	1866, July 13	14	167	184	55
	1872, June 6	17	248	315	25
3350	do	17	249	315	26
3351	do	17	249	315	27
3352	1866, July 13	14	167	184	57
	1872, June 6	17	249	315	28
3353	1866, July 13	14	167	184	56
	1872, June 6	17	249	315	29
3354	1866, July 13	14	167	184	58
	1872, June 6	17	249	315	30
3355	1868, July 20	15	153	186	63
	1872, June 6	17	253	315	31

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3357	do	15	154	186	65
	1872, Dec. 24	17	401	13	1
3358	1868, July 20	15	155	186	66
3359	do	15	155	186	66
3360	do	15	158	186	76
3361	1872, June 6	17	250	315	31
3362	1868, July 20	15	153	186	62
	1872, June 6	17	252	315	31
3363	1868, July 20	15	159	186	78
3364	do	15	156	186	68
3365	1869, Apr. 10	16	44	18	3
3366	1866, July 13	14	126	184	9
3367	1864, June 30	13	263	173	92
	1866, July 13	14	126	184	9
3368	1868, July 20	15	152	186	61
	1872, June 6	17	250	315	31
3369	1868, July 20	15	155	186	67
	1872, June 6	17	253	315	31
3370	1868, July 20	15	158	186	75
3371	1872, June 6	17	252	315	31
3372	1868, July 20	15	156	186	69
	1872, June 6	17	253	315	31
3373	1868, July 20	15	156	186	70
3374	do	15	156	186	71
	1872, June 6	17	253	315	31
3375	1868, July 20	15	156	186	71
3376	do	15	156	186	72
	1872, June 6	17	253	315	31
3377	1868, July 20	15	158	186	77
3378	do	15	159	186	78
3379	1869, Apr. 10	16	43	18	3
3380	1868, July 20	15	159	186	79
3381	1872, June 6	17	251	315	31
3382	do	17	251	315	31
3383	do	17	252	315	31
	1872, Dec. 24	17	401, 403	13	1, 6
3384	1872, June 6	17	252	315	31
3385	do	17	254	315	31
3386	do	17	254	315	31
3387	1868, July 20	15	160	186	82
3388	do	15	160	186	83
3389	do	15	161	186	84
3390	do	15	161	186	86
3391	do	15	162	186	86
3392	do	15	161	186	85
3393	do	15	162	186	88
	1869, Apr. 10	16	43	18	1
3394	1868, July 20	15	160	186	81
3395	do	15	162	186	87
3396	do	15	160	186	81
3397	do	15	162	186	89
	1872, June 6	17	255	315	31
3398	1868, July 20	15	163	186	90
3399	do	15	163	186	91
3400	do	15	163	186	92
3401	do	15	164	186	95
3402	do	15	163	186	93
3403	do	15	164	186	94
3404	1866, July 13	14	126	184	9
3405	1864, June 30	13	263	173	92
	1866, July 13	14	126	184	9
3406	1867, Mar. 2	14	484	169	32
	1872, June 6	17	255	315	33
3407	1864, June 30	13	251	173	79
	1866, July 13	14	115	184	9
3408, 1st	do	14	136	184	9
3408, 2d	do	14	136	184	9
	1872, June 6	17	256	315	37
3408, 3d	1866, July 13	14	136, 137	184	9
	1872, June 6	17	256	315	37
3409	do	17	256	315	37
3410	1865, Mar. 3	13	486	78	14
	1866, July 13	14	146	184	9[bis]
3411	1865, Mar. 3	13	486	78	14
	1866, July 13	14	146	184	9[bis]
3412	1865, Mar. 3	13	484	78	6
	1866, July 13	14	146	184	9[bis]
	1867, Mar. 26	15	6	8	2
3413	do	15	6	8	2
3414	1866, July 13	14	137	184	9
	1872, Dec. 24	17	403	13	5
3415	1866, July 13	14	137	184	9
	1872, Dec. 24	17	402	13	2
3416	1865, Mar. 3	13	486	78	14
	1866, July 13	14	147	184	9[bis]
3417	do	14	137	184	9
3418	1864, June 30	13	291, 298	173	151
	1872, June 6	17	256	315	36

TABLE E.—*Derivation of Revised Statutes relating to internal revenue*—Continued

Revised Statutes section	Original acts				
	Date	Volume	Page	Chapter	Section
3419	1864, June 30	13	291, 295	173	151, 164
3420	do	13	292	173	154
	1866, July 13	14	141	184	9
3421	1864, June 30	13	295	173	163
	1866, July 13	14	143	184	8
3422	1864, June 30	13	293	173	159
	1866, July 13	14	142	184	9
	1870, July 14	16	257	255	5
3423	1864, June 30	13	292, 293	173	155, 156
	1866, July 13	14	141	184	9
3424	1864, June 30	13	293	173	157
3425	do	13	294	173	161
	1870, July 14	16	257	255	4
3426	1864, June 30	13	294	173	161
3427	do	13	297	173	170
3428	do	13	298	173	170
3429	do	13	292	173	155
	1866, July 13	14	141	184	9
	1869, Apr. 10	16	43	18	2
3430	1866, July 13	14	144	184	9
	1870, July 14	16	257	255	4
3431	1864, June 30	13	296	173	166
3432	do	13	296	173	167
	1865, Mar. 3	13	482	78	1
3433	1864, June 30	13	296	173	161
	1865, Mar. 3	13	482	78	8
3434	1866, July 13	14	155	184	28
3435	do	14	144	184	9
3436	do	14	151	184	13
3437	1872, Dec. 24	17	402	13	2
Schedule A	1864, June 30	13	301, 302	173	170
	1866, July 13	14	145	184	9
3438	1864, June 30	13	285	173	124
	1866, July 13	14	140	184	9
	1870, July 14	16	256, 269	255	3, 27
	1872, Dec. 24	17	402	13	2
3439	1864, June 30	13	288	173	133
3440	1872, Dec. 24	17	402	13	2
3441	1864, June 30	13	302	173	171
	1865, Mar. 3	13	482	78	1
3442	1864, June 30	13	302	173	171
3443	do	13	303	173	172
3444	1868, July 20	15	165	186	100
	1872, June 6	17	255	315	31
3445	do	17	240	315	12
3446	1868, July 20	15	165	186	101
3447	do	15	166	186	103
3448	do	15	167	186	107
3449	1866, July 13	14	156	184	26
3450	do	14	151	184	14
3451	1868, July 20	15	165	186	99
3452	1864, June 30	13	240	173	48
	1866, July 13	14	112	184	9
3453	1864, June 30	13	240	173	48
	1866, July 13	14	111	184	9
3454	1864, June 30	13	305, 306	173	180
3455	1866, July 13	14	152	184	16
3456	1868, July 20	15	164	186	96
3457	1866, July 13	14	151	184	14
3458	1864, June 30	13	241	173	48
	1866, July 13	14	112	184	9
3459	1864, June 30	13	241	173	48
	1866, July 13	14	112	184	9
3460	do	14	160	184	63
	1872, June 6	17	257	315	40
3461	1866, July 13	14	169	184	63
3462	do	14	152	184	15
3463	1867, Mar. 2	14	473	169	7
3464	1865, Mar. 3	13	486	78	17
	1864, June 30	13	241	173	50
3465	1866, July 13	14	172	184	68
5497	1866, June 14	14	65	122	3

Part II—Provisions of the Constitution Relating to Taxation

Art. 1, sec. 2, cl. 3. Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.[1]

Art. 1, sec. 8, cl. 1. The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.

Art. 1, sec. 9, cl. 4. No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken.

Art. 1, sec. 9, cl. 5. No Tax or Duty shall be laid on Articles exported from any State.

Art. 1, sec. 10, cl. 2. No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary for executing it's inspection Laws: and the net Produce of all Duties and Imposts, laid by any State on Imports or Exports, shall be for the Use of the Treasury of the United States; and all such Laws shall be subject to the Revision and Controul of the Congress.

Am. art. XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

[1] The part of this clause relating to the mode of apportionment of Representatives among the several States was amended by the fourteenth amendment, section 2, and as to taxes on incomes, by the sixteenth amendment, which is quoted above.

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Part III—Miscellaneous Statutory or Treaty Provisions

This part contains miscellaneous statutory or treaty provisions affecting the administration of internal revenue laws, but omitted from the Internal Revenue Code for the reason that they are of a temporary nature or do not relate exclusively to internal revenue.

The provisions are arranged, so far as practicable, in the exact sequence, Title and section, of the provisions of the United States Code based thereon, the Code citation being given at the bottom of each provision. Where it has seemed desirable, for any reason, to deviate from the exact sequence of the Code, the modified plan of arrangement is explained under the particular heading.

TITLE 1—GENERAL PROVISIONS

Whenever an act is repealed, which repealed a former act, such former act shall not thereby be revived, unless it shall be expressly so provided. (R. S. § 12.) (U. S. C., Title 1, § 28.)

The repeal of any statute shall not have the effect to release or extinguish any penalty, forfeiture, or liability incurred under such statute, unless the repealing act shall so expressly provide, and such statute shall be treated as still remaining in force for the purpose of sustaining any proper action or prosecution for the enforcement of such penalty, forfeiture, or liability. (R. S. § 13.) (U. S. C., Title 1, § 29.)

TITLE 5—EXECUTIVE DEPARTMENTS AND GOVERNMENT OFFICERS AND EMPLOYEES

OATH OF OFFICE

Whenever any person * * * is elected or appointed to any office of honor or trust under the Government of the United States, * * * he shall, before entering upon the duties of his office, take and subscribe * * * the following oath: "I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God." (R. S. § 1757.) (U. S. C., Title 5, § 16.)

OATH NEED NOT BE RENEWED

Civilian employees of the executive departments and independent establishments of the United States who, upon original appointment, have subscribed to the oath of office required by section 1757 of the Revised Statutes, shall not be required to renew the said oath because of any change in status so long as their services are continuous in the department or independent establishment in which employed, unless in the opinion of the head of the department or independent establishment the public interests require such renewal. (Aug. 14, 1937, c. 624, 50 Stat. 640.) (U. S. C., Title 5, § 17 (b).)

WHO MAY ADMINISTER OATH

The oath of office required by either of the two preceding sections may be taken before any officer who is authorized either by the laws of the United States, or by the local municipal law, to administer oaths, in the State, Territory, or District where such oath may be administered. (R. S. § 1758.) (U. S. C., Title 5, § 18.)

FILING OF AFFIDAVIT BY CERTAIN OFFICERS

SECTION 1. Each individual hereafter appointed as a civil officer of the United States by the President, by and with the advice and consent of the Senate, or by the President alone, or by a court of law, or by the head of a department, shall, within thirty days after the effective date of his appointment, file with the Comptroller General of the United States an affidavit stating that neither he nor anyone acting in his behalf has given, transferred, promised, or paid any consideration for or in the expectation or hope of receiving assistance in securing such appointment. (U. S. C., Title 5, § 21 (a).)

SEC. 2. No salary shall be paid to any individual required under section 1 to file an affidavit until such affidavit has been filed. (Dec. 11, 1926, c. 4, 44 Stat. 918, amended Mar. 2, 1927, c. 284, 44 Stat. 1346.) (U. S. C., Title 5, § 21 (b).)

ANNUAL LEAVE; GOVERNMENT EMPLOYEES

(Act Mar. 14, 1936, c. 140, 49 Stat. 1161)

With the exception of teachers and librarians of the public schools of the District of Columbia and officers and employees of the Panama Canal and Panama Railroad on the Isthmus of Panama, all civilian officers and employees of the United States wherever stationed and of the government of the District of Columbia, regardless of their tenure, in addition to any accrued leave, shall be entitled to twenty-six days' annual leave with pay each calendar year, exclusive of Sundays and holidays: *Provided*, That the part unused in any year shall be accumulated for succeeding years until it totals not exceeding sixty days. This Act does not affect any sick leave to which employees are now or may hereafter be entitled. Temporary employees, except temporary employees engaged on construction work at hourly rates, shall be entitled to two and one-half days leave for each month of service. The annual leave herein authorized shall be granted at such times as the heads of the various departments and independent establishments may prescribe. This Act becomes effective January 1, 1936. (U. S. C., Title 5, § 30 (b).)

* * * * * * *

SEC. 5. Nothing in this Act shall be construed to prevent the continuance of any existing leave differential now obtaining for the benefit of employees of the Federal Government stationed outside the continental limits of the United States. (U. S. C., Title 5, § 30 (c).)

SEC. 6. The employees of any corporation created under authority of an Act of Congress which is either wholly controlled or wholly owned by the United States Government, whether or not the employees thereof are paid from funds appropriated by Congress, shall be included within the provisions of this Act. (U. S. C., Title 5, § 30 (d).)

SEC. 7. The leave of absence herein provided for shall be administered under such regulations as the President may prescribe, so as to obtain, so far as practicable, uniformity in the application of this Act. (U. S. C., Title 5, § 30 (e).)

SICK LEAVE; GOVERNMENT EMPLOYEES

(Act Mar. 14, 1936, c. 141, 49 Stat. 1162)

After January 1, 1936, all civilian officers and employees of the United States wherever stationed and of the government of the District of Columbia, other than teachers and librarians of the public schools of the District of Columbia and officers and members but not the civilian personnel of the police and fire departments of the District of Columbia and other than officers and employees of the Panama Canal and Panama Railroad on the Isthmus of Panama, shall be entitled to sick leave with pay regardless of their tenure, as described herein. (U. S. C., Title 5, § 30 (f).)

SEC. 2. On and after January 1, 1936, cumulative sick leave with pay, at the rate of one and one-quarter days per month, shall be granted to all civilian officers and employees, the total accumulation not to exceed ninety days. Temporary employees, except temporary employees engaged on construction work at hourly rates, shall be entitled to one and one-quarter days sick leave for each month of service: *Provided*, That all such employees shall furnish certificates satisfactory to the head of the appropriate department or independent establishment. (U. S. C., Title 5, § 30 (g).)

SEC. 3. Administrative officers may advance thirty days sick leave with pay beyond accrued sick leave in cases of serious disability or ailments and when required by the exigencies of the situation. (U. S. C., Title 5, § 30 (h).)

* * * * * * *

SEC. 5. Nothing in this Act shall be construed to prevent the continuance of any existing leave differential now obtaining for the benefit of employees of the Federal Government stationed outside the continental limits of the United States. (U. S. C., Title 5, § 30 (i).)

SEC. 6. The employees of any corporation created under authority of an Act of Congress which is either wholly controlled or wholly owned by the

United States Government, whether or not the employees thereof are paid from funds appropriated by Congress, shall be included within the provisions of this Act. (U. S. C., Title 5, § 30 (j).)

SEC. 7. The leave of absence herein provided for shall be administered under such regulations as the President may prescribe, so as to obtain, so far as practicable, uniformity in the application of this Act. (U. S. C., Title 5, § 30 (k).)

REORGANIZATION OF EXECUTIVE AGENCIES

Executive Orders Pursuant to Act of March 3, 1933, c. 212, Title IV—Reorganization of Executive Departments (47 Stat. 1517) (U. S. C., Title 5, §§ 124–132)

EXECUTIVE ORDER NO. 6166

(U. S. C., 1934 ed., Title 5, page 47)

* * * * * * *

SECTION 3—INVESTIGATIONS

All functions now exercised by the Bureau of Prohibition of the Department of Justice with respect to the granting of permits under the national prohibition laws are transferred to the Division of Internal Revenue in the Treasury Department.

All functions now exercised by the Bureau of Prohibition with respect to investigations and all the functions now performed by the Bureau of Investigation of the Department of Justice are transferred to and consolidated in a Division of Investigation in the Department of Justice, at the head of which shall be a Director of Investigation.

All other functions now performed by the Bureau of Prohibition are transferred to such divisions in the Department of Justice as in the judgment of the Attorney General may be desirable.

SECTION 4—DISBURSEMENT

The function of disbursement of moneys of the United States exercised by any agency is transferred to the Treasury Department and, together with the Office of Disbursing Clerk of that Department, is consolidated in a Division of Disbursement, at the head of which shall be a Chief Disbursing Officer.

The Division of Disbursement of the Treasury Department is authorized to establish local offices, or to delegate the exercise of its functions locally to officers or employees of other agencies, according as the interests of efficiency and economy may require.

The Division of Disbursement shall disburse moneys only upon the certification of persons by law duly authorized to incur obligations upon behalf of the United States. The function of accountability for improper certification shall be transferred to such persons, and no disbursing officer shall be held accountable therefor.

SECTION 5—CLAIMS BY OR AGAINST THE UNITED STATES

The functions of prosecuting in the courts of the United States claims and demands by, and offenses against, the Government of the United States and of defending claims and demands against the Government, and of supervising the work of United States attorneys, marshals, and clerks in connection therewith, now exercised by any agency or officer, are transferred to the Department of Justice.

As to any case referred to the Department of Justice for prosecution or defense in the courts, the function of decision whether and in what manner to prosecute, or to defend, or to compromise, or to appeal, or to abandon prosecution or defense, now exercised by any agency or officer, is transferred to the Department of Justice.

For the exercise of such of his functions as are not transferred to the Department of Justice by the foregoing two paragraphs, the Solicitor of the Treasury is transferred from the Department of Justice to the Treasury Department.

Nothing in this section shall be construed to affect the function of any agency or officer with respect to cases at any stage prior to reference to the Department of Justice for prosecution or defense.

* * * * * * *

SECTION 8—INTERNAL REVENUE

The Bureaus of Internal Revenue and of Industrial Alcohol of the Treasury Department are consolidated in a Division of Internal Revenue, at the head of which shall be a Commissioner of Internal Revenue. (Promulgated June 10, 1933.)

* * * * * * *

EXECUTIVE ORDER NO. 6639

(U. S. C., 1934 ed., Title 5, page 49)

TRANSFER OF FUNCTIONS

1 (a). The Bureau of Industrial Alcohol and the Office of Commissioner of Industrial Alcohol are abolished, and the authority, rights, privileges, powers, and duties conferred and imposed by law upon the Commissioner of Industrial Alcohol are transferred to and shall be held, exercised, and performed by the Commissioner of Internal Revenue, and his assistants, agents, and inspectors, under the direction of the Secretary of the Treasury.

(b). The authority, rights, privileges, powers, and duties conferred and imposed upon the Attorney General by the act of May 27, 1930 (ch. 342, 46 Stat. 427), entitled "An Act to transfer to the Attorney General certain functions in the administration of the National Prohibition Act, to create a Bureau of Prohibition in the Department of Justice, and for other purposes", so far as they are required to, or may, be exercised and performed under existing law, are transferred to and shall be held, exercised, and performed by the Commissioner of Internal Revenue, and his assistants, agents, and inspectors, under the direction of the Secretary of the Treasury: *Provided*, That the Attorney General shall continue to exercise the power and authority (a) to remit or mitigate forfeitures under the Internal Revenue laws and to determine liability for Internal Revenue taxes and penalties, in connection with violations of the National Prohibition Act occurring prior to the repeal of the eighteenth amendment, and (b) to institute suits upon any cause of action under the National Prohibition Act or under the Internal Revenue laws involving a violation of the National Prohibition Act, arising prior to, and/or not affected by, the repeal of the eighteenth amendment, and to compromise any such cause of action before or after suit is brought: *And provided further*, That the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, shall prescribe all regulations under the provisions of the National Prohibition Act, and all laws amendatory thereof or supplementary thereto, which were not rendered inoperative by the repeal of the eighteenth amendment, relating to permits, and he shall prescribe the form of all applications, bonds, permits, records, and reports under such acts.

TRANSFER OF OFFICIAL RECORDS AND PROPERTY

2 (a). The official records and papers on file in, and pertaining to the business of, the Bureau of Industrial Alcohol, together with the supplies, furniture, equipment, and other property of the United States in use in such Bureau, are transferred to the Bureau of Internal Revenue.

(b). The official records and papers on file in the Department of Justice pertaining to the functions transferred by this order to the Commissioner of Internal Revenue, together with the supplies, furniture, equipment, and other property of the United States in use in said Department in connection with the performance of such functions, are transferred to the Bureau of Internal Revenue.

TRANSFER OF PERSONNEL

3 (a). The officers and employees employed in, or under the jurisdiction of, the Bureau of Industrial Alcohol, are transferred to the Bureau of Internal Revenue, without change in classification or compensation.

(b). The officers and employees employed in, or under the jurisdiction of, the Alcoholic Beverage Unit of the Division of Investigation, Department of Justice, except those employed in, or under the jurisdiction of, the taxes and penalties section of said Unit, are transferred to the Bureau of Internal Revenue without change in classification or compensation.

(c). Officers and employees transferred to the Bureau of Internal Revenue hereunder, who do not already possess a competitive classified civil-service status, shall not acquire such status by reason of such transfer, except upon recommendation by the Secretary of the Treasury to the Civil Service Commission, subject to such noncompetitive tests of fitness as the Commission may prescribe; and no officer or employee so transferred may be retained in the Bureau of Internal Revenue without appropriate civil-service status for a period longer than 60 days from the effective date of this order.

TRANSFER OF APPROPRIATIONS

4. The unexpended balances of appropriations for the Bureau of Industrial Alcohol and the field service thereunder, and the unexpended balances of the appropriations made for salaries and expenses, Bureau of Prohibition, Department of Justice, including the field service thereof, insofar as may be required for the performance of the functions transferred by this order to the Commissioner of Internal Revenue, shall be transferred on the books of the Treasury Department to the appropriation entitled "Collecting the Internal Revenue", which shall thereafter be available in the Bureau of Internal Revenue as a single fund for expenditure for the purposes named in the laws making the separate appropriations for "Salaries and Expenses, Bureau of Industrial Alcohol, Treasury Department", "Salaries and Expenses, Bureau of Prohibition, Department of Justice", and "Collecting the Internal Revenue", respectively; and appropriations, if any, made to the Bureau of Industrial Alcohol and the Department of Justice, respectively, for the fiscal year 1935, for the performance of the functions transferred by this order to the Bureau of Internal Revenue shall likewise be transferred on the books of the Treasury Department to the appropriation "Collecting the Internal Revenue", subject to the conditions herein set forth.

GENERAL PROVISIONS

5. Executive Orders Numbered 6166, 6224, and 6540, dated June 10, 1933, July 27, 1933, and December 28, 1933, respectively, are revoked insofar as they are in conflict with the provisions of this order.

6. This order shall take effect upon the sixty-first calendar day after its transmission to Congress, unless otherwise determined in accordance with law. (Promulgated March 10, 1934.)

CLERKS PROHIBITED FROM CARRYING ON A TRADE OR BUSINESS IN THE FUNDS OR DEBTS OF THE UNITED STATES

Every clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States, or of any State, or in any kind of public property, or who takes or applies to his own use any emolument or gain for negotiating or transacting any business in the department, shall be deemed guilty of a misdemeanor, and punished by a fine of five hundred dollars and removal from office. (R. S. § 244.) (U. S. C., Title 5, § 254.)

ACCOUNTS OF INTERNAL REVENUE RECEIPTS

Separate accounts shall be kept at the Department of the Treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection districts, and of the amount of each species of duty and tax that shall accrue; so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, inspectors, and other officers employed in each of the respective States, Territories, and collection districts. (R. S. § 239, amended by Feb. 18, 1875, c. 80, 18 Stat. 317.) (U. S. C., Title 5, § 259.)

RULES GOVERNING AGENTS, ATTORNEYS, ETC., REPRESENTING CLAIMANTS BEFORE DEPARTMENT

* * * The Secretary of the Treasury may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before his department, and may require of such persons, agents, and attorneys, before being recognized as representatives of claimants, that they shall show that they are of good character and in good repute, possessed of the necessary qualifications to enable them to render such claimants valuable service, and otherwise competent to advise and assist such claimants in the presentation of their cases. And such Secretary may after due notice and opportunity for hearing suspend and disbar from further practice before his department any such person, agent, or attorney shown to be incompetent, disreputable, or who refuses to comply with the said rules and regulations, or who shall with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant, by word, circular, letter, or by advertisement. * * * (July 7, 1884, c. 334, § 3, 23 Stat. 258.) (U. S. C., Title 5, § 261.)

DETAIL OF OFFICERS OR EMPLOYEES FOR FOREIGN SERVICE OF DEPARTMENT OF STATE

The President, in his discretion, may assign officers of the Army and Navy or officers or employees of the Treasury Department for duty as inspectors of buildings owned or occupied by the United States in foreign countries, or as inspectors or supervisors of buildings under construction or repair by or for the United States in foreign countries, under the jurisdiction of the Department of State, or for duty as couriers of the Department of State, and when so assigned they may receive the same traveling expenses as are authorized for officers of the Foreign Service, payable from the applicable appropriations of the Department of State. (May 15, 1936, c. 405, § 1, 49 Stat. 1321; June 16, 1937, c. 359, Title I, § 1, 50 Stat. 273; April 27, 1938, c. 180, Title I, § 1, 52 Stat. 258.) (U. S. C., Title 5, § 274.)

FRAUDS UPON THE REVENUE

The General Counsel for the Department of the Treasury, under direction of the Secretary of the Treasury, shall take cognizance of all frauds or attempted frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof. (R. S. § 376; May 10, 1934, 11.40 A. M., c. 277, § 512, 48 Stat. 758.) (U. S. C., Title 5, § 326.)

REPORT OF MONEYS RECOVERED TO BE MADE BY GENERAL COUNSEL FOR THE DEPARTMENT OF THE TREASURY

The General Counsel for the Department of the Treasury shall report all moneys recovered or collected under his direction to the officer from whom the bond or other evidence of debt was received, who shall give proper credit therefor; and he shall report in like manner all credits allowed by due course of law on any suits under his direction. (R. S. § 378; May 10, 1934, 11.40 A. M., c. 277, § 512, 48 Stat. 758.) (U. S. C., Title 5, § 328.)

TRAVELING EXPENSES OF CIVILIAN OFFICERS AND EMPLOYEES WHILE ON OFFICIAL BUSINESS

SUBSISTENCE EXPENSE ACT OF 1926

(June 3, 1926, c. 457, 44 Stat. 688, amended June 30, 1932, c. 314, § 207, 47 Stat. 405)

SECTION 1. That this act may be cited as the "Subsistence Expense Act of 1926." (U. S. C., Title 5, § 821.)

SEC. 2. When used in this Act—

The term "departments and establishments" means any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including the municipal government of the District of Columbia.

The term "subsistence" means lodging, meals, and other necessary expenses incidental to the personal sustenance or comfort of the traveler.

The term "actual expenses" means the actual amounts necessarily expended by the traveler for subsistence and itemized in accounts for reimbursement.

The term "per diem allowance" means a daily flat rate of payment in lieu of actual expenses. (U. S. C., Title 5, § 822.)

SEC. 3. Civilian officers and employees of the departments and establishments, while traveling on official business and away from their designated posts of duty, shall be allowed, in lieu of their actual expenses for subsistence and all fees or tips to porters and stewards, a per diem allowance to be prescribed by the head of the department or establishment concerned, not to exceed the rate of $5 within the limits of continental United States and not to exceed an average of $6 beyond the limits of continental United States. (U. S. C., Title 5, § 823.)

* * * * * * *

SEC. 7. The fixing and payment, under section 3, of per diem allowance, or portions thereof, shall be in accordance with regulations which shall be promulgated by the heads of departments and establishments and which shall be standardized as far as practicable and shall not be effective until approved by the President of the United States. (U. S. C., Title 5, § 827.)

SEC. 8. The heads of departments and establishments, under regulations which shall be prescribed by the Secretary of the Treasury for the protection of the United States, may advance through the proper disbursing officers from applicable appropriations to any person entitled to actual expenses or per diem

allowance under this Act such sums as may be deemed advisable considering the character and probable duration of the travel to be performed. Any sums so advanced shall be recovered from the person to whom advanced, or his estate, by deduction from any amount due from the United States or by such other legal method of recovery as may be necessary. (U. S. C., Title 5, § 828.)

SEC. 9. All laws or parts of laws which are inconsistent with or in conflict with the provisions of this Act except such laws or parts of law as specially fix or now permit rates higher than the maximum rates established in this Act are hereby repealed or modified only to the extent of such inconsistency or conflict. (U. S. C., Title 5, § 829.)

SEC. 10. This Act shall not be construed to modify or repeal the Act providing for the traveling expenses of the President of the United States or any Acts (including appropriations for the fiscal year 1927) specifically fixing or permitting mileage rates for travel and/or subsistence expenses. (U. S. C., Title 5, § 830.)

TITLE 6—OFFICIAL AND PENAL BONDS

CUSTODY, EXAMINATION, RENEWAL

(Act of Mar. 2, 1895, c. 177, § 5, 28 Stat. 807, June 17, 1930, c. 497, §§ 523, 651 (a), (1), 46 Stat. 740, 762.)

SEC. 5. * * * Hereafter all bonds of the Treasurer of the United States, collectors of internal revenue, collectors, comptrollers of customs, surveyors, and other officers of the customs, either as such officers or as disbursing officers of the Treasury, bonds of the Secretary of the Senate, Clerk of the House of Representatives, and the Sergeant-at-Arms of the House of Representatives, and all such bonds now on file in the office of the Comptroller of the Treasury, shall be transmitted to the Secretary of the Treasury and filed as he may direct; and the duties now required by law of the Comptroller of the Treasury in regard to such bonds, as the successor of the Commissioner of Customs and First Comptroller of the Treasury, shall hereafter be performed by the Secretary of the Treasury. (U. S. C., Title 6, § 1.)

Hereafter every officer required by law to take and approve official bonds shall cause the same to be examined at least once every two years for the purpose of ascertaining the sufficiency of the sureties thereon; and every officer having power to fix the amount of an official bond shall examine it to ascertain the sufficiency of the amount thereof and approve or fix said amount at least once in two years and as much oftener as he may deem it necessary. (U. S. C., Title 6, § 2.)

Hereafter every officer whose duty it is to take and approve official bonds shall cause all such bonds to be renewed every four years after their dates, but he may require such bonds to be renewed or strengthened oftener if he deem such action necessary. In the discretion of such officer the requirement of a new bond may be waived for the period of service of a bonded officer after the expiration of a four-year term of service pending the appointment and qualification of his successor: *Provided*, That the nonperformance of any requirement of this section on the part of any official of the Government shall not be held to affect in any respect the liability of principal or sureties on any bond made or to be made to the United States: *Provided further*, That the liability of the principal and sureties on all official bonds shall continue and cover the period of service ensuing until the appointment and qualification of the successor of the principal: *And provided further*, That nothing in this section shall be construed to repeal or modify section thirty-eight hundred and thirty-six of the Revised Statutes of the United States. (U. S. C., Title 6, § 3.) * * *.

NOTICE OF DELINQUENCY OF PRINCIPAL

SECTION 1. Hereafter, whenever any deficiency shall be discovered in the accounts of any official of the United States, or of any officer disbursing or chargeable with public money, it shall be the duty of the accounting officers making such discovery to at once notify the head of the department having control over the affairs of said officer of the nature and amount of said deficiency, and it shall be the immediate duty of said head of department to at once notify all obligors upon the bond or bonds of such official of the nature of such deficiency and the amount thereof. Said notification shall be deemed sufficient if mailed at the post-office in the city of Washington, District of Columbia, addressed to said sureties respectively, and directed to the respective post-offices where said obligors may reside, if known; but a failure to give or mail such notice shall not discharge the surety or sureties upon such bond. (Aug. 8, 1888, c. 787, § 1, 25 Stat. 387.) (U. S. C., Title 6, § 4.)

LIMITATION OF ACTIONS AGAINST SURETIES

SEC. 2. If, upon the statement of the account of any official of the United States, or of any officer disbursing or chargeable with public money, by the General Accounting Office, it shall thereby appear that he is indebted to the United States, and suit therefor shall not be instituted within five years after such statement of said account, the sureties on his bond shall not be liable for such indebtedness. (Aug. 8, 1888, c. 787, § 2, 25 Stat. 387; June 10, 1921, c. 18, § 301, 42 Stat. 23.) (U. S. C., Title 6, § 5.)

ACT OF AUGUST 13, 1894

(Aug. 13, 1894, c. 282, 28 Stat. 279, etc.)

SURETY COMPANIES AS SURETIES

SECTION 1. Whenever any recognizance, stipulation, bond, or undertaking conditioned for the faithful performance of any duty, or for doing or refraining from doing anything in such recognizance, stipulation, bond, or undertaking specified, is by the laws of the United States required or permitted to be given with one surety or with two or more sureties, the execution of the same or the guaranteeing of the performance of the condition thereof shall be sufficient when executed or guaranteed solely by a corporation incorporated under the laws of the United States, or of any State having power to guarantee the fidelity of persons holding positions of public or private trust, and to execute and guarantee bonds and undertakings in judicial proceedings: *Provided*, That such recognizance, stipulation, bond, or undertaking be approved by the head of department, court, judge, officer, board, or body executive, legislative, or judicial required to approve or accept the same. But no officer or person having the approval of any bond shall exact that it shall be furnished by a guarantee company or by any particular guarantee company. (U. S. C., Title 6, § 6.)

APPOINTMENT OF AGENTS BY SURETY COMPANIES; SERVICE OF PROCESS

SEC. 2. No such company shall do business under the provisions of this Act beyond the limits of the State or Territory under whose laws it was incorporated and in which its principal office is located, nor beyond the limits of the District of Columbia, when such company was incorporated under its laws or the laws of the United States and its principal office is located in said District, until it shall by a written power of attorney appoint some person residing within the jurisdiction of the court for the judicial district wherein such suretyship is to be undertaken, who shall be a citizen of the State, Territory, or District of Columbia, wherein such court is held, as its agent, upon whom may be served all lawful process against such company, and who shall be authorized to enter an appearance in its behalf. A copy of such power of attorney, duly certified and authenticated, shall be filed with the clerk of the district court of the United States for such district at each place where a term of such court is or may be held, which copy, or a certified copy thereof, shall be legal evidence in all controversies arising under this Act. If any such agent shall be removed, resign, or die, become insane, or otherwise incapable of acting, it shall be the duty of such company to appoint another agent in his place as hereinbefore prescribed, and until such appointment shall have been made, or during the absence of any agent of such company from such district, service of process may be upon the clerk of the court wherein such suit is brought, with like effect as upon an agent appointed by the company. The officer executing such process upon such clerk shall immediately transmit a copy thereof by mail to the company, and state such fact in his return. A judgment, decree, or order of a court entered or made after service of process as aforesaid shall be as valid and binding on such company as if served with process in said district. (U. S. C., Title 6, § 7.)

DEPOSIT OF COPY OF CHARTER

SEC. 3. Every company, before transacting any business under this Act, shall deposit with the Secretary of the Treasury of the United States a copy of its charter or articles of incorporation, and a statement signed and sworn to by its president and secretary, showing its assets and liabilities. If the said Secretary of the Treasury shall be satisfied that such company has authority under its charter to do the business provided for in this Act, and that it has a paid-up capital of not less than two hundred and fifty thousand dollars, in cash or its equivalent, and is able to keep and perform its contracts, he shall grant authority in writing to such company to do business under this Act. (Amended Mar. 23, 1910, c. 109, 36 Stat. 241.) (U. S. C., Title 6, § 8.)

"'Article—

"'Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

"'Sec. 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

"'Sec. 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.'"

WHEREAS section 217 (a) of the act of Congress entitled "AN ACT To encourage national industrial recovery, to foster competition, and to provide for the construction of certain useful public works, and for other purposes", approved June 16, 1933, provides as follows:

"Sec. 217. (a) The President shall proclaim the date of—

(1) the close of the first fiscal year ending June 30 of any year after the year 1933, during which the total receipts of the United States (excluding public-debt receipts) exceed its total expenditures (excluding public-debt expenditures other than those chargeable against such receipts), or

(2) the repeal of the eighteenth amendment to the Constitution,

whichever is the earlier."

WHEREAS it appears from a certificate issued December 5, 1933, by the Acting Secretary of State that official notices have been received in the Department of State that on the fifth day of December 1933 conventions in 36 States of the United States, constituting three fourths of the whole number of the States had ratified the said repeal amendment;

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, pursuant to the provisions of section 217 (a) of the said act of June 16, 1933, do hereby proclaim that the eighteenth amendment to the Constitution of the United States was repealed on the fifth day of December 1933.

FURTHERMORE, I enjoin upon all citizens of the United States and upon others resident within the jurisdiction thereof to cooperate with the Government in its endeavor to restore greater respect for law and order, by confining such purchases of alcoholic beverages as they may make solely to those dealers or agencies which have been duly licensed by State or Federal license.

Observance of this request, which I make personally to every individual and every family in our Nation, will result in the consumption of alcoholic beverages which have passed Federal inspection, in the break-up and eventual destruction of the notoriously evil illicit liquor traffic, and in the payment of reasonable taxes for the support of Government and thereby in the superseding of other forms of taxation.

I call specific attention to the authority given by the twenty-first amendment to the Government to prohibit transportation or importation of intoxicating liquors into any State in violation of the laws of such State.

I ask the whole-hearted cooperation of all our citizens to the end that this return of individual freedom shall not be accompanied by the repugnant conditions that obtained prior to the adoption of the eighteenth amendment and those that have existed since its adoption. Failure to do this honestly and courageously will be a living reproach to us all.

I ask especially that no State shall by law or otherwise authorize the return of the saloon either in its old form or in some modern guise.

The policy of the Government will be to see to it that the social and political evils that have existed in the pre-prohibition era shall not be revived nor permitted again to exist. We must remove forever from our midst the menace of the bootlegger and such others as would profit at the expense of good government, law, and order.

I trust in the good sense of the American people that they will not bring upon themselves the curse of excessive use of intoxicating liquors, to the detriment of health, morals, and social integrity.

The objective we seek through a national policy is the education of every citizen towards a greater temperance throughout the Nation.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this fifth day of December, in the year of our Lord nineteen hundred and thirty-three, and of the Independence [SEAL] of the United States of America the one hundred and fifty-eighth.

FRANKLIN D ROOSEVELT

By the President:

WILLIAM PHILLIPS

Acting Secretary of State.

(Proclamation by President dated Dec. 5, 1933, 48 Stat., Part 2, 1720, 1721.)

United States Liberty bonds or other bonds or notes of the United States in a sum equal at their par value to the amount of such penal bond required to be furnished, together with an agreement authorizing such official to collect or sell such bonds or notes so deposited in case of any default in the performance of any of the conditions or stipulations of such penal bond. The acceptance of such United States bonds or notes in lieu of surety or sureties required by law shall have the same force and effect as individual or corporate sureties, or certified checks, bank drafts, post-office money orders, or cash, for the penalty or amount of such penal bond. The bonds or notes deposited hereunder and such other United States bonds or notes as may be substituted therefor from time to time as such security, may be deposited with the Treasurer of the United States, a Federal reserve bank, or other depository duly designated for that purpose by the Secretary, which shall issue receipt therefor, describing such bonds or notes so deposited. As soon as security for the performance of such penal bond is no longer necessary, such bonds or notes so deposited shall be returned to the depositor: *Provided*, That in case a person or persons supplying a contractor with labor or material as provided by the act of Congress, approved February 24, 1905 (33 Stat., 811), entitled "An act to amend an act approved August thirteenth, eighteen hundred and ninety-four, entitled 'An act for the protection of persons furnishing materials and labor for the construction of public works,'" shall file with the obligee, at any time after a default in the performance of any contract subject to said acts, the application and affidavit therein provided, the obligee shall not deliver to the obligor the deposited bonds or notes nor any surplus proceeds thereof until the expiration of the time limited by said acts for the institution of suit by such person or persons, and, in case suit shall be instituted within such time, shall hold said bonds or notes or proceeds subject to the order of the court having jurisdiction thereof: *Provided further*, That nothing herein contained shall affect or impair the priority of the claim of the United States against the bonds or notes deposited or any right or remedy granted by said acts or by this section to the United States for default upon any obligation of said penal bond: *Provided further*, That all laws inconsistent with this section are hereby so modified as to conform to the provisions hereof: *And provided further*, That nothing contained herein shall affect the authority of courts over the security, where such bonds are taken as security in judicial proceedings, or the authority of any administrative officer of the United States to receive United States bonds for security in cases authorized by existing laws. The Secretary may prescribe rules and regulations necessary and proper for carrying this section into effect. In order to avoid the frequent substitution of securities such rules and regulations may limit the effect of this section, in appropriate classes of cases, to bonds and notes of the United States maturing more than a year after the date of deposit of such bonds as surety. The phrase "bonds or notes of the United States" shall be deemed, for the purposes of this section, to mean any public-debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States. (Feb. 26, 1926, c. 27, § 1126; 44 Stat. 122; amended Feb. 4, 1935, c. 5, § 7, 49 Stat. 22.) (U. S. C., Title 6, § 15.)

TITLE 7—AGRICULTURE

Access to Internal Revenue Records

The Secretary of Agriculture shall have access to the tobacco records of the Commissioner of Internal Revenue and of the several collectors of internal revenue for the purpose of obtaining lists of the persons subject to this Act and for the purpose of aiding the collection of the information herein required, and the Commissioner of Internal Revenue and the several collectors of internal revenue shall cooperate with the Secretary of Agriculture in effectuating the provisions of this Act. (Jan. 14, 1929, c. 69, § 5, 45 Stat. 1080, amended Aug. 27, 1935, c. 749, § 3, 49 Stat. 894.) (U. S. C., Title 7, § 505.)

AGRICULTURAL ADJUSTMENT ACT

(May 12, 1933, c. 25, 48 Stat. 39, etc.)

Sec. 10 (d) The Secretary of the Treasury is authorized to make such regulations as may be necessary to carry out the powers vested in him by this title. (U. S. C., Title 7, § 610 (d).)

Supplementary Revenue Provisions

Exemptions and compensating taxes

Sec. 15. (a) If at any time the Secretary of Agriculture finds, upon investigation and after due notice and opportunity for hearing to interested parties,

that any class of products of any commodity is of such low value, considering the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (2) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (3) the Secretary of the Treasury shall refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any tax paid (prior to the date of any revocation by the Secretary of Agriculture of his certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product thereof as is used after the date of such certification in the manufacture of such products, or shall credit against any tax due and payable under this title the amount of tax which would be refundable. During the period in which any certificate under this section is effective, the provisions of subsection (e) of this section shall be suspended with respect to all imported articles of the kind described in such certificate; and notwithstanding the provisions of section 21, any compensating taxes, which have heretofore, during the period in which any certificate under this section has been effective, become due and payable upon imported articles of the kind described in such certificate, shall be refunded by the Secretary of the Treasury if the same have been paid, or, if the same have not been paid the amount thereof shall be abated. Notwithstanding the provisions of section 21, the Secretary of the Treasury shall refund or credit any processing tax paid on or before June 12, 1934, with respect to such amount of cotton as was used in the manufacture of large cotton bags (as defined in the Certificate of the Secretary of Agriculture, dated June 12, 1934) between June 13 and July 7, 1934, both inclusive. (U. S. C., Title 7, § 615 (a).)

* * * * * * *

(c) Any person, including any State or Federal organization or institution, delivering any product to any organization for charitable distribution, or use, including any State or Federal welfare organization, for its own use, whether the product is delivered as merchandise, or as a container for merchandise, or otherwise, shall, if such product or the commodity from which processed is under this title subject to tax, be entitled to a refund of the amount of any tax due and paid under this title with respect to such product so delivered, or to a credit against any tax due and payable under this title of the amount of tax which would be refundable under this section with respect to such product so delivered: *Provided, however,* That no tax shall be refunded or credited under this section, unless the person claiming the refund or credit establishes, in accordance with regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury (1) that he has not included the tax in the price of the product so delivered or collected the amount of the tax from the said organization, or (2) that he has repaid, or has agreed in writing to repay, the amount of the tax to the said organization. The word "State" as used in this section shall include a State and any political subdivision thereof. (Amended June 16, 1934, c. 551, 48 Stat. 973, amended June 26, 1934, c. 759, § 1, 48 Stat. 1241, amended Aug. 24, 1935, c. 641, § 21, 49 Stat. 768.) (U. S. C., Title 7, § 615 (c).)

FLOOR STOCKS

SEC. 16. * * *

(e) Upon the sale or other disposition of any article processed wholly or in chief value from any commodity with respect to which the existing rate of the processing tax is to be increased, or decreased, that on the date such increase, or decrease, first takes effect with respect to the commodity, is held for sale or other disposition (including articles in transit) by any person, and upon the production of any article from a commodity in process on the date on which the rate of the processing tax is to be increased or decreased, there shall be made a tax adjustment as follows:

(1) Whenever, on or after June 1, 1934, the rate of the processing tax on the processing of the commodity generally or for any designated use or uses, or as to any designated product or products thereof for any designated use or uses, or as to any class of products, is decreased, there shall be credited or refunded to such person an amount equivalent to the difference between the rate of the processing tax payable or paid at the time immediately preceding the decrease in rate and the rate of the processing tax which would have been payable with respect to the commodity from which processed, if the processing had occurred on such date: *Provided, however*, That no such credit or refund shall be made in the case of hogs unless the rate of the processing tax immediately preceding said decrease is equal to, or less than, the rate of the processing tax in effect on the date on which any floor stocks tax was paid prior to the adoption of this amendment. In the case of wheat the provisions of this paragraph and of paragraph (2) of this subsection shall apply to flour, prepared flour and cereal preparations made chiefly from wheat, as classified in Wheat Regulations, Series 1, Supplement 1 only; in the case of sugarcane and sugar beets the provisions of this paragraph and of paragraph (2) of this subsection shall apply to sugar only.

* * * * * * *

(3) Whenever the processing tax is suspended or is to be refunded pursuant to a certification of the Secretary of Agriculture to the Secretary of the Treasury, under section 15 (a) of this Act, the provisions of subdivision (1) of this subsection shall become applicable. (Amended June 26, 1934, c. 759, § 1, 48 Stat. 1241, amended Mar. 18, 1935, c. 32, § 10, 49 Stat. 48, amended Aug. 24, 1935, c. 641, § 25, 49 Stat. 769, amended June 22, 1936, 9 p. m., c. 690, § 601 (g), 49 Stat. 1740.) (U. S. C., Title 7, § 616 (e).)

EXPORTATIONS

SEC. 17. (a) Upon the exportation to any foreign country (and/or to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and the island of Guam) of any product processed wholly or partly from a commodity with respect to which product or commodity a tax has been paid or is payable under this title, the tax due and payable or due and paid shall be credited or refunded. Under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, the credit or refund shall be allowed to the consignor named in the bill of lading under which the product is exported or to the shipper or to the person liable for the tax provided the consignor waives any claim thereto in favor of such shipper or person liable for the tax. In the case of rice, a tax due under this title which has been paid by a tax-payment warrant shall be deemed for the purposes of this subsection to have been paid; and with respect to any refund authorized under this section, the amount scheduled by the Commissioner of Internal Revenue for refunding shall be paid, any provision of law notwithstanding. In the case of sugar beets and sugarcane, this subsection shall be applicable to exports of products thereof to the Philippine Islands, the Virgin Islands, American Samoa, the Canal Zone, and/or the island of Guam only if this title with respect to sugar beets and sugarcane is not made applicable thereto. The term "product" includes any product exported as merchandise, or as a container for merchandise, or otherwise. (Amended May 9, 1934, c. 263, § 12, 48 Stat. 676; amended Mar. 18, 1935, c. 32 § 11, 49 Stat. 48; amended Aug. 24, 1935, c. 641, § 28, 49 Stat. 770.) (U. S. C., Title 7, § 617 (a).)

REFUNDING OF PROCESSING TAXES

REVENUE ACT OF 1936

(June 22, 1936, c. 690, 48 Stat. 1739, etc.)

TITLE IV—EXPORT, CHARITABLE, ETC., REFUNDS AND FLOOR STOCKS ADJUSTMENT UNDER AGRICULTURAL ADJUSTMENT ACT

SEC. 601. REFUNDS UNDER AGRICULTURAL ADJUSTMENT ACT ON EXPORTS, DELIVERIES FOR CHARITABLE DISTRIBUTION OR USE, ETC.

(a) The provisions of sections 10 (d), 15 (a), 15 (c), 16 (e) (1), 16 (e) (3), and 17 (a) of the Agricultural Adjustment Act, as amended, are hereby reenacted but only for the purpose of allowing refunds in accordance therewith in cases where the delivery for charitable distribution or use, or the exportation, or the manufacture of large cotton bags, or the decrease in the rate of the processing tax (or its equivalent under section 16 (e) (3)), took place prior to January 6, 1936.

(b) Except for refunds under section 15 (a) of the Agricultural Adjustment Act, as reenacted herein, no refund under this section shall be made to the processor or other person who paid or was liable for the tax with respect to the articles on which the claim is based. No refund under this section shall be allowable to any person with respect to any articles where such person prior to January 6, 1936, paid an amount as tax under the Agricultural Adjustment Act, as amended, by taking as a credit against such amount an amount otherwise allowable as a refund with respect to such articles under sections 15 (a), 15 (c), 16 (e) (1), 16 (e) (3), or 17 (a) of said Act. No refund under this section shall be allowed to any person except to the extent that he establishes that he has not received, and is not entitled to receive, reimbursement of such amount from the processor or other vendor with respect to the articles on which the claim is based. No claim under this section (except claims of processors under section 15 (a)) shall be disallowed on the ground that the tax with respect to the article or the commodity from which processed has not been paid.

(c) No refund under this section shall be made unless the claimant files a claim therefor prior to January 1, 1937, under rules and regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, and no claim shall be allowed in an amount less than $10. Sections 16 (g) and 21 (f) of the Agricultural Adjustment Act, as amended, are repealed.

(d) In the absence of fraud, the findings of fact and the decision of the Commissioner of Internal Revenue upon the merits of any claim adjusted pursuant to this section and the mathematical calculation therein shall not be subject to review by any administrative or accounting officer, employee, or agent of the United States.

(e) The determination of the Commissioner of Internal Revenue with respect to any refund under this section shall be final and no court shall have jurisdiction to review such determination.

(f) No interest shall be allowed in connection with any refund made under this section.

(g) Section 16 (e) (1) of the Agricultural Adjustment Act, as reenacted by subsection (a) of this section, is amended by striking out "subsequent to June 26, 1934" and by inserting in lieu thereof "on or after June 1, 1934". (U. S. C., Title 7, § 641.)

SEC. 602. FLOOR STOCKS AS OF JANUARY 6, 1936

(a) There shall be paid to any person who, at the first moment of January 6, 1936, held for sale or other disposition (including manufacturing or further processing) any article processed wholly or in chief value from a commodity subject to processing tax, an amount computed as provided in subsection (b), except that no such payment shall be made to the processor or other person who paid or was liable for the tax with respect to the articles on which the claim is based.

(b) The amount of the payment under subsection (a) shall be equal to the processing tax which would have been payable with respect to the commodity from which the article was processed, if it had been processed on January 5, 1936, but not in excess of (1) the amount of the burden of the tax with respect to the article which was shifted to the claimant in the price he paid for the article (to the extent that the claimant has not received and is not entitled to receive reimbursement for such burden from the processor or other vendor) and not in excess of (2) the amount of that part of the burden of the tax applicable to the articles held on January 6, 1936, which the claimant has not passed on to his vendees and has not included in the sale price of such articles. In lieu of a detailed schedule of articles, purchases, sale prices, and sales under clauses (1) and (2) of this subsection, the claimant may (subject to the approval of the Commissioner and such investigations as he may cause to be made) submit, as a part of his claim, an affidavit setting forth the total amount of tax burden passed on to him on the articles with respect to which claim is made; the total amount of such burden for which he has received or is entitled to receive reimbursement from the processor or other vendor; the total amount of such burden that he has passed on to his vendees or has included in the sale prices of such articles; and the total amount of such burden that he has borne himself.

(c) As used in this section—

(1) The term "commodity subject to a processing tax" means a commodity upon the processing of which a tax was provided for under the Agricultural Adjustment Act, as amended, as of January 5, 1936.

(2) The term "tax with respect to the article" means any tax under the Agricultural Adjustment Act, as amended, with respect to the article (or with respect to any commodity or other article from which it was processed).

(3) The term "sale price" includes the price at which the claimant actually sold the article or articles prior to the date of the filing of his claim or, if the article or articles have not been sold, the price at which he is offering the same for sale on the date of the filing of his claim.

(d) No payment shall be made under this section unless the claimant files a claim therefor prior to January 1, 1937, in conformity with regulations prescribed by the Commissioner with the approval of the Secretary, nor unless he establishes to the satisfaction of the Commissioner the facts on which such claim is based.

(e) No claim under this section shall be disallowed on the ground that the tax with respect to the article or the commodity from which processed has not been paid, but no claim shall be allowed in an amount less than $10. No payment shall be made under this section in connection with any article with respect to which a refund has been allowed or credit has been taken under the Agricultural Adjustment Act, as amended, or a refund has been allowed or is allowable under section 601 of this title.

(f) No payment shall be made under this section with respect to articles held in retail floor stocks except (1) flour, prepared flour, cereal preparations, and gluten, made chiefly from wheat, as classified in Wheat Regulations, Series 1, Supplement 1, promulgated under the Agricultural Adjustment Act and the amendments thereto, (2) articles processed wholly or in chief value from cotton, and (3) direct-consumption sugar processed from sugar beets or sugarcane. No payment under this section shall be made with respect to articles processed from wheat, sugar beets, or sugarcane held in other than retail stocks except (1) flour, prepared flour, cereal preparations, and gluten, made chiefly from wheat, as classified in Wheat Regulations, Series 1, Supplement 1, and (2) direct-consumption sugar.

(g) In the case of articles which were agreed to be sold under a contract entered into prior to January 6, 1936, whereby the vendee agreed to pay a price including the amount of the tax with respect to the articles, but which were not delivered prior to such date, the vendee shall be considered the holder of such articles.

(h) In the absence of fraud the findings of fact and the decision of the Commissioner upon the merits of any claim under this section, and the mathematical calculation therein shall not be subject to review by any other administrative or accounting officer, employee, or agent of the United States.

(i) The determination of the Commissioner with respect to any payment under this section shall be final and no court shall have jurisdiction to review such determination.

(j) No interest shall be allowed in connection with any payment made under this section. (U. S. C., Title 7, § 642.)

SEC. 603. PROCLAMATIONS, ETC., MADE APPLICABLE

The proclamations, certificates, and regulations prescribed by the Secretary of Agriculture under the Agricultural Adjustment Act, as amended, in effect on January 5, 1936, insofar as not inconsistent with this Act, are hereby made applicable for the purpose of determining the amount of any refund or payment authorized under sections 601 and 602. (U. S. C., Title 7, § 643.)

TITLE VII—REFUNDS OF AMOUNTS COLLECTED UNDER THE AGRICULTURAL ADJUSTMENT ACT

SEC. 902. CONDITIONS ON ALLOWANCE OF REFUNDS

No refund shall be made or allowed, in pursuance of court decisions or otherwise, of any amount paid by or collected from any claimant as tax under the Agricultural Adjustment Act, unless the claimant establishes to the satisfaction of the Commissioner in accordance with regulations prescribed by him, with the approval of the Secretary, or to the satisfaction of the trial court, or the Board of Review in cases provided for under section 906, as the case may be—

(a) That he bore the burden of such amount and has not been relieved thereof nor reimbursed therefor nor shifted such burden, directly or indirectly, (1) through inclusion of such amount by the claimant, or by any person directly or indirectly under his control, or having control over him, or subject to the same common control, in the price of any article with respect to which a tax was imposed under the provisions of such Act, or in the price of any article processed from any commodity with respect to which a tax was imposed under such Act, or in any charge or fee for services or processing; (2) through reduction of the price paid for any such commodity; or (3) in any manner whatsoever; and that no understanding or agreement, written or oral, exists whereby he may be relieved of the burden of such amount, be reimbursed therefor, or may shift the burden thereof; or

(b) That he has repaid unconditionally such amount to his vendee (1) who bore the burden thereof, (2) who has not been relieved thereof nor reimbursed therefor, nor shifted such burden, directly or indirectly, and (3) who is not entitled to receive any reimbursement therefor from any other source, or to be relieved of such burden in any manner whatsoever. (U. S. C., Title 7, § 644.)

SEC. 903. FILING OF CLAIMS

No refund shall be made or allowed of any amount paid by or collected from any person as tax under the Agricultural Adjustment Act unless, after the enactment of this Act, and prior to July 1, 1937, a claim for refund has been filed by such person in accordance with regulations prescribed by the Commissioner with the approval of the Secretary. All evidence relied upon in support of such claim shall be clearly set forth under oath. The Commissioner is authorized to prescribe by regulations, with the approval of the Secretary, the number of claims which may be filed by any person with respect to the total amount paid by or collected from such person as tax under the Agricultural Adjustment Act, and such regulations may require that claims for refund of processing taxes with respect to any commodity or group of commodities shall cover the entire period during which such person paid such processing taxes. (U. S. C., Title 7, § 645.)

SEC. 904. STATUTE OF LIMITATIONS

Notwithstanding any other provision of law, no suit or proceeding, whether brought before or after the date of enactment of this Act, shall be brought or maintained in any court for the recovery, recoupment, set-off, refund, or credit of, or counterclaim for, any amount paid by or collected from any person as tax (except processing tax, as defined herein) under the Agricultural Adjustment Act (a) before the expiration of eighteen months from the date of filing a claim therefor under this title, unless the Commissioner renders a decision thereon within that time, or (b) after the expiration of two years from the date of mailing by registered mail by the Commissioner to the claimant a notice of disallowance of that part of the claim to which such suit or proceeding relates. Any consideration or any action by the Commissioner with respect to such claim following the mailing of notice of disallowance shall not operate to extend the period within which any suit or proceeding may be brought. (U. S. C., Title 7, § 646.)

SEC. 905. JURISDICTION OF COURTS

Concurrent with the Court of Claims, the District Courts of the United States (except as provided in section 906 of this title) shall have jurisdiction of cases to which this title applies, regardless of the amount in controversy, if such district courts would have had jurisdiction of such cases but for limitations under the Judicial Code, as amended, on jurisdiction of such courts based upon the amount in controversy. The United States Customs Court shall not have jurisdiction of any such cases. (U. S. C., Title 7, § 647.)

SEC. 906. PROCEDURE ON CLAIMS FOR REFUNDS OF PROCESSING TAXES

(a) Notwithstanding any other provision of law, no suit or proceeding, whether brought before or after the date of the enactment of this Act, shall be brought or maintained in any court for the refund of any amount paid or collected as processing tax, as defined herein, under the Agricultural Adjustment Act, except as provided in this section. The Commissioner shall allow or disallow, in whole or in part, any claim for refund of any such amount within three years after such claim was filed, unless such time has been extended by written consent of the claimant.

(b) There is hereby established in the Treasury Department a Board of Review (hereinafter referred to as "the Board"). The Board shall be composed of nine members who shall be officers or employees of the Treasury Department designated by the Secretary of the Treasury. One of such members shall be designated by the Secretary to act as chairman of the Board. The chairman may from time to time divide the Board into divisions of one or more members, assign the members of the Board thereto, and in case of a division of more than one member designate the chief thereof. A majority of the members of the Board or of any division thereof shall constitute a quorum for the transaction of the business of the Board or of the division respectively. A vacancy in the Board or in any division thereof shall not impair the powers nor affect the duties of the Board or division nor of the remaining members of the Board or division respectively. The Secretary of the Treasury shall assign to the Board such personnel in the Treasury Department as may be necessary to perform its functions. The Board shall have jurisdiction in proceedings under this section to review the allowance or disallowance of the Commissioner of a claim for refund, and to determine the amount of refund due any claimant with respect to such claim. The Commissioner shall make refund of any such amount determined by a decision of the Board which has become final. The proceedings of the Board and its divisions shall be conducted in accordance with such rules and regulations as the Board may prescribe, with the approval of the Secretary.

(c) The allowance or disallowance of the Commissioner of a claim for refund under this section shall be final, unless within three months after the date of mailing by registered mail by the Commissioner of notice that a claim for refund of any such amount has been disallowed, in whole or in part, the claimant files a petition with the Board requesting a hearing on the merits of his claim, in whole or in part. Upon the filing of any such petition, the claimant shall be entitled to a hearing as provided herein, and within three months after the date of such filing the Board shall set a date for such hearing which shall be not more than two years from the date of filing of the petition. Such hearing shall be held in Washington, District of Columbia, or in the collection district in which is located the principal place of business of the claimant, as the claimant may designate in his petition, or in any place which may be designated by the Commissioner and the claimant by stipulation in writing, and may be continued from day to day. The Board shall notify the claimant and the Commissioner of the time and place set for such hearing by registered mail.

(d) Each such hearing shall be conducted by a presiding officer who shall be a member of the Board or an officer or employee of the Treasury Department designated a presiding officer by the Secretary of the Treasury, and assigned by the Board to preside at such hearing, and shall be open to the public. The proceedings in such hearings shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as the Board may prescribe with the approval of the Secretary of the Treasury, and in accordance with the rules of evidence applicable in courts of equity of the District of Columbia. The claimant and the Commissioner shall be entitled to be represented by counsel, to have witnesses subpenaed, and to examine and cross-examine witnesses. The presiding officer shall have authority to administer oaths, examine witnesses, rule on questions of procedure and the admissibility of evidence, and to require by subpena, signed by any member of the Board, the attendance and testimony of witnesses, and the production of all necessary returns, books, papers, records, correspondence, memoranda, and other evidence, from any place in the United States at any designated place of hearing, and to require the taking of a deposition by any designated individual competent to administer oaths. Any witness summoned or whose deposition is taken pursuant to this section shall receive the same fees and mileage as witnesses in the courts of the United States.

(e) The presiding officers shall recommend findings of fact and a decision to the Board or the proper division thereof within six months after the conclusion of the hearing. Briefs with respect to such recommendations may be submitted to the Board or such division on behalf of the Commissioner and the claimant within thirty days after such recommendations have been made, unless such time is extended by the Board or such division. Except upon specific order of the chairman of the Board, no oral argument may be presented to the Board or such division after the conclusion of the hearing. The Board or a division shall make its findings of fact and decision in writing as quickly as practicable. The findings of fact and the decision of a division shall become the findings of fact and decision of the Board within thirty days after they have been made by the division, unless within such period, the chairman has directed that such findings and decision shall be reviewed by the Board. The findings and decision of a division shall not be a part of the record in any case in which the chairman directs that such findings and decision shall be reviewed by the Board. Copies of the findings of fact and decision of the Board shall be mailed to the claimant and the Commissioner by registered mail.

(f) The Board, with the approval of the Secretary of the Treasury, is authorized to draw up a table of costs and fees relating to such hearings, and the preparation of transcripts of record thereof, not to exceed with respect to any one item those charged in the Supreme Court of the United States. Such costs and fees shall be paid by the claimant and be collected in accordance with such rules and regulations as may be prescribed by the Board, with the approval of the Secretary. If the hearing provided herein results in a modification of the allowance or disallowance of the Commissioner, such costs shall be returned to the claimant.

(g) A review of the decision of the Board, made after the hearing provided in this section, may be obtained by the claimant or Commissioner by filing a petition for review in the Circuit Court of Appeals of the United States within any circuit wherein such claimant resides, or has his principal place of business, or, if none, in the United States Court of Appeals for the District of Columbia, or any such court which may be designated by the Commissioner and the claimant by stipulation in writing, within three months after the date of the mailing to the claimant and the Commissioner of the copy of the findings and decision of the Board. A copy of such petition shall forthwith be served upon the Commissioner or upon any officer designated by him for that purpose, or upon the claimant, according to which party files such petition, and upon the Board. Thereupon the Board shall certify and file in the court, in which such petition has been filed, a transcript of the record upon which the findings and decision complained of were based. Upon the filing of such transcript such

court shall have exclusive jurisdiction to affirm the decision of the Board, or to modify or reverse such decision, if it is not in accordance with law, with or without remanding the cause for a rehearing, as justice may require. No objection shall be considered by the court unless such objection shall have been urged before the Board or division and the presiding officer, or unless there were reasonable grounds for failure so to do. If the claimant or the Commissioner shall apply to the court for leave to adduce additional evidence and shall show to the satisfaction of the court that such additional evidence is material, and that there were reasonable grounds for failure to adduce such evidence in the hearing before the presiding officer, the court may order such additional evidence to be taken before such officer, and to be adduced upon the hearing in such manner and upon such terms and conditions as to the court may seem proper. The Board may modify its findings of fact and decision by reason of the additional evidence so taken and it shall file with the court such modified or new findings and decision. The judgment of the court shall be final, subject to review by the Supreme Court of the United States, upon certification or certiorari as provided in sections 239 and 240 of the Judicial Code, as amended. Such courts are authorized to adopt rules for the filing of petitions for review, the preparation of the record for review, and the conduct of the proceedings on review. If the decision of the Board is affirmed, costs shall be awarded against the claimant, and if such decision is reversed, the judgment shall provide for a refund of any costs paid by the claimant. In case of modification of such decision costs shall be awarded or refused as justice may require. The decision of the Board made after the hearing provided herein shall become final in the same manner that decisions of the Board of Tax Appeals become final under section 1005 of the Revenue Act of 1926, as amended. (U. S. C., Title 7, § 648.)

SEC. 907. EVIDENCE AND PRESUMPTIONS

(a) Where the refund claimed is for an amount paid or collected as processing tax, as defined herein, it shall be prima-facie evidence that the burden of such amount was borne by the claimant to the extent (not to exceed the amount of the tax) that the average margin per unit of the commodity processed was lower during the tax period than the average margin was during the period before and after the tax. If the average margin during the tax period was not lower, it shall be prima-facie evidence that none of the burden of such amount was borne by the claimant but that it was shifted to others.

(b) The average margin for the tax period and the average margin for the period before and after the tax shall each be determined as follows:

(1) TAX PERIOD.—The average margin for the tax period shall be the average of the margins for all months (or portions of months) within the tax period. The margin for each such month shall be computed as follows: From the gross sales value of all articles processed by the claimant from the commodity during such month, deduct the cost of the commodity processed during the month and deduct the processing tax paid with respect thereto. The sum so ascertained shall be divided by the total number of units of the commodity processed during such month, and the resulting figure shall be the margin for the month.

(2) PERIOD BEFORE AND AFTER THE TAX.—The average margin for the period before and after the tax shall be the average of the margins for all months (or portions of months) within the period before and after the tax. The margin for each such month shall be computed as follows: From the gross sales value of all articles processed by the claimant from the commodity during such month, deduct the cost of the commodity processed during the month. The sum so ascertained shall be divided by the number of units of the commodity processed during such month, and the resulting figure shall be the margin for the month.

(3) AVERAGE MARGIN.—The average margin for each period shall be ascertained in the same manner as monthly margins under subdivisions (1) and (2), using total gross sales value, total cost of commodity processed, total processing tax paid, and total units of commodity processed, during such period.

(4) COMBINATION OF COMMODITIES.—Where, as, for example, in the case of certain types of tobacco, the articles produced and sold by the claimant are the product of several commodities combined by him during processing, the average margins shall be established with respect to such commodities as a group, and not individually, in accordance with rules and regulations prescribed by the Commissioner, with the approval of the Secretary of the Treasury.

(5) COST OF COMMODITY.—The cost of commodity processed during each month shall be (a) the actual cost of the commodity processed if the accounting procedure of the claimant is based thereon, or (b) the product computed by multiplying the quantity of the commodity processed by the current prices at the time of processing for commodities of like quality and grade in the markets where the claimant customarily makes his purchases.

(6) GROSS SALES VALUE OF ARTICLES.—The gross sales value of articles shall mean (a) the total of the quantity of each article derived from the commodity processed by the claimant during each month multiplied by (b) the claimant's sale prices current at the time of processing for articles of similar grade and quality.

(7) The quantity of each article derived from the commodity processed may be either (a) the actual quantity obtained, as shown by the records of the claimant, or (b) an estimated quantity computed by multiplying the quantity of commodity processed by appropriate conversion factors giving the quantity of articles customarily obtained from the processing of each unit of the commodity.

(c) The "tax period" shall mean the period with respect to which the claimant actually paid the processing tax to a collector of internal revenue and shall end on the date with respect to which the last payment was made. The "period before and after the tax" shall mean the twenty-four months (except that in the case of tobacco it shall be the twelve months) immediately preceding the effective date of the processing tax, and the six months, February to July, 1936, inclusive. If during any part of such period the claimant was not in business, or if his records for any part of such period are so inadequate as not to provide satisfactory data on prices paid for commodities purchased or prices received for articles sold, the average prices paid or received by representative concerns engaged in a similar business and similarly circumstanced may with the approval of the Commissioner, where necessary for a fair comparison, be substituted in making the necessary computations. If the claimant was not in business during the entire period before and after the tax, the average margin, during such period, of representative concerns engaged in a similar business and similarly circumstanced, as determined by the Commissioner, shall be used as his average margin for such period.

(d) If the claimant made any purchase or sale otherwise than through an arm's-length transaction, and at a price other than the fair market price, the Commissioner may determine the purchase or sale price to be that for which such purchases or sales were at that time made in the ordinary course of trade.

(e) Either the claimant or the Commissioner may rebut the presumption established by subsection (a) of this section by proof of the actual extent to which the claimant shifted to others the burden of the processing tax. Such proof may include, but shall not be limited to—

(1) Proof that the difference or lack of difference between the average margin for the tax period and the average margin for the period before and after the tax was due to changes in factors other than the tax. Such factors shall include any clearly shown change (A) in the type or grade of article or commodity, or (B) in costs of production. If the claimant asserts that the burden of the tax was borne by him and the burden of any other increased costs was shifted to others, the Commissioner shall determine, from the effective dates of the imposition or termination of the tax and the effective date of other changes in costs as compared with the date of the changes in margin (when margins are computed for weeks, months, or other intervals between July 1, 1931, and August, 1936, in the manner specified in subsection (b)), and from the general experience of the industry, whether the tax or the increase in other costs was shifted to others. If the Commissioner determines that the difference in average margin was due in part to the tax and in part to the increase in other costs, he shall apportion the change in margin between them;

(2) Proof that the claimant modified existing contracts of sale, or adopted a new form of contract of sale, to reflect the initiation, termination, or change in amount of the processing tax, or at any such time changed the sale price of the article (including the effect of a change in size, package, discount terms, or any other merchandising practice) by substantially the amount of the tax or change therein, or at any time billed the tax as a separate item to any vendee, or indicated by any writing that the sale price included the amount of the tax, or contracted to refund any part of the sale price in the event of recovery of the tax or decision of its invalidity; but the claimant may establish that such acts were caused by factors other than the processing tax, or that they do not represent his practice at other times. If the claimant processed any product in addition to the commodity with respect to the processing of which there was paid or collected an amount as tax for which he claims a refund, and if the Commissioner has reason to believe that the burden of such amount was shifted in whole or in part by means of the transactions relating to such product, the average margin with respect to such product, and articles processed therefrom, shall also be considered, and shall be determined for the tax period applicable to the commodity and for the period before and after the tax in the manner prescribed in subsection (b) of this section. To the extent the Commissioner determines that the average

margin with respect to such product was higher during the tax period than it was during the period before and after the tax, it shall be prima-facie evidence that such amount was not borne by the claimant but that it was shifted to others. (U. S. C., Title 7, § 649.)

SEC. 908. LIMITATIONS ON ALLOWANCE OF CLAIMS AND INTEREST

(a) No claim shall be allowed under this title in an amount less than $10.

(b) No interest shall be allowed by the Commissioner or by any court with respect to any amount paid or collected as tax under the Agricultural Adjustment Act, except with respect to amounts, refund of which is made or allowed under this title. (U. S. C., Title 7, § 650.)

SEC. 909. LIMITATIONS ON REVIEW

In the absence of fraud or mistake in mathematical calculation, the findings of fact and conclusions of law of the Commissioner upon the merits of any claim presented under this title shall not be subject to review by any other administrative or accounting officer, employee, or agent of the United States. (U. S. C., Title 7, § 651.)

SEC. 910. LIABILITY OF COLLECTORS.

No collector of internal revenue or customs, or internal revenue or customs officer or employee, shall be in any way liable to any person for any act done by him in the assessment or collection of any amount as tax under the Agricultural Adjustment Act, or for the recovery of any money exacted by or paid to him and paid into the Treasury, in performance of his official duties under the provisions of such Act, or if such collector or officer acted under the direction of the Secretary or other proper officer of the Government. (U. S. C., Title 7. § 652.)

SEC. 911. INAPPLICABILITY TO CERTAIN REFUNDS

The provisions of this title shall not apply to any refund authorized under the provisions of sections 15, 16, or 17 of the Agricultural Adjustment Act, as amended and reenacted, or with respect to any articles exported under the provisions of section 317 of the Tariff Act of 1930. No refund shall be made or allowed of any amount paid or collected as tax under the Agricultural Adjustment Act, as amended and reenacted, to the extent that refund or credit with respect to such amount has been made to any person. (U. S. C., Title 7, § 653.)

SEC. 912. PERIOD NOT EXTENDED

Any suit or proceeding with respect to any amount paid or collected as tax under the Agricultural Adjustment Act which is barred on the date of enactment of this Act shall remain barred. No claim with respect to any such amount which is barred from allowance at the time of the enactment of this Act shall hereafter be allowed in any amount. (U. S. C., Title 7, § 654.)

SEC. 913. DEFINITIONS

When used in this title—

(a) The term "tax" means a tax or exaction denominated a "tax" under the Agricultural Adjustment Act, and shall include any penalty, addition to tax, additional tax, or interest applicable to such tax.

(b) The term "processing tax" means any tax or exaction denominated a "processing tax" under the Agricultural Adjustment Act, but shall not include any amount paid or collected as tax with respect to the processing of a commodity for a customer for a charge or fee.

(c) The term "commodity" means any commodity, prior to processing, of a type with respect to the processing of which a processing tax was imposed under the Agricultural Adjustment Act.

(d) The term "article" means the product which is obtained by processing a commodity, and includes the product obtained by further manufacture or by combination with other materials.

(e) The term "refund" includes any recovery, recoupment, set-off, credit, or counterclaim.

(f) The term "Agricultural Adjustment Act" means the Agricultural Adjustment Act as originally enacted and the amendments thereto adopted prior to January 6, 1936. (U. S. C., Title 7, § 655.)

SEC. 914. AUTHORITY OF COMMISSIONER

In connection with the establishment of the facts required to be established under this title, the Commissioner of Internal Revenue is hereby authorized, by any officer or employee of the Treasury Department and of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda which are relevant and material in connection with any claim made pursuant to this title, to require the attendance of the claimant or of any officer or employee of the claimant, or the attendance of any other person having knowledge in the premises, and to take, or cause to be taken, his testimony with reference to any such matter, with power to administer oaths to such person or persons. It shall be lawful for the Commissioner, or any person designated by him, to summon witnesses to appear before the Commissioner, or before any person designated by him, at a time and place named in the summons, and to produce such books, papers, correspondence, memoranda, or other records as the Commissioner may deem relevant or material, and to give testimony or answer interrogatories, under oath, relating to any claim made pursuant to this title. The provisions of 3174 and 3175 of the Revised Statutes, as amended, shall be applicable with respect to any summons issued pursuant to the provisions of this title. Any witness summoned under this title shall be paid the same fees and mileage as are paid witnesses in the courts of the United States. All information obtained by the Commissioner pursuant to this section shall be available to the Secretary of Agriculture upon written request therefor. Such information shall be kept confidential by all officers and employees of the Department of Agriculture, and any such officer or employee who violates this requirement shall, upon conviction, be subject to a fine of not more than $1,000 or to imprisonment for not more than one year, or both, and shall be removed from office. (U. S. C., Title 7, § 656.)

SEC. 915. SALARIES AND ADMINISTRATIVE EXPENSES

Funds made available to the Secretary of Agriculture by the appropriation for the fiscal year 1936 in section 32 of Public Numbered 320, 74th Congress, approved August 24, 1935, to the extent of the unobligated balance thereof; and by the appropriation in section 12 (a) of the Agricultural Adjustment Act, in an amount not in excess of $15,000,000; shall be available until June 30, 1937, for transfer to the Treasury Department for salaries and administrative expenses in carrying out the provisions of this title and of Title IV, including necessary investigative work, and for refunds and payments under Title IV. Such funds shall be available for expenditure by the Secretary of the Treasury for personal services and rent in the District of Columbia and elsewhere, for law books, books of reference, press releases, trade journals, periodicals, and newspapers, for contracting reporting services, printing and paper in addition to allotments under the existing law, travel expenses, for mileage and per diem of witnesses, in lieu of subsistence, payment of which mileage and per diem may be made in advance upon certification of such officers as the Commissioner or the Secretary may designate, and such certification shall be conclusive. In addition to the foregoing, the administrative expenses provided for in this section shall include such miscellaneous expenses as may be authorized or approved by the Commissioner or the Secretary for carrying out the provisions of this title, including witness fees and mileage for experts, notarial fees, or like services, and stenographic work for taking depositions. (U. S. C., Title 7, § 657.)

SEC. 916. RULES AND REGULATIONS

The Commissioner shall, with the approval of the Secretary, prescribe such rules and regulations as may be deemed necessary to carry out the provisions of this title. (U. S. C., Title 7, § 658.)

SEC. 917. PERSONNEL

(a) The Secretary may appoint such officers, attorneys, economists, and other experts without regard to the Classification Act of 1923, as amended, and without regard to the civil-service laws or regulations, as are necessary to execute the functions vested in him and the Commissioner by this title. No compensation at a rate in excess of $8,500 per annum shall be paid to any such appointee.

(b) Officers and employees of the other executive departments and establishments of the Government may, at the request of the Secretary of the Treasury, and with approval of the head of any such department or establishment, be detailed to the Treasury Department from time to time for such temporary duties as may be necessary in carrying out the provisions of this title. The proper appropriation of such executive department or establishment from which such officers or employees are so detailed shall be reimbursed by the Treasury

Department to the extent of salaries and other compensation paid to such officers and employees during the time they shall be so detailed. (U. S. C., Title 7, § 659.)

TITLE 11—BANKRUPTCY

NATIONAL BANKRUPTCY ACT

(July 1, 1898, c. 541, 30 Stat. 544, amended June 22, 1938, c. 575, 52 Stat. 840)

DEBTS NOT AFFECTED BY A DISCHARGE

SEC. 17. A discharge in bankruptcy shall release a bankrupt from all of his provable debts * * * except such as * * * are due as a tax levied by the United States, * * *. (U. S. C., Title 11, § 35.)

DEBTS OWING AS PENALTIES IN BANKRUPTCIES

SEC. 57 (j). Debts owing to the United States, * * * as a penalty or forfeiture shall not be allowed, except for the amount of the pecuniary loss sustained by the act, transaction, or proceeding out of which the penalty or forfeiture arose, with reasonable and actual costs occasioned thereby and such interest as may have accrued thereon according to law. (U. S. C., Title 11, § 93 (j).)

DEBTS WHICH HAVE PRIORITY

SEC. 64. *Debts Which Have Priority.*—a. The debts to have priority, in advance of the payment of dividends to creditors, and to be paid in full out of bankrupt estates, and the order of payment, shall be (1) the actual and necessary costs and expenses of preserving the estate subsequent to filing the petition; the filing fees paid by creditors in involuntary cases; where property of the bankrupt, transferred or concealed by him either before or after the filing of the petition, shall have been recovered for the benefit of the estate of the bankrupt by the efforts and at the cost and expense of one or more creditors, the reasonable costs and expenses of such recovery; the costs and expenses of administration, including the trustee's expenses in opposing the bankrupt's discharge, the fees, the mileage payable to witnesses as now or hereafter provided by the laws of the United States, and one reasonable attorney's fee, for the professional services actually rendered, irrespective of the number of attorneys employed, to the petitioning creditors in involuntary cases and to the bankrupt in voluntary and involuntary cases, as the court may allow; (2) wages, not to exceed $600 to each claimant, which have been earned within three months before the date of the commencement of the proceeding, due to workmen, servants, clerks, or traveling or city salesmen on salary or commission basis, whole or part time, whether or not selling exclusively for the bankrupt; (3) where the confirmation of an arrangement or wage-earner plan or the bankrupt's discharge has been refused, revoked, or set aside upon the objection and through the efforts and at the cost and expense of one or more creditors, or, where through the efforts and at the cost and expense of one or more creditors, evidence shall have been adduced resulting in the conviction of any person of an offense under this Act, the reasonable costs and expenses of such creditors in obtaining such refusal, revocation, or setting aside, or in adducing such evidence; (4) taxes legally due and owing by the bankrupt to the United States or any State or any subdivision thereof: *Provided*, That no order shall be made for the payment of a tax assessed against any property of the bankrupt in excess of the value of the interest of the bankrupt estate therein as determined by the court: *And provided further*, That, in case any question arises as to the amount or legality of any taxes, such question shall be heard and determined by the court; and (5) debts owing to any person, including the United States, who by the laws of the United States in[1] entitled to priority, and rent owing to a landlord who is entitled to priority by applicable State law: *Provided, however*, That such priority for rent to a landlord shall be restricted to the rent which is legally due and owing for the actual use and occupancy of the premises affected, and which accrued within three months before the date of bankruptcy.

b. Debts contracted while a discharge is in force or after the confirmation of an arrangement shall, in the event of a revocation of the discharge or setting aside of the confirmation, have priority and be paid in full in advance of the payment of the debts which were provable in the bankruptcy or arrangement proceeding, as the case may be. (Amended Feb. 5, 1903, c. 487, § 14, 32 Stat. 800, amended June 15, 1906, c. 3333; 34 Stat. 267, amended May 27, 1926, c. 406, § 15, 44 Stat. 666, amended June 22, 1938, c. 575, 52 Stat. 874.) (U. S. C., Title 11, § 104.)

[1] So in original.

AMENDMENTS OF JUNE 22, 1938

(C. 575, 52 Stat. 883, et seq.)

(U. S. C., Title 11, sec. 501 et seq.)

"CHAPTER X—CORPORATE REORGANIZATIONS

ARTICLE I—CONSTRUCTION

SEC. 101. The provisions of this chapter shall apply exclusively to proceedings under this chapter.

SEC. 102. The provisions of chapters I to VII, inclusive, of this Act shall, insofar as they are not inconsistent or in conflict with the provisions of this chapter, apply in proceedings under this chapter: *Provided, however,* That section 23, subdivisions h and n of section 57, section 64, and subdivision f of section 70, shall not apply in such proceedings unless an order shall be entered directing that bankruptcy be proceeded with pursuant to the provisions of chapters I to VII, inclusive. For the purposes of such application, provisions relating to "bankrupts" shall be deemed to relate also to "debtors," and "bankruptcy proceedings" or "proceedings in bankruptcy" shall be deemed to include proceedings under this chapter. For the purposes of such application the date of the filing of the petition in bankruptcy shall be taken to be the date of the filing of an original petition under section 128 of this Act, and the date of adjudication shall be taken to be the date of approval of a petition filed under section 127 or 128 of this Act except where an adjudication had previously been entered.

ARTICLE II—DEFINITIONS

SEC. 106. For the purposes of this chapter, unless inconsistent with the context—

(1) "claims" shall include all claims of whatever character against a debtor or its property, except stock, whether or not such claims are provable under section 63 of this Act and whether secured or unsecured, liquidated or unliquidated, fixed or contingent;

(2) "commission" shall mean any commission or public authority created by any law of the United States or of any State, having regulatory jurisdiction over a public-utility corporation;

(3) "corporation" shall mean a corporation, as defined in this Act, which could be adjudged a bankrupt under this Act, and any railroad corporation excepting a railroad corporation authorized to file a petition under section 77 of this Act;

(4) "creditor" shall mean the holder of any claim;

(5) "debtor" shall mean a corporation by or against which a petition has been filed under this chapter;

(6) "debts" shall include all claims;

(7) "executory contracts" shall include unexpired leases of real property;

(8) "indenture trustee" shall mean a trustee under a mortgage, deed of trust, or indenture, pursuant to which there are securities outstanding, other than voting-trust certificates, constituting claims against a debtor or claims secured by a lien upon any of its property;

(9) "petition" shall mean a petition filed under this chapter by a debtor, creditors, or indenture trustee proposing that a plan of reorganization be effected;

(10) "plan" shall mean a plan of reorganization proposed in a proceeding under this chapter;

(11) "securities" shall include notes, bonds, and other evidences of indebtedness, either secured or unsecured, and stock;

(12) "stock" shall include membership, shares, and similar interests in a debtor, certificates and other evidences of such membership, shares or interests, and voting-trust certificates;

(13) "subsidiary" shall mean a corporation substantially all of whose properties are operated under lease or operating agreement, or the majority of whose stock having power to vote for the election of directors, trustees, or other similar controlling bodies is owned, directly or indirectly, through an intervening corporation or other medium, by another parent corporation, a petition by or against which has been approved.

SEC. 107. Creditors or stockholders or any class thereof shall be deemed to be "affected" by a plan only if their or its interest shall be materially and adversely affected thereby. In the event of controversy, the court shall after hearing upon notice summarily determine whether any creditor or stockholder or class is so affected.

ARTICLE III—JURISDICTION AND POWERS OF COURT

SEC. 111. Where not inconsistent with the provisions of this chapter, the court in which a petition is filed shall, for the purposes of this chapter, have exclusive jurisdiction of the debtor and its property, wherever located.

SEC. 112. Prior to the approval of a petition, the jurisdiction, powers, and duties of the court and of its officers, where not inconsistent with the provisions of this chapter, shall be the same as in a bankruptcy proceeding before adjudication.

SEC. 113. Prior to the approval of a petition, the judge may upon cause shown grant a temporary stay, until the petition is approved or dismissed, of a prior pending bankruptcy, mortgage foreclosure or equity receivership proceeding and of any act or other proceeding to enforce a lien against a debtor's property, and may upon cause shown enjoin or stay until the petition is approved or dismissed the commencement or continuation of a suit against a debtor.

SEC. 114. Upon the approval of a petition, the jurisdiction, powers, and duties of the court and of its officers, where not inconsistent with the provisions of this chapter, shall be the same as in a bankruptcy proceeding upon adjudication.

SEC. 115. Upon the approval of a petition, the court shall have and may, in addition to the jurisdiction, powers, and duties hereinabove and elsewhere in this chapter conferred and imposed upon it, exercise all the powers, not inconsistent with the provisions of this chapter, which a court of the United States would have if it had appointed a receiver in equity of the property of the debtor on the ground of insolvency or inability to meet its debts as they mature.

SEC. 116. Upon the approval of a petition, the judge may, in addition to the jurisdiction, powers, and duties hereinabove and elsewhere in this chapter conferred and imposed upon him and the court—

(1) permit the rejection of executory contracts of the debtor, except contracts in the public authority, upon notice to the parties to such contracts and to such other parties in interest as the judge may designate;

(2) authorize a receiver, trustee, or debtor in possession, upon such notice as the judge may prescribe and upon cause shown, to issue certificates of indebtedness for cash, property, or other consideration approved by the judge, upon such terms and conditions and with such security and priority in payment over existing obligations, secured or unsecured, as in the particular case may be equitable;

(3) authorize a receiver or a trustee or a debtor in possession, upon such notice as the judge may prescribe and upon cause shown, to lease or sell any property of the debtor, whether real or personal, upon such terms and conditions as the judge may approve; and

(4) in addition to the relief provided by section 11 of this Act, enjoin or stay until final decree the commencement or continuation of a suit against the debtor or its trustee or any act or proceeding to enforce a lien upon the property of the debtor.

SEC. 117. The judge may, at any stage of a proceeding under this chapter, refer the proceeding to a referee in bankruptcy to hear and determine any or all matters not reserved to the judge by the provisions of this chapter, or he may refer the proceeding to a special master, who may be a referee in bankruptcy, to hear and report generally or upon specified matters. The appointment of a receiver in a proceeding under this chapter shall be by the judge.

SEC. 118. The judge may transfer a proceeding under this chapter to a court of bankruptcy in any other district, regardless of the location of the principal assets of the debtor or its principal place of business, if the interests of the parties will be best served by such transfer.

SEC. 119. Whenever under this chapter the court is required or permitted to fix a time for any purpose, the court may upon cause shown extend such time.

SEC. 120. Whenever notice is to be given under this chapter, the court shall designate, if not otherwise specified hereunder, the time within which, the persons to whom, and the form and manner in which the notice shall be given. Any notice to be given under this chapter may be combined, whenever feasible, with any other notice or notices to be given under this chapter.

SEC. 121. Where not inconsistent with the provisions of this chapter, the jurisdiction of appellate courts shall be the same as in a bankruptcy proceeding.

ARTICLE IV—PETITION

SEC. 126. A corporation, or three or more creditors who have claims against a corporation or its property amounting in the aggregate to $5,000 or over, liquidated as to amount and not contingent as to liability, or an indenture trustee where the securities outstanding under the indenture are liquidated as to amount and not contingent as to liability, may, if no other petition by or against such corporation is pending under this chapter, file a petition under this chapter.

SEC. 127. A petition may be filed in a pending bankruptcy proceeding either before or after the adjudication of a corporation.

SEC. 128. If no bankruptcy proceeding is pending, an original petition may be filed with the court in whose territorial jurisdiction the corporation has had its principal place of business or its principal assets for the preceding six months or for a longer portion of the preceding six months than in any other jurisdiction.

SEC. 129. If a corporation be a subsidiary, an original petition by or against it may be filed either as provided in section 128 of this Act or in the court which has approved the petition by or against its parent corporation.

SEC. 130. Every petition shall state—

(1) that the corporation is insolvent or unable to pay its debts as they mature;

(2) the applicable jurisdictional facts requisite under this chapter;

(3) the nature of the business of the corporation;

(4) the assets, liabilities, capital stock, and financial condition of the corporation;

(5) the nature of all pending proceedings affecting the property of the corporation known to the petitioner or petitioners and the courts in which they are pending;

(6) the status of any plan of reorganization, readjustment, or liquidation affecting the property of the corporation, pending either in connection with or without any judicial proceeding;

(7) the specific facts showing the need for relief under this chapter and why adequate relief cannot be obtained under chapter XI of this Act; and

(8) the desire of the petitioner or petitioners that a plan be effected.

SEC. 131. A creditors' or indenture trustee's petition shall, in addition to the allegations required by section 130 of this Act, state—

(1) that the corporation was adjudged a bankrupt in a pending proceeding in bankruptcy; or

(2) that a receiver or trustee has been appointed for or has taken charge of all or the greater portion of the property of the corporation in a pending equity proceeding; or

(3) that an indenture trustee or a mortgagee under a mortgage is, by reason of a default, in possession of all or the greater portion of the property of the corporation; or

(4) that a proceeding to foreclose a mortgage or to enforce a lien against all or the greater portion of the property of the corporation is pending; or

(5) that the corporation has committed an act of bankruptcy within four months prior to the filing of the petition.

SEC. 132. The filing of a petition under this chapter shall be accompanied by payment to the clerk of a filing fee of $100 if no bankruptcy proceeding is pending, otherwise $70. Where $100 has been paid and an adjudication is entered under this chapter, $30 thereof shall be distributed by the clerk as in the case of a bankruptcy proceeding; but, if the proceeding under this chapter is dismissed and no order of adjudication is entered thereunder, such sum of $30 shall be refunded to the person paying it.

SEC. 133. Upon the filing of a petition by creditors or an indenture trustee, a copy thereof, together with a subpena returnable within ten days or such longer time as the court for cause shown may have fixed, shall be served upon the debtor, as provided in subdivision a of section 18 of this Act for service of a petition and subpena for involuntary bankruptcy.

ARTICLE V—ANSWER

SEC. 136. Within ten days after the service of the subpena and of a copy of the petition, or within such further time as the court may for cause shown allow, an answer controverting the facts alleged in the petition may be filed by the debtor.

SEC. 137. Prior to the first date set for the hearing provided in section 161 of this Act, an answer controverting the allegations of a petition by or against a debtor may be filed by any creditor or indenture trustee or, if the debtor is not insolvent, by any stockholder of the debtor.

ARTICLE VI—APPROVAL OR DISMISSAL OF PETITION

SEC. 141. Upon the filing of a petition by a debtor, the judge shall enter an order approving the petition, if satisfied that it complies with the requirements of this chapter and has been filed in good faith, or dismissing it if not so satisfied.

SEC. 142. If an answer is not filed by a debtor to a petition against it, or if the answer filed does not controvert any material allegation of the petition, the judge shall enter an order approving the petition if satisfied that it complies with the requirements of this chapter and has been filed in good faith, or dismissing it if not so satisfied.

SEC. 143. If the answer of a debtor shall controvert any of the material allegations of the petition, the judge shall, as soon as may be, determine, without the intervention of a jury, the issues presented by the pleadings and enter an order approving the petition, if satisfied that it complies with the requirements of this chapter and has been filed in good faith and that the material allegations are sustained by the proofs, or dismissing it if not so satisfied.

SEC. 144. If an answer filed by any creditor, indenture trustee, or stockholder shall controvert any of the material allegations of the petition, the judge shall, as soon as may be, determine, without the intervention of a jury, the issues presented by the pleadings and enter an order approving the petition, if satisfied that it complies with the requirements of this chapter and has been filed in good faith and that the material allegations are sustained by the proofs, or dismissing it if not so satisfied.

SEC. 145. If any issue raised in an answer filed under section 136 or 137 of this Act has, after hearing upon notice to the debtor, creditors, indenture trustees, and stockholders entitled to controvert the allegations of the petition, already been tried and finally determined under the provisions of section 143 or 144 of this Act, such final determination shall be conclusive for all purposes under this chapter.

SEC. 146. Without limiting the generality of the meaning of the term "good faith," a petition shall be deemed not to be filed in good faith if—

(1) the petitioning creditors have acquired their claims for the purpose of filing the petition; or

(2) adequate relief would be obtainable by a debtor's petition under the provisions of chapter XI of this Act; or

(3) it is unreasonable to expect that a plan of reorganization can be effected; or

(4) a prior proceeding is pending in any court and it appears that the interests of creditors and stockholders would be best subserved in such prior proceeding.

SEC. 147. A petition filed under this chapter improperly because adequate relief can be obtained by the debtor under chapter XI of this Act may, upon the application of the debtor, be amended to comply with the requirements of chapter XI for the filing of a debtor's petition, and shall thereafter for the purposes of chapter XI be deemed to have been originally filed thereunder.

SEC. 148. Until otherwise ordered by the judge, an order approving a petition shall operate as a stay of a prior pending bankruptcy, mortgage foreclosure, or equity receivership proceeding, and of any act or other proceeding to enforce a lien against the debtor's property.

SEC. 149. An order, which has become final, approving a petition filed under this chapter shall be a conclusive determination of the jurisdiction of the court.

ARTICLE VII—PROCEEDINGS SUBSEQUENT TO APPROVAL OF PETITION

SEC. 156. Upon the approval of a petition, the judge shall, if the indebtedness of a debtor, liquidated as to amount and not contingent as to liability, is $250,000 or over, appoint one or more trustees. Any trustee appointed under this chapter shall be disinterested and shall have the qualifications prescribed in section 45 of this Act, except that the trustee need not reside or have his office within the district. If such indebtedness is less than $250,000, the judge may appoint one or more such trustees or he may continue the debtor in possession. In any case where a trustee is appointed the judge may, for the purposes specified in section 189 of this Act, appoint as an additional trustee a person who is a director, officer, or employee of the debtor.

SEC. 157. An attorney appointed to represent a trustee under this chapter shall also be a disinterested person: *Provided, however,* That for any specified purposes other than to represent a trustee in conducting the proceeding under this chapter the trustee may, with the approval of the judge, employ an attorney who is not disinterested.

SEC. 158. A person shall not be deemed disinterested, for the purposes of section 156 and section 157 of this Act, if—

(1) he is a creditor or stockholder of the debtor; or

(2) he is or was an underwriter of any of the outstanding securities of the debtor or within five years prior to the date of the filing of the petition was the underwriter of any securities of the debtor; or

(3) he is, or was within two years prior to the date of the filing of the petition, a director, officer, or employee of the debtor or any such underwriter, or an attorney for the debtor or such underwriter; or

(4) it appears that he has, by reason of any other direct or indirect relationship to, connection with, or interest in the debtor or such underwriter, or for any reason an interest materially adverse to the interests of any class of creditors or stockholders.

SEC. 159. Where the indebtedness of a debtor is less than $250,000, the judge may at any time terminate the appointment of a trustee and restore the debtor to the possession of its property, or, if the debtor has been continued in possession, terminate its possession and appoint a trustee.

SEC. 160. In any case, the judge at any time, without or upon cause shown, may appoint additional trustees or remove trustees and appoint substitute trustees.

SEC. 161. The judge shall fix a time of hearing, to be held not less than thirty days and not more than sixty days after the approval of the petition, of which hearing at least thirty days' notice shall be given by mail to the creditors, stock-

holders, indenture trustees, the Securities and Exchange Commission and such other persons as the judge may designate, and, if directed by the judge, by publication in such newspaper or newspapers of general circulation as the judge may designate.

SEC. 162. At the hearing required by section 161 of this Act, or at any adjournment thereof, or, upon application, at any other time, the judge may hear objections to the continuance of the debtor in possession, or to the retention in office of a trustee upon the ground that he is not qualified or not disinterested as provided in section 158 of this Act.

SEC. 163. Upon the approval of a petition, where the debtor is continued in possession, the debtor shall, at the expense of the estate, prepare, make oath to, and file in court, within such time as the court shall fix—

(1) a schedule of its property, showing the location, quantity, and money value thereof;

(2) a schedule of its creditors of each class, showing the amounts and character of their claims and securities and, so far as known, the name and post-office address or place of business of each creditor; and

(3) a schedule of its stockholders of each class showing the number and kind of shares registered in the name of each stockholder, and the last-known post-office address or place of business of each stockholder.

SEC. 164. Upon the approval of a petition, where a debtor is not continued in possession, the court shall fix a time within which the trustee shall prepare and file in court a list of the creditors of each class, showing the amounts and character of their claims and securities and, so far as known, the name and the post-office address or place of business of each creditor; and a list of the debtor's stockholders of each class, showing the number and kind of shares registered in the name of each stockholder and the last-known post-office address or place of business of each stockholder.

SEC. 165. If in any case it appears that a person, other than the debtor or its trustee, has in his possession or under his control a list of security holders of the debtor or information in respect to their names, addresses, or the securities held by any of them, and such list or information is necessary in order to disclose the names and addresses of the beneficial owners of such securities, or to prepare or complete the schedules required to be filed under section 163 of this Act or the lists required to be filed under section 164 of this Act, the court shall direct such person, after a hearing upon notice to him, to produce such list or a true and correct copy thereof, or to furnish such information, or to permit the inspection or use thereof, as may be deemed by the court necessary for the foregoing purposes.

SEC. 166. The court may, upon cause shown, direct the impounding of the schedules, lists, copies, or information filed under sections 163, 164, and 165 of this Act, but shall permit their inspection or use by the trustee, any indenture trustee or any creditor or stockholder upon such terms as the court may prescribe: *Provided*, That the court may refuse to permit such inspection by any creditor or stockholder who acquired his claim or stock within three months preceding the filing of the petition under this chapter or during the pendency of the proceeding.

SEC. 167. The trustee upon his appointment and qualification—

(1) shall, if the judge shall so direct, forthwith investigate the acts, conduct, property, liabilities, and financial condition of the debtor, the operation of its business and the desirability of the continuance thereof, and any other matter relevant to the proceeding or to the formulation of a plan, and report thereon to the judge;

(2) may, if the judge shall so direct, examine the directors and officers of the debtor and any other witnesses concerning the foregoing matters or any of them;

(3) shall report to the judge any facts ascertained by him pertaining to fraud, misconduct, mismanagement and irregularities, and to any causes of action available to the estate;

(4) may, subject to the approval of the judge, employ such person or persons as the judge may deem necessary for the purpose of assisting the trustee in performing the duties imposed upon him under this chapter;

(5) shall, at the earliest date practicable, prepare and submit a brief statement of his investigation of the property, liabilities, and financial condition of the debtor, the operation of its business and the desirability of the continuance thereof, in such form and manner as the judge may direct, to the creditors, stockholders, indenture trustees, the Securities and Exchange Commission, and such other persons as the judge may designate; and

(6) shall give notice to the creditors and stockholders that they may submit to him suggestions for the formulation of a plan, or proposals in the form of plans, within a time therein named.

SEC. 168. If a debtor is continued in possession, the judge may at any time appoint a disinterested person as examiner to prepare and file a plan and to perform the duties imposed upon a trustee under paragraphs (1) to (5), inclusive, of section 167 of this Act, or to perform any of such duties.

SEC. 169. Where a trustee has been appointed the judge shall fix a time within which the trustee shall prepare and file a plan, or a report of his reasons why a plan cannot be effected, and shall fix a subsequent time for a hearing on such plan or report and for the consideration of any objections which may be made or of such amendments or plans as may be proposed by the debtor or by any creditor or stockholder.

SEC. 170. Where a debtor is continued in possession, a plan or plans may be filed, within a time fixed by the judge—

(1) by the debtor;

(2) by any creditor or indenture trustee;

(3) by any stockholder, if the debtor is not found to be insolvent;

(4) by the examiner, if so directed by the judge. The judge shall fix a subsequent time for a hearing on such plans and for the consideration of any objections or amendments thereto.

SEC. 171. Notice of the time of any hearing, as provided in section 169 or section 170 of this Act, shall be given to the debtor, the creditors and stockholders, the indenture trustees, the Secretary of the Treasury, the Securities and Exchange Commission, and such other persons as the court may designate. The judge may, upon the application of the trustee, any creditor, indenture trustee, or stockholder, advance the time of such hearing.

SEC. 172. After the hearing, as provided in section 169 or section 170 of this Act, and before the approval of any plan, as provided in section 174 of this Act, the judge may, if the scheduled indebtedness of the debtor does not exceed $3,000,000, and shall, if such indebtedness exceeds $3,000,000, submit to the Securities and Exchange Commission for examination and report the plan or plans which the judge regards as worthy of consideration. Such report shall be advisory only.

SEC. 173. The judge shall not enter an order approving a plan submitted to the Securities and Exchange Commission until after the Securities and Exchange Commission has filed its report thereon or has notified the judge that it will not file a report, or until the expiration of such reasonable time for the filing of such report as the judge has fixed, whichever first occurs.

SEC. 174. After the hearing, as provided in section 169 or section 170 of this Act, and, if a plan has been submitted to the Securities and Exchange Commission, as provided in section 172 of this Act, then after the filing of the report or notice that it will not be filed, or after the expiration of the time for its filing, whichever first occurs, the judge shall enter an order approving the plan or plans which in his opinion comply with the provisions of section 216 of this Act, and which are fair and equitable, and feasible, and shall fix a time within which the creditors and stockholders affected thereby may accept the same.

SEC. 175. Upon the approval of a plan by the judge, the trustee or the debtor in possession shall transmit, by mail or otherwise, to all creditors and stockholders who are affected by any such plan—

(1) the plan or plans so approved, together with a summary thereof approved by the judge;

(2) the opinion of the judge, if any, approving the plan, or plans, or a summary thereof approved by the judge;

(3) the report, if any, filed in the proceeding by the Securities and Exchange Commission, as provided in section 172 of this Act, or a summary thereof prepared by the Securities and Exchange Commission; and

(4) such other matters as the judge may deem necessary or desirable for the information of creditors and stockholders.

SEC. 176. No person shall, without the consent of the court, solicit any acceptance, conditional or unconditional, of any plan, or any authority, conditional or unconditional, to accept any plan, whether by proxy, deposit, power of attorney or otherwise, until after the entry of an order approving such plan and the transmittal thereof to the creditors and stockholders, as provided in section 175 of this Act; and any such authority or acceptance given, procured, or received by reason of a solicitation prior to such approval and transmittal shall be invalid, unless such consent of the court has been so obtained.

SEC. 177. In case a debtor is a public-utility corporation, subject to the jurisdiction of a commission having regulatory jurisdiction over the debtor, a plan shall not be approved, as provided in section 174 of this Act, until—

(1) it shall have been submitted to each such commission;

(2) an opportunity shall have been afforded each such commission to suggest amendments or offer objections to the plan; and

(3) the judge shall have considered such amendments or objections at a hearing at which such commission may be heard.

SEC. 178. In case a debtor is a public utility corporation, wholly intrastate, subject to the jurisdiction of a State commission having regulatory jurisdiction over such debtor, a plan shall not be approved, as provided in section 174 of this Act, unless such State commission shall have first certified its approval of such plan as to the public interest therein and the fairness thereof. Upon its failure to certify its approval or disapproval within thirty days, or such further time

as the court may prescribe, after the submission of the plan to it, as provided in section 177 of this Act, the public interest shall, for the purposes of such approval and of the confirmation of the plan, not be deemed to be affected by the plan.

SEC. 179. After a plan has been accepted in writing, filed in court, by or on behalf of creditors holding two-thirds in amount of the claims filed and allowed of each class, and, if the debtor has not been found to be insolvent, by or on behalf of stockholders holding the majority of stock, of which proofs have been filed and allowed, of each class, exclusive of creditors or stockholders or of any class of them who are not affected by the plan or whose claims or stock are disqualified pursuant to section 203 of this Act, or for whom payment or protection has been provided as prescribed in paragraphs (7) and (8) of section 216 of this Act, the judge shall fix a hearing, upon notice to the debtor, creditors, stockholders, indenture trustees, the Secretary of the Treasury, the Securities and Exchange Commission, and such other persons as the judge may designate, for the consideration of the confirmation of the plan and of such objections as may be made to the confirmation.

SEC. 180. The order of the judge approving a plan, as provided in section 174 of this Act, shall not affect the right of the debtor, a creditor, indenture trustee, or stockholder to object to the confirmation of the plan.

ARTICLE VIII—TITLE, RIGHTS, AND POWERS OF TRUSTEES AND DEBTORS IN POSSESSION

SEC. 186. A trustee, upon his appointment and qualification, shall be vested with such title as a trustee appointed under section 44 of this Act would have.

SEC. 187. Where not inconsistent with the provisions of this chapter, a trustee, upon his appointment and qualification, shall be vested with the same rights, be subject to the same duties, and exercise the same powers as a trustee appointed under section 44 of this Act, and, if authorized by the judge, shall have and may exercise such additional rights and powers as a receiver in equity would have if appointed by a court of the United States for the property of the debtor.

SEC. 188. A debtor continued in possession of its property shall have all the title, be vested with all the rights, be subject to all the duties, and exercise all the powers of a trustee appointed under this chapter, subject, however, at all times to the control of the judge and to such limitations, restrictions, terms, and conditions as the judge may from time to time prescribe.

SEC. 189. A trustee or debtor in possession, upon authorization by the judge, shall operate the business and manage the property of the debtor during such period, limited or indefinite, as the judge may from time to time fix, and during such operation or management shall file reports thereof with the court at such intervals as the court may designate.

SEC. 190. The reports of the trustee or debtor in possession shall be in such form and contain such information as the court may prescribe and shall at all times be open to the examination of any party in interest. The court shall direct copies or summaries of annual reports, and may direct copies or summaries of other reports, to be mailed to the creditors, stockholders, and indenture trustees, and may also direct the publication of summaries of any such reports in such newspaper or newspapers of general circulation as the court may designate. The Securities and Exchange Commission may recommend the form of such reports and summaries.

SEC. 191. A trustee or debtor in possession may employ officers of the debtor at rates of compensation to be approved by the court. No person shall become an officer or director of the debtor, to fill a vacancy or otherwise, without the prior approval of the court.

ARTICLE IX—CREDITORS AND STOCKHOLDERS

SEC. 196. After the approval of the petition the judge shall prescribe the manner in which and fix a time within which the proofs of claim of creditors and of the interests of stockholders may be filed and allowed. Objections by any party in interest to the allowance of any such claims or interests shall be heard and summarily determined by the court.

SEC. 197. For the purposes of the plan and its acceptance, the judge shall fix the division of creditors and stockholders into classes according to the nature of their respective claims and stock. For the purposes of such classification, the judge shall, if necessary, upon the application of the trustee, the debtor, any creditor, or an indenture trustee, fix a hearing upon notice to the holders of secured claims, the debtor, the trustee, and such other persons as the judge may designate, to determine summarily the value of the security and classify as unsecured the amount in excess of such value.

SEC. 198. An indenture trustee may file claims for all holders, known or unknown, of securities issued pursuant to the instrument under which he is trustee, who have not filed claims: *Provided, however*, That in computing the majority necessary for the acceptance of the plan only the claims filed by the holders thereof, and allowed, shall be included.

SEC. 199. If the United States is a secured or unsecured creditor or stockholder of a debtor, the claims or stock thereof shall be deemed to be affected by a plan under this chapter, and the Secretary of the Treasury is hereby authorized to accept or reject a plan in respect of the claims or stock of the United States. If, in any proceeding under this chapter, the United States is a secured or unsecured creditor on claims for taxes or customs duties (whether or not the United States has any other interest in, or claim against the debtor, as secured or unsecured creditor or stockholder), no plan which does not provide for the payment thereof shall be confirmed by the judge except upon the acceptance of a lesser amount by the Secretary of the Treasury certified to the court: *Provided*, That if the Secretary of the Treasury shall fail to accept or reject a plan for more than ninety days after receipt of written notice so to do from the court to which the plan has been proposed, accompanied by a certified copy of the plan, his consent shall be conclusively presumed.

SEC. 200. Where not inconsistent with the provisions of this chapter, the rights, duties, and liabilities of creditors and of all other persons with respect to the property of the debtor shall be the same, before the approval of the petition, as in a bankruptcy proceeding before adjudication and, upon the approval of the petition, as in a bankruptcy proceeding upon adjudication.

SEC. 201. All claims arising after the filing of a petition under this chapter and before the qualification of a receiver or trustee or before the petition is approved and the debtor continued in possession, whichever first occurs, shall be provable.

SEC. 202. In case an executory contract shall be rejected pursuant to the provisions of a plan or to the permission of the court given in a proceeding under this chapter, or shall have been rejected by a trustee or receiver in bankruptcy or receiver in equity in a prior pending proceeding, any person injured by such rejection shall, for the purposes of this chapter and of the plan, its acceptance and confirmation, be deemed a creditor. The claim of the landlord for injury resulting from the rejection of an unexpired lease of real estate or for damages or indemnity under a covenant contained in such lease shall be provable, but shall be limited to an amount not to exceed the rent, without acceleration, reserved by such lease for the three years next succeeding the date of the surrender of the premises to the landlord or the date of reentry of the landlord, whichever first occurs, whether before or after the filing of the petition, plus unpaid accrued rent, without acceleration, up to such date of surrender or reentry: *Provided*, That the court shall scrutinize the circumstances of an assignment of a future rent claim and the amount of the consideration paid for such assignment in determining the amount of damages allowed the assignee thereof.

SEC. 203. If the acceptance or failure to accept a plan by the holder of any claim or stock is not in good faith, in the light of or irrespective of the time of acquisition thereof, the judge may, after hearing upon notice, direct that such claim or stock be disqualified for the purpose of determining the requsite majority for the acceptance of a plan.

SEC. 204. Upon distribution, as provided in section 224 of this Act, the judge may, upon notice to all persons affected, fix a time, to expire not sooner than five years after the final decree closing the estate, within which, as provided in the plan or final decree—

(1) the creditors, other than holders of securities, shall file, assign, transfer, or release their claims; and

(2) the holders of securities shall present or surrender their securities. After such time no such claim or stock shall participate in the distribution under the plan.

SEC. 205. The securities or cash remaining unclaimed at the expiration of the time fixed as provided in section 204 of this Act, or of any extension thereof, shall become the property of the debtor or of the new corporation acquiring the assets of the debtor under the plan, as the case may be, free and clear of any and all claims and interests.

SEC. 206. The debtor, the indenture trustees, and any creditor or stockholder of the debtor shall have the right to be heard on all matters arising in a proceeding under this chapter. The judge may, for cause shown, permit a labor union or employees' association, representative of employees of the debtor, to be heard on the economic soundness of the plan affecting the interests of the employees.

SEC. 207. The judge may for cause shown permit a party in interest to intervene generally or with respect to any specified matter. Except where otherwise provided in this chapter, the judge may from time to time enter orders designating the matters in respect to which, the persons to whom, and the form and manner in which notice shall be given.

SEC. 208. The Securities and Exchange Commission shall, if requested by the judge, and may, upon its own motion if approved by the judge, file a notice of its appearance in a proceeding under this chapter. Upon the filing of such a

notice, the Commission shall be deemed to be a party in interest, with the right to be heard on all matters arising in such proceeding, and shall be deemed to have intervened in respect of all matters in such proceeding with the same force and effect as if a petition for that purpose had been allowed by the judge; but the Commission may not appeal or file any petition for appeal in any such proceeding.

SEC. 209. Any creditor or stockholder may in a proceeding under this chapter act in person, by an attorney at law, or by a duly authorized agent or committee.

SEC. 210. An attorney for creditors or stockholders shall not be heard unless he has first filed with the court a statement setting forth the names and addresses of such creditors or stockholders, the nature and amounts of their claims or stock, and the time of acquisition thereof, except as to claims or stock alleged to have been acquired more than one year prior to the filing of the petition.

SEC. 211. Every person or committee, representing more than twelve creditors or stockholders, and every indenture trustee, who appears in the proceeding shall file with the court a statement, under oath, which shall include—

(1) a copy of the instrument, if any, whereby such person, committee, or indenture trustee is empowered to act on behalf of creditors or stockholders;

(2) a recital of the pertinent facts and circumstances in connection with the employment of such person or indenture trustee, and, in the case of a committee, the name or names of the person or persons at whose instance, directly or indirectly, such employment was arranged or the committee was organized or formed or agreed to act;

(3) with reference to the time of the employment of such person, or the organization or formation of such committee, or the appearance in the proceeding of any indenture trustee, a showing of the amounts of claims or stock owned by such person, the members of such committee or such indenture trustee, the times when acquired, the amounts paid therefor, and any sales or other disposition thereof; and

(4) a showing of the claims or stock represented by such person or committee and the respective amounts thereof, with an averment that each holder of such claims or stock acquired them at least one year before the filing of the petition or with a showing of the times of acquisition thereof.

SEC. 212. The judge may examine and disregard any provision of a deposit agreement, proxy, power or warrant of attorney, trust mortgage, trust indenture, or deed of trust, or committee or other authorization, by the terms of which an agent, attorney, indenture trustee, or committee purports to represent any creditor or stockholder, may enforce an accounting thereunder, may restrain the exercise of any power which he finds to be unfair or not consistent with public policy and may limit any claim or stock acquired by such person or committee in contemplation or in the course of the proceeding under this chapter to the actual consideration paid therefor.

SEC. 213. Without limiting the powers of the judge under section 212 of this Act, an agent, indenture trustee, or committee, purporting to represent creditors or stockholders, shall not be heard or allowed to intervene in a proceeding under this chapter until such person or persons shall have satisfied the court that they have complied with all applicable laws regulating the activities and personnel of such persons.

ARTICLE X—PROVISIONS OF PLAN

SEC. 216. A plan of reorganization under this chapter—

(1) shall include in respect to creditors generally or some class of them, secured or unsecured, and may include in respect to stockholders generally or some class of them, provisions altering or modifying their rights, either through the issuance of new securities of any character or otherwise;

(2) may deal with all or any part of the property of the debtor;

(3) shall provide for the payment of all costs and expenses of administration and other allowances which may be approved or made by the judge;

(4) may provide for the rejection of any executory contract except contracts in the public authority;

(5) shall specify what claims, if any, are to be paid in cash in full;

(6) shall specify the creditors or stockholders or any class of them not to be affected by the plan and the provisions, if any, with respect to them;

(7) shall provide for any class of creditors which is affected by and does not accept the plan by the two-thirds majority in amount required under this chapter, adequate protection for the realization by them of the value of their claims against the property dealt with by the plan and affected by such claims, either as provided in the plan or in the order confirming the plan, (a) by the transfer or sale, or by the retention by the debtor, of such property subject to such claims; or (b) by a sale of such property free of such claims, at not less than a fair upset price, and the transfer of such claims to the proceeds of such sale; or (c) by appraisal and payment in cash of the value of such claims; or (d)

by such method as will, under and consistent with the circumstances of the particular case, equitably and fairly provide such protection;

(8) shall provide for any class of stockholders which is affected by the plan and does not accept the plan by the majority of the stock required under this chapter, adequate protection for the realization by them of the value of their equity, if any, in the property of the debtor dealt with by the plan, either as provided in the plan or in the order confirming the plan, (a) by the sale of such property at not less than a fair upset price; or (b) by appraisal and payment in cash of the value of their stock; or (c) by such method as will, under and consistent with the circumstances of the particular case, equitably and fairly provide such protection: *Provided, however*, That such protection shall not be required if the judge shall determine that the debtor is insolvent;

(9) may include, where any indebtedness is created or extended under the plan for a period of more than five years, provisions for the retirement of such indebtedness by stated or determinable payments out of a sinking fund or otherwise, (a) if secured, within the expected useful life of the security therefor, or (b) if unsecured, or if the expected useful life of the security is not fairly ascertainable, then within a specified reasonable time, not to exceed forty years;

(10) shall provide adequate means for the execution of the plan, which may include: the retention by the debtor of all or any part of its property; the sale or transfer of all or any part of its property to one or more other corporations theretofore organized or thereafter to be organized; the merger or consolidation of the debtor with one or more other corporations; the sale of all or any part of its property, either subject to or free from any lien, at not less than a fair upset price and the distribution of all or any assets, or the proceeds derived from the sale thereof, among those having an interest therein; the satisfaction or modification of liens; the cancelation or modification of indentures or of other similar instruments; the curing or waiver of defaults; the extension of maturity dates and changes in interest rates and other terms of outstanding securities; the amendment of the charter of the debtor; the issuance of securities of the debtor or such other corporations for cash, for property, in exchange for existing securities, in satisfaction of claims or stock or for other appropriate purposes;

(11) shall include provisions which are equitable, compatible with the interests of creditors and stockholders, and consistent with public policy, with respect to the manner of selection of the persons who are to be directors, officers, or voting trustees, if any, upon the consummation of the plan, and their respective successors;

(12) shall provide for the inclusion in the charter of the debtor, or any corporation organized or to be organized for the purpose of carrying out the plan, of—

(a) provisions prohibiting the debtor or such corporation from issuing nonvoting stock, and providing, as to the several classes of securities of the debtor or of such corporation possessing voting power, for the fair and equitable distribution of such power among such classes, including, in the case of any class of stock having a preference over other stock with respect to dividends, adequate provisions for the election of directors representing such preferred class in the event of default in the payment of such dividends; and

(b) (1) provisions which are fair and equitable and in accordance with sound business and accounting practice, with respect to the terms, position, rights, and privileges of the several classes of securities of the debtor or of such corporation, including, without limiting the generality of the foregoing, provisions with respect to the issuance, acquisition, purchase, retirement or redemption of any such securities, and the declaration and payment of dividends thereon; and (2) in the case of a debtor whose indebtedness, liquidated as to amount and not contingent as to liability, is $250,000 or over, provisions with respect to the making, not less than once annually, of periodic reports to security holders which shall include profit and loss statements and balance sheets prepared in accordance with sound business and accounting practice;

(13) may include provisions for the settlement or adjustment of claims belonging to the debtor or to the estate; and shall provide, as to such claims not settled or adjusted in the plan, for their retention and enforcement by the trustee or, if the debtor has been continued in possession, by an examiner appointed for that purpose; and

(14) may include any other appropriate provisions not inconsistent with the provisions of this chapter.

ARTICLE XI—CONFIRMATION AND CONSUMMATION OF PLAN

SEC. 221. The judge shall confirm a plan if satisfied that—

(1) the provisions of article VII, section 199, and article X of this chapter have been complied with;

(2) the plan is fair and equitable, and feasible;

(3) the proposal of the plan and its acceptance are in good faith and have not been made or procured by means or promises forbidden by this Act;

(4) all payments made or promised by the debtor or by a corporation issuing securities or acquiring property under the plan or by any other person, for services

and for costs and expenses in, or in connection with, the proceeding or in connection with the plan and incident to the reorganization, have been fully disclosed to the judge and are reasonable or, if to be fixed after confirmation of the plan, will be subject to the approval of the judge; and

(5) the identity, qualifications, and affiliations of the persons who are to be directors or officers, or voting trustees, if any, upon the consummation of the plan, have been fully disclosed, and that the appointment of such persons to such offices, or their continuance therein, is equitable, compatible with the interests of the creditors and stockholders and consistent with public policy.

SEC. 222. A plan may be altered or modified, with the approval of the judge, after its submission for acceptance and before or after its confirmation if, in the opinion of the judge, the alteration or modification does not materially and adversely affect the interests of creditors or stockholders. If the judge finds that the proposed alteration or modification, filed with his approval, does materially and adversely affect the interests of creditors or stockholders, he shall fix a hearing for the consideration, and a subsequent time for the acceptance or rejection, of such alteration or modification. The requirements in regard to notice of hearing, to submission to the Securities and Exchange Commission, to acceptance, to filing and hearing of objections to confirmation and to the confirmation, as prescribed in article VII of this chapter in regard to the plan proposed to be altered or modified, shall be complied with.

SEC. 223. Any creditor or stockholder who has previously accepted the plan proposed to be altered or modified and who does not file a written rejection of the proposed alteration or modification within the time fixed by the judge, shall be deemed to have accepted the alteration or modification and the plan so altered or modified unless the previous acceptance provides otherwise.

SEC. 224. Upon confirmation of a plan—

(1) the plan and its provisions shall be binding upon the debtor, upon every other corporation issuing securities or acquiring property under the plan, and upon all creditors and stockholders, whether or not such creditors and stockholders are affected by the plan or have accepted it or have filed proofs of their claims or interests and whether or not their claims or interests have been scheduled or allowed or are allowable;

(2) the debtor and every other corporation organized or to be organized for the purpose of carrying out the plan shall comply with the provisions of the plan and with all orders of the court relative thereto and shall take all action necessary to carry out the plan, including, in the case of a public-utility corporation, the procuring of authorization, approval, or consent of each commission having regulatory jurisdiction over the debtor or such other corporation;

(3) if the judge shall so direct, there shall be deposited and distributed, in such manner as the judge may direct, the moneys for all payments which by the provisions of the plan or under this chapter are required to be made in cash; and

(4) distribution shall be made, in accordance with the provisions of the plan, to creditors and stockholders (a) proofs of whose claims or stock have been filed prior to the date fixed by the judge and are allowed, or (b) if not so filed, whose claims or stock have been listed by the trustee or scheduled by the debtor in possession as fixed claims or stock, liquidated in amount and not disputed.

SEC. 225. Where the claims or stock specified in paragraph (4), clause (b), of section 224 of this Act are objected to by any party in interest, the objection shall be heard and summarily determined by the court.

SEC. 226. The property dealt with by the plan, when transferred by the trustee to the debtor or other corporation or corporations provided for by the plan, or when transferred by the debtor in possession to such other corporation or corporations, or when retained by the debtor in possession, as the case may be, shall be free and clear of all claims and interest of the debtor, creditors, and stockholders, except such claims and interests as may otherwise be provided for in the plan or in the order confirming the plan or in the order directing or authorizing the transfer or retention of such property.

SEC. 227. The court may direct the debtor, its trustee, any mortgagees, indenture trustees, and other necessary parties to execute and deliver or to join in the execution and delivery of such instruments as may be requisite to effect a retention or transfer of property dealt with by a plan which has been confirmed, and to perform such other acts, including the satisfaction of liens, as the court may deem necessary for the consummation of the plan.

SEC. 228. Upon the consummation of the plan, the judge shall enter a final decree—

(1) discharging the debtor from all its debts and liabilities and terminating all rights and interests of stockholders of the debtor, except as provided in the plan or in the order confirming the plan or in the order directing or authorizing the transfer or retention of property;

(2) discharging the trustee, if any;

(3) making such provisions by way of injunction or otherwise as may be equitable; and

(4) closing the estate.

ARTICLE XII—DISMISSALS AND ADJUDICATIONS

SEC. 236. If no plan is proposed within the time fixed or extended by the judge, or if no plan proposed is approved by the judge and no further time is granted for the proposal of a plan, or if no plan approved by the judge is accepted within the time fixed or extended by the judge, or if confirmation of the plan is refused, or if a confirmed plan is not consummated, the judge shall—

(1) where the petition was filed under section 127 of this Act, enter an order dismissing the proceeding under this chapter and directing that the bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) where the petition was filed under section 128 of this Act, after hearing upon notice to the debtor, stockholders, creditors, indenture trustees, and such other persons as the judge may designate, enter an order either adjudging the debtor a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act, or dismissing the proceeding under this chapter, as in the opinion of the judge may be in the interests of the creditors and stockholders.

SEC. 237. Upon the dismissal of a proceeding under this chapter, where the petition was filed under section 128 of this Act, the judge shall enter a final decree discharging the trustee, if any, and closing the estate, except as otherwise provided by section 259 of this Act.

SEC. 238. Upon the entry of an order directing that bankruptcy be proceeded with—

(1) where the petition was filed under section 127 of this Act, the bankruptcy proceeding shall be deemed reinstated and shall thereafter be conducted, so far as possible, as if the petition under this chapter had not been filed; or where the petition was filed under section 128 of this Act, the proceeding shall thereafter be conducted so far as possible, in the same manner and with like effect as if an involuntary petition for adjudication had been filed at the time when the petition under this chapter was filed, and a decree of adjudication had been entered at the time when the petition under this chapter was approved;

(2) a trustee shall be appointed pursuant to section 44 of this Act and shall supersede any trustee previously appointed; and

(3) only such claims as are provable under section 63 of this Act shall be allowed, and claims not already filed may be filed prior to the expiration of three months after the first date set for the first meeting of creditors as provided in section 55 of this Act, or, if such date has been previously set, then prior to the expiration of three months after the mailing of notices to creditors of the entry of the order directing that bankruptcy be proceeded with.

ARTICLE XIII—COMPENSATION AND ALLOWANCES

SEC. 241. The judge may allow reimbursement for proper costs and expenses incurred by the petitioning creditors and reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in a proceeding under this chapter—

(1) by a referee;

(2) by a special master;

(3) by the trustee and other officers, and the attorneys for any of them;

(4) by the attorney for the debtor; and

(5) by the attorney for the petitioning creditors.

Such compensation of referees and trustees shall not be governed by sections 40 and 48 of this Act.

SEC. 242. The judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in connection with the administration of an estate in a proceeding under this chapter or in connection with a plan approved by the judge, whether or not accepted by creditors and stockholders or finally confirmed by the judge—

(1) by indenture trustees, depositaries, reorganization managers, and committees or representatives of creditors or stockholders;

(2) by any other parties in interest except the Securities and Exchange Commission; and

(3) by the attorneys or agents for any of the foregoing except the Securities and Exchange Commission.

SEC. 243. The judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred by creditors and stockholders, and the attorneys for any of them, in connection with the submission by them of suggestions for a plan or of proposals in the form of plans, or in connection with objections by them to the confirmation of a plan, or in connection with the administration of the estate. In fixing any such allowances, the judge shall give consideration only to the services which contributed to the plan confirmed or to the refusal of confirmation of a plan, or which were beneficial in the administration of the estate, and to the proper costs and expenses incidental thereto.

SEC. 244. Where a petition is filed under section 127 of this Act, the judge may allow, if not already allowed, reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in the pending bankruptcy proceeding—

(1) by a marshal, receiver, or trustee, as provided in subdivision g of section 48 of this Act, and the attorneys for any of them;

(2) by the attorney for the petitioning creditors;

(3) by the attorney for the bankrupt; and

(4) by any other persons and the attorneys for any of them entitled under this Act to compensation or reimbursement in such bankruptcy proceeding.

SEC. 245. Where a petition is filed in a pending bankruptcy proceeding, the judge may allow reasonable compensation for services rendered and the proper costs and expenses incurred in such bankruptcy proceeding by a referee in bankruptcy. In fixing such compensation, the judge shall not be restricted by the provisions of section 40 of this Act.

SEC. 246. Upon the dismissal of a proceeding under this chapter, or the entry of an order adjudging the debtor a bankrupt, the judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in such proceeding prior to such dismissal or order of adjudication by any persons entitled thereto, as provided in this chapter, and shall make provision for the payment thereof, and for the payment of all proper costs and expenses incurred by officers in such proceedings.

SEC. 247. The judge shall fix a time of hearing for the consideration of applications for allowances, of which hearing notice shall be given to the applicants, the trustee, the debtor, the creditors, stockholders, indenture trustees, the Securities and Exchange Commission, and such other persons as the judge may designate, except that, in the case of allowances for services and reimbursement in a superseded bankruptcy proceeding, notice need be given only to the applicants, the debtor, the trustee, and the unsecured creditors, and may be given to such other classes of creditors or other persons as the judge may designate. In the case of the dismissal of a proceeding under this chapter and the entry of an order therein directing that bankruptcy be proceeded with, notice of the hearing to consider allowances need not be given to stockholders.

SEC. 248. In the case of the dismissal of a proceeding under this chapter and the entry of an order therein directing that a superseded bankruptcy be proceeded with, the compensation allowed by the judge, in the course of the proceeding under this chapter, to the referee, marshal, receiver, or trustee in the bankruptcy proceeding for services rendered by them in such bankruptcy proceeding shall be deemed to have been allowed in such bankruptcy proceeding, and such compensation shall be considered in connection with the making of future allowances therein or shall be readjusted, so as to comply with the provisions of this Act fixing their compensation in a bankruptcy proceeding.

SEC. 249. Any persons seeking compensation for services rendered or reimbursement for costs and expenses incurred in a proceeding under this chapter shall file with the court a statement under oath showing the claims against, or stock of, the debtor, if any, in which a beneficial interest, direct or indirect, has been acquired or transferred by him or for his account, after the commencement of such proceeding. No compensation or reimbursement shall be allowed to any committee or attorney, or other person acting in the proceedings in a representative or fiduciary capacity, who at any time after assuming to act in such capacity has purchased or sold such claims or stock, or by whom or for whose account such claims or stock have, without the prior consent or subsequent approval of the judge, been otherwise acquired or transferred.

SEC. 250. Appeals may be taken in matters of law or fact from orders making or refusing to make allowances of compensation or reimbursement, and may, in the manner and within the time provided for appeals by this Act, be taken to and allowed by the circuit court of appeals independently of other appeals in the proceeding, and shall be summarily heard upon the original papers.

ARTICLE XIV—PRIOR PROCEEDINGS

SEC. 256. A petition may be filed under this chapter notwithstanding the pendency of a prior mortgage foreclosure, equity, or other proceeding in a court of the United States or of any State in which a receiver or trustee of all or any part of the property of a debtor has been appointed or for whose appointment an application has been made.

SEC. 257. The trustee appointed under this chapter, upon his qualification, or if a debtor is continued in possession, the debtor, shall become vested with the rights, if any, of such prior receiver or trustee in such property and with the right to the immediate possession thereof. The trustee or debtor in possession shall also have the right to immediate possession of all property of the debtor in the possession of a trustee under a trust deed or a mortgagee under a mortgage.

SEC. 258. The judge shall make such provision as may be equitable for the protection of the obligations incurred by a receiver or trustee in such prior proceed-

ing and for the payment of the reasonable costs and expenses incurred therein as may be allowed by the judge.

SEC. 259. Upon a dismissal of a proceeding under this chapter, such prior proceeding shall become reinstated, and the judge shall allow the reasonable costs and expenses under this chapter, including the allowances provided for in article XIII of this chapter, and shall make appropriate provision for the retransfer of such property to the person or persons entitled thereto upon such terms as may be equitable for the protection of the obligations incurred in the proceedings under this chapter by the trustee or debtor in possession, and for the payment of the costs and expenses of the proceedings.

ARTICLE XV—GENERAL PROVISIONS

SEC. 261. All statutes of limitation affecting claims and interests provable under this chapter and the running of all periods of time prescribed by this Act in respect to the commission of acts of bankruptcy, the recovery of preferences, and the avoidance of liens and transfers shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed.

SEC. 262. If a proceeding under this chapter shall be dismissed, the filing of the petition shall not constitute an act of bankruptcy by the debtor.

SEC. 263. Nothing contained in this chapter shall be deemed to affect or apply to the creditors of any corporation under a mortgage insured pursuant to the National Housing Act and Acts amendatory thereof and supplementary thereto.

SEC. 264. a. The provisions of section 5 of the Securities Act of 1933 shall not apply to—

(1) any security issued by the receiver, trustee, or debtor in possession pursuant to paragraph (2) of section 116 of this Act; or

(2) any transaction in any security issued pursuant to a plan in exchange for securities of or claims against the debtor or partly in such exchange and partly for cash and/or property, or issued upon exercise of any right to subscribe or conversion privilege so issued, except (a) transactions by an issuer or an underwriter in connection with a distribution otherwise than pursuant to the plan, and (b) transactions by a dealer as to securities constituting the whole or a part of an unsold allotment to or subscription by such dealer as a participant in a distribution of such securities by the issuer or by or through an underwriter otherwise than pursuant to the plan.

b. As used in this section, the terms "security," "issuer," "underwriter," and "dealer" shall have the meanings provided in section 2 of the Securities Act of 1933, and the term "Securities Act of 1933" shall be deemed to refer to such Act as heretofore or hereafter amended.

SEC. 265. a. In addition to the notices elsewhere expressly provided, the Securities and Exchange Commission shall be given notice of all other steps taken in connection with a proceeding under this chapter. Any notice which this chapter requires to be given to the Securities and Exchange Commission shall be deemed to have been sufficiently given if it is given by registered first-class mail, postage prepaid, addressed to the Securities and Exchange Commission at Washington, District of Columbia, or at such other place as the Securities and Exchange Commission shall designate by written notice filed in the proceeding and served upon the parties thereto. The clerk and, in the case of a reference, the referee after such reference, shall forthwith transmit to the Securities and Exchange Commission copies of (1) every petition filed under this chapter; (2) the answers thereto, if any; (3) the orders approving or dismissing petitions; (4) the orders appointing trustees or continuing debtors in possession; (5) the orders determining the time within which the claims of creditors may be filed and allowed, and the division of creditors and stockholders into classes according to the nature of their respective claims and stock; (6) the orders approving any plan or plans, together with copies of such plans; (7) the orders approving alterations or modifications in plans, together with copies of such alterations or modifications; (8) the orders confirming plans, together with copies of such plans; (9) all applications for allowances for compensation and expenses, and the orders making or refusing to make such allowances; (10) the orders adjudging debtors to be solvent or insolvent; (11) the orders directing liquidations of estates or dismissing proceedings; (12) and such other papers filed in the proceedings as the Securities and Exchange Commission may request or which the court may direct be transmitted to it. Copies of the opinions or reports, if any, of the judge, referee, or special master, with respect to the matters enumerated, shall also be transmitted to the Securities and Exchange Commission.

b. The provisions of section 4 (b) of the Securities and Exchange Act of 1934 shall be applicable with respect to the power of the Securities and Exchange Commission to appoint and fix the compensation of such officers, attorneys, examiners, and other experts, and such other officers and employees, as may be necessary for carrying out its functions under this chapter.

SEC. 266. In addition to the notices elsewhere expressly provided, the clerk and, in the case of a reference, the referee, after such reference, shall forthwith transmit to the Secretary of the Treasury copies of all petitions, answers, orders, and applications, as more specifically enumerated in section 265 of this Act, and copies of such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him. Copies of the opinions or reports, if any, of the judge, referee, or special master, with respect to the matters so enumerated, shall also be transmitted to the Secretary of the Treasury. Any order fixing the time for confirming a plan which affects claims or stock of the United States shall include a notice to the Secretary of the Treasury of not less than thirty days.

SEC. 267. The issuance, transfer, or exchange of securities, or the making or delivery of instruments of transfer under any plan confirmed under this chapter, shall be exempt from any stamp taxes now or hereafter imposed under the laws of the United States or of any State.

SEC. 268. Except as provided in section 270 of this Act, no income or profit, taxable under any law of the United States or of any State now in force or which may hereafter be enacted, shall, in respect to the adjustment of the indebtedness of a debtor in a proceeding under this chapter, be deemed to have accrued to or to have been realized by a debtor, by a trustee provided for in a plan under this chapter, or by a corporation organized or made use of for effectuating a plan under this chapter by reason of a modification in or cancelation in whole or part of any of the indebtedness of the debtor in a proceeding under this chapter.

SEC. 269. Where it appears that a plan has for one of its principal purposes the avoidance of taxes, objection to its confirmation may be made on that ground by the Secretary of the Treasury, or, in the case of a State, by the corresponding official or other person so authorized. Such objections shall be heard and determined by the judge, independently of other objections which may be made to the confirmation of the plan, and, if the judge shall be satisfied that such purpose exists, he shall refuse to confirm the plan.

SEC. 270. In determining the basis of property for any purposes of any law of the United States or of a State imposing a tax upon income, the basis of the debtor's property (other than money) or of such property (other than money) as is transferred to any person required to use the debtor's basis in whole or in part shall be decreased by an amount equal to the amount by which the indebtedness of the debtor, not including accrued interest unpaid and not resulting in a tax benefit on any income tax return, has been canceled or reduced in a proceeding under this chapter. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as he may deem necessary in order to reflect such decrease in basis for Federal income-tax purposes and otherwise carry into effect the purposes of this section.

SEC. 271. Any provision in this chapter to the contrary notwithstanding, all taxes which may be found to be owing to the United States or any State from a debtor within one year from the date of the filing of a petition under this chapter and have not been assessed prior to the date of the confirmation of a plan under this chapter, and all taxes which may become owing to the United States or any State from a receiver or trustee of a debtor or from a debtor in possession, shall be assessed against, may be collected from, and shall be paid by the debtor or the corporation organized or made use of for effectuating a plan under this chapter: *Provided, however,* That the United States or any State may in writing accept the provisions of any plan dealing with the assumption, settlement, or payment of any such tax.

SEC. 272. The right of employees or of persons seeking employment on the property of a debtor under the jurisdiction of the court to join a labor organization of their choice, or to refuse to join or remain members of a company union, shall be free from interference, restraint, or coercion by the court, a debtor, or trustee. It shall be the duty of a debtor or trustee to report to the judge any agreement restricting or interfering with such right, and the judge shall thereupon enter an appropriate order for the termination of such agreement and for notice to the employees that the same is no longer binding upon them. No funds of the estate shall be used by a debtor or a trustee for the purpose of maintaining company unions.

ARTICLE XVI—WHEN CHAPTER TAKES EFFECT

SEC. 276. a. This chapter shall apply to debtors by whom or against whom petitions are filed on and after the effective date of this amendatory Act and to the creditors and stockholders thereof, whether their rights, claims, or interests of any nature whatsoever have been acquired or created before or after such date;

b. a petition may be filed under this chapter in a proceeding in bankruptcy which is pending on such date, and a petition may be filed under this chapter nothwithstanding the pendency on such date of a proceeding in which a receiver or trustee of all or any part of the property of a debtor has been appointed or for whose appointment application has been made in a court of the United States or of any State;

c. the provisions of sections 77A and 77B of chapter VIII, as amended, of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, shall continue in full force and effect with respect to proceedings pending under those sections upon the effective date of this amendatory Act, except that—

(1) if the petition in such proceedings was approved within three months prior to the effective date of this amendatory Act, the provisions of this chapter shall apply in their entirety to such proceedings; and

(2) if the petition in such proceedings was approved more than three months before the effective date of this amendatory Act, the provisions of this chapter shall apply to such proceedings to the extent that the judge shall deem their application practicable; and

(3) sections 268 and 270 of this Act shall apply to any plan confirmed under section 77B before the effective date of this amendatory Act and to any plan which may be confirmed under section 77B on and after such effective date, except that the exemption provided by section 268 of this Act may be disallowed if it shall be made to appear that any such plan had for one of its principal purposes the avoidance of income taxes, and except further that where such plan has not been confirmed on and after such effective date, section 269 of this Act shall apply where practicable and expedient.

CHAPTER XI—ARRANGEMENTS

ARTICLE I—CONSTRUCTION

SEC. 301. The provisions of this chapter shall apply exclusively to proceedings under this chapter.

SEC. 302. The provisions of chapters I to VII, inclusive, of this Act shall, insofar as they are not inconsistent with or in conflict with the provisions of this chapter, apply in proceedings under this chapter. For the purposes of such application, provisions relating to "bankrupts" shall be deemed to relate also to "debtors" and "bankruptcy proceedings" or "proceedings in bankruptcy" shall be deemed to include proceedings under this chapter. For the purposes of such application the date of the filing of the petition in bankruptcy shall be taken to be the date of the filing of an original petition under section 322 of this Act, and the date of adjudication shall be taken to be the date of the filing of the petition under section 321 or 322 of this Act except where an adjudication had previously been entered.

ARTICLE II—DEFINITIONS

SEC. 306. For the purposes of this chapter, unless inconsistent with the context—

(1) "arrangement" shall mean any plan of a debtor for the settlement, satisfaction, or extension of the time of payment of his unsecured debts, upon any terms;

(2) "consideration" shall include evidences of indebtedness, either secured or unsecured, stock and certificates of beneficial interest therein, and certificates of beneficial interest in property;

(3) "debtor" shall mean a person who could become a bankrupt under section 4 of this Act and who files a petition under this chapter;

(4) "executory contracts" shall include unexpired leases of real property; and

(5) "petition" shall mean a petition filed under this chapter by a debtor proposing an arrangement.

SEC. 307. Unless inconsistent with the context and for the purposes of an arrangement providing for an extension of time for payment of debts in full and applicable exclusively to the debts to be extended—

(1) "creditors" shall include the holders of all unsecured debts, demands, or claims of whatever character against a debtor, whether or not provable as debts under section 63 of this Act and whether liquidated or unliquidated, fixed or contingent; and

(2) "debts" or "claims" shall include all unsecured debts, demands, or claims of whatever character against a debtor, whether or not provable as debts under section 63 of this Act and whether liquidated or unliquidated, fixed or contingent.

SEC. 308. A creditor shall be deemed to be "affected" by an arrangement only if his interest shall be material and adversely affected thereby. In the event of controversy, the court shall after hearing upon notice summarily determine whether any creditor is so affected.

ARTICLE III—JURISDICTION, POWERS, AND DUTIES OF THE COURT

SEC. 311. Where not inconsistent with the provisions of this chapter, the court in which the petition is filed shall, for the purposes of this chapter, have exclusive jurisdiction of the debtor and his property, wherever located.

SEC. 312. Where not inconsistent with the provisions of this chapter, the jurisdiction, powers, and duties of the court shall be the same—

(1) where a petition is filed under section 321 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed; or

(2) where a petition is filed under section 322 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 313. Upon the filing of a petition, the court may, in addition to the jurisdiction, powers, and duties hereinabove and elsewhere in this chapter conferred and imposed upon it—

(1) permit the rejection of executory contracts of the debtor, upon notice to the parties to such contracts and to such other parties in interest as the court may designate;

(2) upon such notice as the court may prescribe and upon cause shown, authorize the receiver or trustee, or the debtor in possession, to lease or sell any property of the debtor, whether real or personal, upon such terms and conditions as the court may approve;

(3) whenever under this chapter the court is required or permitted to fix a time for any purpose, the court may upon cause shown extend such time.

SEC. 314. The court may, in addition to the relief provided by section 11 of this Act and elsewhere under this chapter, enjoin or stay until final decree the commencement or continuation of suits other than suits to enforce liens upon the property of a debtor, and may, upon notice and for cause shown, enjoin or stay until final decree any act or the commencement or continuation of any proceeding to enforce any lien upon the property of a debtor.

SEC. 315. Whenever notice is to be given under this chapter, the court shall designate, if not otherwise specified hereunder, the time within which, the persons to whom, and the form and manner in which the notice shall be given. Any notice to be given under this chapter may be combined, whenever feasible, with any other notice or notices under this chapter.

SEC. 316. Where not inconsistent with the provisions of this chapter, the jurisdiction of appellate courts shall be the same as in a bankruptcy proceeding.

ARTICLE IV—PETITION AND STAY

SEC. 321. A debtor may file a petition under this chapter in a pending bankruptcy proceeding either before or after his adjudication.

SEC. 322. If no bankruptcy proceeding is pending, a debtor may file an original petition under this chapter with the court which would have jurisdiction of a petition for his adjudication.

SEC. 323. A petition filed under this chapter shall state that the debtor is insolvent or unable to pay his debts as they mature, and shall set forth the provisions of the arrangement proposed by him.

SEC. 324. The petition shall be accompanied by—

(1) a statement of the executory contracts of the debtor;

(2) the schedules and statement of affairs, if not previously filed; and

(3) payment to the clerk of the fees, if not already paid, required by this Act.

SEC. 325. A petition filed under section 321 of this Act shall not act as a stay of adjudication or of the administration of the estate, but the court may, upon application of the debtor and upon notice to all parties in interest, including the creditors' committee and the receiver or trustee, if any such has been appointed, grant a stay of adjudication or of the administration of the estate upon such terms as may be proper for the protection of the estate and for indemnity against loss thereto or diminution thereof.

SEC. 326. Where a petition is filed under section 322 of this Act, the court may, upon hearing and after notice to the debtor and to such other persons as the court may direct, order the debtor to file a bond or undertaking, with such sureties as may be approved by the court and in such amount as the court may fix, to indemnify the estate against subsequent loss thereto or diminution thereof until, in the event of the entry of an order of adjudication under this chapter, the entry of such order.

SEC. 327. Upon failure of the debtor to comply with such order for indemnity, as prescribed in section 326 of this Act, the court may, after hearing upon notice to the debtor, the creditors' committee, if any has been appointed, and to such other persons as the court may direct, either adjudge the debtor a bankrupt and direct that bankruptcy be proceeded with pursuant to the provisions of this Act or dismiss the proceedings under this chapter, as in the opinion of the court may be in the interest of the creditors.

ARTICLE V—PROCEEDINGS SUBSEQUENT TO FILING OF PETITION

SEC. 331. The judge may refer the proceeding to a referee.

SEC. 332. The court may, upon the application of any party in interest, appoint, if necessary, a receiver of the property of the debtor, or, if a trustee in bankruptcy has previously been appointed, shall continue such trustee in possession.

SEC. 333. The court may, upon the application of the receiver, trustee, or any party in interest, appoint, if not previously appointed, one or more appraisers who shall prepare and file under oath an inventory and appraisal of the property of the debtor, and may prescribe how such inventory and appraisal shall be made.

SEC. 334. The court shall promptly call a meeting of creditors, upon at least ten days' notice by mail to the debtor, the creditors, and other parties in interest.

SEC. 335. The notice of such meeting of creditors shall be accompanied by a copy of the proposed arrangement, a summary of the liabilities as shown by the schedules and a summary of the appraisal, if one has been made, or, if not made, a summary of the assets as shown by the schedules. Such notice may also name the time for the filing of the application to confirm the arrangement and the time for the hearing of the confirmation and of such objections as may be made to the confirmation.

SEC. 336. At such meeting, or at any adjournment thereof, the judge or referee—

(1) shall preside;

(2) may receive proofs of claim and allow or disallow them;

(3) shall examine the debtor or cause him to be examined and hear witnesses on any matter relevant to the proceeding; and

(4) shall receive and determine the written acceptances of creditors on the proposed arrangement, which acceptances may be obtained by the debtor before or after the filing of a petition under this chapter.

SEC. 337. At such meeting, or at any adjournment thereof, the judge or referee shall, after the acceptance of the arrangement—

(1) appoint the receiver or trustee, if any, or otherwise appoint some other person, to receive and distribute, subject to the control of the court, the moneys and consideration, if any, to be deposited by the debtor; require such person to give bond with surety to be approved by the court in such amount as the court shall fix; and fix the amount or rate of such person's compensation, not in excess of the compensation allowable to a receiver under this Act;

(2) fix a time within which the debtor shall deposit, in such place as shall be designated by and subject to the order of the court, the consideration, if any, to be distributed to the creditors, the money necessary to pay all debts which have priority, unless such priority creditors shall have waived their claims or such deposit, or consented in writing to any provision of the arrangement for otherwise dealing with such claims, and the money necessary to pay the costs and expenses of the proceedings and the actual and necessary expenses incurred in connection with the proceedings and the arrangement by the committee of creditors and the attorneys or agents of such committee, in such amount as the court may allow; and

(3) fix a time for the filing of the application to confirm the arrangement and for a hearing on the confirmation thereof or any objections to the confirmation, unless such times have already been named in the notice of the meeting or unless all creditors affected by the arrangement have accepted it.

SEC. 338. At such meeting the creditors may appoint a committee, if none has previously been appointed under this Act, and, if a trustee has not previously been appointed, may nominate a trustee who shall thereafter be appointed by the court in case it shall become necessary to administer the estate in bankruptcy as provided under this chapter.

ARTICLE VI—TITLE, RIGHTS, DUTIES, AND POWERS OF DEBTOR AND OFFICERS

SEC. 341. Where not inconsistent with the provisions of this chapter, the powers and duties of the officers of the court and, subject to the approval of the court, their fees, and the rights, privileges, and duties of the debtor shall be the same, where a petition is filed under section 321 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed, or, where a petition is filed under section 322 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 342. Where no receiver or trustee is appointed, the debtor shall continue in possession of his propetry[1] and shall have all the title and exercise all the powers of a trustee appointed under this Act, subject, however, at all times to the control of the court and to such limitations, restrictions, terms, and conditions as the court may from time to time prescribe.

[1] So in original.

SEC. 343. The receiver or trustee, or the debtor in possession, shall have the power, upon authorization by and subject to the control of the court, to operate the business and manage the property of the debtor during such period, limited or indefinite, as the court may from time to time fix, and during such operation or management shall file reports thereof with the court at such intervals as the court may designate.

SEC. 344. During the pendency of a proceeding for an arrangement, or after the confirmation of the arrangement where the court has retained jurisdiction, the court may upon cause shown authorize the receiver or trustee, or the debtor in possession, to issue certificates of indebtedness for cash, property, or other consideration approved by the court, upon such terms and conditions and with such security and priority in payment over existing obligations as in the particular case may be equitable.

ARTICLE VII—CREDITORS AND CLAIMS

SEC. 351. For the purposes of the arrangement and its acceptance, the court may fix the division of creditors into classes and, in the event of controversy, the court shall after hearing upon notice summarily determine such controversy.

SEC. 352. Where not inconsistent with the provisions of this chapter, the rights, duties, and liabilities of creditors and of all other persons with respect to the property of the debtor shall be the same, where a petition is filed under section 321 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed, or, where a petition is filed under section 322 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 353. In case an executory contract shall be rejected pursuant to the provisions of an arrangement or to the permission of the court given in a proceeding under this chapter, or shall have been rejected by a trustee or a receiver in bankruptcy or receiver in equity in a prior pending proceeding, any person injured by such rejection shall, for the purposes of this chapter and of the arrangement, its acceptance and confirmation, be deemed a creditor. The claim of the landlord for injury resulting from the rejection of an unexpired lease of real estate or for damages or indemnity under a covenant contained in such lease shall be provable, but shall be limited to an amount not to exceed the rent, without acceleration, reserved by such lease for the three years next succeeding the date of the surrender of the premises to the landlord or the date of reentry of the landlord, whichever first occurs, whether before or after the filing of the petition, plus unpaid accrued rent, without acceleration, up to the date of surrender or reentry: *Provided,* That the court shall scrutinize the circumstances of an assignment of a future rent claim and the amount of the consideration paid for such assignment in determining the amount of damages allowed the assignee thereof.

SEC. 354. If the time for filing claims in a pending bankruptcy proceeding has expired prior to the filing of a petition under this chapter, claims provable under section 63 of this Act, and not filed within the time prescribed by subdivision n of section 57 of this Act, shall not be allowed in the proceedings or participate in an arrangement under this chapter, and shall not be allowed in the bankruptcy proceeding when reinstated as provided in this chapter.

SEC. 355. Upon the entry of an order under the provisions of this chapter directing that bankruptcy be proceeded with, only such claims as are provable under section 63 of this Act shall be allowed and, except as provided in section 354 of this Act, claims not already filed may be filed within three months after the first date set for the first meeting of creditors, held pursuant to section 55 of this Act, or, if such date has previously been set, then within three months after the mailing of notice to creditors of the entry of the order directing that bankruptcy be proceeded with.

ARTICLE VIII—PROVISIONS OF ARRANGEMENT

SEC. 356. An arrangement within the meaning of this chapter shall include provisions modifying or altering the rights of unsecured creditors generally or of some class of them, upon any terms or for any consideration.

SEC. 357. An arrangement within the meaning of this chapter may include—

(1) provisions for treatment of unsecured debts on a parity one with the other, or for the division of such debts into classes and the treatment thereof in different ways or upon different terms;

(2) provisions for the rejection of any executory contract;

(3) provisions for specific undertakings of the debtor during any period of extension provided for by the arrangement, including provisions for payments on account;

(4) provisions for the termination, under specified conditions, of any period of extension provided by the arrangement;

(5) provisions for continuation of the debtor's business with or without supervision or control by a receiver or by a committee of creditors or otherwise;

(6) provisions for payment of debts incurred after the filing of the petition and during the pendency of the arrangement, in priority over the debts affected by such arrangement;

(7) provisions for retention of jurisdiction by the court until provisions of the arrangement, after its confirmation, have been performed; and

(8) any other appropriate provisions not inconsistent with this chapter.

ARTICLE IX—CONFIRMATION OF ARRANGEMENT

SEC. 361. An arrangement which at the meeting of creditors, as provided in section 336 of this Act, has been accepted in writing by all creditors affected thereby, whether or not their claims have been proved, shall be confirmed by the court when the debtor shall have made the deposit required under this chapter and under the arrangement, and if the court is satisfied that the arrangement and its acceptance are in good faith and have not been made or procured by any means, promises or acts forbidden by this Act.

SEC. 362. If an arrangement has not been so accepted, an application for the confirmation of the arrangement may be filed with the court within such time as the court shall have fixed in the notice of such meeting, or at or after such meeting and after, but not before—

(1) it has been accepted in writing by a majority in number of all creditors or, if the creditors are divided into classes, by a majority in number of all creditors of each class, affected by the arrangement, whose claims have been proved and allowed before the conclusion of the meeting, which number shall represent a majority in amount of such claims generally or of each class of claims, as the case may be; and

(2) the debtor has made the deposit required under this chapter and under the arrangement.

SEC. 363. Alterations or modifications of an arrangement may be proposed in writing by a debtor, with leave of court, at any time before the arrangement is confirmed.

SEC. 364. Unless the court finds that the proposed alteration or modification does not materially and adversely affect the interest of any creditor who has not in writing assented thereto, the court shall adjourn the meeting or, if closed, reopen the meeting, and may enter an order that any creditor who accepted the arrangement and who fails to file with the court, within such time as shall be fixed in the order, his rejection of the altered or modified arrangement, shall be deemed to have accepted the alteration or modification and the arrangement so altered or modified, unless the previous acceptance provides otherwise.

SEC. 365. At least ten days' notice of the adjourned or reopened meeting, together with a copy of the order, if entered, and of the proposed alteration or modification, shall be given to the debtor, the creditors, and other parties in interest.

SEC. 366. The court shall confirm an arrangement if satisfied that—

(1) the provisions of this chapter have been complied with;

(2) it is for the best interests of the creditors;

(3) it is fair and equitable and feasible;

(4) the debtor has not been guilty of any of the acts or failed to perform any of the duties which would be a bar to the discharge of a bankrupt; and

(5) the proposal and its acceptance are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act.

SEC. 367. Upon confirmation of an arrangement—

(1) the arrangement and its provisions shall be binding upon the debtor, upon any person issuing securities or acquiring property under the arrangement and upon all creditors of the debtor, whether or not they are affected by the arrangement or have accepted it or have filed their claims, and whether or not their claims have been scheduled or allowed and are allowable;

(2) the money deposited for priority debts and for the costs and expenses shall be disbursed to the persons entitled thereto;

(3) the consideration deposited, if any, shall be distributed and the rights provided by the arrangement shall inure to the creditors affected by the arrangement whose claims are not barred by the provisions of section 354 of this Act, and (a) have been proved prior to the date of confirmation and are allowed, or (b) whether or not proved, have been scheduled by the debtor as fixed liabilities, liquidated in amount, and are not disputed; and

(4) except as otherwise provided in sections 369 and 370 of this Act, the case shall be dismissed.

SEC. 368. The court shall retain jurisdiction, if so provided in the arrangement.

SEC. 369. The court shall in any event retain jurisdiction until the final allowance or disallowance of all debts, affected by the arrangement and not barred by the provisions of section 352 of this Act, which—

(1) have been proved, but not allowed or disallowed, prior to the date of confirmation; or

(2) are disputed or unliquidated, have been scheduled by the debtor, and are proved within such time as the court may direct; or

(3) arise from the rejection of executory contracts by the debtor and are proved within such time as the court may direct.

SEC. 370. Upon the allowance of any debts specified in paragraphs (1), (2), and (3) of section 369 of this Act, the consideration, if any, deposited for them shall be distributed and the rights provided by the arrangement shall inure to the creditors to whom such debts are owing.

SEC. 371. The confirmation of an arrangement shall discharge a debtor from all his unsecured debts and liabilities provided for by the arrangement, except as provided in the arrangement or the order confirming the arrangement, including the claims specified in section 354 of this Act, but excluding such debts as, under section 17 of this Act, are not dischargeable.

SEC. 372. Upon the consummation of a proceeding under this chapter after confirmation of an arrangement, the court shall enter a final decree discharging the receiver or trustee, if any; closing the estate; and making such provisions, by way of injunction or otherwise, as may be equitable.

ARTICLE X—DISMISSAL AND ADJUDICATION

SEC. 376. If an arrangement is withdrawn or abandoned prior to its acceptance, or is not accepted at the meeting of creditors or within such further time as the court may fix, or if the money or other consideration required to be deposited is not deposited or the application for confirmation is not filed within the time fixed by the court, or if confirmation of the arrangement is refused, the court shall—

(1) where the petition was filed under section 321 of this Act, enter an order dismissing the proceeding under this chapter and directing that the bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) where the petition was filed under section 322 of this Act, enter an order, upon hearing after notice to the debtor, the creditors, and such other persons as the court may direct, either adjudging the debtor a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act or dismissing the proceeding under this chapter, whichever in the opinion of the court may be in the interest of the creditors.

SEC. 377. Where the court has retained jurisdiction after the confirmation of an arrangement and the debtor defaults in any of the terms thereof or the arrangement terminates by reason of the happening of a condition specified in the arrangement, the court upon hearing after notice to the debtor, the creditors, and such other persons as the court may direct shall—

(1) where the petition has been filed under section 321 of this Act, enter an order dismissing the proceeding under this chapter and adjudging the debtor a bankrupt, if not previously so adjudged, and directing that the bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) where the petition has been filed under section 322 of this Act, enter an order either adjudging the debtor a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act or dismissing the proceeding under this chapter, whichever in the opinion of the court may be in the interest of the creditors.

SEC. 378. Upon the entry of an order directing that bankruptcy be proceeded with—

(1) in the case of a petition filed under section 321 of this Act, the bankruptcy proceeding shall be deemed reinstated and thereafter shall be conducted, so far as possible, as if such petition under this chapter had not been filed; and

(2) in the case of a petition filed under section 322 of this Act, the proceeding shall be conducted, so far as possible, in the same manner and with like effect as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered on the day when the petition under this chapter was filed; and the trustee nominated by creditors under this chapter shall be appointed by the court, or, if not so nominated or if the trustee so nominated fails to qualify within five days after notice to him of the entry of such order, a trustee shall be appointed as provided in section 44 of this Act.

SEC. 379. No adjudication shall be entered under this chapter against a wage earner or farmer unless such person shall in writing file with the court consent to the adjudication.

SEC. 380. Upon the dismissal of a proceeding originated by a petition filed under section 322 of this Act, the court shall enter a final decree discharging the receiver, if any, and closing the estate.

ARTICLE XI—ARRANGEMENTS, WHEN SET ASIDE OR MODIFIED

SEC. 386. If, upon the application of parties in interest filed at any time within six months after an arrangement has been confirmed, it shall be made to appear that fraud was practiced in the procuring of such arrangement and that knowl-

edge of such fraud has come to the petitioners since the confirmation of such arrangement—

(1) if the debtor has been guilty of or has participated in the fraud or has had knowledge thereof before the confirmation and has failed to inform the court of the fraud, the court may set aside the confirmation and thereupon, (a) where the petition was filed under section 321 of this Act, reinstate the pending bankruptcy proceeding, adjudge the debtor a bankrupt, if he has not already been so adjudged, and direct that the bankruptcy proceeding be proceeded with, or (b) where the petition was filed under section 322 of this Act, reinstate the proceeding, adjudge the debtor a bankrupt, and direct that bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) the court may set aside the confirmation, reinstate the proceeding under the petition filed under this chapter, and hear and determine applications for leave to propose, within such time as the court may fix, alterations or modifications of the arrangement for the purpose of correcting the fraud; or

(3) the court may reinstate the proceeding under the petition filed under this chapter and modify or alter the arrangement for the purpose of correcting the fraud, but may not materially modify or alter the arrangement adversely to the interests of any party who did not participate in the fraud and who does not consent to such modification or alteration, or to the prejudice of any innocent person, who, for value, subsequent to the confirmation, acquired rights in reliance upon it.

ARTICLE XII—GENERAL PROVISIONS

SEC. 391. All statutes of limitation affecting claims provable under this chapter and the running of all periods of time prescribed by this Act in respect to the commission of acts of bankruptcy, the recovery of preferences and the avoidance of liens and transfers shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed.

SEC. 392. Unless otherwise directed by the court, all notices required by this chapter may be given by mail to the parties entitled thereto to their addresses ascertained in the manner prescribed for other notices in section 58 of this Act.

SEC. 393. a. The provisions of section 5 of the Securities Act of 1933 shall not apply to—

(1) any security issued by a receiver, trustee, or debtor in possession pursuant to section 344 of this Act; or

(2) any transaction in any security issued pursuant to an arrangement in exchange for securities of or claims against the debtor or partly in such exchange and partly for cash and/or property, or issued upon exercise of any right to subscribe or conversion privilege so issued, except (a) transactions by an issuer or an underwriter in connection with a distribution otherwise than pursuant to the arrangement, and (b) transactions by a dealer as to securities constituting the whole or a part of an unsold allotment to or subscription by such dealer as a participant in a distribution of such securities by the issuer or by or through an underwriter otherwise than pursuant to the arrangement.

b. As used in this section, the terms "security," "issued," "underwriter," and "dealer" shall have the meanings provided in section 2 of the Securities Act of 1933, and the term "Securities Act of 1933" shall be deemed to refer to such Act as heretofore or hereafter amended.

SEC. 394. The clerk and, in the case of a reference, the referee after such reference, shall forthwith transmit to the Secretary of the Treasury copies of—

(1) all petitions filed under sections 321 and 322 of this Act;

(2) all notices given in a proceeding under this chapter;

(3) all orders dismissing proceedings or directing that bankruptcy be proceeded with, discharging debtors, closing estates, and setting aside confirmations;

(4) all orders appointing receivers or continuing debtors in possession;

(5) all orders confirming arrangements, together with copies of such arrangements;

(6) all orders approving alterations or modifications in arrangements, together with copies of such alterations or modifications;

(7) all applications for allowances for compensation and expenses, and the orders making or refusing to make such allowances and

(8) such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him.

Any order fixing the time for confirming an arrangement which affects claims of the United States shall include a notice to the Secretary of the Treasury of not less than fifteen days.

SEC. 395. Except as provided in section 396 of this Act, no income or profit, taxable under any law of the United States or of any State now in force or which may hereafter be enacted, shall, in respect to the adjustment of the indebtedness of a debtor in a proceeding under this chapter, be deemed to have accrued to or to have been realized by a debtor or a corporation organized or made use of for effectuating an arrangement under this chapter by reason of a modification in or cancellation in whole or in part of any such indebtedness

in a proceeding under this chapter: *Provided, however,* That if it shall be made to appear that the arrangement had for one of its principal purposes the evasion of any income tax, the exemption provided by this section shall be disallowed.

SEC. 396. In determining the basis of property for any purposes of any law of the United States or of a State imposing a tax upon income, the basis of the debtor's property (other than money) or of such property (other than money) as is transferred to any person required to use the debtor's basis in whole or in part shall be decreased by an amount equal to the amount by which the indebtedness of the debtor, not including accrued interest unpaid and not resulting in a tax benefit on any income tax return, has been cancelled or reduced in a proceeding under this chapter. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury shall prescribe such regulations as he may deem necessary in order to reflect such decrease in basis for Federal income tax purposes and otherwise carry into effect the purposes of this section.

SEC. 397. Any provision in this chapter to the contrary notwithstanding, all taxes which may be found to be owing to the United States or any State from a debtor within one year from the date of the filing of a petition under this chapter, and have not been assessed prior to the date of the confirmation of an arrangement under this chapter, and all taxes which may become owing to the United States or any State from a receiver or trustee of a debtor or from a debtor in possession, shall be assessed against, may be collected from, and shall be paid by the debtor or the corporation organized or made use of for effectuating an arrangement under this chapter: *Provided, however,* That the United States or any State may in writing accept the provisions of any arrangement dealing with the assumption, settlement, or payment of any such tax.

ARTICLE XIII—WHEN CHAPTER TAKES EFFECT

SEC. 399. (1) On and after the effective date of this amendatory Act, this chapter shall apply to debtors and their creditors, whether their rights, claims, and interests of any nature whatsoever have been acquired or created before or after such date;

(2) a petition may be filed under this chapter in a proceeding in bankruptcy which is pending on the effective date of this amendatory Act;

(3) the provisions of sections 12, 73, and 74, as amended, of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, shall continue in full force and effect with respect to proceedings pending under those sections upon the effective date of this amendatory Act; and

(4) sections 395 and 396 of this Act shall apply to compositions and extensions confirmed under sections 12 and 74 before the effective date of this amendatory Act and to compositions and extensions which may be confirmed under sections 12 and 74 on and after such effective date.

CHAPTER XII—REAL PROPERTY ARRANGEMENTS BY PERSONS OTHER THAN CORPORATIONS

ARTICLE I—CONSTRUCTION

SEC. 401. The provisions of this chapter shall apply exclusively to proceedings under this chapter.

SEC. 402. The provisions of chapters I to VII, inclusive, of this Act shall, insofar as they are not inconsistent or in conflict with the provisions of this chapter, apply to proceedings under this chapter: *Provided, however,* That subdivision n of section 57 shall not apply in such proceedings unless an order shall be entered directing that bankruptcy be proceeded with pursuant to the provisions of chapters I to VII, inclusive. For the purposes of such application, provisions relating to "bankrupts" shall be deemed to relate also to "debtors," and "bankruptcy proceedings" or "proceedings in bankruptcy" shall be deemed to include proceedings under this chapter. For the purposes of such application the date of the filing of the petition in bankruptcy shall be taken to be the date of the filing of an original petition under section 422 of this Act, and the date of adjudication shall be taken to be the date of the filing of the petition under section 421 or 422 of this Act.

ARTICLE II—DEFINITIONS

SEC. 406. For the purposes of this chapter, unless inconsistent with the context—

(1) "arrangement" shall mean any plan which has for its primary purpose the alteration or modification of the rights of creditors or of any class of them, holding debts secured by real property or a chattel real of which the debtor is the legal or equitable owner;

(2) "claims" shall include all claims of whatever character, against a debtor or his property, whether or not such claims are provable under section 63 of this Act and whether secured or unsecured, liquidated or unliquidated, fixed or contingent;

(3) "consideration" shall include evidences of indebtedness, either secured or unsecured, stock and certificates of beneficial interest therein, and certificates of beneficial interest in property;

(4) "executory contracts" shall include unexpired leases of real property;

(5) "creditors" shall mean the holders of claims;

(6) "debtor" shall mean a person, other than a corporation as defined in this Act, who could become a bankrupt under section 4 of this Act, who files a petition under this chapter and who is the legal or equitable owner of real property or a chattel real which is security for any debt, but shall not include a person whose only interest in property proposed to be dealt with by the arrangement is a right to redeem such property from a sale had before the filing of such petition;

(7) "debts" shall include all claims;

(8) "indenture trustee" shall mean a trustee under a mortgage, deed of trust, or indenture, pursuant to which there are securities outstanding, other than voting trust certificates, constituting debts against a debtor or debts secured by a lien upon real property or a chattel real of which such debtor is the legal or equitable owner; and

(9) "petition" shall mean a petition filed under this chapter proposing an arrangement by a debtor.

SEC. 407. Creditors or any class thereof shall be deemed to be "affected" by an arrangement only if their or its interest shall be materially and adversely affected thereby. In the event of controversy, the court shall after hearing upon notice summarily determine whether any creditor or class is so affected.

ARTICLE III—JURISDICTION, POWERS, AND DUTIES OF THE COURT

SEC. 411. Where not inconsistent with the provisions of this chapter, the court in which the petition is filed shall, for the purposes of this chapter, have exclusive jurisdiction of the debtor and his property, wherever located.

SEC. 412. Where not inconsistent with the provisions of this chapter, the jurisdiction, powers, and duties of the court shall be the same—

(1) where a petition is filed under section 421 of this Act, as if a decree of adjudication had been entered in the bankruptcy proceeding at the time the petition under this chapter was filed; and

(2) where a petition is filed under section 422 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 413. Upon the filing of a petition, the court may, in addition to the jurisdiction, powers, and duties hereinabove and elsewhere in this chapter conferred and imposed upon it—

(1) permit the rejection of executory contracts of the debtor, upon notice to the parties to such contracts and to such other parties in interest as the court may designate;

(2) upon such notice as the court may prescribe and upon cause shown, authorize the trustee or debtor in possession to lease or sell any property of the debtor, whether real or personal, upon such terms and conditions as the court may approve;

(3) whenever under this chapter the court is required or permitted to fix a time for any purpose, the court may upon cause shown extend such time.

SEC. 414. The court may, in addition to the relief provided by section 11 of this Act and elsewhere under this chapter, enjoin or stay until final decree the commencement or continuation of suits against a debtor and may, upon notice for cause shown, enjoin or stay until final decree any act or the commencement or continuation of any proceeding to enforce any lien upon any property of a debtor.

SEC. 415. Whenever notice is to be given under this chapter, the court shall designate, if not otherwise specified hereunder, the time within which, the persons to whom, and the form and manner in which the notice shall be given. Any notice to be given under this chapter may be combined, whenever feasible, with any other notice or notices under this chapter.

SEC. 416. Where not inconsistent with the provisions of this chapter, the jurisdiction of appellate courts shall be the same as in a bankruptcy proceeding.

ARTICLE IV—PETITION AND STAY

SEC. 421. A debtor may file a petition under this chapter in a pending bankruptcy proceeding before his adjudication.

SEC. 422. If no bankruptcy proceeding is pending, a debtor may file an original petition under this chapter with the court which would have jurisdiction of a petition for his adjudication.

SEC. 423. A petition filed under this chapter shall state that the debtor is insolvent or unable to pay his debts as they mature, and shall set forth the terms of the arrangement proposed by him.

SEC. 424. The petition shall be accompanied by—

(1) a statement of the executory contracts of the debtor;

(2) the schedules and statement of affairs, if not previously filed; and

(3) payment to the clerk of the fees, if not already paid, required to be collected by the clerk under this Act.

SEC. 425. A petition filed under section 421 of this Act shall not act as a stay of adjudication or of the administration of the estate, but the court may, upon application of the debtor and upon notice to all parties in interest, including the creditors' committee and the receiver or trustee, if any such has been appointed, grant a stay of adjudication or of the administration of the estate upon such terms as may be proper for the protection of the estate.

SEC. 426. Where a petition is filed under section 422 of this Act, the court may, upon hearing and after notice to the debtor and to such other persons as the court may direct, order the debtor to file a bond or undertaking, with such sureties as may be approved by the court and in such amount as the court may fix, to indemnify the estate against subsequent loss in the event of the entry of an order of adjudication under this chapter.

SEC. 427. Upon failure of the debtor to comply with such order for indemnity, as provided in section 426 of this Act, the court may, after hearing upon notice to the debtor, the creditors' committee, if any has been appointed, and to such other persons as the court may direct, either adjudge the debtor a bankrupt and direct that bankruptcy be proceeded with pursuant to the provisions of this Act or dismiss the proceedings under this chapter, as in the opinion of the court may be in the interest of the creditors.

SEC. 428. Unless and until otherwise ordered by the court, upon hearing and after notice to the debtor and all other parties in interest, the filing of a petition under this chapter shall operate as a stay of any act or proceeding to enforce any lien upon the real property or chattel real of a debtor.

ARTICLE V—PROCEEDINGS SUBSEQUENT TO FILING OF PETITION

SEC. 431. The judge may refer the proceeding to a referee.

SEC. 432. The court may, upon the application of any party in interest, appoint a trustee of the property of the debtor.

SEC. 433. The court may, upon the application of the trustee or any party in interest, appoint one or more appraisers who shall prepare and file under oath an inventory and appraisal of the property of the debtor, and may prescribe how such inventory and appraisal shall be made.

SEC. 434. The court shall promptly call a meeting of creditors, upon at least ten days' notice by mail to the debtor, the creditors, and other parties in interest.

SEC. 435. The notice of such meeting of creditors shall be accompanied by a copy of the proposed arrangement, a summary of the liabilities as shown by the schedules and a summary of the appraisal, if one has been made, or, if not made, a summary of the assets as shown by the schedules. Such notice may also name the time for the filing of the application to confirm the arrangement and the time for the hearing of the confirmation and of such objections as may be made to the confirmation.

SEC. 436. At such meeting, or at any adjournment thereof, the judge or referee—

(1) shall preside;

(2) may receive proofs of claim and allow or disallow them;

(3) shall examine the debtor or cause him to be examined and hear witnesses on any matter relevant to the proceeding; and

(4) shall receive and determine the written acceptances of creditors on a proposed arrangement, which acceptances may be obtained before or after the filing of a petition under this chapter.

SEC. 437. At such meeting, or at any adjournment thereof, the judge or referee shall, after acceptance of the arrangement—

(1) appoint the trustee, if any, or otherwise appoint some other person, to receive and distribute, subject to the control of the court, the moneys and consideration, if any, to be deposited, require such person to give bond with surety to be approved by the court in such amount as the court shall fix and fix the amount or rate of such person's compensation;

(2) fix a time within which there shall be deposited, in such place as shall be designated by and subject to the order of the court, the consideration, if any, to be distributed to creditors, the money necessary to pay the costs, expenses, and compensation allowed by the court, unless and to the extent that such deposit shall be waived by the persons entitled to such costs, expenses, and compensation, and unless and to the extent that the court shall, in its discretion, allow security to be entered or deposited, upon such terms and conditions as the court may prescribe, in lieu of the deposit of such money;

(3) fix a time for the filing of the application to confirm the arrangement and for a hearing on the confirmation thereof and on any objections to the confirmation, unless such times have already been named in the notice of the meeting or unless all creditors affected by the arrangement have accepted it.

ARTICLE VI—TITLE, RIGHTS, DUTIES, AND POWERS OF DEBTOR AND OFFICERS

SEC. 441. A trustee, upon his appointment and qualification, shall be vested with the title of a trustee appointed under section 44 of this Act.

SEC. 442. Where not inconsistent with the provisions of this chapter, a trustee, upon his appointment and qualification, shall be vested with the rights, be subject to the duties, and exercise the powers of a trustee appointed under section 44 of this Act, and, if authorized by the court, shall have and may exercise such additional rights and powers as a receiver in equity would have if appointed by a court of the United States for the property of a debtor.

SEC. 443. Where not inconsistent with the provisions of this chapter, the powers and duties of the officers of the court and the rights, privileges, and duties of the debtor shall be the same, where a petition is filed under section 421 of this Act, as if a decree of adjudication had been entered in the pending bankruptcy proceeding at the time the petition under this chapter was filed, or, where a petition is filed under section 422 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 444. Where no trustee is appointed, the debtor shall continue in possession of his property and shall have all the title and exercise all the powers of a trustee appointed under this chapter, subject, however, at all times to the control of the court and to such limitations, restrictions, terms, and conditions as the court may from time to time prescribe.

SEC. 445. The trustee or the debtor in possession shall have the power, upon authorization by and subject to the control of the court, to operate the business and manage the property of the debtor during such period, limited or indefinite, as the court may from time to time fix, and during such operation or management shall file reports thereof with the court at such intervals as the court may designate.

SEC. 446. During the pendency of a proceeding for an arrangement, or after the confirmation of the arrangement where the court has retained jurisdiction, the court may upon cause shown authorize the trustee or debtor in possession to issue certificates of indebtedness for cash, property, or other consideration approved by the court, upon such terms and conditions and with such security and priority in payment over existing obligations as in the particular case may be equitable.

ARTICLE VII—CREDITORS AND CLAIMS

SEC. 451. The court shall prescribe the manner in which and fix a time within which the proofs of claim of creditors may be filed and allowed. Objections by any party in interest to the allowance of any such claims shall be heard and summarily determined by the court.

SEC. 452. For the purposes of the arrangement and its acceptance, the court may fix the division of creditors into classes according to the nature of their respective claims, and, in the event of controversy, the court shall after hearing upon notice summarily determine the controversy.

SEC. 453. For the purposes of the classification, as provided in section 452 of this Act, the court shall, if necessary, upon the application of the trustee, the debtor, any creditor, or an indenture trustee, fix a hearing upon notice to the holders of secured claims, the debtor, the trustee, and such other persons as the court may designate, to determine summarily the value of the security and classify as unsecured the amount in excess of such value.

SEC. 454. An indenture trustee may file claims for all holders, known or unknown, of securities issued pursuant to the instrument under which he is trustee, who have not filed claims: *Provided, however,* That in computing the majority necessary for the acceptance of the arrangement only the claims filed by the holders thereof, and allowed, shall be included.

SEC. 455. If the United States is a secured or unsecured creditor of a debtor, the claim thereof shall be deemed to be affected by an arrangement under this chapter, and the Secretary of the Treasury is hereby authorized to accept or reject an arrangement in respect of the claims of the United States. If, in any proceeding under this chapter, the United States is a secured or unsecured creditor on claims for taxes or customs duties (whether or not the United States has any other interest in, or claim against the debtor, as a secured or unsecured creditor), no arrangement which does not provide for the payment thereof shall be confirmed by the court, except upon the acceptance of a lesser amount by the Secretary of the Treasury certified to the court: *Provided,* That if the

Secretary of the Treasury shall fail to accept or reject an arrangement for more than sixty days after receipt of written notice so to do from the court to which the arrangement has been proposed, accompanied by a certified copy of the arrangement, his consent shall be conclusively presumed.

SEC. 456. A creditor may act in person, by an attorney-at-law, or by a duly authorized agent or committee and, if he shall act by an agent or committee, the court shall examine and may disregard any provision of a power or warrant of attorney, deposit agreement, trust indenture and committee, or other authorization affecting such creditor, and enforce an accounting thereunder and restrain the exercise of any power which it finds to be unfair or not consistent with public policy.

SEC. 457. Where not inconsistent with the provisions of this chapter, the rights, duties, and liabilities of creditors and of all other persons with respect to the property of the debtor shall be the same, where a petition is filed under section 421 of this Act, as if a decree of adjudication had been entered in the pending bankruptcy proceeding at the time the petition under this chapter was filed, or, where a petition is filed under section 422 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 458. In case an executory contract shall be rejected pursuant to the provisions of an arrangement or to the permission of the court given in a proceeding under this chapter, or shall have been rejected by a receiver in bankruptcy or receiver in equity in a prior pending proceeding, any person injured by such rejection shall, for the purposes of this chapter and of the arrangement, its acceptance and confirmation, be deemed a creditor. The claim of the landlord for injury resulting from the rejection of an unexpired lease of real estate or for damages or indemnity under a covenant contained in such lease shall be provable, but shall be limited to an amount not to exceed the rent, without acceleration, reserved by such lease for the three years next succeeding the date of the surrender of the premises to the landlord or the date of reentry of the landlord, whichever first occurs, whether before or after the filing of the petition, plus unpaid accrued rent, without acceleration, up to the date of surrender or reentry: *Provided*, That the court shall scrutinize the circumstances of an assignment of a future rent claim and the amount of the consideration paid for such assignment in determining the amount of damages allowed the assignee thereof.

SEC. 459. Upon the entry of an order under the provisions of this chapter directing that bankruptcy be proceeded with, only such claims as are provable under section 63 of this Act shall be allowed, and claims not already filed may be filed within three months after the first date set for the first meeting of creditors, held pursuant to section 55 of this Act.

ARTICLE VIII—PROVISIONS OF ARRANGEMENT

SEC. 461. An arrangement—

(1) shall include provisions modifying or altering the rights of creditors who hold debts secured by real property or a chattel real of a debtor, generally or of a class of them, either through the issuance of new securities of any character or otherwise;

(2) shall provide for the rights of all other creditors of a debtor who may be affected by the arrangement;

(3) may provide for treatment of unsecured debts on a parity one with the other, or for the division of such debts into classes and the treatment thereof in different ways or upon different terms;

(4) may provide for the rejection of any executory contract;

(5) may provide for the continuation of debtor's business and the management of his property with or without supervision or control by a trustee or by a committee of creditors or otherwise;

(6) may provide for payment of debts incurred after the filing of the petition and during the pendency of the arrangement, in priority over the debts affected by such arrangement;

(7) may deal with all or any part of his property;

(8) shall provide for the payment of all costs and expenses of administration and other allowances which may be approved or made by the judge;

(9) shall specify what debts, if any, are to be paid in cash in full;

(10) shall specify the creditors or any class of them not to be affected by the arrangement and the provisions, if any, with respect to them;

(11) shall provide for any class of creditors which is affected by and does not accept the arrangement by the two-thirds majority in amount required under this chapter, adequate protection for the realization by them of the value of their debts against the property dealt with by the arrangement and affected by such debts, either, as provided in the arrangement or in the order confirming the arrangement, (a) by the transfer or sale, or by the retention by the debtor, of such property subject to such debts; or (b) by a sale of such property free

of such debts, at not less than a fair upset price, and the transfer of such debts to the proceeds of such sale; or (c) by appraisal and payment in cash of the value of such debts; or (d) by such method as will, under and consistent with the circumstances of the particular case, equitably and fairly provide such protection;

(12) shall provide adequate means for the execution of the arrangement, which may include: the retention by the debtor of all or any part of his property; the sale or transfer of all or any part of his property in trust or to one or more corporations theretofore organized or thereafter to be organized; the sale of all or any part of his property, either subject to or free from any lien, at not less than a fair upset price and the distribution of all or any assets, or the proceeds derived from the sale thereof, among those having an interest therein; the satisfaction or modification of liens; the cancelation or modification of indentures or of other similar instruments; the curing or waiver of defaults; the extension of maturity dates and changes in interest rates and other terms of outstanding securities; the issuance of trust securities or securities of the debtor or of such corporation or corporations for cash, for property, in exchange for existing securities, in satisfaction of debts, or for other appropriate purposes; and

(13) may include any other appropriate provisions not inconsistent with the provisions of this chapter.

ARTICLE IX—PROPOSAL, CONFIRMATION, AND CONSUMMATION OF ARRANGEMENT

SEC. 466. An arrangement which has been approved by creditors affected thereby, who hold debts against the property dealt with therein, amounting to 25 per centum or more of the debts of some class of such creditors and 10 per centum or more of the debts of all such creditors, may be proposed by any such creditor.

SEC. 467. An arrangement which at the meeting of creditors, as provided in section 436 of this Act, has been accepted in writing by all creditors affected thereby, whether or not their claims have been proved, shall be confirmed by the court when there shall have been made the deposit required under this chapter and under the arrangement, and if the court is satisfied that the arrangement and its acceptance are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act.

SEC. 468. If an arrangement has not been so accepted, an application for the confirmation of an arrangement may be filed with the court within such time as the court shall have fixed in the notice of such meeting, or at or after such meeting and after, but not before—

(1) it has been accepted in writing by the creditors of each class, holding two-thirds in amount of the debts of such class affected by the arrangement proved and allowed before the conclusion of the meeting, or before such other time as may be fixed by the court, exclusive of creditors or of any class of them who are not affected by the arrangement or for whom payment or protection has been provided as prescribed in paragraph (11) of section 461 of this Act; and

(2) the deposit required under this chapter and under the arrangement has been made.

SEC. 469. Alterations or modifications of an arrangement may be proposed in writing, with leave of court, either before or after its confirmation, by a debtor, or by any creditor as provided in section 466 of this Act.

SEC. 470. Unless the court finds that the proposed alteration or modification does not materially and adversely affect the interest of any creditor who has not in writing assented thereto, the court shall adjourn the meeting or, if closed, reopen the meeting, and may enter an order that any creditor who accepted the arrangement and who fails to file with the court, within such time as shall be fixed in the order, his rejection of the altered or modified arrangement, shall be deemed to have accepted the alteration or modification and the arrangement so altered or modified, unless the previous acceptance provides otherwise.

SEC. 471. At least ten days' notice of the adjourned or reopened meeting, together with a copy of the order, if entered, and of the proposed alteration or modification, shall be given to the debtor, the creditors, and other parties in interest.

SEC. 472. The court shall confirm an arrangement if satisfied that—

(1) the provisions of this chapter have been complied with;

(2) it is for the best interests of creditors;

(3) it is fair and equitable, and feasible;

(4) the debtor has not been guilty of any of the acts or failed to perform any of the duties which would be a bar to the discharge of a bankrupt;

(5) the proposal and its acceptance are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act; and

(6) all payments made or promised by the debtor, by any person issuing securities or acquiring property under the arrangement or by any other person, for services and for costs and expenses in, or in connection with, the proceeding or in connection with and incident to the arrangement, have been fully disclosed to the court and are reasonable, or, if to be fixed after confirmation of the arrangement, will be subject to the approval of the court.

SEC. 473. Upon confirmation of an arrangement—

(1) the arrangement and its provisions shall be binding upon the debtor, upon any person issuing securities or acquiring property under the arrangement, and upon all creditors of the debtor, whether or not they are affected by the arrangement or have accepted it or have filed their claims, and whether or not their claims have been scheduled or allowed and are allowable;

(2) the debtor, and any corporation or trust organized or to be organized for the purpose of carrying out the arrangements, shall comply with the provisions of the arrangement and with all the orders of the court relative thereto and shall take all action necessary to carry out the arrangement;

(3) distribution shall be made, in accordance with the provisions of the arrangement, to the creditors, proofs of whose claims have been filed prior to the date fixed by the court and are allowed, or, if not so filed, whose claims have been scheduled by the debtor as fixed debts, liquidated in amount and not disputed: *Provided, however,* That where such debts are objected to by any party in interest, the objections shall be heard and summarily determined by the court.

SEC. 474. Upon confirmation of an arrangement, the property dealt with by the arrangement, when transferred by the trustee appointed under this chapter to the debtor, or to a trustee or corporation provided for by the arrangement, or, if no trustee has been appointed under this chapter, when transferred by the debtor to a trustee or corporation provided for by the arrangement, or when retained by the debtor, as the case may be, shall be free and clear of all debts affected by the arrangement, except such debts as may otherwise be provided for in the arrangement or in the order confirming the arrangement or in the order directing or authorizing the transfer or retention of such property.

SEC. 475. The court may direct the debtor, his trustee, any mortgagees, indenture trustees, and other necessary parties to execute and deliver or to join in the execution and delivery of such instruments as may be requisite to effect a retention or transfer of the property dealt with by the arrangement which has been confirmed, and to perform such other acts, including the satisfaction of liens, as the court may deem necessary for the consummation of the arrangement.

SEC. 476. The confirmation of an arrangement shall discharge a debtor from his debts and liabilities provided for by the arrangement, except as provided in the arrangement or the order confirming the arrangement, excluding such debts as are not dischargeable under section 17 of this Act.

SEC. 477. Upon the consummation of a proceeding under this chapter, after confirmation of an arrangement, the court shall enter a final decree discharging the trustee, if any, closing the estate, and making such provisions, by way of injunction or otherwise, as may be equitable.

ARTICLE X—DISMISSAL AND ADJUDICATION

SEC. 481. If an arrangement is withdrawn or abandoned prior to its acceptance and no other arrangement is pending, or if no arrangement is accepted at the meeting of creditors or within such further time as the court may fix, or if the money or other consideration required to be deposited is not deposited or the application for confirmation is not filed within the time fixed by the court, or if confirmation of the arrangement is refused, the court shall—

(1) where the petition was filed under section 421 of this Act, enter an order dismissing the proceeding under this chapter and directing that the bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) where the petition was filed under section 422 of this Act, enter an order upon hearing after notice to the debtor, the creditors, and such other persons as the court may direct, either adjudging the debtor a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act or dismissing the proceeding under this chapter, whichever in the opinion of the court may be in the interest of the creditors.

SEC. 482. Where the court has retained jurisdiction after the confirmation of an arrangement and the debtor defaults in any of the terms thereof or the arrangement terminates by reason of the happening of a condition specified in the arrangement, the court upon hearing after notice to the debtor, the creditors and such other persons as the court may direct shall—

(1) where the petition has been filed under section 421 of this Act, enter an order dismissing the proceeding under this chapter and adjudging the debtor a bankrupt and directing that the bankruptcy proceeding be proceeded with pursuant to the provisions of this Act; or

(2) where the petition has been filed under section 422 of this Act, enter an order either adjudging the debtor a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act or dismissing the proceeding under this chapter, whichever in the opinion of the court may be in the interest of the creditors.

SEC. 483. Upon the entry of an order directing that bankruptcy be proceeded with—

(1) in the case of a petition filed under section 421 of this Act, the bankruptcy proceeding shall be deemed reinstated and thereafter shall be conducted, so far as possible, as if such petition under this chapter had not been filed; and

(2) in the case of a petition filed under section 422 of this Act, the proceeding shall thereafter be conducted, so far as possible, in the same manner and with like effect as if a voluntary petition for adjudication had been filed and a decree of adjudication had been entered on the day when such original petition under this chapter was filed.

SEC. 484. No adjudication shall be entered under this chapter against a wage earner or farmer unless such person shall in writing filed with the court consent to the adjudication.

SEC. 485. Upon the dismissal of a proceeding originated by a petition filed under section 422 of this Act, the court shall enter a final decree discharging the trustee, if any, and closing the estate.

ARTICLE XI—COMPENSATION AND ALLOWANCES

SEC. 491. The judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in a proceeding under this chapter—

(1) by a referee;

(2) by the trustee and other officers, and the attorneys for any of them; and

(3) by the attorney for the debtor.

Such compensation of referees and trustees shall not be governed by sections 40 and 48 of this Act.

SEC. 492. The judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in connection with the administration of an estate in a proceeding under this chapter or in connection with an arrangement confirmed by the court—

(1) by indenture trustees, depositaries, reorganization managers and committees or representatives of creditors;

(2) by any other parties in interest; and

(3) by the attorneys or agents for any of the foregoing.

SEC. 493. Where a petition is filed under section 421 of this Act, the judge may allow, if not already allowed, reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in such bankruptcy proceeding—

(1) by a marshal or receiver, as provided in subdivision f of section 48 of this Act, and the attorney for any of them;

(2) by the attorney for the petitioning creditors;

(3) by the attorney for the bankrupt; and

(4) by any other persons and the attorneys for any of them entitled under this Act to compensation or reimbursement in such bankruptcy proceeding.

SEC. 494. Where a petition is filed under section 421 of this Act, the judge may allow reasonable compensation for services rendered and the proper costs and expenses incurred in such bankruptcy proceeding by a referee in bankruptcy. In fixing such compensation, the judge shall not be restricted by the provision of section 40 of this Act.

SEC. 495. Upon the dismissal of a proceeding under this chapter or the entry of an order adjudging the debtor a bankrupt, the judge may allow reasonable compensation for services rendered and reimbursement for proper costs and expenses incurred in such proceeding prior to such dismissal or order of adjudication by any persons entitled thereto, as provided in this chapter, and shall make provision for the payment thereof and for the payment of all proper costs and expenses incurred by officers in such proceedings.

SEC. 496. The judge shall fix a time of hearing for the consideration of applications for allowances, of which hearing notice shall be given to the applicants, the trustee, the debtor, the creditors, the indenture trustees, and such other persons as the judge may designate, except that, in the case of allowances for services and reimbursement in a superseded bankruptcy proceeding, notice need be given only to the applicants, the debtor, the trustee, and the unsecured creditors, and may be given to such other classes of creditors or other persons as the judge may designate.

SEC. 497. In the case of the dismissal of a proceeding under this chapter and the entry of an order therein directing that a superseded bankruptcy be proceeded with, the compensation allowed by the judge, in the course of the proceeding under this chapter, to the referee, marshal, or receiver in the bankruptcy proceeding for services rendered by him in such bankruptcy proceeding shall be deemed to have been allowed in such bankruptcy proceeding and such

compensation shall be considered in connection with the making of future allowances therein or shall be readjusted, so as to comply with the provisions of this Act fixing their compensation in a bankruptcy proceeding.

SEC. 498. Appeals may be taken in matters of law or fact from orders making or refusing to make allowances of compensation or reimbursement, and may, in the manner and within the time provided for appeals by this Act, be taken to and allowed by the circuit court of appeals independently of other appeals in the proceeding, and shall be summarily heard upon the original papers.

ARTICLE XII—PRIOR PROCEEDINGS

SEC. 506. A petition may be filed under this chapter notwithstanding the pendency of a prior mortgage foreclosure, equity, or other proceeding in a court of the United States or of any State in which a receiver or trustee of all or any part of the property of a debtor has been appointed or for whose appointment an application has been made.

SEC. 507. Such prior proceeding shall be stayed by the filing of a petition under this chapter. The trustee appointed under this chapter, upon his qualification, or, if a debtor is continued in possession, the debtor, shall become vested with the rights, if any, of such prior receiver or trustee in such property and with the right to the immediate possession thereof. The trustee or debtor in possession shall also have the right to immediate possession of all real property and chattels real of the debtor in the possession of a trustee under a trust deed or a mortgagee under a mortgage.

SEC. 508. The judge shall make such provision as may be equitable for the protection of the obligations incurred by a receiver or trustee in such prior proceeding and for the payment of the reasonable compensation for services rendered and of the proper costs and expenses incurred therein as may be allowed by the judge.

SEC. 509. Upon a dismissal of a proceeding under this chapter, such prior proceeding shall become reinstated and the judge shall allow the reasonable costs and expenses under this chapter, including the allowances provided for in article XI of this chapter, and shall make appropriate provision for the retransfer of such property to the person or persons entitled thereto upon such terms as may be equitable for the protection of the obligations incurred in the proceedings under this chapter by the trustee or debtor in possession, and for the payment of the costs and expenses of the proceedings.

ARTICLE XIII—ARRANGEMENTS, WHEN SET ASIDE OR MODIFIED

SEC. 511. If, upon the application of parties in interest filed at any time within six months after an arrangement has been confirmed, it shall be made to appear that fraud was practiced in the procuring of such arrangement and that knowledge of such fraud has come to the petitioners since the confirmation of such arrangement:

(1) if the debtor has been guilty of or has participated in the fraud or has had knowledge thereof before the confirmation and has failed to inform the court of the fraud, the court may set aside the confirmation and thereupon (a) where the petition was filed under section 421 of this Act, reinstate the pending bankruptcy proceeding, adjudge the debtor a bankrupt and direct that the bankruptcy proceeding be proceeded with; or (b) where the petition was filed under section 422 of this Act, reinstate the proceeding, adjudge the debtor a bankrupt, and direct that bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) the court may set aside the confirmation, reinstate the proceeding under the petition filed under this chapter, and hear and determine applications for leave to propose, within such time as the court may fix, alterations or modifications of the arrangement for the purpose of correcting the fraud; or

(3) the court may reinstate the proceeding under the petition filed under this chapter and modify or alter the arrangement for the purpose of correcting the fraud, but may not materially modify or alter the arrangement adversely to the interests of any party who did not participate in the fraud and who does not consent to such modification or alteration, or to the prejudice of any innocent person who, for value, subsequent to the confirmation, acquired rights in reliance upon it.

ARTICLE XIV—GENERAL PROVISIONS

SEC. 516. All statutes of limitation affecting claims provable under this chapter and the running of all periods of time prescribed by this Act in respect to the commission of acts of bankruptcy, the recovery of preferences, and the avoidance of liens and transfers shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed.

SEC. 517. Nothing contained in this chapter shall be deemed to affect or apply to the creditors of any debtor under a mortgage insured pursuant to the National Housing Act and Acts amendatory thereof and supplementary thereto; nor shall its provisions be deemed to allow extension or impairment of any secured obligation held by Home Owners' Loan Corporation or by any Federal Home Loan Bank or member thereof.

SEC. 518. a. The provisions of section 5 of the Securities Act of 1933 shall not apply to—

(1) any security issued by a trustee or debtor in possession pursuant to section 446 of this Act; or

(2) any transaction in any security issued pursuant to an arrangement in exchange for securities of or claims against the debtor or partly in such exchange and partly for cash and/or property, or issued upon exercise of any right to subscribe or conversion privilege so issued, except (a) transactions by an issuer or an underwriter in connection with a distribution otherwise than pursuant to the arrangement, and (b) transactions by a dealer as to securities constituting the whole or a part of an unsold allotment to or subscription by such dealer as a participant in a distribution of such securities by the issuer or by or through an underwriter otherwise than pursuant to the arrangement.

b. As used in this section, the terms "security," "issuer," "underwriter," and "dealer" shall have the meanings provided in section 2 of the Securities Act of 1933, and the term "Securities Act of 1933" shall be deemed to refer to such Act as heretofore or hereafter amended.

SEC. 519. The clerk and, in the case of a reference, the referee after such reference, shall forthwith transmit to the Secretary of the Treasury copies of—

(1) all petitions filed under sections 421 and 422 of this Act;

(2) all notices given in a proceeding under this chapter;

(3) all orders dismissing proceedings or directing that bankruptcy be proceeded with, discharging debtors, closing estates and setting aside confirmations;

(4) all orders appointing trustees or continuing debtors in possession;

(5) all orders determining the time within which claims of creditors may be filed and allowed and the division of creditors into classes;

(6) all orders confirming arrangements, together with copies of such arrangements;

(7) all orders approving alterations or modifications in arrangements, together with copies of such alterations or modifications;

(8) all applications for allowances for compensation and expenses, and the orders making or refusing to make such allowances; and

(9) such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him.

Any order fixing the time for confirming an arrangement which affects claims of the United States shall include a notice to the Secretary of the Treasury of not less than thirty days.

SEC. 520. Except as provided in section 522 of this Act, no income or profit, taxable under any law of the United States or of any State now in force or which may hereafter be enacted, shall, in respect to the adjustment of the indebtedness of a debtor in a proceeding under this chapter, be deemed to have accrued to or to have been realized by a debtor, by a trustee provided for in an arrangement under this chapter, or by a corporation organized or made use of for effectuating an arrangement under this chapter by reason of a modification in or cancelation in whole or in part of any of the indebtedness of the debtor in an arrangement consummated under this chapter.

SEC. 521. Where it appears that an arrangement has for one of its principal purposes the evasion of taxes, objection to its confirmation may be made on that ground by the Secretary of the Treasury or, in the case of a State, by the corresponding official or other person so authorized. Such objections shall be heard and determined by the judge, independently of other objections which may be made to the confirmation of the arrangement, and, if the judge shall be satisfied that such purpose exists, he shall refuse to confirm the arrangement.

SEC. 522. In determining the basis of property for any purposes of any law of the United States or of a State imposing a tax upon income, the basis of the debtor's property (other than money) or of such property (other than money) as is transferred to any person required to use the debtor's basis in whole or in part shall be decreased by an amount equal to the amount by which the indebtedness of the debtor, not including accrued interest unpaid and not resulting in a tax benefit on any income tax return, has been canceled or reduced in a proceeding under this chapter. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as he may deem necessary in order to reflect such decrease in basis for Federal income tax purposes and otherwise carry into effect the purposes of this section.

SEC. 523. Any provision in this chapter to the contrary notwithstanding, all taxes which may be found to be owing to the United States or any State from a debtor within one year from the date of the filing of a petition under this chapter and have not been assessed prior to the date of the confirmation of an arrangement under this chapter, and all taxes which may become owing to the United States or any State from a trustee of a debtor or from a debtor in possession, shall be assessed against, may be collected from and shall be paid by the debtor, or the corporation organized or the trustee or corporation made use of for effectuating an arrangement under this chapter: *Provided, however,* That the United States or any State may in writing accept the provisions of any arrangement dealing with the assumption, settlement, or payment of any such tax.

ARTICLE XV—WHEN CHAPTER TAKES EFFECT

SEC. 526. (1) On and after the effective date of this amendatory Act, this chapter shall apply to debtors and their creditors, whether their rights, claims, and interests of any nature whatsoever have been acquired or created before or after such date;

(2) a petition may be filed under this chapter in a proceeding in bankruptcy which is pending on such date, and a petition may be filed under this chapter notwithstanding the pendency on such date of a proceeding in which a receiver or trustee of all or any part of the property of a debtor has been appointed or for whose appointment application has been made in a court of the United States or of any State;

(3) the provisions of sections 73 and 74, as amended, of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, shall continue in full force and effect with respect to proceedings pending under those sections upon the effective date of this amendatory Act; and

(4) sections 520 and 522 of this Act shall apply to compositions and extensions confirmed under section 74 before the effective date of this amendatory Act and to compositions and extensions which may be confirmed under section 74 on and after such effective date, except that the exemption provided by section 520 of this Act may be disallowed if it shall be made to appear that such composition or extension, or composition and extension, had for one of its principal purposes the avoidance of income taxes, and except further that where such composition or extension, or composition and extension, has not been confirmed on or after such effective date, section 521 of this Act shall apply where practicable and expedient.

CHAPTER XIII—WAGE EARNERS' PLANS

ARTICLE I—CONSTRUCTION

SEC. 601. The provisions of this chapter shall apply exclusively to proceedings under this chapter.

SEC. 602. The provisions of chapters I to VII, inclusive, of this Act shall, insofar as they are not inconsistent or in conflict with the provisions of this chapter, apply in proceedings under this chapter: *Provided, however,* That subsection f of section 70 shall not apply in such proceedings unless an order shall be entered directing that bankruptcy be proceeded with pursuant to the provisions of chapters I to VII, inclusive. For the purposes of such application, provisions relating to "bankrupts" shall be deemed to relate also to "debtors", and "bankruptcy proceedings" or "proceedings in bankruptcy" shall be deemed to include proceedings under this chapter. For the purposes of such application the date of the filing of the petition in bankruptcy shall be taken to be the date of the filing of an original petition under section 622 of this Act, and the date of adjudication shall be taken to be the date of the filing of the petition under section 621 or 622 of this Act except where an adjudication had previously been entered.

ARTICLE II—DEFINITIONS

SEC. 606. For the purposes of this chapter, unless inconsistent with the context—

(1) "claims" shall include all claims of whatever character against the debtor or his property, whether or not provable as debts under section 63 of this Act and whether secured or unsecured, liquidated or unliquidated, fixed or contingent, but shall not include claims secured by estates in real property or chattels real;

(2) "creditor" shall mean the holder of any claim;

(3) "debtor" shall mean a wage earner who filed a petition under this chapter;

(4) "debts" shall include all claims;
(5) "executory contracts" shall include unexpired leases of real property;
(6) "petition" shall mean a petition filed under this chapter by a wage earner desiring to effect a plan for a composition or extension of time for the payment of his debts, or both;
(7) "plan" shall mean a plan for a composition or extension, or both, proposed in a proceeding under this chapter; and
(8) "wage earner" shall mean an individual who works for wages, salary, or hire at a rate of compensation which, when added to all his other income, does not exceed $3,600 per year.

SEC. 607. A creditor shall be deemed to be "affected" by a plan only if his interest shall be materially and adversely affected thereby. In the event of controversy, the court shall, after hearing upon notice, summarily determine whether any creditor is so affected.

ARTICLE III—JURISDICTION, POWERS, AND DUTIES OF THE COURT

SEC. 611. Where not inconsistent with the provisions of this chapter, the court in which the petition is filed shall, for the purposes of this chapter, have exclusive jurisdiction of the debtor and his property, wherever located, and of his earnings and wages during the period of consummation of the plan.

SEC. 612. Where not inconsistent with the provisions of this chapter, the jurisdiction, powers, and duties of the court shall be the same—
(1) where a petition is filed under section 621 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed, or
(2) where a petition is filed under section 622 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 613. Upon the filing of a petition, the court may, in addition to the jurisdiction, powers, and duties hereinabove and elsewhere in this chapter conferred and imposed upon it—
(1) permit the rejection of executory contracts of the debtor, upon notice to the parties to such contracts and to such other parties in interest as the court may designate;
(2) extend upon cause shown any time which under this chapter the court is required or permitted to fix for any purpose.

SEC. 614. The court may, in addition to the relief provided by section 11 of this Act and elsewhere under this chapter, enjoin or stay until final decree the commencement or continuation of suits other than suits to enforce liens upon the property of a debtor, and may, upon notice and for cause shown, enjoin or stay until final decree any act or the commencement or continuation of any proceeding to enforce any lien upon the property of a debtor.

SEC. 615. Whenever notice is to be given under this chapter, the court shall designate, if not otherwise specified hereunder, the time within which, the persons to whom, and the form and manner in which the notice shall be given. Any notice to be given under this chapter may be combined, whenever feasible, with any other notice or notices under this chapter.

SEC. 616. Where not inconsistent with the provisions of this chapter, the jurisdiction of appellate courts shall be the same as in a bankruptcy proceeding.

ARTICLE IV—PETITION AND STAY

SEC. 621. A debtor may file a petition under this chapter in a pending bankruptcy proceeding either before or after his adjudication.

SEC. 622. If no bankruptcy proceeding is pending, a debtor may file an original petition under this chapter with the court which would have jurisdiction of a petition for his adjudication.

SEC. 623. A petition filed under this chapter shall state that the debtor is insolvent or unable to pay his debts as they mature and that he desires to effect a composition or an extension, or both, out of his future earnings or wages.

SEC. 624. The petition shall be accompanied—
(1) by a statement of the executory contracts of the debtor;
(2) by the schedules and statement of affairs, if not previously filed; and
(3) where a petition is filed under section 622 of this Act, by payment to the clerk of $15 to be distributed, $10 to the referee and $5 to the clerk in lieu of the fees of $15 and $10 as prescribed in sections 40 and 52 of this Act.

SEC. 625. A petition filed under section 621 of this Act shall act as a stay of adjudication or of administration of the estate.

SEC. 626. The court may, upon hearing after notice to the debtor and such other persons as the court may designate, require the debtor to file, within

such time as the court may fix, a bond or undertaking with such sureties, as may be approved by the court, or without sureties, as the court may order, and in such amount as the court may fix, to indemnify the estate against loss thereto or diminution thereof during the period of such stay. Upon the failure of the debtor to comply with such requirement the proceeding under this chapter shall be dismissed.

ARTICLE V—PROCEEDINGS SUBSEQUENT TO FILING OF PETITION

SEC. 631. The judge may refer the proceeding to a referee.

SEC. 632. The judge or referee shall promptly call a meeting of creditors, upon at least ten days' notice by mail to the debtor and his creditors.

SEC. 633. At such meeting, or at any adjournment thereof—

(1) the judge or referee shall preside, receive proofs of claim, and allow or disallow them, and examine the debtor or cause him to be examined and hear witnesses on any matter relevant to the proceeding;

(2) the debtor shall submit his plan, and deposit with the referee, if any, such sum, as the referee may require, not to exceed $15, as indemnity for the expenses of the referee;

(3) the court shall receive and determine the written acceptances of creditors on the proposed plan, which acceptances may be obtained by the debtor before or after the filing of a petition under this chapter;

(4) the court shall, if the plan is accepted, appoint a trustee to receive and distribute, subject to the control of the court, all moneys to be paid under the plan and shall require such trustee to give bond with surety to be approved by the court in such amount as the court shall fix; and

(5) the court shall fix a time for the filing of the application to confirm the arrangement and for a hearing on the confirmation thereof or any objection to the confirmation, unless such times have already been named in the notice of the meeting or unless all creditors affected by the arrangement have accepted it.

ARTICLE VI—RIGHTS, DUTIES, AND POWERS OF DEBTOR AND OFFICERS

SEC. 636. Where not inconsistent with the provisions of this chapter, the powers and duties of the officers of the court and the rights, privileges, and duties of the debtor shall be the same, where a petition is filed under section 621 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed, or where a petition is filed under section 622 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 637. The allowance of exemptions to a debtor shall be the same as provided for a bankrupt under this Act, and such exemptions shall be set aside to the debtor in like manner as provided for a bankrupt.

ARTICLE VII—CREDITORS AND CLAIMS

SEC. 641. Where not inconsistent with the provisions of this chapter, the rights, duties, and liabilities of creditors and of all other persons with respect to the property of the debtor shall be the same, where a petition is filed under section 621 of this Act and a decree of adjudication has not been entered in the pending bankruptcy proceeding, as if a decree of adjudication had been entered in such bankruptcy proceeding at the time the petition under this chapter was filed, or, where a petition is filed under section 622 of this Act, as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered at the time the petition under this chapter was filed.

SEC. 642. In case an executory contract shall be rejected pursuant to the provisions of a plan or to the permission of the court given in a proceeding under this chapter, or shall have been rejected by a trustee or receiver in bankruptcy in a prior pending proceeding, any person injured by such rejection shall, for the purpose of this chapter and of the plan, its acceptance and confirmation, be deemed a creditor. The claim of the landlord for injury resulting from the rejection of an unexpired lease of real estate or for damages or indemnity under a covenant contained in such lease shall be provable, but shall be limited to an amount not to exceed the rent, without acceleration, reserved by such lease for the year next succeeding the date of the surrender of the premises to the landlord or the date of reentry of the landlord, whichever first occurs, whether before or after the filing of the petition, plus unpaid accrued rent, without acceleration up to the date of surrender or reentry:

Provided, That the court shall scrutinize the circumstances of an assignment of a future rent claim and the amount of the consideration paid for such assignment in determining the amount of damages allowed the assignee thereof.

SEC. 643. If the time for filing claims in a pending bankruptcy proceeding has expired prior to the filing of a petition under this chapter, claims provable under section 63 of this Act and not filed within the time prescribed by subdivision n of section 57 of this Act shall not be allowed in the proceedings or participate in a plan under this chapter, and shall not be allowed in the bankruptcy proceeding when reinstated as provided in this chapter.

SEC. 644. Upon the entry of an order under the provisions of this chapter directing that bankruptcy be proceeded with, only such claims as are provable under section 63 of this Act shall be allowed and, except as provided in section 643 of this Act, claims not already filed may be filed within three months after the first date set for the first meeting of creditors, held pursuant to section 55 of this Act, or, if such date has previously been set, then within three months after the mailing of notice to creditors of the entry of the order directing that bankruptcy be proceeded with.

ARTICLE VIII—PROVISIONS OF PLAN

SEC. 646. A plan under this chapter—

(1) shall include provisions dealing with unsecured debts generally, upon any terms;

(2) may include provisions dealing with secured debts severally, upon any terms;

(3) may provide for priority of payment during the period of extension as between the secured and unsecured debts affected by the plan;

(4) shall include provisions for the submission of future earnings or wages of the debtor to the supervision and control of the court for the purpose of enforcing the plan;

(5) shall provide that the court may from time to time during the period of extension increase or reduce the amount of any of the installment payments provided by the plan, or extend or shorten the time for any such payments, where it shall be made to appear, after hearing upon such notice as the court may designate, that the circumstances of the debtor so warrant or require;

(6) may include provisions for the rejection of executory contracts of the debtor; and

(7) may include any other appropriate provisions not inconsistent with this chapter.

ARTICLE IX—CONFIRMATION AND CONSUMMATION OF PLANS

SEC. 651. A plan which at the meeting of creditors, as provided in section 633 of this Act, has been accepted in writing by all creditors affected thereby, whether or not their claims have been proved, shall be confirmed by the court when the debtor shall have made the deposit required under this chapter and under the plan, and if the court is satisfied that the plan and its acceptance are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act.

SEC. 652. If a plan has not been so accepted, an application for the confirmation of the plan may be filed with the court within such time as the court shall have fixed in the notice of such meeting, or at or after such meeting and after, but not before—

(1) it has been accepted in writing, if unsecured creditors are affected by the plan, by a majority in number of all such creditors whose claims have been proved and allowed before the conclusion of the meeting, which number shall represent a majority in amount of such claims, and by the secured creditors whose claims are dealt with by the plan; and

(2) the debtor has made the deposit of moneys required of him under this chapter and under the plan.

SEC. 653. Alterations or modifications of a plan may be proposed in writing by a debtor, with leave of court, at any time before the plan is confirmed.

SEC. 654. Unless the court finds that the proposed alteration or modification does not materially and adversely affect the interest of any creditor who has not in writing assented thereto, the court shall adjourn the meeting or, if closed, reopen the meeting, and may enter an order that any creditor who accepted the plan and who fails to file with the court within such reasonable time as shall be fixed in the order a rejection of the altered or modified plan, shall be deemed to have accepted the alterations or modifications and the plan so altered or modified, unless the previous acceptance provides otherwise.

SEC. 655. At least ten days' notice of the adjourned or reopened meeting, together with a copy of the order, if entered, and of the proposed alteration or modification, shall be given to the creditors and other parties in interest.

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(1) where the petition has been filed under section 621 of this Act, enter an order dismissing the proceeding under this chapter and adjudging the debtor a bankrupt, if not previously so adjudged, and directing that the bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) where the petition has been filed under section 622 of this Act, enter an order dismissing the proceeding under this chapter or, with the consent of the debtor, adjudging him a bankrupt and directing that bankruptcy be proceeded with pursuant to the provisions of this Act.

SEC. 667. Upon the entry of an order directing that bankruptcy be proceeded with—

(1) in the case of a petition filed under section 621 of this Act, the bankruptcy proceeding shall be deemed reinstated and thereafter shall be conducted, so far as possible, as if such petition under this chapter had not been filed; or

(2) in the case of a petition filed under section 622 of this Act, if an order has been entered adjudging the debtor a bankrupt, as provided in paragraph (2) of section 666 of this Act, the proceeding shall thereafter be conducted, so far as possible, in the same manner and with like effect as if a voluntary petition for adjudication in bankruptcy had been filed and a decree of adjudication had been entered on the day when the petition under this chapter was filed.

SEC. 668. Except as provided in section 666 of this Act and elsewhere in this chapter, a debtor shall not be adjudged a bankrupt either in a proceeding under this chapter or in any proceeding instituted under this Act, during the pendency of a proceeding under this chapter.

ARTICLE XI—PLANS, WHEN SET ASIDE OR MODIFIED

SEC. 671. If, upon the application of parties in interest filed at any time within six months after a plan has been confirmed, it shall be made to appear that fraud was practiced in the procuring of such plan and that knowledge of such fraud has come to the petitioners since the confirmation of such plan—

(1) if the debtor has been guilty of or has participated in the fraud or has had knowledge thereof before the confirmation and has failed to inform the court of the fraud, the court may set aside the confirmation and thereupon (a) where the petition was filed under section 621 of this Act, reinstate the pending bankruptcy proceeding, adjudge the debtor a bankrupt, if he has not already been so adjudged, and direct that the bankrupty[1] proceeding be proceeded with, or (b) where the petition was filed under section 622 of this Act, reinstate the proceeding, adjudge the debtor a bankrupt, and direct that bankruptcy be proceeded with pursuant to the provisions of this Act; or

(2) the court may set aside the confirmation, reinstate the proceeding under the petition filed under this chapter, and hear and determine applications for leave to propose, within such time as the court may fix, alterations or modifications of the plan for the purpose of correcting the fraud; or

(3) the court may reinstate the proceeding under the petition filed under this chapter and modify or alter the plan for the purpose of correcting the fraud, but may not materially modify or alter the plan adversely to the interests of any party who did not participate in the fraud and who does not consent to such modification or alteration, or to the prejudice of any innocent person who, for value, subsequent to the confirmation, acquired rights in reliance upon it.

ARTICLE XII—GENERAL PROVISIONS

SEC. 676. All statutes of limitation affecting claims provable under this chapter and the running of all periods of time prescribed by this Act in respect to the commission of acts of bankruptcy, the recovery of preferences and the avoidance of liens and transfers shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed.

SEC. 677. Unless otherwise directed by the court, all notices required by this chapter may be given by mail to the parties entitled thereto to their addresses ascertained in the manner prescribed for other notices in section 58 of this Act.

SEC. 678. The clerk and, in the case of a reference, the referee after such reference, shall forthwith transmit to the Secretary of the Treasury copies of—

(1) all petitions filed under sections 621 and 622 of this Act;

(2) all notices given in a proceeding under this chapter;

(3) all orders dismissing proceedings or directing that bankruptcy be proceeded with, discharging debtors, closing estates and setting aside confirmations;

(4) all orders approving modifications or alterations in plans, together with copies of such alterations or modifications;

(5) all orders confirming plans, together with copies of such plans;

(6) all orders increasing or reducing the amount of installment payments under plans, and all orders extending or shortening the time for such payments; and

[1] So in original.

(7) such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him.

Any order fixing the time for confirming an arrangement which affects claims of the United States shall include a notice to the Secretary of the Treasury of not less than ten days.

SEC. 679. No income or profit, taxable under any law of the United States or of any State now in force or which may hereafter be enacted, shall, in respect to the adjustment of the indebtedness of a debtor in a proceeding under this chapter, be deemed to have accrued to or to have been realized by a debtor by reason of a modification in or cancelation in whole or in part of any such indebtedness in a proceeding under this chapter: *Provided, however,* That if it shall be made to appear that the plan had for one of its principal purposes the evasion of any income tax, the exemption provided by this section shall be disallowed.

SEC. 680. Any provision in this chapter to the contrary notwithstanding, all taxes which may be found to be owing to the United States or any State from a debtor within one year from the date of the filing of a petition under this chapter, and have not been assessed prior to the date of the confirmation of a plan under this chapter, and all taxes which may become owing to the United States or any State from a debtor shall be assessed against, may be collected from, and shall be paid by the debtor: *Provided, however,* That the United States or any State may in writing accept the provisions of any plan dealing with the assumption, settlement, or payment of any such tax.

ARTICLE XIII—WHEN CHAPTER TAKES EFFECT

SEC. 686. (1) On and after the effective date of this amendatory Act, this chapter shall apply to debtors and their creditors, whether their rights, claims, and interests of any nature whatsoever have been acquired or created before or after such date;

(2) a petition may be filed under this chapter in a proceeding in bankruptcy which is pending on the effective date of this amendatory Act;

(3) the provisions of sections 73 and 74, as amended, of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, shall continue in full force and effect with respect to proceedings pending under those sections upon the effective date of this amendatory Act;

(4) section 679 of this Act shall apply to compositions and extensions confirmed under section 74 before the effective date of this amendatory Act and to compositions and extensions which may be confirmed under section 74 on and after such effective date; and

(5) confirmation of a plan under this chapter shall not be refused because of a discharge granted or a composition confirmed prior to the effective date of this amendatory Act.

CHAPTER XIV—MARITIME COMMISSION LIENS

SEC. 701. Notwithstanding any provision of law, in any proceeding in a bankruptcy, equity, or admiralty court of the United States in which a receiver or trustee may be appointed for any corporation engaged in the operation of one or more vessels of United States registry between the United States and any foreign country, upon which the United States holds mortgages, the court upon finding that it will inure to the advantage of the estate and the parties in interest and that it will tend to further the purposes of the Merchant Marine Act, 1936, may constitute and appoint the United States Maritime Commission as sole trustee or receiver, subject to the directions and orders of the court, and in any such proceeding the appointment of any person other than the Commission as trustee or receiver shall become effective upon the ratification thereof by the Commission without a hearing, unless the Commission shall deem a hearing necessary. In no such proceeding shall the Commission be constituted as trustee or receiver without its express consent.

SEC. 702. If the court, in any such proceeding, is unwilling to permit the trustee or receiver to operate such vessels in such service pending the termination of such proceeding, without financial aid from the Government, and the Commission certifies to the court that the continued operation of such vessels is, in the opinion of the Commission, essential to the foreign commerce of the United States and is reasonably calculated to carry out the purposes and policy of the Merchant Marine Act, 1936, as amended, the court may permit the Commission to operate the vessels subject to the orders of the court and upon terms decreed by the court sufficient to protect all the parties in interest, for the account of the trustee or receiver, directly or through a managing agent or operator employed by the Commission, if the Commission undertakes to pay all operating

losses resulting from such operation, and comply with the terms imposed by the court, and such vessel shall be considered to be a vessel of the United States within the meaning of the Suits in Admiralty Act. The Commission shall have no claim against the corporation, its estate, or its assets for the amount of such payments, but the Commission may pay such sums for depreciation as it deems reasonable and such other sums as the court may deem just. The payment of such sums, and compliance with other terms duly imposed by the court, together with the payment of the operating losses, shall be in satisfaction of all claims against the Commission on account of the operation of such vessels.

SEC. 703. No injunction powers vested in the courts of bankruptcy under the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, and Acts amendatory thereof and supplementary thereto, shall be construed or be deemed to affect or apply to the United States as a creditor under a preferred ship mortgage, as defined in the Ship Mortgage Act, 1920, as amended, unless the Commission files with the court a written waiver of the provisions of this section."

SEC. 2. (a) Any farmer who filed a petition under section 75 of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, as amended, and in whose case a bankruptcy court has, under subsection (s) thereof, granted a stay of proceedings may, if the period for which such stay was granted has expired or is about to expire, make application to such court for an extension of such stay. If the court finds that such farmer has substantially complied with the provisions of paragraph (2) of subsection (s) of section 75 of such Act, as amended, during the period of such stay, the court may extend the period of such stay to November 1, 1939.

(b) The second sentence of subsection (b) of section 75 of such Act, as amended, is amended to read as follows: "The conciliation commissioner shall receive as compensation for his services a fee of $25 for each case submitted to him, to be paid out of the Treasury when the conciliation commissioner completes the duties assigned to him by the court."

SEC. 3. (a) The Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, as amended by the Act of August 16, 1937 (50 Stat. 653), is hereby further amended by striking out the heading "Chapter X" before section 81 of said Act and inserting in lieu thereof "Chapter IX."

(b) Section 83 of such chapter IX is amended by adding at the end thereof the following new subsection:

"(j) The partial completion or execution of any plan of composition as outlined in any petition filed under the terms of this Act by the exchange of new evidences of indebtedness under the plan for evidences of indebtedness covered by the plan, whether such partial completion or execution of such plan of composition occurred before or after the filing of said petition, shall not be construed as limiting or prohibiting the effect of this Act, and the written consent of the holders of any securities outstanding as the result of any such partial completion or execution of any plan of composition shall be included as consenting creditors to such plan of composition in determining the percentage of securities affected by such plan of composition."

SEC. 4. Section 76 of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States," approved July 1, 1898, as amended, is hereby repealed. Except to the extent necessary to give effect to the provisions of section 6 of this amendatory Act, all Acts or parts of Acts inconsistent with any provisions of this amendatory Act are hereby repealed.

SEC. 5. SEVERABILITY; HEADINGS.—a. If any provision of this amendatory Act or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this amendatory Act which can be given effect without the invalid provision or application, and to this end the provisions of this amendatory Act are declared to be severable.

b. Sections and subdivision headings shall not be taken to govern or limit the scope of the sections or subdivisions to which they relate.

SEC. 6. EFFECT OF THIS AMENDATORY ACT.—a. Nothing herein contained shall have the effect to release or extinguish any penalty, forfeiture, or liability incurred under any Act or Acts of which this Act is amendatory.

b. Except as otherwise provided in this amendatory Act, the provisions of this amendatory Act shall govern proceedings so far as practicable in cases pending when it takes effect; but proceedings in cases then pending to which the provisions of this amendatory Act are not applicable shall be disposed of conformably to the provisions of said Act approved July 1, 1898, and the Acts amendatory thereof and supplementary thereto.

SEC. 7. This amendatory Act shall take effect and be in force on and after three months from the date of its approval.

TITLE 12—BANKS AND BANKING

RESERVE REQUIREMENTS OF HOLDING COMPANY AFFILIATES OF BANKS

R. S. 5144 (a) * * * (b) After five years after the enactment of the Banking Act of 1933, every such holding company affiliate (1) shall possess, and shall continue to possess during the life of such permit, free and clear of any lien, pledge, or hypothecation of any nature, readily marketable assets other than bank stock in an amount not less than 12 per centum of the aggregate par value of all bank stocks controlled by such holding company affiliate, which amount shall be increased by not less than 2 per centum per annum of such aggregate par value until such assets shall amount to 25 per centum of the aggregate par value of such bank stocks; and (2) shall reinvest in readily marketable assets other than bank stock all net earnings over and above 6 per centum per annum on the book value of its own shares outstanding until such assets shall amount to such 25 per centum of the aggregate par value of all bank stocks controlled by it. (U. S. C., Title 12, § 61 (b).)

(c) Notwithstanding the foregoing provisions of this section, after five years after the enactment of the Banking Act of 1933, (1) any such holding company affiliate the shareholders or members of which shall be individually and severally liable in proportion to the number of shares of such holding company affiliate held by them respectively, in addition to amounts invested therein, for all statutory liability imposed on such holding company affiliate by reason of its control of shares of stock of banks, shall be required only to establish and maintain out of net earnings over and above 6 per centum per annum on the book value of its own shares outstanding a reserve of readily marketable assets in an amount of not less than 12 per centum of the aggregate par value of bank stocks controlled by it, and (2) the assets required by this section to be possessed by such holding company affiliate may be used by it for replacement of capital in banks affiliated with it and for losses incurred in such banks, but any deficiency in such assets resulting from such use shall be made up within such period as the Federal Reserve Board may by regulation prescribe; and the provisions of this subsection, instead of subsection (b), shall apply to all holding company affiliates with respect to any shares of bank stock owned or controlled by them as to which there is no statutory liability imposed upon the holders of such bank stock. (R. S. § 5144 (b) (c), amended June 16, 1933, c. 89, § 19, 48 Stat. 186, amended Aug. 23, 1935, c. 614, § 311, 49 Stat. 711.) (U. S. C., Title 12, § 61 (b).)

TITLE 15—COMMERCE AND TRADE

BITUMINOUS COAL ACT

(April 26, 1937, c. 127, 50 Stat. 72)

BITUMINOUS COAL CODE

SEC. 4. The provisions of this section shall be promulgated by the Commission as the "Bituminous Coal Code", and are herein referred to as the code.

Producers accepting membership in the code as provided in section 5 (a) shall be, and are herein referred to as, code members, and the provisions of such code shall apply only to such code members, except as otherwise provided by subsection (h) of part II of this section.

For the purpose of carrying out the declared policy of this Act, the code shall contain the following conditions and provisions, which are intended to regulate interstate commerce in bituminous coal and which shall be applicable only to matters and transactions in or directly affecting interstate commerce in bituminous coal: * * * (U. S. C., Title 15, § 831.)

UNFAIR METHODS OF COMPETITION

SEC. 4–A. Whenever the Commissioner upon investigation instituted upon its own motion or upon petition of any code member, district board, State or political subdivision thereof, or the consumers' counsel, after hearing finds that transactions in coal in intrastate commerce by any person or in any locality cause any undue or unreasonable advantage, preference, or prejudice as between persons and localities in such commerce on the one hand and interstate commerce in coal on the other hand, or any undue, unreasonable, or unjust discrimination against interstate commerce in coal, or in any matter directly affect interstate commerce in coal, the Commission shall by order so declare and thereafter coal sold, delivered or offered for sale in such intrastate commerce shall be subject to the provisions of section 4.

Any producer believing that any commerce in coal is not subject to the provisions of section 4 or to the provisions of the first paragraph of this section may file with the Commission an application, verified by oath or affirmation for exemption, setting forth the facts upon which such claim is based. The filing of such application in good faith shall exempt the applicant, beginning with the third day following the filing of the application, from any obligation, duty, or liability imposed by section 4 with respect to the commerce covered by the application until such time as the Commission shall act upon the application. If the Commission has reason to believe that such exemption during the period prior to action upon the application is likely to permit evasion of the Act with respect to commerce in coal properly subject to the provisions of section 4 or of the first paragraph of this section, it may suspend the exemption for a period not to exceed ten days. Within a reasonable time after the receipt of any application for exemption the Commission shall enter an order granting, or, after notice and opportunity for hearing, denying or otherwise disposing of such application. As a condition to the entry of and as a part of any order granting such application, the Commission may require the applicant to apply periodically for renewals of such order and to file such periodic reports as the Commission may find necessary or appropriate to enable it to determine whether the conditions supporting the exemption continue to exist. Any applicant aggrieved by an order denying or otherwise disposing of an application for exemption by the Commission may obtain a review of such order in the manner provided in subsection (b) of section 6. (U. S. C., Title 15, § 834.)

ORGANIZATION OF THE CODE

SEC. 5 (a) Upon the appointment of the Commission it shall at once promulgate said code and assist in the organization of the district boards as provided for in section 4, and shall prepare and supply to all coal producers forms of acceptance for membership therein. Such forms of acceptances, when executed, shall be acknowledged before any official authorized to take acknowledgments.

(b) The membership of any such coal producer in such code and his right to an exemption from the taxes imposed by section 3 (b) of this Act, may be revoked by the Commission upon written complaint by any code member or district board, or any State or political subdivision of a State, or the consumers' counsel, after a hearing, with thirty days' written notice to the member, upon proof that such member has willfully violated any provision of the code or any regulation made thereunder; and in such a hearing any code member or district board, or any State or political subdivision of a State, or the consumers' counsel, or any consumer or employee, and the Commissioner of Internal Revenue, shall be entitled to present evidence and be heard: *Provided*, That the Commission, in its discretion, may in such case make an order directing the code member to cease and desist from violations of the code and regulations made thereunder and upon failure of the code member to comply with such order the Commission may apply to a circuit court of appeals to enforce such order in accordance with the provisions of subsection (c) of section 6 or may reopen the case upon ten days' notice to the code member affected and proceed in the hearing thereof as above provided.

The Commission shall keep a record of the evidence heard by it in any proceeding to cancel or revoke the membership of any code member and its findings of fact, if supported by substantial evidence, shall be conclusive upon any proceeding to review the action and order of the Commission in any court of the United States.

In making an order revoking membership in the code as in this subsection provided, the Commission shall specifically find (1) the day or days on which the violations occurred; (2) the quantity of coal sold or otherwise disposed of in violation of the code or regulations thereunder; (3) the sales price at the mine or the market value at the mine if disposed of otherwise than by sale at the mine, or if sold otherwise than through an arms' length transaction, of the coal sold or otherwise disposed of by such code member in violation of the code or regulations thereunder; (4) the minimum price established by the Commission for such coal and in effect at the time of such sale or other disposal; (5) the amount of tax required to be paid by the code member as a condition to reinstatement to membership in the code as in subsection (c) hereof provided.

(c) Any producer whose membership in the code and whose right to an exemption from the tax imposed by section 3 (b) of this Act shall have been revoked and canceled may apply to the Commission and shall have the right to have his membership in the code restored upon payment by him to the United States of double the amount of the tax provided in section 3 (b) upon the sales price at the mine, or the market value at the mine if disposed of otherwise than by sale at the mine, or if sold otherwise than through an arms' length transaction, of the coal sold or disposed of by the code member in violation of the code or regulations thereunder (but in no case shall such sales

price or market value be taken to be less than the minimum price established by the Commission for such coal and in effect at the time of such sale or other disposal), as found by the Commission under subsection (b) hereof. The Commission shall thereupon certify to the Commissioner of Internal Revenue and to the collector of internal revenue for the internal revenue collection district in which the producer resides the amount of the required payment as found under clause (5) of subsection (b), and upon payment of such amount to the Commissioner or the collector such officer shall notify the Commission thereof. (U. S. C., Title 15, § 835.)

FEDERAL FIREARMS ACT

(June 30, 1938, c. 850, 52 Stat. 1250)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That as used in this Act—

(1) The term "person" includes an individual, partnership, association, or corporation.

(2) The term "interstate or foreign commerce" means commerce between any State, Territory, or possession (including the Philippine Islands but not including the Canal Zone), or the District of Columbia, and any place outside thereof; or between points within the same State, Territory, or possession (including the Philippine Islands but not including the Canal Zone), or the District of Columbia, but through any place outside thereof; or within any Territory or possession or the District of Columbia.

(3) The term "firearm" means any weapon, by whatever name known, which is designed to expel a projectile or projectiles by the action of an explosive and a firearm muffler or firearm silencer, or any part or parts of such weapon.

(4) The term "manufacturer" means any person engaged in the manufacture or importation of firearms, or ammunition or cartridge cases, primers, bullets, or propellant powder for purposes of sale or distribution; and the term "licensed manufacturer" means any such person licensed under the provisions of this Act.

(5) The term "dealer" means any person engaged in the business of selling firearms or ammunition or cartridge cases, primers, bullets, or propellant powder, at wholesale or retail, or any person engaged in the business of repairing such firearms or of manufacturing or fitting special barrels, stocks, trigger mechanisms, or breach mechanisms to firearms, and the term "licensed dealer" means any such person licensed under the provisions of this Act.

(6) The term "crime of violence" means murder, manslaughter, rape, mayhem, kidnaping, burglary, housebreaking; assault with intent to kill, commit rape, or rob; assault with a dangerous weapon, or assault with intent to commit any offense punishable by imprisonment for more than one year.

(7) The term "fugitive from justice" means any person who has fled from any State, Territory, the District of Columbia, or possession of the United States to avoid prosecution for a crime of violence or to avoid giving testimony in any criminal proceeding.

(8) The term "ammunition" shall include all pistol or revolver ammunition except .22-caliber rim-fire ammunition. (U. S. C., Title 15, § 901.)

SEC. 2. (a) It shall be unlawful for any manufacturer or dealer, except a manufacturer or dealer having a license issued under the provisions of this Act, to transport, ship, or receive any firearm or ammunition in interstate or foreign commerce.

(b) It shall be unlawful for any person to receive any firearm or ammunition transported or shipped in interstate or foreign commerce in violation of subdivision (a) of this section, knowing or having reasonable cause to believe such firearms or ammunition to have been transported or shipped in violation of subdivision (a) of this section.

(c) It shall be unlawful for any licensed manufacturer or dealer to transport or ship any firearm in interstate or foreign commerce to any person other than a licensed manufacturer or dealer in any State the laws of which require that a license be obtained for the purchase of such firearm, unless such license is exhibited to such manufacturer or dealer by the prospective purchaser.

(d) It shall be unlawful for any person to ship, transport, or cause to be shipped or transported in interstate or foreign commerce any firearm or ammunition to any person knowing or having reasonable cause to believe that such person is under indictment or has been convicted in any court of the United States, the several States, Territories, possessions (including the Philippine Islands), or the District of Columbia of a crime of violence or is a fugutive[1] from justice.

(e) It shall be unlawful for any person who is under indictment or who has been convicted of a crime of violence or who is a fugutive[1] from justice to ship,

[1] So in original.

transport, or cause to be shipped or transported in interstate or foreign commerce any firearm or ammunition.

(f) It shall be unlawful for any person who has been convicted of a crime of violence or is a fugutive[1] from justice to receive any firearm or ammunition which has been shipped or transported in interstate or foreign commerce, and the possession of a firearm or ammunition by any such person shall be presumptive evidence that such firearm or ammunition was shipped or transported or received, as the case may be, by such person in violation of this Act.

(g) It shall be unlawful for any person to transport or ship or cause to be transported or shipped in interstate or foreign commerce any stolen firearm or ammunition, knowing, or having reasonable cause to believe, same to have been stolen.

(h) It shall be unlawful for any person to receive, conceal, store, barter, sell, or dispose of any firearm or ammunition or to pledge or accept as security for a loan any firearm or ammunition moving in or which is a part of interstate or foreign commerce, and which, while so moving or constituting such part, has been stolen, knowing, or having reasonable cause to believe, the same to have been stolen.

(i) It shall be unlawful for any person to transport, ship, or knowingly receive in interstate or foreign commerce any firearm from which the manufacturer's serial number has been removed, obliterated, or altered, and the possession of any such firearm shall be presumptive evidence that such firearm was transported, shipped, or received, as the case may be, by the possessor in violation of this Act. (U. S. C., Title 15, § 902.)

SEC. 3. (a) Any manufacturer or dealer desiring a license to transport, ship, or receive firearms or ammunition in interstate or foreign commerce shall make application to the Secretary of the Treasury, who shall prescribe by rules and regulations the information to be contained in such application. The applicant shall, if a manufacturer, pay a fee of $25 per annum and, if a dealer, shall pay a fee of $1 per annum.

(b) Upon payment of the prescribed fee, the Secretary of the Treasury shall issue to such applicant a license which shall entitle the licensee to transport, ship, and receive firearms and ammunition in interstate and foreign commerce unless and until the license is suspended or revoked in accordance with the provisions of this Act: *Provided*, That no license shall be issued to any applicant within two years after the revocation of a previous license.

(c) Whenever any licensee is convicted of a violation of any of the provisions of this Act, it shall be the duty of the clerk of the court to notify the Secretary of the Treasury within forty-eight hours after such conviction and said Secretary shall revoke such license: *Provided*, That in the case of appeal from such conviction the licensee may furnish a bond in the amount of $1,000, and upon receipt of such bond acceptable to the Secretary of the Treasury he may permit the licensee to continue business during the period of the appeal, or should the licensee refuse or neglect to furnish such bond, the Secretary of the Treasury shall suspend such license until he is notified by the clerk of the court of last appeal as to the final disposition of the case.

(d) Licensed dealers shall maintain such permanent records of importation, shipment, and other disposal of firearms and ammunition as the Secretary of the Treasury shall prescribe. (U. S. C., Title 15, § 903.)

SEC. 4. The provisions of this Act shall not apply with respect to the transportation, shipment, receipt, or importation of any firearm or ammunition, sold or shipped to, or issued for the use of, (1) the United States, or any department, independent establishment, or agency thereof; (2) any State, Territory, or possession, or the District of Columbia, or any department, independent establishment, agency, or any political subdivision thereof; (3) any duly commissioned officer or agent of the United States, a State, Territory, or possession, or the District of Columbia, or any political subdivision thereof; (4) or to any bank, public carrier, express, or armored-truck company organized and operating in good faith for the transportation of money and valuables; (5) or to any research laboratory designated by the Secretary of the Treasury: *Provided*, That such bank, public carriers, express, and armored-truck companies are granted exemption by the Secretary of the Treasury; nor to the transportation, shipment, or receipt of any antique or unserviceable firearms, or ammunition, possessed and held as curios or museum pieces: *Provided*, That nothing herein contained shall be construed to prevent shipments of firearms and ammunition to institutions, organizations, or persons to whom such firearms and ammunition may be lawfully delivered by the Secretary of War, nor to prevent the transportation of such firearms and ammunition so delivered by their lawful possessors while they are engaged in military training or in competitions. (U. S. C., Title 15, § 904.)

SEC. 5. Any person violating any of the provisions of this Act or any rules and regulations promulgated hereunder, or who makes any statement in applying for the license or exemption provided for in this Act, knowing such statement to be false, shall, upon conviction thereof, be fined not more than $2,000, or imprisoned for not more than five years, or both. (U. S. C., Title 15, § 905.)

[1] So in original.

SEC. 6. This Act shall take effect thirty days after its enactment. (U. S. C., Title 15, § 906.)

SEC. 7. The Secretary of the Treasury may prescribe such rules and regulations as he deems necessary to carry out the provisions of this Act. (U. S. C., Title 15, § 907.)

SEC. 8. Should any section or subsection of this Act be declared unconstitutional, the remaining portion of the Act shall remain in full force and effect. (U. S. C., Title 15, § 908.)

SEC. 9. This Act may be cited as the Federal Firearms Act. (U. S. C., Title 15, § 909.)

Approved, June 30, 1938.

TITLE 18—CRIMINAL CODE AND CRIMINAL PROCEDURE

ARRANGEMENT

The sections of the Criminal Code are assembled first hereunder, after which follow provisions of other acts codified in Title 18, U. S. Code

CRIMINAL CODE

(Act of Mar. 4, 1909, c. 321, 35 Stat. 1088, etc.)

MAKING OR PRESENTING FALSE, FICTITIOUS, OR FRAUDULENT CLAIMS

SEC. 35. (A) Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; and whoever, having charge, possession, custody, or control of any money or other public property used or to be used in the military or naval service, with intent to defraud the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, or willfully to conceal such money or other property, shall deliver or cause to be delivered to any person having authority to receive the same any amount of such money or other property less than that for which he received a certificate or took a receipt; or whoever, being authorized to make or deliver any certificate, voucher, receipt, or other paper certifying the receipt of arms, ammunition, provisions, clothing, or other property so used or to be used, shall make or deliver the same to any other person without a full knowledge of the truth of the facts stated therein and with intent to defraud the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, shall be fined not more than $10,000 or imprisoned not more than ten years, or both.

(B) And whoever shall purchase, or receive in pledge, from any person any arms, equipment, ammunition, clothing, military stores, or other property furnished by the United States, under a clothing allowance or otherwise, to any soldier, sailor, officer, cadet, or midshipman in the military or naval service of the United States or of the National Guard or Naval Militia, or to any person accompanying, serving, or retained with the land or naval forces and subject to military or naval law, having knowledge or reason to believe that the property has been taken from the possession of the United States or furnished by the United States under such allowance, shall be fined not more than $500 or imprisoned not more than two years, or both.

(C) And whoever shall take and carry away or take for his use, or for the use of another, with intent to steal or purloin, or shall willfully injure or commit any depredation against, any property of the United States, or any branch or department thereof, or any corporation in which the United States of America is

a stockholder, or any property which has been or is being made, manufactured, or constructed under contract for the War or Navy Departments of the United States, shall be punished as follows: If the value of such property exceeds the sum of $50, by a fine of not more than $10,000 or imprisonment for not more than ten years, or both; if the value of such property does not exceed the sum of $50, by a fine of not more than $1,000 or by imprisonment in a jail for not more than one year, or both. Value, as used in this section, shall mean market value or cost price, either wholesale or retail, whichever shall be the greater.

(Amended Oct. 23, 1918, c. 194, 40 Stat. 1015, amended June 30, 1934. c. 587, 48 Stat. 996, amended Apr. 4, 1938, c. 69, 52 Stat. 197.) (U. S. C., Title 18, §§ 80, 82, 83, 84, 85, and 86.)

CONSPIRACY TO DEFRAUD

SEC. 37. [Sec. 5440, R. S.] If two or more persons conspire either to commit any offense against the United States, or to defraud the United States in any manner or for any purpose, and one or more of such parties do any act to effect the object of the conspiracy, each of the parties to such conspiracy shall be fined not more than ten thousand dollars, or imprisoned not more than two years, or both. (U. S. C., Title 18, § 88.)

EMBEZZLING OR STEALING PUBLIC PROPERTY

SEC. 47. [Sec. 1, act of March 3, 1875.] Whoever shall embezzle, steal, or purloin any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both. (U. S. C., Title 18, § 100.)

RECEIVING OR CONCEALING PUBLIC PROPERTY

SEC. 48. [Sec. 2, act of March 3, 1875.] Whoever shall receive, conceal, or aid in concealing, or shall have or retain in his possession with intent to convert to his own use or gain, any money, property, record, voucher, or valuable thing whatever, of the moneys, goods, chattels, records, or property of the United States, which has theretofore been embezzled, stolen, or purloined by any other person, knowing the same to have been so embezzled, stolen, or purloined, shall be fined not more than five thousand dollars, or imprisoned not more than five years, or both; and such person may be tried either before or after the conviction of the principal offender. (U. S. C., Title 18, § 101.)

INTERFERING WITH OFFICER, ETC.

SEC. 65. [Sec. 5447, R. S.] Whoever shall forcibly assault, resist, oppose, prevent, impede, or interfere with any officer of the customs or of the internal revenue, or his deputy, or any person assisting him in the execution of his duties, or any person authorized to make searches and seizures, in the execution of his duty, or shall rescue, attempt to rescue, or cause to be rescued, any property which has been seized by any person so authorized; or whoever before, at, or after such seizure, in order to prevent the seizure or securing of any goods, wares, or merchandise by any person so authorized, shall stave, break, throw overboard, destroy, or remove the same, shall be fined not more than two thousand dollars, or imprisoned not more than one year, or both; and whoever shall use any deadly or dangerous weapon in resisting any person authorized to make searches or seizure, in the execution of his duty, with intent to commit a bodily injury upon him or to deter or prevent him from discharging his duty, shall be imprisoned not more than ten years. (U. S. C., Title 18, § 121.)

OBSTRUCTING REVENUE OFFICERS BY MASTERS OF VESSELS

If the master of any vessel shall obstruct or hinder, or shall intentionally cause any obstruction or hindrance to any officer in lawfully going on board such vessel, for the purpose of carrying into effect any of the revenue or navigation laws of the United States, he shall for every such offense be liable to a penalty of not more than $2,000 nor less than $500. (As amended Aug. 5, 1935, c. 438, Title III, sec. 307, 49 Stat. 528.) (U. S. C., Title 18, sec. 122.)

IMPERSONATING AN OFFICER

SEC. 66. [Sec. 5448, R. S.] Whoever shall falsely represent himself to be a revenue officer, and, in such assumed character, demand or receive any money or other article of value from any person for any duty or tax due to the United States, or for any violation or pretended violation of any revenue law of the United States, shall be fined not more than five hundred dollars and imprisoned not more than two years. (U. S. C., Title 18, § 123.)

EXTORTION

SEC. 85. [Sec. 5481, R. S., as amended by act of June 28, 1906.] Every officer, clerk, agent, or employee of the United States, and every person representing himself to be or assuming to act as such officer, clerk, agent, or employee, who, under color of his office, clerkship, agency, or employment, or under color of his pretended or assumed office, clerkship, agency, or employment, is guilty of extortion, and every person who shall attempt any act which if performed would make him guilty of extortion, shall be fined not more than $500, or imprisoned not more than one year, or both. (U. S. C., Title 18, § 171.)

CUSTODIANS OF PUBLIC MONEY; FAILING TO SAFELY KEEP; EMBEZZLEMENT

SEC. 89. [Sec. 5490, R. S.] Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys, who shall loan, use, or convert to his own use, or shall deposit in any bank or exchange for other funds, except as specially allowed by law, any portion of the public moneys intrusted to him for safe-keeping, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged, and shall be fined in a sum equal to the amount of money so embezzled and imprisoned not more than 10 years. (U. S. C., Title 18, § 175.)

FAILURE OF OFFICER OR AGENT TO RENDER ACCOUNTS; EMBEZZLEMENT

SEC. 90. [Sec. 5491, R. S.] Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled and imprisoned not more than 10 years. (U. S. C., Title 18, § 176.)

FAILURE TO DEPOSIT PUBLIC MONEYS AS REQUIRED; EMBEZZLEMENT

SEC. 91. [Sec. 5492, R. S.] Whoever, having money of the United States in his possession or under his control, shall fail to deposit it with the Treasurer, or some assistant treasurer, or some public depositary of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be fined in a sum equal to the amount of money embezzled and imprisoned not more than 10 years. (Amended May 29, 1920, c. 214, § 1, 41 Stat. 654, June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 18, § 177.)

REFUSAL TO PAY ANY DRAFT, ETC., PRIMA FACIE EVIDENCE OF EMBEZZLEMENT

SEC. 94. [Sec. 5495, R. S.] The refusal of any person, whether in or out of office, charged with the safe-keeping, transfer, or disbursement of the public money to pay any draft, order, or warrant, drawn upon him by the proper accounting officer of the Treasury, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received, or may be held, or to transfer or disburse any such money, promptly, upon the legal requirement of any authorized officer, shall be deemed, upon the trial of any indictment against such person for embezzlement, prima facie evidence of such embezzlement. (Amended June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 18, § 180.)

EVIDENCE OF CONVERSION

SEC. 95. [Sec. 5496, R. S.] If any officer charged with the disbursement of the public moneys accepts, receives, or transmits to the Treasury Department to be allowed in his favor any receipt or voucher from a creditor of the United States without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion by such officer to his own use of the amount specified in such receipt or voucher. (Amended June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 18, § 181.)

UNLAWFULLY RECEIVING, ETC., TO BE EMBEZZLEMENT—EMBEZZLEMENT BY INTERNAL-REVENUE OFFICER OR EMPLOYEE AND OTHERS

SEC. 96. [Sec. 5497, R. S.] Every banker, broker, or other person not an authorized depositary of public moneys, who shall knowingly receive from any disbursing officer, or collector of internal revenue, or other agent of the United States, any public money on deposit, or by way of loan or accommodation, with

or without interest, or otherwise than in payment of a debt against the United States, or shall use, transfer, convert, appropriate, or apply any portion of the public money for any purpose not prescribed by law; and every president, cashier, teller, director, or other officer of any bank or banking association who shall violate any provision of this section is guilty of embezzlement of the public money so deposited, loaned, transferred, used, converted, appropriated, or applied, and shall be fined not more than the amount embezzled, or imprisoned not more than 10 years, or both. (U. S. C., Title 18, § 182.)

EMBEZZLEMENT BY INTERNAL-REVENUE OFFICER

SEC. 97. [Sec. 5497, R. S., as amended by act of February 3, 1879.] Any officer connected with, or employed in, the Internal Revenue Service of the United States, and any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or other property of the United States, and any officer of the United States, or any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or property which may have come into his possession or under his control in the execution of such office or employment, or under color or claim of authority as such officer or assistant, whether the same shall be the money or property of the United States or of some other person or party, shall, where the offense is not otherwise punishable by some statute of the United States, be fined not more than the value of the money and property thus embezzled or converted, or imprisoned not more than 10 years, or both. (U. S. C., Title 18, § 183.)

DISBURSING AND COLLECTING OFFICERS FORBIDDEN TO TRADE IN PUBLIC FUNDS OR PROPERTY

SEC. 103. [Secs. 1788, 1789, R. S.] Whoever, being an officer of the United States concerned in the collection or the disbursement of the revenues thereof, shall carry on any trade or business in the funds or debts of the United States, or of any State, or in any public property of either, shall be fined not more than three thousand dollars, or imprisoned not more than one year, or both, and be removed from office, and thereafter be incapable of holding any office under the United States. (U. S. C., Title 18, § 192.)

OFFICERS INTERESTED IN CLAIMS AGAINST UNITED STATES

SEC. 109. [5498, R. S.] Whoever, being an officer of the United States, or a person holding any place of trust or profit, or discharging any official function under, or in connection with, any executive department of the Government of the United States, or under the Senate or House of Representatives of the United States, shall act as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties, shall aid or assist in the prosecution or support of any such claim, or receive any gratuity, or any share of or interest in any claim from any claimant against the United States, with intent to aid or assist, or in consideration of having aided or assisted, in the prosecution of such claim, shall be fined not more than five thousand dollars, or imprisoned not more than one year, or both. (U. S. C., Title 18, § 198.)

UNITED STATES OFFICERS ACCEPTING BRIBES

SEC. 117. [Secs. 5501, 5502, R. S.] Whoever, being an officer of the United States, or a person acting for or on behalf of the United States, in any official capacity, under or by virtue of the authority of any department or office of the Government thereof; or whoever, being an officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or of both Houses thereof, shall ask, accept, or receive any money, or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, with intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending, or which may by law be brought before him in his official capacity, or in his place of trust or profit, influenced thereby, shall be fined not more than three times the amount of money or value of the thing so asked, accepted, or received, and imprisoned not more than three years; and shall, moreover, forfeit his office or place and thereafter be forever disqualified from holding any office of honor, trust, or profit under the Government of the United States. (U. S. C., Title 18, § 207.)

POLITICAL CONTRIBUTIONS; SOLICITATION

SEC. 118. [Sec. 11, act of January 16, 1883.] It is unlawful for any Senator or Representative in, or Delegate or Resident Commissioner to, Congress, or

any candidate for, or individual elected as, Senator, Representative, Delegate, or Resident Commissioner, or any officer or employee of the United States, or any person receiving any salary or compensation for services from money derived from the Treasury of the United States, to directly, or indirectly solicit, receive, or be in any manner concerned in soliciting or receiving, any assessment, subscription, or contribution for any political purpose whatever, from any other such officer, employee, or person. (Amended Feb. 28, 1925, § 312, 43 Stat. 1073.) (U. S. C., Title 18, § 208.)

POLITICAL CONTRIBUTIONS; NOT TO BE RECEIVED IN PUBLIC OFFICES

SEC. 119. [Sec. 12, act of January 16, 1883.] No person shall, in any room or building occupied in the discharge of official duties by any officer or employee of the United States mentioned in the preceding section, or in any navy yard, fort, or arsenal, solicit in any manner whatever or receive any contribution of money or other thing of value for any political purpose whatever. (U. S. C., Title 18, § 209.)

POLITICAL CONTRIBUTIONS; IMMUNITY FROM OFFICIAL PROSCRIPTION

SEC. 120. [Sec. 13, act of January 16, 1883.] No officer or employee of the United States mentioned in section 118, shall discharge, or promote, or degrade, or in any manner change the official rank or compensation of any other officer or employee, or promise or threaten so to do, for giving or withholding or neglecting to make any contribution of money or other valuable thing for any political purpose. (U. S. C., Title 18, § 210.)

GIVING MONEY FOR POLITICAL PURPOSES PROHIBITED

SEC. 121. [Sec. 14, act of January 16, 1883.] No officer, clerk, or other person in the service of the United States shall, directly or indirectly, give or hand over to any other officer, clerk, or person in the service of the United States, or to any Senator or Member of or Delegate to Congress, or Resident Commissioner, any money or other valuable thing on account of or to be applied to the promotion of any political object whatever. (U. S. C., Title 18, § 211.)

PENALTY FOR VIOLATING PROVISIONS OF FOUR PRECEDING SECTIONS

SEC. 122. [Sec. 15, act of January 16, 1883.] Whoever shall violate any provision of the four preceding sections shall be fined not more than $5,000, or imprisoned not more than three years, or both. (U. S. C., Title 18, § 212.)

PERJURY

SEC. 125. [Sec. 5392, R. S.] Whoever, having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, shall willfully and contrary to such oath state or subscribe any material matter which he does not believe to be true, is guilty of perjury, and shall be fined not more than two thousand dollars and imprisoned not more than five years. (U. S. C., Title 18, § 231.)

INTOXICATING LIQUOR—INTERSTATE SHIPMENT

DELIVERY TO OTHER THAN BONA FIDE CONSIGNEE

Sec. 238. Any officer, agent, or employee of any railroad company, express company, or other common carrier, who shall knowingly deliver or cause to be delivered to any person other than the person to whom it has been consigned, unless upon the written order in each instance of the bona fide consignee, or to any fictitious person, or to any person under a fictitious name, any spirituous, vinous, malted, or other fermented liquor or any compound containing any spirituous, vinous, malted, or other fermented liquor fit for use for beverage purposes, which has been shipped from one State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, or from any foreign country into any State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, shall be fined not more than $1,000 or imprisoned not more than one year, or both. (Amended June 25, 1936, c. 815, § 6, 49 Stat. 1929.) (U. S. C., Title 18, § 388.)

CARRIERS COLLECTING PURCHASE PRICE

SEC. 239. Any railroad company, express company, or other common carrier, or any other person who, in connection with the transportation of any spirituous, vinous, malted, or other fermented liquor, or any compound containing any spirituous, vinous, malted, or other fermented liquor fit for use for beverage purposes, from one State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, which prohibits the delivery or sale therein of such liquor, or from any foreign country into any such State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, shall collect the purchase price or any part thereof, before, on, or after delivery, from the consignee, or from any other person, or shall in any manner act as the agent of the buyer or seller of any such liquor, for the purpose of buying or selling or completing the sale thereof, saving only in the actual transportation and delivery of the same, shall be fined not more than $5,000 or imprisoned not more than one year, or both. (Amended June 25, 1936, c. 815, § 7, 49 Stat. 1929.) (U. S. C., Title 18, § 389.)

PACKAGES NOT PLAINLY MARKED

SEC. 240. Whoever shall knowingly ship or cause to be shipped from one State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, or from any foreign country into any State, Territory, or District of the United States, or place contiguous to but subject to the jurisdiction thereof, any package of or package containing any spirituous, vinous, malted, or other fermented liquor, or any compound containing any spirituous, vinous, malted, or other fermented liquor fit for use for beverage purposes, unless such package be so labeled on the outside cover as to plainly show the name of the consignee, the nature of its contents, and the quantity contained therein, shall be fined not more than $1,000 or imprisoned not more than one year, or both; and such liquor shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the seizure and forfeiture of property imported into the United States contrary to law. (Amended June 25, 1936, c. 815, § 8, 49 Stat. 1930.) (U. S. C., Title 18, § 390.)

"PRINCIPALS" DEFINED

SEC. 332. [Secs. 5323, 5427. R. S.] Whoever directly commits any act constituting an offense defined in any law of the United States, or aids, abets, counsels, commands, induces, or procures its commission, is a principal. (U. S. C., Title 18, § 550.)

OTHER ACTS

UNLAWFUL SEARCHES

Any officer, agent, or employee of the United States engaged in the enforcement of any law of the United States who shall search any private dwelling used and occupied as such dwelling without a warrant directing such search, or who, while engaged in such enforcement, shall without a search warrant maliciously and without reasonable cause search any other building or property, shall be guilty of a misdemeanor and upon conviction thereof shall be fined for a first offense not more than $1,000, and for a subsequent offense not more than $1,000, or imprisoned not more than one year, or both such fine and imprisonment: *Provided*, That nothing herein contained shall apply to any officer, agent, or employee of the United States serving a warrant of arrest, or arresting or attempting to arrest any person committing or attempting to commit an offense in the presence of such officer, agent, or employee, or who has committed, or who is suspected on reasonable grounds of having committed, a felony. (Aug. 27, 1935, c. 740, § 201, 49 Stat. 877.) (U. S. C., Title 18, § 53 (a).)

IMPERSONATING OFFICER IN ARRESTS OR SEARCHES

Whoever not being an officer, agent, or employee of the United States shall falsely represent himself to be such officer, agent, or employee, and in such assumed character shall arrest or detain any person or shall in any manner search the person, buildings, or other property of any person, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than $1,000 or imprisoned for not more than one year, or by both such fine and imprisonment. (Aug. 27, 1935, c. 740, § 201, 49 Stat. 877.) (U. S. C., Title 18, § 77 (a).)

SALE OF PUBLIC OFFICES

(Act of December 11, 1926, c. 3, 44 Stat. 918)

SEC. 1. That it shall be unlawful to pay or offer or promise to pay any sum of money, or any other thing of value, to any person, firm, or corporation in consideration of the use or promise to use any influence, whatsoever, to procure any appointive office under the Government of the United States for any person whatsoever. (U. S. C., Title 18, § 149.)

SEC. 2. It shall be unlawful to solicit or receive from anyone whatsoever, either as a political contribution, or for personal emolument, any sum of money or thing of value, whatsoever, in consideration of the promise of support, or use of influence, or for the support or influence of the payee, in behalf of the person paying the money, or any other person, in obtaining any appointive office under the Government of the United States. (U. S. C., Title 18, § 150.)

SEC. 3. Anyone convicted of violating this Act shall be punished by imprisonment of not more than one year, or by a fine of not more than $1,000, or by both such fine and imprisonment. (U. S. C., Title 18, § 151.)

SEC. 4. All Acts and parts of Acts inconsistent herewith are hereby repealed.

CONTRIBUTIONS BY OFFICERS FOR POLITICAL PURPOSES

All executive officers or employees of the United States not appointed by the President, with the advice and consent of the Senate, are prohibited from requesting, giving to, or receiving from, any other officer or employee of the Government, any money or property or other thing of value for political purposes; and any such officer or employee who shall offend against the provisions of this section shall be at once discharged from the service of the United States; and he shall also be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in a sum not exceeding $500. (Aug. 15, 1876, c. 287, § 6, 19 Stat. 169.) (U. S. C., Title 18, § 213.)

KILLING FEDERAL OFFICER

That whoever shall kill, as defined in sections 273 and 274 of the Criminal Code, * * * any officer, employee, agent, or other person in the service of the customs or of the internal revenue, * * * while engaged in the performance of his official duties, or on account of the performance of his official duties, shall be punished as provided under section 275 of the Criminal Code. (May 18, 1934, c. 299, § 1; Feb. 8, 1936, c. 40, 49 Stat. 1105, amended June 26, 1936, c. 830, § 3, 49 Stat. 1940.) (U. S. C., Title 18, § 253.)

INTERFERING WITH PUBLIC OFFICER

Whoever shall forcibly resist, oppose, impede, intimidate, or interfere with any person designated in section 1 hereof while engaged in the performance of his official duties, or shall assault him on account of the performance of his official duties, shall be fined not more than $5,000, or imprisoned not more than three years, or both; and whoever, in the commission of any acts described in this section, shall use a deadly or dangerous weapon shall be fined not more than $10,000, or imprisoned not more than ten years, or both. (May 18, 1934, c. 299, § 2, 48 Stat. 781.) (U. S. C., Title 18, § 254.)

LIMITATION ON PROSECUTIONS FOR INTERNAL REVENUE OFFENSES

That no person shall be prosecuted, tried, or punished, for any of the various offenses arising under the internal revenue laws of the United States unless the indictment is found or the information instituted within three years next after the commission of the offense, except that the period of limitation shall be six years—

(1) for offenses involving the defrauding or attempting to defraud the United States or any agency thereof, whether by conspiracy or not, and in any manner,

(2) for the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof, and

(3) for the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a false or fraudulent return, affidavit, claim, or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document).

For offenses arising under section 37 of the Criminal Code, where the object of the conspiracy is to attempt in any manner to evade or defeat any tax or the payment thereof, the period of limitation shall also be six years. The time during which the person committing any of the offenses above mentioned is

absent from the district wherein the same is committed shall not be taken as any part of the time limited by law for the commencement of such proceedings. Where a complaint is instituted before a commissioner of the United States within the period above limited, the time shall be extended until the discharge of the grand jury at its next session within the district. (July 5, 1884, c. 225, § 1, 23 Stat. 122, Nov. 23, 1921, c. 136, § 1321a, 42 Stat. 315, June 2, 1924, c. 234, § 1010 (a), 43 Stat. 341, Feb. 26, 1926, c. 27, § 1110 (a), 44 Stat. 114, 125, June 6, 1932, c. 209, § 1108 (a), 47 Stat. 288.) (U. S. C., Title 18, § 585.)

The amendment made by subsection (a) of this section shall apply to offenses whenever committed; except that it shall not apply to offenses the prosecution of which was barred before the date of the enactment of this Act. (June 6, 1932, c. 209, § 1108 (b), 47 Stat. 288.)

TITLE 19—CUSTOMS DUTIES

TARIFF ACT OF 1930

(Act of June 17, 1930, c. 497, 46 Stat. 590)

SEC. 1001. * * *

PAR. 1798. * * * Up to but not exceeding $100 in value (including distilled spirits, wines and malt liquors aggregating not more than one wine-gallon) of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty. (Amended June 26, 1936, c. 830, § 337, 49 Stat. 1959.) (U. S. C., Title 19, § 1201.)

PHILIPPINE ISLANDS

SEC. 301. There shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided*, That direct shipments shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise shipped from said islands to the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws of the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from

the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury. (U. S. C., Title 19, § 1301.)

PUERTO RICO—EXEMPTION FROM INTERNAL-REVENUE TAXES

SEC. 302. Articles, goods, wares, or merchandise going into Puerto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue law of the United States. (May 17, 1932, c. 190, 47 Stat. 158.) (U. S. C., Title 19, § 1302.)

SUPPLIES FOR CERTAIN VESSELS AND AIRCRAFT

SEC. 309. (a) EXEMPTION FROM CUSTOMS DUTIES AND INTERNAL-REVENUE TAX.—Articles of foreign or domestic manufacture or production may, under such regulations as the Secretary of the Treasury may prescribe, be withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse free of duty or internal-revenue tax for supplies (not including equipment) of vessels of war, in ports of the United States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports, or for supplies (not including equipment) of vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions, or for supplies (not including equipment), of aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions, or for supplies (including equipment), maintenance, or repair of aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted.

(b) DRAWBACK.—Articles withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse and articles of domestic manufacture or production, laden as supplies upon any such foreign vessel or any such vessel or aircraft of the United States or laden as supplies (including equipment) upon, or used in the maintenance or repair of, any such foreign aircraft, shall be considered to be exported within the meaning of the drawback provisions of this Act. (U. S. C., 1934 edition, Title 19, § 1309.)

BONDED MANUFACTURING WAREHOUSES

SEC. 311. All articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

No flour, manufactured in a bonded manufacturing warehouse from wheat imported after ninety days after the date of the enactment of this Act, shall be withdrawn from such warehouse for exportation without payment of a duty on such imported wheat equal to any reduction in duty which by treaty will apply in respect of such flour in the country to which it is to be exported.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Articles or materials received into such bonded manufacturing warehouse or articles manufactured therefrom may be withdrawn or removed therefrom for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under the Act of March 24, 1874, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law if such waste or by-products were imported from a foreign country: *Provided*, That all waste material may be destroyed under Government supervision. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: *Provided*, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of section 3433 of the Revised Statutes shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Distilled spirits and wines which are rectified in bonded manufacturing warehouses, class six, and distilled spirits which are reduced in proof and bottled in such warehouses, shall be deemed to have been manufactured within the meaning of this section, and may be withdrawn as hereinbefore provided, and likewise for shipment in bond to Puerto Rico, subject to the provisions of this section, and under such regulations as the Secretary of the Treasury may prescribe, there to be withdrawn for consumption or be rewarehoused and subsequently withdrawn for consumption: *Provided*, That upon withdrawal in Puerto Rico for consumption, the duties imposed by the customs laws of the United States shall be collected on all imported merchandise (in its condition as imported) and imported containers used in the manufacture and putting up of such spirits and wines in such warehouses: *Provided further*, That no internal-revenue tax shall be imposed on distilled spirits and wines rectified in class six warehouses if such distilled spirits and wines are exported or shipped in accordance with the provisions of this section, and that no person rectifying distilled spirits or wines in such warehouses shall be subject by reason of such rectification to the payment of special tax as a rectifier. (Amended June 26, 1936, c. 830, § 404, 49 Stat. 1960.) (U. S. C., Title 19, § 1311.)

DRAWBACK AND REFUNDS

SEC. 313. (a) ARTICLES MADE FROM IMPORTED MERCHANDISE.—Upon the exportation of articles manufactured or produced in the United States with the

use of imported merchandise, the full amount of the duties paid upon the merchandise so used shall be refunded as drawback, less 1 per centum of such duties, except that such duties shall not be so refunded upon the exportation of flour or by-products produced from wheat imported after ninety days after the date of the enactment of this Act. Where two or more products result from the manipulation of imported merchandise, the drawback shall be distributed to the several products in accordance with their relative values at the time of separation.

(b) SUBSTITUTION FOR DRAWBACK PURPOSES.—If imported duty-paid sugar or non-ferrous metal, or ore containing non-ferrous metal, and duty free or domestic merchandise of the same kind and quality are used in the manufacture or production of articles within a period not to exceed one year from the receipt of such imported merchandise by the manufacturer or producer of such articles, there shall be allowed upon the exportation (or shipment to the Philippine Islands) of any such articles, notwithstanding the fact that none of the imported merchandise may actually have been used in the manufacture or production of the exported articles, an amount of drawback equal to that which would have been allowable had the sugar or non-ferrous metal, or ore containing non-ferrous metal, used therein been imported; but the total amount of drawback allowed upon the exportation of such articles, together with the total amount of drawback allowed in respect of such imported merchandise under any other provision of law, shall not exceed 99 per centum of the duty paid on such imported merchandise.

(c) MERCHANDISE NOT CONFORMING TO SAMPLE OR SPECIFICATIONS.—Upon the exportation of merchandise not conforming to sample or specifications upon which the duties have been paid and which have been entered or withdrawn for consumption and, within thirty days after release from customs custody, returned to customs custody for exportation, the full amount of the duties paid upon such merchandise shall be refunded as drawback, less 1 per centum of such duties.

(d) FLAVORING EXTRACTS AND MEDICINAL OR TOILET PREPARATIONS.—Upon the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used.

Upon the exportation of bottled distilled spirits and wines manufactured or produced in the United States on which an internal-revenue tax has been paid, there shall be allowed, under regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, a drawback equal in amount to the tax found to have been paid on such bottled distilled spirits and wines: *Provided*, That such distilled spirits and wines have been bottled especially for export, under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

(h) TIME LIMITATION ON EXPORTATION.—No drawback shall be allowed under the provisions of this section or of section 6 of the Act entitled "An Act temporarily to provide revenue for the Philippine Islands, and for other purposes," approved March 8, 1902 (relating to drawback on shipments to the Philippine Islands), unless the completed article is exported, or shipped to the Philippine Islands, within three years after importation of the imported merchandise.

(i) REGULATIONS.—The Secretary of the Treasury is authorized to prescribe regulations governing (1) the identification of imported merchandise used in the manufacture or production of articles entitled to drawback of customs duties, the ascertainment of the quantity of such merchandise used, of the time when such merchandise was received by the manufacturer or producer of the exported articles, and of the amount of duties paid thereon, the determination of the facts of the manufacture or production of such articles in the United States and their exportation therefrom, the time within which drawback entries on such articles shall be filed and completed, to entitle such articles to drawback, and the payment of drawback due thereon; (2) the identification of merchandise withdrawn for consumption and returned to customs custody for exportation, the determination of the facts of nonconformity thereof to sample or specifications and of exportation thereof from the United States, and the payment of the drawback due thereon; (3) the determination and payment of drawback of internal-revenue tax on domestic distilled spirits and wines, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as the Secretary of the Treasury deems necessary; (4) the remission of duties on imported salt used in curing fish, including the production of proof that the salt has been so used; and (5) the refunding of duties paid upon imported salt used in curing exported meats, including the production of proof that the salt has been so used; and designating the person to whom refund or payment of drawback shall be made.

(j) SOURCE OF PAYMENT.—Any drawback of duties that may be authorized under the provisions of this Act shall be paid from the customs receipts of Puerto Rico, if the duties were originally paid into the Treasury of Puerto Rico. (Amended May 17, 1932, c. 190, 48 Stat. 158, amended June 26, 1936, c. 830, § 403, 49 Stat. 1960.) (U. S. C., Title 19, § 1313.)

REIMPORTATION OF TAX-FREE EXPORTS

SEC. 314. Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed upon such articles by the internal revenue laws at the time of reimportation, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury. (U. S. C., Title 19, § 1314.)

TOBACCO PRODUCTS—EXPORTATION FREE OF DUTY OR INTERNAL-REVENUE TAX

SEC. 317. (a) The shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes, for consumption beyond the jurisdiction of the internal-revenue laws of the United States, as defined by section 3448 of the Revised Statutes, shall be deemed exportation within the meaning of the customs and internal-revenue laws applicable to the exportation of such articles without payment of duty or internal-revenue tax.

(b) The shipment or delivery of any merchandise for use as supplies (including equipment) upon, or in the maintenance or repair of, aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted, shall be deemed an exportation within the meaning of the customs and internal-revenue laws applicable to the exportation of such merchandise without the payment of duty or internal-revenue tax. (U. S. C., Title 19, § 1317.)

* * * * * * *

SEC. 528. TAXES NOT TO BE CONSTRUED AS DUTIES.—No tax or other charge imposed by or pursuant to any law of the United States shall be construed to be a customs duty for the purpose of any statute relating to the customs revenue, unless the law imposing such a tax or charge designates it as a customs duty or contains a provision to the effect that it shall be treated as a duty imposed under the customs laws. Nothing in this section shall be construed to limit or restrict the jurisdiction of the United States Customs Court or the United States Court of Customs and Patent Appeals. (June 17, 1930, c. 497, Title IV, § 528; as added June 25, 1938, c. 679, § 20, 52 Stat. 1087.)

TITLE 27—INTOXICATING LIQUORS

ARRANGEMENT

The arrangement of the provisions of this Title does not follow the exact sequence of the U. S. Code.

DATE OF REPEAL OF THE EIGHTEENTH AMENDMENT

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

WHEREAS the Congress of the United States in second session of the Seventy-second Congress, begun at Washington on the fifth day of December in the year one thousand nine hundred and thirty-two, adopted a resolution in the words and figures following, to wit:

"JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States.

"*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein)*, That the following article is hereby proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by conventions in three-fourths of the several States:

" 'Article—

" 'Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

" 'Sec. 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

" 'Sec. 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.' "

WHEREAS section 217 (a) of the act of Congress entitled "AN ACT To encourage national industrial recovery, to foster competition, and to provide for the construction of certain useful public works, and for other purposes", approved June 16, 1933, provides as follows:

"Sec. 217. (a) The President shall proclaim the date of—

(1) the close of the first fiscal year ending June 30 of any year after the year 1933, during which the total receipts of the United States (excluding public-debt receipts) exceed its total expenditures (excluding public-debt expenditures other than those chargeable against such receipts), or

(2) the repeal of the eighteenth amendment to the Constitution, whichever is the earlier."

WHEREAS it appears from a certificate issued December 5, 1933, by the Acting Secretary of State that official notices have been received in the Department of State that on the fifth day of December 1933 conventions in 36 States of the United States, constituting three fourths of the whole number of the States had ratified the said repeal amendment;

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, pursuant to the provisions of section 217 (a) of the said act of June 16, 1933, do hereby proclaim that the eighteenth amendment to the Constitution of the United States was repealed on the fifth day of December 1933.

FURTHERMORE, I enjoin upon all citizens of the United States and upon others resident within the jurisdiction thereof to cooperate with the Government in its endeavor to restore greater respect for law and order, by confining such purchases of alcoholic beverages as they may make solely to those dealers or agencies which have been duly licensed by State or Federal license.

Observance of this request, which I make personally to every individual and every family in our Nation, will result in the consumption of alcoholic beverages which have passed Federal inspection, in the break-up and eventual destruction of the notoriously evil illicit liquor traffic, and in the payment of reasonable taxes for the support of Government and thereby in the superseding of other forms of taxation.

I call specific attention to the authority given by the twenty-first amendment to the Government to prohibit transportation or importation of intoxicating liquors into any State in violation of the laws of such State.

I ask the whole-hearted cooperation of all our citizens to the end that this return of individual freedom shall not be accompanied by the repugnant conditions that obtained prior to the adoption of the eighteenth amendment and those that have existed since its adoption. Failure to do this honestly and courageously will be a living reproach to us all.

I ask especially that no State shall by law or otherwise authorize the return of the saloon either in its old form or in some modern guise.

The policy of the Government will be to see to it that the social and political evils that have existed in the pre-prohibition era shall not be revived nor permitted again to exist. We must remove forever from our midst the menace of the bootlegger and such others as would profit at the expense of good government, law, and order.

I trust in the good sense of the American people that they will not bring upon themselves the curse of excessive use of intoxicating liquors, to the detriment of health, morals, and social integrity.

The objective we seek through a national policy is the education of every citizen towards a greater temperance throughout the Nation.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this fifth day of December, in the year of our Lord nineteen hundred and thirty-three, and of the Independence
[SEAL] of the United States of America the one hundred and fifty-eighth.

FRANKLIN D ROOSEVELT

By the President:

WILLIAM PHILLIPS

Acting Secretary of State.

(Proclamation by President dated Dec. 5, 1933, 48 Stat., Part 2, 1720, 1721.)

WEBB-KENYON LAW

UNLAWFUL SHIPMENT FROM ONE STATE TO ANOTHER

The shipment or transportation, in any manner or by any means whatsoever, of any spirituous, vinous, malted, fermented, or other intoxicating liquor of any kind, from one State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, into any other State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, or from any foreign country into any State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, which said spirituous, vinous, malted, fermented, or other intoxicating liquor is intended, by any person interested therein, to be received, possessed, sold, or in any manner used, either in the original package or otherwise, in violation of any law of such State, Territory, or District of the United States, or place noncontiguous to but subject to the jurisdiction thereof, is hereby prohibited. (Mar. 1, 1913, c. 90, 37 Stat. 699.) Reenacted without change in the Liquor Law Repeal and Enforcement Act of Aug. 27, 1935 (§ 202 (b), 49 Stat. 877.) (U. S. C., Title 27, § 122.)

FEDERAL ALCOHOL ADMINISTRATION ACT

(Act of Aug. 29, 1935, c. 814, 49 Stat. 977, etc.)

IMPORTANT NOTE

For convenience of reference, the amendments to the Federal Alcohol Administration Act made by the Liquor Tax Administration Act have not been merged into the former act, but are indicated at the appropriate places in the Federal Alcohol Administration Act by reference to the amendatory provisions of the Liquor Tax Administration Act.

This Act may be cited as the "Federal Alcohol Administration Act."

FEDERAL ALCOHOL ADMINISTRATION

SEC. 2. (a) There is hereby created the Federal Alcohol Administration as a division in the Treasury Department.

(b) The Administration shall be headed by an Administrator, who shall be appointed by the President, by and with the advice and consent of the Senate. The Administrator shall for his services receive compensation at the rate of $10,000 per annum, together with actual and necessary traveling and subsistence expenses while engaged in the exercise of his powers and duties outside the District of Columbia. No person shall be eligible to appointment, or continue in office, as Administrator if he is engaged or financially interested in, or is an officer or director of or employed by a corporation engaged in, the production or sale or other distribution of alcoholic beverages, or the financing thereof.

(Paragraphs (b), (c), and (d) of this section repealed by Sec. 508 of the Liquor Tax Administration Act of June 26, 1936, effective in accordance with Sec. 508 of such act. See post, this Title.)

(c) The Administrator shall, without regard to the civil-service laws and the Classification Act of 1923, as amended, appoint and fix the compensation and duties of such officers and employees as he deems necessary to carry out his powers and duties, but the compensation so fixed shall be subject to the approval of the Secretary of the Treasury. The Administrator is authorized to adopt an official seal, which shall be judicially noticed.

(See note under paragraph (b).)

(d) The Administrator is authorized and directed to prescribe such rules and regulations as may be necessary to carry out his powers and duties. All rules and regulations prescribed by the Administrator shall be subject to the approval of the Secretary of the Treasury.

(See note under paragraph (b).)

(e) Appropriations to carry out powers and duties of the Administrator shall be available for expenditure, among other purposes, for personal services and rent in the District of Columbia and elsewhere, expenses for travel and subsistence, for law books, books of reference, magazines, periodicals, and newspapers, for contract stenographic reporting services, for subscriptions for library services, for purchase of samples for analysis or use as evidence, and for holding conferences of State and Federal liquor control officials.

(f) The Administrator may, with the consent of the department or agency affected, utilize the services of any department or other agency of the Government to the extent necessary to carry out his powers and duties and authorize officers and employees thereof to act as his agents.

(g) The provisions, including penalties, of sections 9 and 10 of the Federal Trade Commission Act, as now or hereafter amended, shall be applicable to the jurisdiction, powers, and duties of the Administrator, and to any person (whether or not a corporation) subject to the provisions of laws administered by the Administrator.

(h) The Administrator is authorized to require, in such manner and form as he shall prescribe, such reports as are necessary to carry out his powers and duties.

(i) The Administrator shall make a report to Congress, at the beginning of each regular session, of the administration of the functions with which he is charged, and shall include in such report the names and compensation of all persons employed by the Administration. (U. S. C., Title 27, § 202.)

UNLAWFUL BUSINESSES WITHOUT PERMIT

SEC. 3. In order effectively to regulate interstate and foreign commerce in distilled spirits, wine, and malt beverages, to enforce the twenty-first amendment, and to protect the revenue and enforce the postal laws with respect to distilled spirits, wine, and malt beverages:

(a) It shall be unlawful, except pursuant to a basic permit issued under this Act by the Administrator—

(1) to engage in the business of importing into the United States distilled spirits, wine, or malt beverages; or

(2) for any person so engaged to sell, offer or deliver for sale, contract to sell, or ship, in interstate or foreign commerce, directly or indirectly or through an affiliate, distilled spirits, wine, or malt beverages so imported.

This subsection shall take effect sixty days after the date upon which the Administrator first appointed under this Act takes office.

(b) It shall be unlawful, except pursuant to a basic permit issued under this Act by the Administrator—

(1) to engage in the business of distilling distilled spirits, producing wine, rectifying or blending distilled spirits or wine, or bottling, or warehousing and bottling, distilled spirits; or

(2) for any person so engaged to sell, offer or deliver for sale, contract to sell, or ship, in interstate or foreign commerce, directly or indirectly or through an affiliate, distilled spirits or wine so distilled, produced, rectified, blended, or bottled, or warehoused and bottled.

This subsection shall take effect sixty days after the date upon which the Administrator first appointed under this Act takes office.

(c) It shall be unlawful, except pursuant to a basic permit issued under this Act by the Administrator—

(1) to engage in the business of purchasing for resale at wholesale distilled spirits, wine, or malt beverages; or

(2) for any person so engaged to receive or to sell, offer or deliver for sale, contract to sell, or ship, in interstate or foreign commerce, directly or indirectly or through an affiliate, distilled spirits, wine or malt beverages so purchased.

This subsection shall take effect July 1, 1936.

This section shall not apply to any agency of a State or political subdivision thereof or any officer or employee of any such agency, and no such agency or officer or employee shall be required to obtain a basic permit under this Act. (Amended Feb. 29, 1936, c. 105, § 1, 49 Stat. 1152.) (U. S. C., Title 27, § 203.)

PERMITS

SEC. 4. (a) The following persons shall, on application therefor, be entitled to a basic permit:

(1) Any person who, on May 25, 1935, held a basic permit as distiller, rectifier, wine producer, or importer issued by an agency of the Federal Government.

(2) Any other person unless the Administrator finds (A) that such person (or in case of a corporation, any of its officers, directors, or principal stockholders) has, within five years prior to date of application, been convicted of a felony under Federal or State law or has, within three years prior to date of application, been convicted of a misdemeanor under any Federal law relating to liquor, including the taxation thereof; or (B) that such person is, by reason of his business experience, financial standing, or trade connections, not likely to commence operations within a reasonable period or to maintain such operations in conformity with Federal law; or (C) that the operations proposed to be conducted by such person are in violation of the law of the State in which they are to be conducted.

(b) If upon examination of any application for a basic permit the Administrator has reason to believe that the applicant is not entitled to such permit, he shall notify the applicant thereof and, upon request by the applicant, afford him due notice and opportunity for hearing on the application. If the Administrator,

after affording such notice and opportunity for hearing, finds that the applicant is not entitled to a basic permit hereunder, he shall by order deny the application stating the findings which are the basis for his order.

(c) The Administrator shall prescribe the manner and form of all applications for basic permits (including the facts to be set forth therein) and the form of all basic permits, and shall specify in any basic permit the authority conferred by the permit and the conditions thereof in accordance with the provisions of this Act. To the extent deemed necessary by the Administrator for the efficient administration of this Act, separate applications and permits shall be required by the Administrator with respect to distilled spirits, wine, and malt beverages, and the various classes thereof, and with respect to the various classes of persons entitled to permits hereunder. The issuance of a basic permit under this Act shall not operate to deprive the United States of its remedy for any violation of law.

(d) A basic permit shall be conditioned upon compliance with the requirements of section 5 (relating to unfair competition and unlawful practices) and of section 6 (relating to bulk sales and bottling), with the twenty-first amendment and laws relating to the enforcement thereof, and with all other Federal laws relating to distilled spirits, wine, and malt beverages, including taxes with respect thereto.

(e) A basic permit shall by order of the Administrator, after due notice and opportunity for hearing to the permittee, (1) be revoked, or suspended for such period as the Administrator deems appropriate, if the Administrator finds that the permittee has willfully violated any of the conditions thereof, provided that for a first violation of the conditions thereof the permit shall be subject to suspension only; or (2) be revoked if the Administrator finds that the permittee has not engaged in the operations authorized by the permit for a period of more than two years; or (3) be annulled if the Administrator finds that the permit was procured through fraud, or misrepresentation, or concealment of material fact. The order shall state the findings which are the basis for the order.

(f) Orders of the Administrator with respect to any denial of application, suspension, revocation, annulment, or other proceedings, shall be served (1) in person by any officer or employee of the Administration designated by the Administrator or any internal revenue or customs officer authorized by the Administrator for the purpose, or (2) by mailing the order by registered mail, addressed to the applicant or respondent at his last known address in the records of the Administrator.

(g) A basic permit shall continue in effect until suspended, revoked, or annulled as provided herein, or voluntarily surrendered; except that (1) if leased, sold or otherwise voluntarily transferred, the permit shall be automatically terminated thereupon, and (2) if transferred by operation of law or if actual or legal control of the permittee is acquired, directly or indirectly, whether by stock-ownership or in any other manner, by any person, then such permit shall be automatically terminated at the expiration of thirty days thereafter: *Provided*, That if within such thirty-day period application for a new basic permit is made by the transferee or permittee, respectively, then the outstanding basic permit shall continue in effect until such application is finally acted on by the Administrator.

(h) An appeal may be taken by the permittee or applicant for a permit from any order of the Administrator denying an application for, or suspending, revoking, or annulling, a basic permit. Such appeal shall be taken by filing, in the circuit court of appeals of the United States within any circuit wherein such person resides or has his principal place of business, or in the United States Court of Appeals for the District of Columbia, within sixty days after the entry of such order, a written petition praying that the order of the Administrator be modified or set aside in whole or in part. A copy of such petition shall be forthwith served upon the Administrator, or upon any officer designated by him for that purpose, and thereupon the Administrator shall certify and file in the court a transcript of the record upon which the order complained of was entered. Upon the filing of such transcript such court shall have exclusive jurisdiction to affirm, modify, or set aside such order, in whole or in part. No objection to the order of the Administrator shall be considered by the court unless such objection shall have been urged before the Administrator or unless there were reasonable grounds for failure so to do. The finding of the Administrator as to the facts, if supported by substantial evidence, shall be conclusive. If any party shall apply to the court for leave to adduce additional evidence, and shall show to the satisfaction of the court that such additional evidence is material and that there were reasonable grounds for failure to adduce such evidence in the proceeding before the Administrator the court may order such additional evidence to be taken before the Administrator and to be adduced upon the hearing in such manner and upon such terms and conditions as to the court may seem proper. The Administrator may modify his findings as to the facts by reason of the additional evidence so taken, and he shall file with the court such modified or new findings, which, if supported by substantial evidence, shall be conclusive, and his recommendation, if any,

for the modification or setting aside of the original order. The judgment and decree of the court affirming, modifying, or setting aside, in whole or in part, any such order of the Administrator shall be final, subject to review by the Supreme Court of the United States upon certiorari or certification as provided in sections 239 and 240 of the Judicial Code, as amended (U. S. C., title 28, secs. 346 and 347). The commencement of proceedings under this subsection shall, unless specifically ordered by the court to the contrary, operate as a stay of the Administrator's order.

(i) No proceeding for the suspension or revocation of a basic permit for violation of any condition thereof relating to compliance with Federal law shall be instituted by the Administrator more than eighteen months after conviction of the violation of Federal law, or, if no conviction has been had, more than three years after the violation occurred; and no basic permit shall be suspended or revoked for a violation of any such condition thereof if the alleged violation of Federal law has been compromised by any officer of the Government authorized to compromise such violation. (U. S. C., Title 27, § 204.)

UNFAIR COMPETITION AND UNLAWFUL PRACTICES

SEC. 5. It shall be unlawful for any person engaged in business as a distiller, brewer, rectifier, blender, or other producer, or as an importer or wholesaler, of distilled spirits, wine, or malt beverages, or as a bottler, or warehouseman and bottler, of distilled spirits, directly or indirectly or through an affiliate:

(a) Exclusive outlet: To require, by agreement or otherwise, that any retailer engaged in the sale of distilled spirits, wine, or malt beverages, purchase any such products from such person to the exclusion in whole or in part of distilled spirits, wine, or malt beverages sold or offered for sale by other persons in interstate or foreign commerce, if such requirement is made in the course of interstate or foreign commerce, or if such person engages in such practice to such an extent as substantially to restrain or prevent transactions in interstate or foreign commerce in any such products, or if the direct effect of such requirement is to prevent, deter, hinder, or restrict other persons from selling or offering for sale any such products to such retailer in interstate or foreign commerce; or

(b) "Tied house": To induce through any of the following means, any retailer, engaged in the sale of distilled spirits, wine, or malt beverages, to purchase any such products from such person to the exclusion in whole or in part of distilled spirits, wine, or malt beverages sold or offered for sale by other persons in interstate or foreign commerce, if such inducement is made in the course of interstate or foreign commerce, or if such person engages in the practice of using such means, or any of them, to such an extent as substantially to restrain or prevent transactions in interstate or foreign commerce in any such products, or if the direct effect of such inducement is to prevent, deter, hinder, or restrict other persons from selling or offering for sale any such products to such retailer in interstate or foreign commerce: (1) By acquiring or holding (after the expiration of any existing license) any interest in any license with respect to the premises of the retailer; or (2) by acquiring any interest in real or personal property owned, occupied, or used by the retailer in the conduct of his business; or (3) by furnishing, giving, renting, lending, or selling to the retailer, any equipment, fixtures, signs, supplies, money, services, or other thing of value, subject to such exceptions as the Administrator shall by regulation prescribe, having due regard for public health, the quantity and value of articles involved, established trade customs not contrary to the public interest and the purposes of this subsection; or (4) by paying or crediting the retailer for any advertising, display, or distribution service; or (5) by guaranteeing any loan or the repayment of any financial obligation of the retailer; or (6) by extending to the retailer credit for a period in excess of the credit period usual and customary to the industry for the particular class of transactions, as ascertained by the Administrator and prescribed by regulations by him; or (7) by requiring the retailer to take and dispose of a certain quota of any of such products; or

(c) Commercial bribery: To induce through any of the following means, any trade buyer engaged in the sale of distilled spirits, wine, or malt beverages, to purchase any such products from such person to the exclusion in whole or in part of distilled spirits, wine, or malt beverages sold or offered for sale by other persons in interstate or foreign commerce, if such inducement is made in the course of interstate or foreign commerce, or if such person engages in the practice of using such means, or any of them, to such an extent as substantially to restrain or prevent transactions in interstate or foreign commerce in any such products, or if the direct effect of such inducement is to prevent, deter, hinder, or restrict other persons from selling or offering for sale any such products to such trade buyer in interstate or foreign commerce: (1) By commercial bribery; or (2) by offering or giving any bonus, premium, or compensation to any officer, or employee, or representative of the trade buyer; or

(d) Consignment sales: To sell, offer for sale, or contract to sell to any trade buyer engaged in the sale of distilled spirits, wine, or malt beverages, or for any such trade buyer to purchase, offer to purchase, or contract to purchase, any such products on consignment or under conditional sale or with the privilege of return or on any basis otherwise than a bona fide sale, or where any part of such transaction involves, directly or indirectly, the acquisition by such person from the trade buyer or his agreement to acquire from the trade buyer other distilled spirits, wine, or malt beverages—if such sale, purchase, offer, or contract is made in the course of interstate or foreign commerce, or if such person or trade buyer engages in such practice to such an extent as substantially to restrain or prevent transactions in interstate or foreign commerce in any such products, or if the direct effect of such sale, purchase, offer, or contract is to prevent, deter, hinder, or restrict other persons from selling or offering for sale any such products to such trade buyer in interstate or foreign commerce: *Provided*, That this subsection shall not apply to transactions involving solely the bona fide return of merchandise for ordinary and usual commercial reasons arising after the merchandise has been sold; or

(e) Labeling: To sell or ship or deliver for sale or shipment, or otherwise introduce in interstate or foreign commerce, or to receive therein, or to remove from customs custody for consumption, any distilled spirits, wine, or malt beverages in bottles, unless such products are bottled, packaged, and labeled in conformity with such regulations, to be prescribed by the Administrator, with respect to packaging, marking, branding, and labeling and size and fill of container (1) as will prohibit deception of the consumer with respect to such products or the quantity thereof and as will prohibit, irrespective of falsity, such statements relating to age, manufacturing processes, analyses, guarantees, and scientific or irrelevant matters as the Administrator finds to be likely to mislead the consumer; (2) as will provide the consumer with adequate information as to the identity and quality of the products, the alcoholic content thereof (except that statements of, or statements likely to be considered as statements of, alcoholic content of malt beverages are hereby prohibited unless required by State law and except that, in case of wines, statements of alcoholic content shall be required only for wines containing more than 14 per centum of alcohol by volume), the net contents of the package, and the manufacturer or bottler or importer of the product; (3) as will require an accurate statement, in the case of distilled spirits (other than cordials, liqueurs, and specialties) produced by blending or rectification, if neutral spirits have been used in the production thereof, informing the consumer of the percentage of neutral spirits so used and of the name of the commodity from which such neutral spirits have been distilled, or in case of neutral spirits or of gin produced by a process of continuous distillation, the name of the commodity from which distilled; (4) as will prohibit statements on the label that are disparaging of a competitor's products or are false, misleading, obscene, or indecent; and (5) as will prevent deception of the consumer by use of a trade or brand name that is the name of any living individual of public prominence, or existing private or public organization, or is a name that is in simulation or is an abbreviation thereof, and as will prevent the use of a graphic, pictorial, or emblematic representation of any such individual or organization, if the use of such name or representation is likely falsely to lead the consumer to believe that the product has been indorsed, made, or used by, or produced for, or under the supervision of, or in accordance with the specifications of, such individual or organization: *Provided*, That this clause shall not apply to the use of the name of any person engaged in business as a distiller, brewer, rectifier, blender, or other producer, or as an importer, wholesaler, retailer, bottler, or warehouseman, of distilled spirits, wine, or malt beverages, nor to the use by any person of a trade or brand name used by him or his predecessor in interest prior to the date of the enactment of this Act; including regulations requiring, at time of release from customs custody, certificates issued by foreign governments covering origin, age, and identity of imported products: *Provided further*, That nothing herein nor any decision, ruling, or regulation of any Department of the Government shall deny the right of any person to use any trade name or brand of foreign origin not presently effectively registered in the United States Patent Office which has been used by such person or predecessors in the United States for a period of at least five years last past, if the use of such name or brand is qualified by the name of the locality in the United States in which the product is produced, and, in the case of the use of such name or brand on any label or in any advertisement, if such qualification is as conspicuous as such name or brand.

(The second proviso of section 5 (e) is amended by sec. 506 of the Liquor Tax Administration Act of 1936, effective in accordance with sec. 508 of such act. See post, this Title.)

It shall be unlawful for any person to alter, mutilate, destroy, obliterate, or remove any mark, brand, or label upon distilled spirits, wine, or malt beverages held for sale in interstate or foreign commerce or after shipment therein, except as authorized by Federal law or except pursuant to regulations of the Administrator authorizing relabeling for purposes of compliance with the requirements of this subsection or of State law.

In order to prevent the sale or shipment or other introduction of distilled spirits, wine, or malt beverages in interstate or foreign commerce, if bottled, packaged, or labeled in violation of the requirements of this subsection, no bottler, or importer of distilled spirits, wine, or malt beverages, shall, after such date as the Administrator fixes as the earliest practicable date for the application of the provisions of this subsection to any class of such persons (but not later than August 15, 1936, in the case of distilled spirits, and December 15, 1936, in the case of wine and malt beverages, and only after thirty days' public notice), bottle or remove from customs custody for consumption distilled spirits, wine, or malt beverages, respectively, unless the bottler or importer, upon application to the Administrator, has obtained and has in his possession a certificate of label approval covering the distilled spirits, wine, or malt beverages, issued by the Administrator in such manner and form as he shall by regulations prescribe: *Provided*, That any such bottler shall be exempt from the requirements of this subsection if the bottler, upon application to the Administrator, shows to the satisfaction of the Administrator that the distilled spirits, wine, or malt beverages to be bottled by the applicant are not to be sold, or offered for sale, or shipped or delivered for shipment, or otherwise introduced, in interstate or foreign commerce. Officers of internal revenue and customs are authorized and directed to withhold the release of such products from the bottling plant or customs custody unless such certificates have been obtained, or unless the application of the bottler for exemption has been granted by the Administrator. The district courts of the United States, the Supreme Court of the District of Columbia, and the United States court for any Territory, shall have jurisdiction of suits to enjoin, annul, or suspend in whole or in part any final action by the Administrator upon any application under this subsection; or

(The third paragraph of section 5 (e) is amended in full by sec. 505 of the Liquor Tax Administration Act of June 26, 1936. See post, this Title.)

(f) Advertising: To publish or disseminate or cause to be published or disseminated by radio broadcast, or in any newspaper, periodical or other publication or by any sign or outdoor advertisement or any other printed or graphic matter, any advertisement of distilled spirits, wine, or malt beverages, if such advertisement is in, or is calculated to induce sales in, interstate or foreign commerce, or is disseminated by mail, unless such advertisement is in conformity with such regulations, to be prescribed by the Administrator, (1) as will prevent deception of the consumer with respect to the products advertised and as will prohibit, irrespective of falsity, such statements relating to age, manufacturing processes, analyses, guaranties, and scientific or irrelevant matters as the Administrator finds to be likely to mislead the consumer; (2) as will provide the consumer with adequate information as to the identity and quality of the products advertised, the alcoholic content thereof (except that statements of, or statements likely to be considered as statements of, alcoholic content of malt beverages are prohibited and except that, in case of wines, statements of alcoholic content shall be required only for wines containing more than 14 per centum of alcohol by volume), and the person responsible for the advertisement; (3) as will require an accurate statement, in the case of distilled spirits (other than cordials, liqueurs, and specialties) produced by blending or rectification, if neutral spirits have been used in the production thereof, informing the consumer of the percentage of neutral spirits so used and of the name of the commodity from which such neutral spirits have been distilled, or in case of neutral spirits or of gin produced by a process of continuous distillation, the name of the commodity from which distilled; (4) as will prohibit statements that are disparaging of a competitor's products or are false, misleading, obscene, or indecent; (5) as will prevent statements inconsistent with any statement on the labeling of the products advertised. This subsection shall not apply to outdoor advertising in place on June 18, 1935, but shall apply upon replacement, restoration, or renovation of any such advertising. The prohibitions of this subsection and regulations thereunder shall not apply to the publisher of any newspaper, periodical, or other publication, or radio broadcaster, unless such publisher or radio broadcaster is engaged in business as a distiller, brewer, rectifier, or other producer, or as an importer or wholesaler, of distilled spirits, wine, or malt beverages, or as a bottler, or warehouseman and bottler, of distilled spirits, directly or indirectly or through an affiliate.

The provisions of subsections (a), (b), and (c) shall not apply to any act done by any agency of a State or political subdivision thereof, or by any officer or employee of such agency.

In the case of malt beverages, the provisions of subsections (a), (b), (c), and (d) shall apply to transactions between a retailer or trade buyer in any State and a brewer, importer, or wholesaler of malt beverages outside such State only to the extent that the law of such State imposes similar requirements with respect to similar transactions between a retailer or trade buyer in such State and a brewer, importer, or wholesaler of malt beverages in such State, as the case may be. In the case of malt beverages, the provisions of subsections (e) and (f) shall apply to the labeling of malt beverages sold or

shipped or delivered for shipment or otherwise introduced into or received in any State from any place outside thereof, or the advertising of malt beverages intended to be sold or shipped or delivered for shipment or otherwise introduced into or received in any State from any place outside thereof, only to the extent that the law of such State imposes similar requirements with respect to the labeling or advertising, as the case may be, of malt beverages not sold or shipped or delivered for shipment or otherwise introduced into or received in such State from any place outside thereof.

The Administrator shall give reasonable public notice, and afford to interested parties opportunity for hearing, prior to prescribing regulations to carry out the provisions of this section. (Amended Feb. 29, 1936, c. 105, § 2, 49 Stat. 1152.) (U. S. C., Title 27, § 205.)

BULK SALES AND BOTTLING

SEC. 6. (a) It shall be unlawful for any person—

(1) To sell or offer to sell, contract to sell, or otherwise dispose of distilled spirits in bulk except, under regulations of the Administrator, for export or to the following, or to import distilled spirits in bulk except, under such regulations, for sale to or for use by the following: A distiller, rectifier of distilled spirits, person operating a bonded warehouse qualified under the internal-revenue laws or a class 8 bonded warehouse qualified under the customs laws, a winemaker for the fortification of wines, a proprietor of an industrial alcohol plant, or any agency of the United States or any State or political subdivision thereof.

(2) To sell or offer to sell, contract to sell, or otherwise dispose of warehouse receipts for distilled spirits in bulk unless such warehouse receipts require that the warehouseman shall package such distilled spirits, before delivery, in bottles labeled and marked in accordance with law, or deliver such distilled spirits in bulk only to persons to whom it is lawful to sell or otherwise dispose of distilled spirits in bulk.

(3) To bottle distilled spirits unless the bottler is a person to whom it is lawful to sell or otherwise dispose of distilled spirits in bulk.

(b) Any person who violates the requirements of this section shall, upon conviction thereof, be fined not more than $5,000 or imprisoned for not more than one year or both, and shall forfeit to the United States all distilled spirits with respect to which the violation occurs and the containers thereof.

(c) The term "in bulk" means in containers having a capacity in excess of one wine gallon. (U. S. C., Title 27, § 206.)

PENALTIES

SEC. 7. The District Courts of the United States, the Supreme Court of the District of Columbia, and the United States court for any Territory, of the District where the offense is committed or threatened or of which the offender is an inhabitant or has his principal place of business, are hereby vested with jurisdiction of any suit brought by the Attorney General in the name of the United States, to prevent and restrain violations of any of the provisions of this Act. Any person violating any of the provisions of sections 3 or 5 shall be guilty of a misdemeanor and upon conviction thereof be fined not more than $1,000 for each offense. Subject to the approval of the Attorney General, the Administrator is authorized, with respect to any violation of this Act, to compromise the liability arising with respect to such violation (1) upon payment of a sum not in excess of $500 for each offense, to be collected by the Administrator and to be paid into the Treasury as miscellaneous receipts, and (2) in case of repetitious violations and in order to avoid multiplicity of criminal proceedings; upon agreement to a stipulation that the United States may, on its own motion upon five days' notice to the violator, cause a consent decree to be entered by any court of competent jurisdiction enjoining the repetition of such violation. (U. S. C., Title 27, § 207.)

INTERLOCKING DIRECTORATES

SEC. 8. (a) Except as provided in subsection (b), it shall be unlawful for any individual to take office, after the date of the enactment of this Act, as an officer or director of any company, if his doing so would make him an officer or director of more than one company engaged in business as a distiller, rectifier, or blender of distilled spirits, or of any such company and of a company which is an affiliate of any company engaged in business as a distiller, rectifier, or blender of distilled spirits, or of more than one company which is an affiliate of any company engaged in business as a distiller, rectifier, or blender of distilled spirits, unless, prior to taking such office, application made by such individual to the Administrator has been granted and after due showing has been made to him that service by such individual as officer or director of all the foregoing companies of which he is an officer or director together with service in the company with respect to which application is made will not substantially restrain or

prevent competition in interstate or foreign commerce in distilled spirits. The Administrator shall, by order, grant or deny such application on the basis of the proof submitted to him and his finding thereon. The District Courts of the United States, the Supreme Court of the District of Columbia, and the United States court for any Territory shall have jurisdiction of suits to enjoin, annul, or suspend in whole or in part any final action by the Administrator upon any application under this subsection.

(b) An individual may, without regard to the provisions of subsection (a), take office as an officer or director of a company described in subsection (a) while holding the position of officer or director of any other such company if such companies are affiliates at the time of his taking office and if—

(1) Such companies are affiliates on the date of the enactment of this Act; or

(2) Each of such companies has been organized under the law of a State to comply with a requirement thereof under which, as a condition of doing business in such State, such company must be organized under the law of such State; or

(3) One or more such companies has been organized under the law of a State to comply with a requirement thereof under which, as a condition of doing business in such State, such company must be organized under the laws of such State, and the other one or more of such companies not so organized, is in existence on the date of the enactment of this Act; or

(4) One or more of such companies has been organized under the law of a State to comply with a requirement thereof under which, as a condition of doing business in such State, such company must be organized under the law of such State, and not more than one of such companies is a company which has not been so organized and which has been organized after the date of the enactment of this Act.

(c) As used in this section, the term "company" means a corporation, joint stock company, business trust, or association, but does not include any agency of a State or political subdivision thereof or any officer or employee of any such agency.

(d) Any individual taking office in violation of this section shall be punished by a fine of not exceeding $1,000. (U. S. C., Title 27, § 208.)

DISPOSAL OF FORFEITED ALCOHOLIC BEVERAGES

SEC. 9. (a) All distilled spirits, wine, and malt beverages forfeited, summarily or by order of court, under any law of the United States, shall be delivered to the Secretary of the Treasury to be disposed of as hereinafter provided.

(b) The Secretary of the Treasury shall dispose of all distilled spirits, wine, and malt beverages which have been delivered to him pursuant to subsection (a)—

(1) By delivery to such Government agencies as, in his opinion, have a need for such distilled spirits, wine, or malt beverages for medicinal, scientific, or mechanical purposes; or

(2) By gift to such eleemosynary institutions as, in his opinion, have a need for such distilled spirits, wine, or malt beverages for medicinal purposes; or

(3) By destruction.

(c) No distilled spirits, wine, or malt beverages which have been seized under any law of the United States, may be disposed of in any manner whatsoever except after forfeiture and as provided in this section.

(d) The Secretary of the Treasury is authorized to make all rules and regulations necessary to carry out the provisions of this section. (U. S. C., Title 27, § 209.)

(Section 9 amended by sec. 507 of the Liquor Tax Administration Act of June 26, 1936. See post, this Title.)

MISCELLANEOUS

SEC. 17. (a) As used in this Act—

(1) The term "Administrator" means the head of the Federal Alcohol Administration.

(2) The term "United States" means the several States and Territories and the District of Columbia; the term "State" includes a Territory and the District of Columbia; and the term "Territory" means Alaska, Hawaii, and Puerto Rico.

(3) The term "interstate or foreign commerce" means commerce between any State and any place outside thereof, or commerce within any Territory or the District of Columbia, or between points within the same State but through any place outside thereof.

(4) The term "person" means individual, partnership, joint stock company, business trust, association, corporation, or other form of business enterprise, including a receiver, trustee, or liquidating agent and including an officer or employee of any agency of a State or political subdivision thereof; and the term "trade buyer" means any person who is a wholesaler or retailer.

(5) The term "affiliate" means any one of two or more persons if one of such persons has actual or legal control, directly or indirectly, whether by stock ownership or otherwise, of the other or others of such persons; and any one of two or more persons subject to common control, actual or legal, directly or indirectly, whether by stock ownership or otherwise.

(6) The term "distilled spirits" means ethyl alcohol, hydrated oxide of ethyl, spirits of wine, whiskey, rum, brandy, gin, and other distilled spirits, including all dilutions and mixtures thereof, for non-industrial use.

(7) The term "wine" means (1) wine as defined in section 610 and section 617 of the Revenue Act of 1918, (U. S. C., title 26, secs. 441 and 444) as now in force or hereafter amended, and (2) other alcoholic beverages not so defined, but made in the manner of wine, including sparkling and carbonated wine, wine made from condensed grape must, wine made from other agricultural products than the juice of sound, ripe grapes, imitation wine, compounds sold as wine, vermouth, cider, perry and sake; in each instance only if containing not less than 7 per centum and not more than 24 per centum of alcohol by volume, and if for non-industrial use.

(8) The term "malt beverage" means a beverage made by the alcoholic fermentation of an infusion or decoction, or combination of both, in potable brewing water, of malted barley with hops, or their parts, or their products, and with or without other malted cereals, and with or without the addition of unmalted or prepared cereals, other carbohydrates or products prepared therefrom, and with or without the addition of carbon dioxide, and with or without other wholesome products suitable for human food consumption.

(9) The term "bottle" means any container, irrespective of the material from which made, for use for the sale of distilled spirits, wine, or malt beverages at retail.

(b) The right to amend or repeal the provisions of this Act is expressly reserved.

(c) If any provision of this Act, or the application of such provision to any person or circumstance, is held invalid, the remainder of the Act and the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby. (U. S. C., Title 27, § 211.)

LIQUOR ENFORCEMENT ACT OF 1936

(Act of June 25, 1936, c. 815, 49 Stat. 1928 etc.)

TO ENFORCE THE TWENTY-FIRST AMENDMENT

This Act may be cited as the "Liquor Enforcement Act of 1936." (U. S. C., Title 27, § 221.)

SEC. 2. (a) Wherever used in this Act the word "State" shall mean and include every State, Territory, and possession of the United States, unless otherwise specifically provided.

(b) As used in this Act the word "vessel" includes every description of water craft used, or capable of being used, as a means of transportation in water or in water and air; and the word "vehicle" includes animals and every description of carriage or other contrivance used, or capable of being used, as a means of transportation on land or through the air. (U. S. C., Title 27, § 222.)

SEC. 3. (a) Whoever shall import, bring, or transport any intoxicating liquor into any State in which all sales (except for scientific, sacramental, medicinal, or mechanical purposes) of intoxicating liquor containing more than 4 per centum of alcohol by volume are prohibited, otherwise than in the course of continuous interstate transportation through such State, or attempt so to do, or assist in so doing, shall: (1) If such liquor is not accompanied by such permit or permits, license or licenses therefor as are now or hereafter required by the laws of such State; or (2) if all importation, bringing, or transportation of intoxicating liquor into such State is prohibited by the laws thereof; be guilty of a misdemeanor and shall be fined not more than $1,000 or imprisoned not more than one year, or both.

(b) In order to determine whether anyone importing, bringing, or transporting intoxicating liquor into any State, or anyone attempting so to do, or assisting in so doing, is acting in violation of the provisions of this Act, the definition of intoxicating liquor contained in the laws of such State shall be applied, but only to the extent that sales of such intoxicating liquor (except for scientific, sacramental, medicinal, and mechanical purposes) are prohibited in such State. (U. S. C., Title 27, § 223.)

SEC. 4. All intoxicating liquor involved in any violation of this Act, the containers of such intoxicating liquor, and every vehicle or vessel used in the transportation thereof, shall be seized and forfeited. Such seizure and forfeiture, and the disposition of such property subsequent to seizure and forfeiture, or the disposition of the proceeds from the sale of such property, shall be in accordance with existing laws or those hereafter in existence relating to seizures, forfeitures, and dispositions of property or proceeds, for violation of the internal-revenue laws. (U. S. C., Title 27, § 224.)

SEC. 5. The Secretary of the Treasury shall enforce the provisions of this Act and of sections 238, 239, and 240 of the Criminal Code (U. S. C., 1934 ed., Title 18, secs. 388–390), as herein amended.

(Second paragraph codified in Title 26, Internal Revenue.)

Regulations to carry out the provisions of this Act shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury. (U. S. C., Title 27, § 225.)

* * * * * * *

SEC. 10. Nothing contained in this Act shall repeal any other provisions of existing laws except such provisions of such laws as are directly in conflict with this Act and nothing in this Act shall apply to the Canal Zone. (U. S. C., Title 27, § 226.)

SEC. 11. If any provision of this Act, or the application thereof to any person or circumstances, be held invalid, the remainder of the Act, and the application of such provision to other persons or circumstance, shall not be affected thereby. (U. S. C., Title 27, § 227.)

SEC. 12. This Act shall be effective as of the thirtieth day following the date of its enactment. (U. S. C., Title 27, § 228.)

LIQUOR TAX ADMINISTRATION ACT

(Act of June 26, 1936, c. 830, Title V, 49 Stat. 1964, etc.)

TITLE V

SECTION 501. (a) The Federal Alcohol Administration created as a division in the Treasury Department by section 2 (a) of the Federal Alcohol Administration Act, approved August 29, 1935 (Public Numbered 401, Seventy-fourth Congress), is hereby made an independent establishment of the Government. The office of Administrator of the Federal Alcohol Administration is abolished, and hereafter the Federal Alcohol Administration shall be composed of three members, appointed as provided in section 502 of this title.

(b) All rights, privileges, powers, and duties conferred or imposed upon the Administrator of the Federal Alcohol Administration are conferred and imposed upon the Federal Alcohol Administration. All papers, records, and property of the Administrator and the Federal Alcohol Administration, as a division of the Treasury Department, are transferred to the Federal Alcohol Administration as an independent establishment of the Government.

(c) The Federal Alcohol Administration is authorized, without regard to the civil-service laws, to appoint such attorneys and experts, and, subject to the civil-service laws, to appoint such other officers and employees, as it deems necessary to carry out its powers and duties; and the compensation of all such attorneys, experts, and other officers and employees shall be fixed in accordance with the Classification Act of 1923, as amended. All officers and employees appointed by the Administrator and engaged in carrying out his powers and duties shall be officers and employees of the Federal Alcohol Administration: *Provided*, That no such officer or employee who does not already possess a competitive classified civil-service status shall thereby acquire such status, except upon recommendation by the Federal Alcohol Administration to the Civil Service Commission, subject to such noncompetitive tests of fitness as the Commission may prescribe; and no such officer or employee, except attorneys and experts, may be retained in the Federal Alcohol Administration without appropriate civil-service status for a period longer than sixty days from the effective date of this section.

(d) All provisions of law applicable to the Administrator shall be applicable in the same manner and to the same extent to the Federal Alcohol Administration. (U. S. C., Title 27, § 202 (a).)

SEC. 502. (a) The members of the Federal Alcohol Administration shall be appointed by the President, by and with the advice and consent of the Senate. Not more than two members of the Administration shall be members of the same political party. The terms of office of the members first taking office shall expire, as designated by the President at the time of nomination, one at the end of the first year, one at the end of the second year, and one at the end of the third year after the date of the enactment of this Act. A successor shall have a term of office expiring three years from the date of expiration of the term for which his predecessor was appointed, except that a person appointed

to fill a vacancy occurring prior to the expiration of such term shall be appointed for the remainder of such term. No person shall be eligible for appointment or continue in office as a member if he is engaged or financially interested in, or is an officer or director of or employed by a company engaged in, the production or sale or other distribution of alcoholic beverages or the financing thereof. Each member shall, for his services, receive compensation at the rate of $10,000 per annum, together with actual and necessary traveling and subsistence expenses while engaged in the performance of his duties as member outside the District of Columbia.

(b) One of the members shall be designated by the President annually at the beginning of the calendar year as chairman and shall be the chief executive officer of the Administration; one of the members shall be designated by the President annually at the beginning of the calendar year as vice chairman of the Administration and shall perform the functions and duties of the chairman in his absence or in the event of his incapacity caused by illness; and one of the members, who shall be a lawyer, shall be designated by the President as general counsel of the Administration. The Administration may function notwithstanding vacancies, and a majority of the members in office shall constitute a quorum. The Administration shall meet at the call of the chairman or a majority of its members. The Administration is authorized to adopt an official seal, which shall be judicially noticed. The Administration shall be entitled to free use of the United States mails in the same manner as the executive departments.

(c) The Administration is authorized and directed to prescribe such rules and regulations as may be necessary to carry out its powers and duties. (U. S. C., Title 27, § 202 (b).)

SEC. 503. (a) Sections 2 (b), 2 (c), and 2 (d) of the Federal Alcohol Administration Act are hereby repealed. All rules, regulations, orders, permits, and certificates, prescribed or issued by the Administrator and in full force and effect on the effective date of this section, shall continue in full force and effect until duly modified, superseded, or revoked.

(b) All proceedings, hearings, investigations, or other matters pending before, or being carried on by, the Administrator shall be continued and brought to determination by the Administration.

(c) No suit, action, or other proceeding lawfully commenced by or against any agency or officer of the United States shall abate by reason of the transfer of rights, privileges, powers, and duties, or the abolition of the office of Administrator, under the provisions of this title. (U. S. C., Title 27, § 202 (c).)

SEC. 504. The unexpended balances of appropriations available for salaries and expenses of the Federal Alcohol Administration, as a division of the Treasury Department, shall be available for salaries and expenses of the Federal Alcohol Administration, as an independent establishment of the Government, including the salaries and expenses of the members of the Federal Alcohol Administration. (U. S. C., Title 27, § 212.)

SEC. 505. The third paragraph of section 5 (e) of the Federal Alcohol Administration Act is hereby amended to read as follows:

"In order to prevent the sale or shipment or other introduction of distilled spirits, wine, or malt beverages in interstate or foreign commerce, if bottled, packaged, or labeled in violation of the requirements of this subsection, (1) no bottler of distilled spirits, no producer, blender, or wholesaler of wine, or proprietor of a bonded wine storeroom, and no brewer or wholesaler of malt beverages shall bottle, and (2) no person shall remove from customs custody, in bottles, for sale or any other commercial purpose, distilled spirits, wine, or malt beverages, respectively, after such date as the Administrator fixes as the earliest practicable date for the application of the provisions of this subsection to any class of such persons (but not later than August 15, 1936, in the case of distilled spirits, and December 15, 1936, in the case of wine and malt beverages, and only after thirty days' public notice), unless, upon application to the Administrator, he has obtained and has in his possession a certificate of label approval covering the distilled spirits, wine, or malt beverages, issued by the Administrator in such manner and form as he shall by regulations prescribe: *Provided*, That any such bottler of distilled spirits, or producer, blender, or wholesaler of wine, or proprietor of a bonded wine storeroom, or brewer or wholesaler of malt beverages shall be exempt from the requirements of this subsection if, upon application to the Administrator, he shows to the satisfaction of the Administrator that the distilled spirits, wine, or malt beverages to be bottled by the applicant are not to be sold, or offered for sale, or shipped or delivered for shipment, or otherwise introduced, in interstate or foreign commerce. Officers of internal revenue are authorized and directed to withhold the release of distilled spirits from the bottling plant unless such certificates have been obtained, or unless the application of the bottler for exemption has been granted by the Administrator; and customs officers are authorized and directed to withhold the release from customs custody of distilled spirits, wine, and malt beverages, unless such certificates have been obtained. The District Courts of the United States, the Supreme Court of the District of Columbia,

and the United States court for any Territory shall have jurisdiction of suits to enjoin, annul, or suspend in whole or in part any final action by the Administrator upon any application under this subsection; or." (U. S. C., Title 27, § 205 (e).)

SEC. 506. The second proviso of section 5 (e) of the Federal Alcohol Administration Act is amended to read as follows: "*Provided further*, That nothing herein nor any decision, ruling, regulation or other action of any Department of the Government or official thereof shall deny the right of any person to use wholly or in part the wine names or brands Port, Sherry, Burgundy, Sauterne, Haut Sauterne, Rhine (Hock), Moselle, Chianti, Chablis, Tokay, Malaga, Madeira, Marsala, Claret, Vermouth, Barbera, Cabernet, Saint Julien, Riesling, Zinfandel, Medoc, or Cognac, or any other geographic name of foreign origin (except Champagne), upon any of the foregoing produced in the United States if of the same type and the use of such name or brand is qualified by the name of the State or other locality in the United States in which the product is produced, and, in the case of the use of such name or brand on any label or in any advertisement, if such qualification is as conspicuous as such name or brand: *And provided further*, That except as herein expressly provided as to said names or brands, nothing in this section shall be held in any wise to affect or abridge any of the powers granted to the Federal Alcohol Administration to provide standards of identity, quality, labeling, or other regulations." (U. S. C., Title 27, § 205 (e).)

SEC. 507. Section 9 of the Federal Alcohol Administration Act (U. S. C., 1934 ed., Supp. I, title 27, sec. 209) is amended by adding at the end thereof the following new subsection:

"(e) Nothing in this section shall affect the authority of the Secretary of the Treasury, under the customs or internal-revenue laws, to remit or mitigate the forfeiture, or alleged forfeiture, of such distilled spirits, wines, or malt beverages, or the authority of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to compromise any civil or criminal case in respect of such distilled spirits, wines, or malt beverages prior to commencement of suit thereon, or the authority of the Secretary of the Treasury to compromise any claim under the customs laws in respect of such distilled spirits, wines, or malt beverages." (U. S. C., Title 27, § 209.)

SEC. 508. This title, except sections 502, 505, and 507, shall take effect when a majority of the members of the Federal Alcohol Administration first appointed under the provisions of section 502 qualify and take office.

TITLE 28—JUDICIAL CODE AND JUDICIARY

JUDICIAL CODE

(Act Mar. 3, 1911, c. 231, 36 Stat. 1088, etc.)

JURISDICTION OF DISTRICT COURTS

SEC. 24. The district courts shall have original jurisdiction as follows:

* * * * * * *

Fifth. Of all cases arising under any law providing for internal revenue, or for revenue from imports or tonnage, except those cases arising under any law providing revenue from imports, jurisdiction of which has been conferred upon the Court of Customs Appeals.

* * * * * * *

Twentieth. * * *

Concurrent with the Court of Claims, of any suit or proceeding, commenced after the passage of the Revenue Act of 1921, for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority or any sum alleged to have been excessive or in any manner wrongfully collected, under the internal-revenue laws, even if the claim exceeds $10,000, if the collector of internal revenue by whom such tax, penalty, or sum was collected is dead or is not in office as collector of internal revenue at the time such suit or proceeding is commenced. (Amended Feb. 24, 1925, c. 309, 43 Stat. 972.) (U. S. C., Title 28, § 41.)

REMOVAL OF SUITS OR PROSECUTIONS AGAINST OFFICERS FROM STATE COURTS TO UNITED STATES COURTS

SEC. 33. That when any civil suit or criminal prosecution is commenced in any court of a State against any officer appointed under or acting by authority of any revenue law of the United States now or hereafter enacted, or against any person acting under or by authority of any such officer, on account of any act done under color of his office or of any such law, or on account of any right,

title, or authority claimed by such officer or other person under any such law, or is commenced against any person holding property or estate by title derived from any such officer and affects the validity of any such revenue law, or against any officer of the courts of the United States for or on account of any act done under color of his office or in the performance of his duties as such officer, or when any civil suit or criminal prosecution is commenced against any person for or on account of anything done by him while an officer of either House of Congress in the discharge of his official duty in executing any order of such House, the said suit or prosecution may at any time before the trial or final hearing thereof be removed for trial into the district court next to be holden in the district where the same is pending upon the petition of such defendant in said district court and in the following manner: Said petition shall set forth the nature of the suit or prosecution and be verified by affidavit and, together with a certificate signed by an attorney or counselor at law of some court of record of the State where such suit or prosecution is commenced or of the United States stating that, as counsel for the petitioner, he has examined the proceedings against him and carefully inquired into all the matters set forth in the petition, and that he believes them to be true, shall be presented to the said district court, if in session, or if it be not, to the clerk thereof at his office, and shall be filed in said office. The cause shall thereupon be entered on the docket of the district court and shall proceed as a cause originally commenced in that court; but all bail and other security given upon such suit or prosecution shall continue in like force and effect as if the same had proceeded to final judgment and execution in the State court. When the suit is commenced in the State court by summons, subpœna, petition, or any other process except capias, the clerk of the district court shall issue a writ of certiorari to the State court requiring it to send to the district court the record and the proceedings in the cause. When it is commenced by capias or by any other similar form of proceeding by which a personal arrest is ordered, he shall issue a writ of habeas corpus cum causa, a duplicate of which shall be delivered to the clerk of the State court or left at his office by the marshal of the district or his deputy or by some other person duly authorized thereto; and thereupon it shall be the duty of the State court to stay all further proceedings in the cause, and the suit or prosecution, upon delivery of such process, or leaving the same as aforesaid, shall be held to be removed to the district court, and any further proceedings, trial, or judgment therein in the State court shall be void. If the defendant in the suit or prosecution be in actual custody on mesne process therein, it shall be the duty of the marshal, by virtue of the writ of habeas corpus cum causa, to take the body of the defendant into his custody, to be dealt with in the cause according to law and the order of the district court, or, in vacation, of any judge thereof; and if, upon the removal of such suit or prosecution, it is made to appear to the district court that no copy of the record and proceedings therein in the State court can be obtained, the district court may allow and require the plaintiff to proceed de novo and to file a declaration of his cause of action, and the parties may thereupon proceed as in actions originally brought in said district court. On failure of the plaintiff so to proceed, judgment of non prosequitur may be rendered against him, with costs for the defendant. (Amended Aug. 23, 1916, c. 399, 39 Stat. 532.) (U. S. C., Title 28, § 76.)

SUITS FOR INTERNAL-REVENUE TAXES; WHERE BROUGHT

SEC. 44. Taxes accruing under any law providing internal revenue may be sued for and recovered either in the district where the liability for such tax occurs or in the district where the delinquent resides. (U. S. C., Title 28, § 105.)

JURISDICTION OF COURT OF CLAIMS

SEC. 145. The Court of Claims shall have jurisdiction to hear and determine the following matters:

First. All claims (except for pensions) founded upon the Constitution of the United States or any law of Congress, upon any regulation of an Executive Department, upon any contract, express or implied, with the Government of the United States, or for damages, liquidated or unliquidated, in cases not sounding in tort, in respect of which claims the party would be entitled to redress against the United States either in a court of law, equity, or admiralty if the United States were suable: *Provided, however*, That nothing in this section shall be construed as giving to the said court jurisdiction to hear and determine claims growing out of the late civil war, and commonly known as "war claims," or to hear and determine other claims which, prior to March third, eighteen hundred and eighty-seven, had been rejected or reported on adversely by any court, department, or commission authorized to hear and determine the same.

Second. All set-offs, counterclaims, claims for damages, whether liquidated or unliquidated, or other demands whatsoever on the part of the Government

of the United States against any claimant against the Government in said court: *Provided*, That no suit against the Government of the United States, brought by any officer of the United States to recover fees for services alleged to have been performed for the United States, shall be allowed under this chapter until an account for said fees shall have been rendered and finally acted upon as required by law, unless the proper accounting officer of the Treasury fails to act finally thereon within six months after the account is received in said office. * * * (U. S. C., Title 28, § 250.)

REFERRING TO COURT OF CLAIMS

SEC. 148. When any claim or matter is pending in any of the executive departments which involves controverted questions of fact or law, the head of such department may transmit the same, with the vouchers, papers, documents and proofs pertaining thereto, to the Court of Claims and the same shall be there proceeded in under such rules as the court may adopt. When the facts and conclusions of law shall have been found, the court shall report its findings to the department by which it was transmitted for its guidance and action: *Provided, however*, That if it shall have been transmitted with the consent of the claimant, or if it shall appear to the satisfaction of the court upon the facts established, that under existing laws or the provisions of this chapter it has jurisdiction to render judgment or decree thereon, it shall proceed to do so, in the latter case giving to either party such further opportunity for hearing as in its judgment justice shall require, and shall report its findings therein to the department by which the same was referred to said court. The Secretary of the Treasury may, upon the certificate of the Comptroller General, direct any claim or matter, of which, by reason of the subject matter or character, the said court might, under existing laws, take jurisdiction on the voluntary action of the claimant, to be transmitted, with all the vouchers, papers, documents, and proofs pertaining thereto, to the said court for trial and adjudication. (June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 28, § 254.)

INTEREST ON JUDGMENTS

SEC. 177. * * *

(b) In any judgment of any court rendered (whether against the United States, a collector or deputy collector of internal revenue, a former collector or deputy collector, or the personal representative in case of death) for any overpayment in respect of any internal-revenue tax, interest shall be allowed at the rate of 6 per centum per annum upon the amount of the overpayment, from the date of the payment or collection thereof to a date preceding the date of the refund check by not more than thirty days, such date to be determined by the Commissioner of Internal Revenue. The Commissioner is hereby authorized to tender by check payment of any such judgment, with interest as herein provided, at any time after such judgment becomes final, whether or not a claim for such payment has been duly filed, and such tender shall stop the running of interest, whether or not such refund check is accepted by the judgment creditor. (Amended June 22, 1936, c. 690, § 808, 49 Stat. 1746.) (U. S. C., Title 28, § 284.)

DECLARATORY JUDGMENTS

SEC. 274. (d) (1) In cases of actual controversy (except with respect to Federal taxes) the courts of the United States shall have power upon petition, declaration, complaint, or other appropriate pleadings to declare rights and other legal relations of any interested party petitioning for such declaration, whether or not further relief is or could be prayed, and such declaration shall have the force and effect of a final judgment or decree and be reviewable as such. (June 14, 1934, c. 512, 48 Stat. 955, amended Aug. 30, 1935, c. 829, § 405, 49 Stat. 1027.) (U. S. C., Title 28, § 400 (1).)

OTHER ACTS

PROSECUTION OF VIOLATIONS OF INTERNAL REVENUE LAWS; DUTIES OF DISTRICT ATTORNEY

It shall be the duty of every district attorney to prosecute, in his district, all delinquents for crimes and offenses cognizable under the authority of the United States, and all civil actions in which the United States are concerned, and, unless otherwise instructed by the Secretary of the Treasury, to appear in behalf of the defendants in all suits or proceedings pending in his district against col-

lectors, or other officers of the revenue, for any act done by them or for the recovery of any money exacted by or paid to such officers, and by them paid into the Treasury. (R. S. § 771.) (U. S. C., Title 28, § 485.)

REPORT IN CASES WHERE SUIT NOT ADVISABLE

It shall be [the] duty of every district attorney to whom any collector of customs, or of internal revenue, shall report, according to law, any case in which any fine, penalty, or forfeiture has been incurred in the district of such attorney for the violation of any law of the United States relating to the revenue, to cause the proper proceedings to be commenced and prosecuted without delay, for the fines, penalties, and forfeitures in such case provided, unless, upon inquiry and examination, he shall decide that such proceedings cannot probably be sustained, or that the ends of public justice do not require that such proceedings should be instituted; in which case he shall report the facts in customs cases to the Secretary of the Treasury, and in internal revenue cases to the Commissioner of Internal Revenue for their direction. * * * (R. S. § 838, corrected Feb. 27, 1877, c. 69, § 1, 19 Stat. 241.) (U. S. C., Title 28, § 486.)

WARRANTS IN PROSECUTION UNDER INTERNAL REVENUE LAWS

* * * And hereafter no part of any money appropriated to pay any fees to the United States commissioners, marshals, or clerks shall be used for any warrant issued or arrest made, or other fees in prosecutions under the internal revenue laws, unless said fees have been taxed against and collected from the defendant or unless the prosecution has been commenced upon a sworn complaint setting forth the facts constituting the offense and alleging them to be within the personal knowledge of the affiant, or upon a sworn complaint by a United States district attorney, collector, or deputy collector of internal revenue or revenue agent, setting forth the facts upon information and belief, and approved either before or after such arrest by a circuit or district judge or the attorney of the United States in the district where the offense is alleged to have been committed or the indictment is found: * * * (Aug. 18, 1894, c. 301, § 1, 28 Stat. 416.) (U. S. C., Title 28, § 575.)

SUITS AGAINST REVENUE OFFICER; TRANSCRIPTS FROM BOOKS ADMITTED IN EVIDENCE

When suit is brought in any case of delinquency of a revenue officer, or other person accountable for public money, a transcript from the books and proceedings of the Treasury Department, certified by the register and authenticated under the seal of the department * * * shall be admitted as evidence, and the court trying the cause shall be authorized to grant judgment and award execution accordingly. And all copies of bonds, contracts, or other papers relating to, or connected with, the settlement of any account between the United States and an individual, when certified by the register or General Accounting Office, as the case may be, to be true copies of the originals on file, and authenticated under the seal of the department, may be annexed to such transcripts, and shall have equal validity, and be entitled to the same degree of credit which would be due to the original papers if produced and authenticated in court: * * *. (R. S. § 886; June 10, 1921, c. 18, §§ 302, 310, 42 Stat. 23, 25.) (U. S. C., Title 28, § 665.)

ADMISSIBILITY IN EVIDENCE OF CERTAIN WRITINGS AND RECORDS MADE IN THE REGULAR COURSE OF BUSINESS

In any court of the United States and in any court established by Act of Congress, any writing or record, whether in the form of an entry in a book or otherwise, made as a memorandum or record of any act, transaction, occurrence, or event, shall be admissible as evidence of said act, transaction, occurrence, or event, if it shall appear that it was made in the regular course of any business, and that it was the regular course of such business to make such memorandum or record at the time of such act, transaction, occurrence, or event or within a reasonable time thereafter. All other circumstances of the making of such writing or record, including lack of personal knowledge by the entrant or maker, may be shown to affect its weight, but they shall not affect its admissibility. The term "business" shall include business, profession, occupation, and calling of every kind. (June 20, 1936, c. 640, 49 Stat. 1561.) (U. S. C., Title 28, § 695.)

SUITS FOR TAXES, PENALTIES, OR FORFEITURES TO BE BROUGHT IN THE NAME OF THE UNITED STATES

All suits for the recovery of any duties, imposts, or taxes, or for the enforcement of any penalty or forfeiture provided by any act respecting imports or tonnage, or the registering and recording or enrolling and licensing of vessels,

or the internal revenue, or direct taxes, and all suits arising under the postal laws, shall be brought in the name of the United States. (R. S. § 919.) (U. S. C., Title 28, § 732.)

CONSOLIDATION OF REVENUE SEIZURES

Whenever two or more things belonging to the same person are seized for an alleged violation of the revenue laws, the whole must be included in one suit; and if separate actions are prosecuted in such cases, the court shall consolidate them. (R. S. § 920.) (U. S. C., Title 28, § 733.)

REPLEVY OF PROPERTY TAKEN UNDER REVENUE LAWS

All property taken or detained by any officer or other person, under authority of any revenue law of the United States, shall be irrepleviable, and shall be deemed to be in the custody of the law, and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof. (R. S. § 934.) (U. S. C., Title 28, § 747.)

DELINQUENTS FOR PUBLIC MONEYS; JUDGMENT

When suit is brought by the United States against any revenue officer or other person accountable for public money, who neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States, upon the adjustment of his account it shall be the duty of the court to grant judgment at the return term, upon motion, unless the defendant, in open court, (the United States attorney being present,) makes and subscribes an oath that he is equitably entitled to credits which had been, previous to the commencement of the suit, submitted to the General Accounting Office, and rejected; specifying in the affidavit each particular claim so rejected, and that he cannot then safely come to trial. If the court, when such oath is made, subscribed, and filed, is thereupon satisfied, a continuance until the next succeeding term may be granted. Such continuance may also be granted when the suit is brought upon a bond or other sealed instrument, and the defendant pleads non est factum, or makes a motion to the court, verifying such plea or motion by his oath, and the court thereupon requires the production of the original bond, contract, or other paper certified in the affidavit. And no continuance shall be granted except as herein provided. (R. S. § 957, June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 28, § 781.)

PROSECUTION FOR PENALTY OR FORFEITURE; LIMITATION

No suit or prosecution for any penalty or forfeiture, pecuniary or otherwise, accruing under the laws of the United States, shall be maintained, except in cases where it is otherwise specially provided, unless the same is commenced within five years from the time when the penalty or forfeiture accrued: *Provided*, That the person of the offender, or the property liable for such penalty or forfeiture, shall, within the same period, be found within the United States; so that the proper process therefor may be instituted and served against such person or property. (R. S. § 1047.) (U. S. C., Title 28, § 791.)

CERTIFICATE OF PROBABLE CAUSE; COSTS

When, in any prosecution commenced on account of the seizure of any vessel, goods, wares, or merchandise, made by any collector or other officer, under any act of Congress authorizing such seizure, judgment is rendered for the claimant, but it appears to the court that there was reasonable cause for seizure, the court shall cause a proper certificate thereof to be entered, and the claimant shall not, in such case, be entitled to costs, nor shall the person who made the seizure, nor the prosecutor, be liable to suit or judgment on account of such suit or prosecution: *Provided*, That the vessel, goods, wares, or merchandise be, after judgment, forthwith returned to such claimant or his agent. (R. S. § 970.) (U. S. C., Title 28, § 818.)

EXECUTION NOT TO ISSUE AGAINST OFFICERS OF REVENUE IN CASES OF PROBABLE CAUSE, ETC.

When a recovery is had in any suit or proceeding against a collector or other officer of the revenue for any act done by him, or for the recovery of any money exacted by or paid to him and by him paid into the Treasury in the performance of his official duty, and the court certifies that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury, or other proper officer of the

Government, no execution shall issue against such collector or other officer, but the amounts so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the Treasury. (R. S. § 989.) (U. S. C., Title 28, § 842.)

UNITED STATES MAY BE MADE A PARTY DEFENDANT IN CERTAIN CASES

(Act Mar. 4, 1931, c. 515, 48 Stat. 1529, etc.)

SEC. 1. Upon the conditions herein prescribed for the protection of the United States, the consent of the United States be, and it is hereby given, to be named a party in any suit which is now pending or which may hereafter be brought in any United States district court, including those for the districts of Alaska, Hawaii, and Puerto Rico, and the Supreme Court of the District of Columbia, and in any State court having jurisdiction of the subject matter, for the foreclosure of a mortgage or other lien upon real estate, for the purpose of securing an adjudication touching any mortgage or other lien the United States may have or claim on the premises involved. (May 17, 1932, c. 190, 47 Stat. 158.) (U. S. C., Title 28, § 901.)

SEC. 2. Service upon the United States shall be made by serving the process of the court with a copy of the bill of complaint upon the United States attorney for the district or division in which the suit has been or may be brought and by sending copies of the process and bill, by registered mail, to the Attorney General of the United States at Washington, D. C. The United States shall have 60 days after service as above provided, or such further time as the court may allow, within which to appear and answer, plead or demur. (U. S. C., Title 28, § 902.)

SEC. 3. Any such suit brought against the United States in any State court may be removed by the United States to the United States district court for the district in which the suit may be pending. The removal shall be effected in the manner prescribed by section 29 of the Judicial Code (title 28, section 72, U. S. C.): *Provided*, That the petition for removal may be filed at any time before the expiration of 30 days after the time herein or by the court allowed to the United States to answer, and no removal bond shall be required. The court to which the cause is removed may, before judgment, remand it to the State court if it shall appear that there is no real dispute respecting the rights of the United States, or all the other parties shall concede of record the claims of the United States. (U. S. C., Title 28, § 903.)

SEC. 4. Except as herein otherwise provided, a judicial sale made in pursuance of a judgment in such a suit shall have the same effect respecting the discharge of the property from liens and encumbrances held by the United States as may be provided with respect to such matters by the law of the State, Territory, or District in which the land is situated, provided that a sale to satisfy a lien inferior to one of the United States shall be made subject to and without disturbing the lien of the United States, unless the United States, by its attorneys, consents that the property may be sold free of its mortgage or lien and the proceeds divided as the parties may be entitled: *And provided further*, That where a sale is made to satisfy a lien prior to that of the United States, the United States shall have one year from the date of sale within which to redeem. In any case where the debt owing the United States is due, the United States may ask, by way of affirmative relief, for the foreclosure of its own lien or mortgage and in any case where property is sold to satisfy a first mortgage or first lien held by the United States, the United States may bid at the sale such sum not exceeding the amount of its claim with expenses of sale, as may be directed by the chief of the department, bureau or other agency of the Government which has charge of the administration of the laws in respect of which the claim of the United States arises. (U. S. C., Title 28, § 904.)

SEC. 5. If any person shall have a lien upon any real or personal property, duly filed of record in the jurisdiction in which the property is located, and a junior lien (other than a lien for any tax) in favor of the United States attaches to such property, such person may make a written request to the officer of the United States charged with the administration of the laws in respect of which the lien of the United States arises, to have the same extinguished. If after appropriate investigation, it appears to such officer that the proceeds from the sale of the property would be insufficient to satisfy, in whole or in part, the lien of the United States, or that the claim of the United States has been satisfied, or by lapse of time or otherwise has become unenforceable, such officer shall so report to the Comptroller General who thereupon may issue a certificate of release, which shall operate to release the property from such lien. (U. S. C., Title 28, § 905.)

SEC. 6. No judgment for costs or other money judgment shall be rendered against the United States in any suit or proceeding which may be instituted

under the provisions of this Act. Nor shall the United States be or become liable for the payment of the costs of any such suit or proceeding or any part thereof. (May 17, 1932, c. 190, 47 Stat. 158.) (U. S. C., Title 28, § 906.)

TITLE 31—MONEY AND FINANCE

PRIORITY OF CLAIMS OF UNITED STATES

Whenever any person indebted to the United States is insolvent, or whenever the estate of any deceased debtor, in the hands of the executors or administrators, is insufficient to pay all the debts due from the deceased, the debts due to the United States shall be first satisfied; and the priority hereby established shall extend as well to cases in which a debtor, not having sufficient property to pay all his debts, makes a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor are attached by process of law, as to cases in which an act of bankruptcy is committed. (R. S. § 3466.) (U. S. C., Title 31, § 191.)

LIABILITY OF FIDUCIARY

Every executor, administrator, or assignee, or other person, who pays, in whole or in part, any debt due by the person or estate for whom or for which he acts before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate to the extent of such payments for the debts so due to the United States, or for so much thereof as may remain due and unpaid. (R. S. § 3467, amended May 10, 1934, c. 277, § 518 (a), 48 Stat. 760.) (U. S. C., Title 31, § 192.)

COMPROMISE OF CLAIMS

Upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms so offered, and upon the recommendation of the General Counsel for the Department of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws. (R. S. § 3469, May 10, 1934, c. 277, § 512, 48 Stat. 758.) (U. S. C., Title 31, § 194.)

NOTE.—R. S. § 3469, amended, affected by sec. 5, Executive Order No. 6166, see Appendix, Title 5.

WHEN ASSIGNMENT OF CLAIMS VOID

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney, must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same. * * * (R. S. § 3477.) (U. S. C., Title 31, § 203.)

SILVER CERTIFICATES RECEIVABLE FOR TAXES

* * * All silver certificates heretofore or hereafter issued shall be legal tender for all debts, public and private, public charges, taxes, duties, and dues. * * *. (June 19, 1934, c. 674, § 5, 48 Stat. 1178.) (U. S. C., Title 31, § 405 (a).)

MONEY TO BE DEPOSITED WITHOUT DEDUCTION

The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in the next section, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary,

fees, costs, charges, expenses, or claim of any description whatever. But nothing herein shall affect any provision relating to the revenues of the Post Office Department. (R. S. § 3617.) (U. S. C., Title 31, § 484.)

PROCEEDS OF SALES OF PUBLIC PROPERTY TO BE DEPOSITED IN TREASURY AS MISCELLANEOUS RECEIPTS

All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of revenue-cutters, or of the sales of commissary stores to the officers and enlisted men of the Army, or of materials, stores, or supplies sold to officers and soldiers of the Army, or of the sale of condemned Navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "proceeds of Government property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law. (R. S. § 3618, amended Feb. 27, 1877, c. 69, § 1, 19 Stat. 249; Jan. 28, 1915, c. 20, § 1, 38 Stat. 800.) (U. S. C., Title 31, § 487.)

PAYMENT OF EXPENSES OF SALES OF PROPERTY FROM PROCEEDS

From the proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, before being deposited into the Treasury, either as miscellaneous receipts on account of "proceeds of Government property" or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, as approved by the General Accounting Office, so as to require only the net proceeds of such sales to be deposited into the Treasury, either as miscellaneous receipts or to the credit of such appropriations, as the case may be. (June 8, 1896, c. 373, § 1, 29 Stat. 268; June 10, 1921, c. 18, § 304, 42 Stat. 24.) (U. S. C., Title 31, § 489.)

ANNUAL ESTIMATE FOR REFUNDING TAXES

The paragraph of section 3689 of the Revised Statutes, as amended, reading as follows: "Refunding taxes illegally collected (internal revenue): To refund and pay back duties erroneously or illegally assessed or collected under the internal revenue laws," is repealed from and after June 30, 1920; and the Secretary of the Treasury shall submit for the fiscal year 1921, and annually thereafter, an estimate of appropriations to refund and pay back duties or taxes erroneously or illegally assessed or collected under the internal-revenue laws, and to pay judgments, including interest and costs, rendered for taxes or penalties erroneously or illegally assessed or collected under the internal-revenue laws. (Nov. 23, 1921, c. 136, § 1317, 42 Stat. 314.) (U. S. C., Title 31, § 602.)

TITLE 34—NAVY

EXCESS PROFITS ON NAVAL CONTRACTS

Sec. 3. The Secretary of the Navy is hereby directed to submit annually to the Bureau of the Budget estimates for the construction of the foregoing vessels and aircraft; and there is hereby authorized to be appropriated such sums as may be necessary to carry into effect the provisions of this Act: *Provided*, That no contract shall be made by the Secretary of the Navy for the construction and/or manufacture of any complete naval vessel or aircraft, or any portion thereof, herein, heretofore, or hereafter authorized unless the contractor agrees—

(a) To make a report, as hereinafter described, under oath, to the Secretary of the Navy upon the completion of the Contract.

(b) To pay into the Treasury profit, as hereinafter provided shall be determined by the Treasury Department, in excess of 10 per centum of the total contract prices, of such contracts within the scope of this section as are completed by the particular contracting party within the income taxable year, such amount to become the property of the United States, but the surety under such contracts shall not be liable for the payment of such excess profit: *Provided*, That if there is a net loss on all such contracts or subcontracts completed by the particular contractor or subcontractor within any income taxable year, such net loss shall be allowed as a credit in determining the excess profits, if any, for the next succeeding income taxable year: *Provided further*, That if such amount is not voluntarily paid the Secretary of the Treasury shall collect the same under the usual methods employed under the internal-revenue laws to collect Federal income taxes: *Provided further*, That all provisions of law (including penalties) applicable with respect to the taxes imposed by Title I of

the Revenue Act of 1934, and not inconsistent with this section, shall be applicable with respect to the assessment, collection, or payment of excess profits to the Treasury as provided by this section, and to refunds by the Treasury of overpayments of excess profits into the Treasury: *And provided further*, That this section shall not apply to contracts or subcontracts for scientific equipment used for communication, target detection, navigation, and fire control as may be so designated by the Secretary of the Navy, and the Secretary of the Navy shall report annually to the Congress the names of such contractors and subcontractors affected by this provision, together with the applicable contracts and the amounts thereof: *And provided further*, That the income-taxable years shall be such taxable years beginning after December 31, 1935, except that the above provisos relating to the assessment, collection, payment, or refunding of excess profit to or by the Treasury shall be retroactive to March 27, 1934.

(c) To make no subdivisions of any contract or subcontract for the same article or articles for the purpose of evading the provisions of this Act, but any subdivision of any contract or subcontract involving an amount in excess of $10,000 shall be subject to the conditions herein prescribed.

(d) That the manufacturing spaces and books of its own plant, affiliates, and subdivisions shall at all times be subject to inspection and audit by any person designated by the Secretary of the Navy, the Secretary of the Treasury, and/or by a duly authorized committee of Congress.

(e) To make no subcontract unless the subcontractor agrees to the foregoing conditions.

The report shall be in form prescribed by the Secretary of the Navy, and shall state the total contract price, the cost of performing the contract, the net income, and the per centum such net income bears to the contract price. A copy of such report shall be transmitted to the Secretary of the Treasury for consideration in connection with the Federal income tax returns of the contractor for the taxable year or years concerned.

The method of ascertaining the amount of excess profit to be paid into the Treasury shall be determined by the Secretary of the Treasury in agreement with the Secretary of the Navy and made available to the public. The method initially fixed upon shall be so determined on or before June 30, 1934: *Provided*, That in any case where an excess profit may be found to be owing to the United States in consequence hereof, the Secretary of the Treasury shall allow credit for any Federal income taxes paid or remaining to be paid upon the amount of such excess profit.

The contract or subcontracts referred to herein are limited to those where the award exceeds $10,000. (Mar. 27, 1934, c. 95, § 3, 48 Stat. 505, amended June 25, 1936, c. 812, 49 Stat. 1927.) (U. S. C., Title 34, § 496.)

TITLE 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

PAYMENTS TO BENEFICIARIES

Payments of benefits due or to become due shall not be assignable, and such payments made to, or on account of, a beneficiary under any of the laws relating to veterans shall be exempt from taxation, shall be exempt from the claims of creditors, and shall not be liable to attachment, levy, or seizure by or under any legal or equitable process whatever, either before or after receipt by the beneficiary. Such provisions shall not attach to claims of the United States arising under such laws nor shall the exemption herein contained as to taxation extend to any property purchased in part or wholly out of such payments. Section 4747 of the Revised Statutes and section 22 of the World War Veterans' Act, 1924, are hereby repealed, and all other Acts inconsistent herewith are hereby modified accordingly. The provisions of this section shall not be construed to prohibit the assignment by any person, to whom converted insurance shall be payable under Title III of the World War Veterans' Act, 1924, of his interest in such insurance to any other member of the permitted class of beneficiaries. (Aug. 12, 1935, c. 510, § 3, 49 Stat. 609.) (U. S. C., Title 38, § 454 (a).)

WAR VETERANS COMPENSATION EXEMPT

No sum payable under this Act to a veteran or his dependents, or to his estate, or to any beneficiary named under Title V, no adjusted service certificate, and no proceeds of any loan made on such certificate shall be subject to attachment, levy, or seizure under any legal or equitable process, or to National or State taxation, and no deductions on account of any indebtedness of the veteran to the United States shall be made from the adjusted service credit or from any amounts due under this Act. (May 19, 1924, c. 157, § 308, 43 Stat. 125, amended July 3, 1926, c. 751, § 3 (a), 44 Stat. 827.) (U. S. C., Title 38, § 618.)

NOTE.—This section is modified by section 3, act of August 12, 1935 (U. S. C., title 38, sec. 454 (a) above.)

TITLE 40—PUBLIC BUILDINGS, PROPERTY, AND WORKS

LIQUOR LAW REPEAL AND ENFORCEMENT ACT

(Act Aug. 27, 1935, c. 830, 49 Stat. 879, etc.)

(Parts not codified in either titles 26 or 27, U. S. Code.)

TITLE III

SECTION 301. As used in this title—

(1) "Property" means all personal property, including but not limited to vessels, vehicles, and aircraft;

(2) "Agency" includes any executive department, independent establishment, board, commission, bureau, service, or division of the United States, and any corporation in which the United States owns all or a majority of the stock.

(3) "Director" means the Director of the Procurement Division of the Treasury Department of the United States. (U. S. C., Title 40, § 304 (f).)

SEC. 302. In the event that any property is or has been voluntarily abandoned to any agency in such manner as to vest title thereto in the United States, it may be retained by such agency and devoted to official use only. If such agency shall not desire so to retain such property, the head thereof shall forthwith notify the Director to that effect, and the Director shall, within a reasonable time—

(a) order such agency to deliver the property to any other agency which requests and in his judgment should be given the property, or

(b) order disposal of the property as otherwise provided by law. (U. S. C., Title 40, § 304 (g).)

SEC. 303. In the event that any property seized by any agency is or has been forfeited to the United States otherwise than by court decree, it may, in the event that the property is not ordered by competent authority to be returned to any claimant, and in lieu of being disposed of as otherwise provided by law (including advertisement for sale, and sale), be retained by such agency and devoted to official use only. If such agency shall not desire so to retain such property, the head thereof shall forthwith notify the Director to that effect, and such property shall—

(a) in the event that it is not ordered by competent authority to be returned to any claimant, and in lieu of being disposed of as otherwise provided by law (including advertisement for sale, and sale), be delivered by such agency, upon order of the Director given within a reasonable time, to any other agency which requests and in the judgment of the Director should be given the property, or

(b) upon order of the Director given within a reasonable time, be disposed of as otherwise provided by law. (U. S. C., Title 40, § 304 (h).)

SEC. 304. In the event that proceedings are or have been commenced for the forfeiture of any property by court decree, the agency which seized such property shall forthwith notify the Director and may at the same time file with him a request for such property for its official use. The Director shall, before entry of a decree, apply to the court to order delivery of such property—

(a) to the agency filing such request; or

(b) if no such request has been filed, to any other agency which requests and in the judgment of the Director should be given such property; or

(c) if the agency which seized such property has not requested it, and no other agency has requested and in the judgment of the Director should be given such property, and if in the judgment of the Director the property may later become necessary to any agency for official use, to the seizing agency to be retained in its custody. Thereafter, the Director shall, within a reasonable time, order such agency to deliver the property to any other agency which requests and in his judgment should be given such property, or to dispose of it as otherwise provided by law,

and if forfeiture thereof is decreed, the court shall, in the event that the property is not ordered by competent authority to be returned to any claimant, order delivered accordingly. All the property for which no such application is made shall be disposed of by the court in accordance with law. (U. S. C., Title 40, § 304 (i).)

SEC. 305. The appropriation available to any agency for the purchase, hire, operation, maintenance, and repair of property of any kind shall be available for the payment of expenses of operation, maintenance, and repair of property of the same kind received by it under any provision of this title for official use; for the payment of any lien recognized and allowed pursuant to law, and for the payment of all moneys found to be due any person upon the duly authorized

remission or mitigation of any forfeiture; and for reimbursement of other agencies as hereafter provided. The costs of hauling, transporting, towing, and storage of such property shall be paid by the agency which has seized such property or to which it has been abandoned; and, if such property is later delivered to another agency for official use under sections 302, 303, or 304 of this title, the latter shall make reimbursement for all such costs incurred prior to the date of delivery to it of such property. (U. S. C., Title 40, § 304 (j).)

SEC. 306. Retention or delivery of forfeited or abandoned property under this title shall be regarded as the sale thereof for the purpose of laws providing for informer's fees or remission or mitigation of any forfeiture. Any property so acquired when no longer needed for official use shall be disposed of in the same manner as other surplus property. (U. S. C., Title 40, § 304 (k).)

SEC. 307. The Director is authorized, with the approval of the Secretary of the Treasury, (1) to require any agency, from time to time, to make a report of all property abandoned to it or seized and the disposal thereof, and (2) to make such rules and regulations as may be necessary to carry out the provisions of this title. (U. S. C., Title 40, § 304 (l).)

SEC. 308. (a) The Act entitled "An Act relating to the use or disposal of vessels or vehicles forfeited to the United States for violation of the customs laws or the National Prohibition Act, and for other purposes" (43 Stat. 1116), approved March 3, 1925, as amended, is hereby repealed.

(b) Nothing contained in this title shall be construed as repealing any other laws relating to the disposition of forfeited or abandoned property, except such provisions of such laws as are directly in conflict with any provisions of this title.

(c) The following classes of property shall not be subject to allocation under sections 302, 303, or 304 of this title, but shall be disposed of in the manner otherwise provided by law:

(1) arms or munitions of war included in section 4 of title VI of the Act entitled "An Act to punish acts of interference with the foreign relations, the neutrality, and the foreign commerce of the United States, to punish espionage, and better to enforce the criminal laws of the United States, and for other purposes" (40 Stat. 223), approved June 15, 1917, as amended;

(2) narcotic drugs, as defined in the Narcotic Drug Import and Export Act;

(3) firearms, as defined in the National Firearms Act; and

(4) such other classes or kinds of property as the Director, with the approval of the Secretary of the Treasury, may deem in the public interest, and may by rules and regulations provide. (U. S. C., Title 40, § 304 (m).)

TITLE 42—THE PUBLIC HEALTH

UNEMPLOYMENT TRUST FUND

(a) There is hereby established in the Treasury of the United States a trust fund to be known as the "unemployment trust fund", hereinafter in this title called the "fund". The Secretary of the Treasury is authorized and directed to receive and hold in the fund all moneys deposited therein by a State agency from a State unemployment fund, or by the Railroad Retirement Board to the credit of the railroad unemployment insurance account. Such deposit may be made directly with the Secretary of the Treasury or with any Federal Reserve bank or member bank of the Federal Reserve System designated by him for such purpose.

(b) It shall be the duty of the Secretary of the Treasury to invest such portion of the Fund as is not, in his judgment, required to meet current withdrawals. Such investment may be made only in interest bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. For such purpose such obligations may be acquired (1) on original issue at par, or (2) by purchase of outstanding obligations at the market price. The purposes for which obligations of the United States may be issued under the Second Liberty Bond Act, as amended, are hereby extended to authorize the issuance at par of special obligations exclusively to the Fund. Such special obligations shall bear interest at a rate equal to the average rate of interest, computed as of the end of the calendar month next preceding the date of such issue, borne by all interest-bearing obligations of the United States then forming part of the public debt; except that where such average rate is not a multiple of one-eight of 1 per centum, the rate of interest of such special obligations shall be the multiple of one-eighth of 1 per centum next lower than such average rate. Obligations other than such special obligations may be acquired for the Fund only on such terms as to provide an investment yield not less than the yield which would be required in the case of special obligations if issued to the Fund upon the date of such acquisition.

(c) Any obligations acquired by the Fund (except special obligations issued exclusively to the Fund) may be sold at the market price, and such special obligations may be redeemed at par plus accrued interest.

(d) The interest on, and the proceeds from the sale or redemption of, any obligations held in the Fund shall be credited to and form a part of the Fund.

(e) The fund shall be invested as a single fund, but the Secretary of the Treasury shall maintain a separate book account for each State agency and the railroad unemployment insurance account and shall credit quarterly on March 31, June 30, September 30, and December 31, of each year, to each account, on the basis of the average daily balance of such account, a proportionate part of the earnings of the fund for the quarter ending on such date.

(f) The Secretary of the Treasury is authorized and directed to pay out of the Fund to any State agency such amount as it may duly requisition, not exceeding the amount standing to the account of such State agency at the time of such payment. The Secretary of the Treasury is authorized and directed to make such payments out of the fund as the Railroad Retirement Board may duly certify, not exceeding the amount standing to the railroad unemployment insurance account at the time of such payment. (Aug. 14, 1935, c. 531, Title IX, § 904, 49 Stat. 640, amended by June 25, 1938, c. 680, sec. 10, 52 Stat. 1104, 1105.) (U. S. C., Title 42, § 1104.)

TITLE 45—RAILROADS

ANNUITIES UNDER RAILROAD RETIREMENT ACT

ANNUITIES GRANTED PRIOR TO AMENDMENT

The Railroad Retirement Act of 1935 shall continue in force and effect with respect to the rights of individuals granted annuities prior to the date of the enactment of this Act. (June 24, 1937, c. 382, § 204, 50 Stat. 319.) (U. S. C., Title 45, § 215 note.)

RAILROAD RETIREMENT ACT OF 1935, AMENDED

No annuity or pension payment shall be assignable or be subject to any tax or to garnishment, attachment, or other legal process under any circumstances whatsoever, nor shall the payment thereof be anticipated. (Aug. 24, 1935, c. 812, § 12, amended by June 24, 1937, c. 382, § 1, 50 Stat. 316.) (U. S. C., Title 45, § 228 (l).)

ALIEN ENEMY PROPERTY AND INCOME

Section 24 of the Trading with the Enemy Act, as amended, provides as follows:

"(a) The Alien Property Custodian is authorized to pay all taxes (including special assessments), heretofore or hereafter lawfully assessed by any body politic against any money or other property held by him or by the Treasurer of the United States under this Act, and to pay the necessary expenses incurred by him or by any depositary for him in securing the possession, collection, or control of any such money or other property, or in protecting or administering the same. Such taxes and expenses shall be paid out of the money or other property against which such taxes are assessed or in respect of which such expenses are incurred, or (if such money or other property is insufficient) out of any other money or property held for the same person, notwithstanding the fact that a claim may have been filed or suit instituted under this Act. No claim shall be filed with the Alien Property Custodian or allowed by him or by the President of the United States, nor shall any suit be instituted or maintained against the Alien Property Custodian or the Treasurer of the United States, or the United States, under any provisions of law, by any person who was an enemy or ally of enemy as defined in the Trading with the Enemy Act, as amended, and no allowance of any such claim now pending shall be made, nor judgment entered in any such suit heretofore or hereafter instituted, for the recovery of any deduction or deductions, heretofore or hereafter made by the Alien Property Custodian from money or properties, or income therefrom, held by him or by the Treasurer of the United States hereunder, for the general or administrative expenses of the office of the Alien Property Custodian, which deduction or deductions on the collection of any income do not exceed the sum of two per centum of such income or which on the return of any moneys or properties or income therefrom, do not exceed the sum of two per centum of the aggregate value thereof at the time or times as nearly as may be, of such deduction or deductions, or, for the recovery of any deduction, or deductions heretofore or hereafter made by the Alien Property Custodian from money or properties or income therefrom held by him or by the Treasurer of the United States hereunder, for any and all necessary expenses incurred and actually disbursed by the Alien Property Custodian or by any depositary for him in securing the possession, collection or control of any such money or properties or income therefrom, or in protecting or adminis-

tering the same, as said general or administrative and other expenses and said aggregate value of returned money or properties or income therefrom have been heretofore or shall be hereafter determined by said Alien Property Custodian. (Amended Mar. 28, 1934, c. 102, Title I, Sec. 1, 48 Stat. 510.)

"(b) In the case of income, war-profits, excess-profits, or estate taxes imposed by any Act of Congress, the amount thereof shall, under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, be computed in the same manner (except as hereinafter in this section provided) as though the money or other property had not been seized by or paid to the Alien Property Custodian, and shall be paid, as far as practicable, in accordance with subsection (a) of this section. Pending final determination of the tax liability the Alien Property Custodian is authorized to return, in accordance with the provisions of this Act, money or other property in any trust in such amounts as may be determined, under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, to be consistent with the prompt payment of the full amount of the internal-revenue taxes. Notwithstanding the expiration of any period of limitation provided by law, credit or refund of any income, war-profits, or excess-profits tax erroneously or illegally assessed or collected may be made or allowed if claim therefor was filed with the Commissioner of Internal Revenue by the Alien Property Custodian on or before February 15, 1933. (Amended June 18, 1934, c. 567, 48 Stat. 978.)

"(c) So much of the net income of a taxpayer for the taxable year 1917, or any succeeding taxable year, as represents the gain derived from the sale or exchange by the Alien Property Custodian of any property conveyed, transferred, assigned, delivered, or paid to him, or seized by him, may at the option of the taxpayer be segregated from the net income and separately taxed at the rate of 30 per centum. This subsection shall be applied and the amount of net income to be so segregated shall be determined, under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, as nearly as may be in the same manner as provided in section 208 of the Revenue Act of 1926 (relating to capital net gains), but without regard to the period for which the property was held by the Alien Property Custodian before its sale or exchange, and whether or not the taxpayer is an individual.

"(d) Any property sold or exchanged by the Alien Property Custodian (whether before or after the date of the enactment of the Settlement of War Claims Act of 1928) shall be considered as having been compulsorily or involuntarily converted, within the meaning of the income, excess-profits, and war-profits tax laws and regulations; and the provisions of such laws and regulations relating to such a conversion shall (under regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury) apply in the case of the proceeds of such sale or exchange. For the purpose of determining whether the proceeds of such conversion have been expended within such time as will entitle the taxpayer to the benefits of such laws and regulations relating to such a conversion, the date of the return of the proceeds to the person entitled thereto shall be considered as the date of the conversion.

"(e) In case of any internal-revenue tax imposed in respect of property conveyed, transferred, assigned, delivered, or paid to the Alien Property Custodian, or seized by him, and imposed in respect of any period (in the taxable year 1917 or any succeeding taxable year) during which such property was held by him or by the Treasurer of the United States, no interest or civil penalty shall be assessed upon, collected from, or paid by or on behalf of, the taxpayer; nor shall any interest be credited or paid to the taxpayer in respect of any credit or refund allowed or made in respect of such tax.

"(f) The benefits of subsections (c), (d), and (e) shall be extended to the taxpayer if claim therefor is filed before the expiration of the period of limitations properly applicable thereto, or before the expiration of six months after the date of the enactment of the Settlement of War Claims Act of 1928, whichever date is the later. The benefits of subsection (d) shall also be extended to the taxpayer if claim therefor is filed before the expiration of six months after the return of the proceeds. (Oct. 6, 1917, c. 106, § 24, added, March 4, 1923, c. 285, § 2, 42 Stat. 1516; Mar. 10, 1928, c. 167, § 18, 45 Stat. 276.)

TREATY WITH CANADA

Reciprocal Tax Convention Between the United States and Canada

The Government of the United States of America and the Government of Canada, being desirous of concluding a reciprocal convention concerning rates of income tax imposed upon nonresident individuals and corporations have agreed as follows:

ARTICLE I

The high contracting parties mutually agree that the income taxation imposed in the two States shall be subject to the following reciprocal provisions:

(*a*) The rate of income tax imposed by one of the contracting States, in respect of income derived from sources therein, upon individuals residing in the other State, who are not engaged in trade or business in the taxing State and have no office or place of business therein, shall not exceed 5 per centum for each taxable year, so long as an equivalent or lower rate of income taxation is imposed by the other State upon individuals residing in the former State who are not engaged in trade or business in such other State and do not have an office or place of business therein.

(*b*) The rate of income tax imposed by one of the contracting States, in respect of dividends derived from sources therein, upon nonresident foreign corporations organized under the laws of the other State, which are not engaged in trade or business in the taxing State and have no office or place of business therein, shall not exceed 5 per centum for each taxable year, so long as an equivalent or lower rate of income taxation on dividends is imposed by the other State upon corporations organized under the laws of the former State which are not engaged in trade or business in such other State and do not have an office or place of business therein.

(*c*) Either State shall be at liberty to increase the rate of taxation prescribed by paragraphs (*a*) and (*b*) of this article, and in such case the other State shall be released from the requirements of the said paragraphs (*a*) and (*b*).

(*d*) Effect shall be given to the foregoing provisions by both States as and from the 1st day of January, 1936.

ARTICLE II

The provisions of this convention shall not apply to citizens of the United States of America domiciled or resident in Canada.

ARTICLE III

This convention shall be ratified and shall take effect immediately upon the exchange of ratifications which shall take place at Washington as soon as possible.

Signed, in duplicate, at Washington by the duly authorized representatives of the United States of America and Canada, this 30th day of December, in the year of our Lord, one thousand nine hundred and thirty-six.

For the United States of America:

R. WALTON MOORE,
Acting Secretary of State.

For Canada:

HERBERT MARLER,
Envoy Extraordinary and Minister Plenipotentiary.

NOTE.—Exchange of ratifications occurred on August 13, 1937.

TREATY WITH FRANCE

Double taxation—Convention and protocol between the United States of America and France—Signed at Paris, April 27, 1932; ratification advised by the Senate of the United States, June 15, 1932; ratified by the President of the United States, July 25, 1932; ratified by France, April 8, 1935; ratifications exchanged at Paris, April 9, 1935; proclaimed by the President of the United States, April 16, 1935.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA—A PROCLAMATION.

Whereas a convention between the United States of America and the French Republic to regulate certain questions relative to double taxation, and a protocol relating thereto, were signed by their respective plenipotentiaries at Paris on April 27, 1932, the original of which convention and protocol, being in the English and French languages, are word for word as follows:

"The President of the United States of America and the President of the French Republic being desirous of regulating certain questions relative to double taxation, have decided to conclude a convention on that subject, and for that purpose they have appointed as their respective plenipotentiaries:

"The President of the United States of America,

"Mr. Walter E. Edge, Ambassador Extraordinary and Plenipotentiary of the United States of America to France.

"The President of the French Republic,

"M. André Tardieu, Member of the House of Representatives, President of the Council of Ministers, Minister for Foreign Affairs, Officer of the Legion of Honour,

"who, having communicated to one another their full powers found in good and due form, have agreed upon the following articles:

"ARTICLE I

"Enterprises of one of the contracting States are not subject to taxation by the other contracting State in respect of their industrial and commercial profits except in respect of such profits allocable to their permanent establishments in the latter State.

"No account shall be taken, in determining the tax in one of the contracting States, of the purchase of merchandise effected therein by an enterprise of the other State for the purpose of supplying establishments maintained by such enterprise in the latter State.

"ARTICLE II

"American enterprises having permanent establishments in France are required to submit to the French fiscal administration the same declarations and the same justifications, with respect to such establishments, as French enterprises.

"The French fiscal administration has the right, within the provisions of its national legislation and subject to the measures of appeal provided in such legislation, to make such corrections in the declaration of profits realized in France as may be necessary to show the exact amount of such profits.

"The same principle applies mutatis mutandis to French enterprises having permanent establishments in the United States.

"ARTICLE III

"Income which an enterprise of one of the contracting States derives from the operation of aircraft registered in such State and engaged in transportation between the two States is taxable only in the former State.

"ARTICLE IV

"When an American enterprise, by reason of its participation in the management or capital of a French enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with a third enterprise, any profits which should normally have appeared in the balance sheet of the French enterprise, but which have been, in this manner, diverted to the American enterprise, are, subject to the measures of appeal applicable in the case of the tax on industrial and commercial profits, incorporated in the taxable profits of the French enterprise.

"The same principle applies mutatis mutandis, in the event that profits are diverted from an American enterprise to a French enterprise.

"ARTICLE V

"American corporations which maintain in France permanent establishments may, in derogation of article 3 of the decree of December 6, 1872, elect to pay the tax on income from securities on three-fourths of the profits actually derived from such establishments, the industrial and commercial profits being determined in accordance with Article I.

"An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration within six months after the date upon which this agreement becomes effective or within six months after the creation of its establishment in France. The election made for one establishment applies to all the establishments of such corporation. Any such election is irrevocable.

"ARTICLE VI

"An American corporation shall not be subject to the obligation prescribed by article 3 of the decree of December 6, 1872, by reason of any participation in the management or in the capital of, or any other relations with, a French corporation, if such American corporation and French corporation conform to the requirements of the present article. In such case, the tax on income from securities continues to be levied, in conformity with French legislation, on the dividends, interest and all other products distributed by the French enterprise; but it is moreover exigible, if the occasion arises, and subject to the measures of appeal applicable in the case of the tax on income from securities, on the profits which the American corporation derives from the French corporation under the conditions prescribed in Article IV.

"An American corporation which wishes to place itself under the regime of the preceding paragraph must make a declaration to that effect at the Bureau of Registration jointly with the interested French corporation, within six months after the date upon which this agreement becomes effective or within six months after the acquisition of the participation or the commencement of the relations of a nature to entail the application of article 3 of the decree of December 6, 1872. Any such election is irrevocable.

"American corporations which have not made the declaration and which are subjected to the provisions of article 3 of the decree of December 6, 1872, shall enjoy the benefits of articles 27, 28 and 29 of the French law of July 31, 1920, and article 25 of the French law of March 19, 1928, under the same conditions as French corporations.

"ARTICLE VII

"Compensation paid by one of the contracting States to its citizens for labor or personal services performed in the other State is exempt from tax in the latter State.

"ARTICLE VIII

"War pensions paid by one of the contracting States to persons residing in the territory of the other State are exempt from tax in the latter State.

"ARTICLE IX

"The following classes of income paid in one of the contracting States to a corporation of the other State, or to a citizen of the latter State residing there, are exempt from tax in the former State:

"(a) amounts paid as consideration for the right to use patents, secret processes and formulas, trade marks and other analogous rights;

"(b) income received as copyright royalties;

"(c) private pensions and life annuities.

"ARTICLE X

"This agreement shall be ratified and the instruments of ratification exchanged at Paris as soon as possible.

"The agreement shall become effective on the 1st day of January following the exchange of ratifications and shall remain effective for a period of 5 years, and thereafter until 12 months from the date on which either contracting party gives notice of its termination.

"American corporations which prior to May 1, 1930, have not had their liability to tax under article 3 of the decree of December 6, 1872, finally determined, and which make the declaration prescribed in Article VI of the present convention, shall not be subject to the application of article 3 of the decree of December 6, 1872, for any years preceding the coming into force of the agreement.

"In witness whereof, the respective plenipotentiaries have signed the above articles, both in the English and French languages, and have hereunto affixed their seals.

"Done in duplicate at Paris, on the 27th of April, 1932.

"[SEAL] WALTER E. EDGE.

"[SEAL] ANDRE TARDIEU.

"PROTOCOL

"At the moment of signing the Convention on Double Taxation between the United States of America and the Republic of France, the undersigned plenipotentiaries, duly authorized by their respective Governments, have agreed, as follows:

"(1) The taxes referred to in this agreement are:

"(a) for the United States:

the Federal income tax—but it is understood that Article I does not exempt from tax (1) compensation for labor or personal services performed in the United States; (2) income derived from real property located in the United States, or from any interest in such property, including rentals and royalties therefrom, and gains from the sale or the disposition thereof; (3) dividends; (4) interest.

"(b) For France:

"—in Articles I, II, III and IV, the tax on industrial and commercial profits (impôt sur les bénéfices industriels et commerciaux);

"—in Articles III, V and VI, the tax on income from securities (impôt sur les revenues des valeurs mobilières);

"—in Articles VII, VIII and IX, the tax on wages and salaries, pensions and life annuities (impôt sur les traitements et salaires, pensions et rentes viagè-

res), and other schedular taxes (impôts cédulaires) appropriate to the type of income specified in said articles;

"(2) The provisions of this agreement shall not be construed to affect in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

"(3) As used in this agreement:

"(a) The term "permanent establishment" includes branches, mines and oil wells, factories, workshops, warehouses, offices, agencies, and other fixed places of business, but does not include a subsidiary corporation.

"When an enterprise of one of the States carries on business in the other State through an agent established there who is authorized to contract for its account, it is considered as having a permanent establishment in the latter State.

"But the fact that an enterprise of one of the contracting States has business dealings in the other State through a bona fide commission agent or broker shall not be held to mean that such enterprise has a permanent establishment in the latter State.

"(b) The term "enterprise" includes every form of undertaking whether carried on by an individual, partnership (société en nom collectif), corporation (société anonyme), or any other entity.

"(c) The term "enterprise of one of the contracting States" means, as the case may be, "American enterprise" or "French enterprise."

"(d) The term "American enterprise" means an enterprise carried on in the United States by a citizen of the United States or by an American corporation or other entity; the term "American corporation or other entity" means a partnership, corporation or other entity created or organized in the United States or under the law of the United States or of any State or Territory of the United States.

"(e) The term "French enterprise" is defined in the same manner, mutatis mutandis, as the term "American enterprise."

"(f) The American corporations mentioned in Articles V and VI are those which, owing to their form of organization, are subject to article 3 of the decree of December 6, 1872. The present agreement does not modify the regime of "abonnement" for securities.

"(g) The term "United States," when used in a geographical sense, includes only the States and the Territories of Alaska and Hawaii, and the District of Columbia.

"(h) The term "France," when used in a geographic sense, indicates the country of France, exclusive of Algeria and the Colonies.

"Done in duplicate at Paris, the 27th of April, 1932.

"WALTER E. EDGE.
"ANDRE TARDIEU."

And whereas, the said convention and protocol have been ratified on both parts, and the ratifications of the two Governments were exchanged at Paris on the 9th day of April, 1935;

And whereas, it is stipulated in Article X of the said convention that the convention shall become effective on the 1st day of January following the exchange of ratifications, that is to say on the 1st day of January, 1936;

Now, therefore, be it known that I, FRANKLIN D. ROOSEVELT, President of the United States of America, have caused the said convention and the said protocol to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof on and from the 1st day of January, 1936.

In testimony whereof, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

Done at the city of Washington this 16th day of April in the year of our Lord one thousand nine hundred and thirty-five, and of the Independ-
[SEAL] ence of the United States of America the one hundred and fifty-ninth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXEMPTION FROM INTERNAL REVENUE TAXES

The following list of provisions (digested) is not all inclusive, and various provisions of a more or less restricted or "local" importance have been omitted.

(A) UNITED STATES GOVERNMENT OBLIGATIONS

(Digested from Form 800–A, Revised, November 1, 1935, issued by the Commissioner of Public Debt, the 1936 edition of Treasury Annual Reports, Finance (Document No. 3079, pages 400 and 409), and Statement of the Public Debt of the United States, Form 774, July 31, 1937.)

With the exception of three small loans, which are exempt from the payment of all taxes and duties of the United States, except estate, inheritance, or gift taxes, all interest-bearing obligations of the United States now outstanding have been issued under the Second Liberty Bond Act, approved September 24, 1917, as amended, and the same Act is the present authority for the Secretary of the Treasury to borrow money through the sale of additional amounts of interest-bearing obligations of the United States.

Classes of Securities

The following classes of securities are authorized by the Second Liberty Bond Act.

(a) *Bonds of the United States*, those termed *Treasury bonds*, bearing interest. Treasury bonds are issued with maturities more than 5 years from the date of issue, in two forms: (1) coupon (or bearer) bonds, payable to bearer, with coupons attached for the payment of interest when due; and (2) registered bonds, payable to an inscribed owner, and with interest paid through checks drawn to the order of the inscribed owner. Both forms are issued in the denominations of $50, $100, $500, $1,000, $5,000, $10,000 and $100,000 (except that the $50 denomination is not available for some of the earlier issues of Treasury bonds). Coupon and registered bonds are interchangeable for like amounts of the same issue.

(b) *United States Savings bonds*, are issued on a discount basis. They may be issued with maturities not less than 10 nor more than 20 years from the issue date, and at prices to yield an investment return of not over 3 percent compounded semiannually. They are redeemable at the option of holders before maturity at increasing redemption values. These bonds are issued only in registered form and in the denominations of $25, $50, $100, $500 and $1,000 (maturity value). They are not transferable.

Notes of the United States, bearing interest, with maturities not less than one nor more than five years from date of issue. These notes are termed Treasury notes, and they are issued only in coupon form payable to bearer, with coupons attached for the payment of interest when due, in denominations of $100, $500, $1,000, $5,000, $10,000, $100,000 (but the $50 denomination may be provided for some series.)

Certificates of Indebtedness, commonly termed Treasury certificates of indebtedness, bearing interest, with maturities not exceeding one year from date of issue. These certificates are issued only in coupon form payable to bearer, with coupons attached for the payment of interest when due, in denominations of $500, $1,000, $5,000, $10,000 and $100,000 (but the $100 denomination may be provided for some series).

Treasury Bills, with maturities not exceeding one year from date of issue. These bills are issued on a discount basis, and in denominations of $1,000, $10,000, $100,000, $500,000 and $1,000,000 (maturity value), payable to bearer.

Tax Exemptions

The provisions of the Second Liberty Bond Act, as amended, now in effect provide for tax exemptions of the public debt securities issued and outstanding, or issuable under that Act.

Treasury Bonds and United States Savings Bonds.—All such bonds are exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate, inheritance, or gift taxes and (b) graduated additional income taxes, commonly known as surtaxes, and excess-profits and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations. The interest on an amount of such bonds the principal of which does not exceed in the aggregate $5,000 owned by any individual, partnership, association, or corporation, is exempt from the taxes provided for in subdivision (b) mentioned above. For the purpose of determining taxes and tax-exemptions on United States Savings bonds, the increment in value represented by the difference between the price paid and the price received (whether at or before maturity) is considered as interest.

Treasury Notes.—The notes may be issued in any one or more of the following series as the Secretary of the Treasury may prescribe in connection with the issue thereof:

(1) Exempt, both as to principal and interest, from all taxation (except estate, inheritance, or gift taxes) now or hereafter imposed by the United

States, any State, or any of the possessions of the United States, or by any local taxing authority;

(2) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate, inheritance, or gift taxes and (b) graduated additional income taxes, commonly known as surtaxes, and excess-profits and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations;

(3) Exempt, both as to principal and interest, as provided in paragraph (2); and with an additional exemption from the taxes referred to in clause (b) of such paragraph, of the interest on an amount of such notes the principal of which does not exceed $30,000, owned by any individual, partnership, association, or corporation; or

(4) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate, inheritance, or gift taxes, and (b) all income, excess-profits, and war-profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations or corporations.

(NOTE.—Provision (1) applies to Treasury notes outstanding October 31, 1935. For any notes thereafter issued, the terms should be examined for tax exemptions.)

Treasury Certificates of Indebtedness.—All certificates of indebtedness are exempt, both as to principal and interest, from all taxation (except estate, inheritance, or gift taxes) now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority.

Treasury Bills.—All Treasury bills are exempt, both as to principal and interest, from all taxation (except estate, inheritance, or gift taxes) now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority; and the amount of discount at which Treasury bills are originally sold by the United States is considered to be interest within the meaning of this provision.

Any gain from the sale or other disposition of Treasury bills is exempt from all taxation (except estate, inheritance, or gift taxes) now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority; and no loss from the sale or other disposition of such Treasury bills is allowable as a deduction, or otherwise recognized, for the purposes of any tax now or hereafter imposed by the United States or any of its possessions.

IN HANDS OF FOREIGN HOLDERS

Bonds, notes and certificates of indebtedness of the United States, shall, while beneficially owned by a nonresident alien individual, or a foreign corporation, partnership, or association, not engaged in business in the United States, be exempt both as to principal and interest from any and all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States or by any local taxing authority. (Sec. 3 of the Fourth Liberty Bond Act, approved July 9, 1918, as amended by Sec. 4 of the Victory Liberty Loan Act, approved March 3, 1919.) (U. S. C., Title 31, § 750.)

(B) INSTRUMENTALITIES OF THE UNITED STATES AND THEIR OBLIGATIONS

BANKS FOR COOPERATIVES

See Production Credit Corporations.

CENTRAL BANK FOR COOPERATIVES

See Production Credit Corporations.

COMMODITY CREDIT CORPORATION

Bonds, notes, debentures, and other similar obligations issued by the Commodity Credit Corporation under the provisions of this Act shall be deemed and held to be instrumentalities of the Government of the United States, and as such they and the income derived therefrom shall be exempt from Federal, * * * taxation (except surtaxes, estate, inheritance, and gift taxes). The Commodity Credit Corporation, including its franchise, its capital, reserves, and surplus, and its income shall be exempt from all taxation now or hereafter imposed by the United States, * * * (Mar. 8, 1938, c. 44, sec. 5, 52 Stat. 108).

FARMERS' HOME CORPORATION

The corporation, including its franchises, its capital, reserves, and surplus and its income and property shall, * * * be exempt from all taxation now or hereafter imposed by the United States * * *. (July 22, 1937, c. 517, § 40 (i), 50 Stat. 528.) (U. S. C., Title 7, § 1014 (i).)

FEDERAL DEPOSIT INSURANCE CORPORATION

All notes, debentures, bonds, or other such obligations issued by the Corporation shall be exempt, both as to principal and interest, from all taxation (except estate and inheritance taxes) now or hereafter imposed by the United States * * *. The Corporation, including its franchise, its capital, reserves, surplus, and its income, shall be exempt from all taxation now or hereafter imposed by the United States, * * *. (Dec. 23, 1913, c. 6, § 12 B (p), added June 16, 1933, § 8, 48 Stat. 177.) (U. S. C., Title 12, § 264 (p).)

New banks organized by the Federal Deposit Insurance Corporation, notwithstanding any other provision of law, are exempt from all taxation now or hereafter imposed by the United States * * * on their franchises, property and income. (Dec. 23, 1913, c. 6, § 12 B (1) (9) added Aug. 23, 1935, c. 614, § 101, 49 Stat. 696.) (U. S. C., Title 12, § 264 (1) (9).)

FEDERAL FARM MORTGAGE CORPORATION

The corporation, including its franchise, its capital, reserves, and surplus, and its income shall be exempt from all taxation now or hereafter imposed by the United States; * * *

Mortgages executed to the Land Bank Commissioner and mortgages held by the Corporation, and the credit instruments secured thereby, and bonds issued by the Corporation under the provisions of this Act, shall be deemed and held to be instrumentalities of the Government of the United States, and as such they and the income derived therefrom shall be exempt from Federal * * * taxation (except surtaxes, estate, inheritance, and gift taxes). (Jan. 31, 1934, c. 7, § 12 (a), 48 Stat. 347 amended Feb. 26, 1934, c. 33, 48 Stat. 360.) (U. S. C., Title 12, § 1020f.)

FEDERAL HOUSING ADMINISTRATION

See Mutual Mortgage Insurance Fund.

FEDERAL HOME LOAN BANKS

Any and all notes, debentures, bonds, and other such obligations issued by any bank, and any consolidated Federal Home Loan Bank bonds and debentures, shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States, * * *. The bank, including its franchise, its capital, reserves, and surplus, its advances, and its income shall be exempt from all taxation now or hereafter imposed by the United States, * * *. (July 22, 1932, c. 522, § 13, 47 Stat. 735, amended by May 28, 1935, c. 150, § 8, 49 Stat. 295.) (U. S. C., Title 12, § 1433.)

FEDERAL INTERMEDIATE CREDIT BANKS

Same as Federal Land Banks. (Mar. 4, 1923, c. 252, § 2, 42 Stat. 1459.) (U. S. C., Title 12, § 1111.)

FEDERAL LAND BANKS

Every Federal Land Bank and every national farm loan association, including the capital and reserves or surplus therein and the income derived therefrom, shall be exempt from Federal * * taxation, * *. First mortgages executed to Federal land banks, or to joint stock land banks, and farm loan bonds issued under this Act shall be deemed and held to be instrumentalities of the Government of the United States, and as such they and the income derived therefrom shall be exempt from Federal * * * taxation. (July 17, 1916, c. 245, § 26, 39 Stat. 380.) (U. S. C., Title 12, § 931.)

Notwithstanding the provisions of section 26 of the Federal Farm Loan Act, as amended, in the case of mortgages made or obligations issued by any joint-stock land bank after the date of the enactment of this Act, all income, except interest, derived therefrom shall be included in gross income and shall not be exempt from Federal income taxation. (May 28, 1938, c. 289, sec. 817, 52 Stat. 578.) (U. S. C., Title 12, sec. 931 (a).)

FEDERAL RESERVE BANKS

Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom, shall be exempt from Federal * * * taxation. (Dec. 23, 1913, c. 6, § 7, 38 Stat. 258; March 3, 1919, c. 101, § 1, 40 Stat. 1314.) (U. S. C., Title 12, § 531.)

FEDERAL SAVINGS AND LOAN ASSOCIATIONS

Such associations, including their franchises, capital, reserves and surplus, and their loans and income, shall be exempt from all taxation now or hereafter imposed by the United States, and all shares of such associations shall be exempt both as to their value and the income therefrom from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States; * * *. (June 13, 1933, c. 64, § 5 (h), 48 Stat. 133.) (U. S. C., Title 12, § 1464 (h).)

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION

All notes, bonds, debentures, or other obligations issued by the Corporation shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States, * * *. The Corporation, including its franchise, capital, reserves, surplus, and income, shall be exempt from all taxation now or hereafter imposed by the United States, * * *. (June 27, 1934, c. 847, § 402 (e), 48 Stat. 1257.) (U. S. C., Title 12, § 1725 (e).)

HOME OWNERS LOAN CORPORATION

The bonds issued by the Corporation under section 4 (c) of the Home Owners Loan Act of 1933, amended, are exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States * * *. The Corporation, including its franchise, its capital, reserves and surplus, shall likewise be exempt from such taxation; * * *. (June 13, 1933, § 4 (c), 48 Stat. 129 as amended by April 27, 1934, c. 168, § 1, 48 Stat. 644.) (U. S. C., Title 12, § 1463 (c).)

JOINT STOCK LAND BANKS

See Federal Land Banks.

MUTUAL MORTGAGE INSURANCE FUND

Such debentures as are issued in exchange for property covered by mortgages insured under section 203 or section 207 prior to the date of enactment of the National Housing Act Amendments of 1938 shall be subject only to such Federal, * * * taxes as the mortgages in exchange for which they are issued would be subject to in the hands of the holder of the debentures * * *. Such debentures as are issued in exchange for property covered by mortgages insured after the date of enactment of the National Housing Act Amendments of 1938 shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States * * *. (National Housing Act § 204 (d), as amended by Feb. 3, 1938, c. 13, § 3, 52 Stat. 14.)

NATIONAL FARM LOAN ASSOCIATIONS

See Federal Land Banks.

NATIONAL MORTGAGE ASSOCIATIONS

All notes, bonds, debentures, or other obligations issued by any national mortgage association shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States. * * *. Every national mortgage association, including its franchise, capital, reserves, surplus, mortgage loans, income, and stock, shall be exempt from taxation now or hereafter imposed by the United States, * * *. (June 27, 1934, c. 847, § 307, as amended by Feb. 3, 1938, c. 13, § 8, 52 Stat. 24).

PRODUCTION CREDIT ASSOCIATIONS

See Production Credit Corporations.

PRODUCTION CREDIT CORPORATIONS

The Central Bank for Cooperatives, the Production Credit Corporations, Production Credit Associations, and Banks for Cooperatives, organized under the act, and their obligations, shall be deemed to be instrumentalities of the United States, and as such, any and all notes, debentures, bonds, and other such obligations issued by such banks, associations, or corporations, shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States * * *. Such banks, associations, and corporations, their property, their franchises, capital, reserves, surplus, and other funds, and their income, shall be exempt from all taxation now or hereafter imposed by the United States * * *; except that any real property and any tangible personal property of such banks, associations and corporations shall be subject to Federal * * * taxation to the same extent as other similar property is taxed. The exemption provided herein shall not apply with respect to any Production Credit Association or its property or income after the stock held in it by the Production Credit Corporation has been retired, or with respect to the Central Bank for Cooperatives, or any Production Credit Corporation or Bank for Cooperatives, or its property or income after the stock held in it by the United States has been retired. (June 16, 1933, c. 98, § 63, 48 Stat. 267.) (U. S. C., Title 12, § 1138c.)

RECONSTRUCTION FINANCE CORPORATION

Any and all notes, debentures, bonds, or other such obligations issued by the corporation shall be exempt both as to principal and interest from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States * * *. The corporation, including its franchise, its capital, reserves, and surplus, and its income shall be exempt from all taxation now or hereafter imposed by the United States * * *. (Jan. 22, 1932, c. 8, § 10, 47 Stat. 9.) (U. S. C., Title 15, § 610.)

Notwithstanding any other provision of law or any privilege or consent to tax expressly or impliedly granted thereby, the shares of preferred stock of national banking associations, and the shares of preferred stock, capital notes, and debentures of State banks and trust companies, heretofore or hereafter acquired by Reconstruction Finance Corporation, and the dividends or interest derived therefrom by the Reconstruction Finance Corporation, shall not, so long as the Reconstruction Finance Corporation shall continue to own the same, be subject to any taxation by the United States, * * *. (Mar. 20, 1936, c. 160, § 1, 49 Stat. 1185.) (U. S. C., Title 12, § 51d.)

TENNESSEE VALLEY AUTHORITY

All of such bonds so issued and sold shall have all the rights and privileges accorded by law to Panama Canal bonds authorized by section 8 of the Act of June 28, 1902, chapter 1302, as amended by the Act of Dec. 21, 1905 (ch. 3, sec. 1, 34 Stat. 5), as now compiled in section 743 of title 31 of the United States Code. (May 18, 1933, c. 32, § 15, 48 Stat. 67.) (U. S. C., Title 16, §§ 831 and 831n.)

NOTE.—Panama Canal bonds issued as above were exempt from all taxes and duties of the United States. Under interpretative authority such exemption does not extend to estate, inheritance or gift taxes.

UNITED STATES HOUSING AUTHORITY

The Authority, including but not limited to its franchise, capital, reserves, surplus, loans, income, assets, and property of any kind, shall be exempt from all taxation now or hereafter imposed by the United States * * *. Obligations, including interest thereon issued by public housing agencies in connection with low-rent-housing or slum-clearance projects, and the income derived by such agencies from such projects, shall be exempt from all taxation now or hereafter imposed by the United States. (Sept. 1, 1937, c. 896, § 5 (e), 50 Stat. 890.) (U. S. C., Title 42, § 1405 (e).)

Such obligations issued shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance and gift taxes) now or hereafter imposed by the United States * * *. (Sept. 1, 1937, c. 896, § 20 (b), 50 Stat. 898.) (U. S. C., Title 42, § 1420 (b).)

UNITED STATES MARITIME COMMISSION

They shall be exempt, both as to principal and interest, from all taxation (except surtaxes, estate, inheritance, and gift taxes) now or hereafter imposed by the United States, * * *. (Merchant Marine Act, 1936, sec. 1105 (c), 52 Stat. 972, as added by June 23, 1938, c. 600, sec. 46.)

NOTE.—The instruments referred to are mortgage debentures issued under section 1105 (a) of the Act of June 23, 1938.

WAR FINANCE CORPORATION

Any and all bonds issued by the corporation shall be exempt, both as to principal and interest, from all taxation imposed by the United States * * *, except (a) estate or inheritance taxes, and (b) graduated additional income taxes, commonly known as surtaxes, and excess-profits and war-profits taxes, now or hereafter imposed by the United States upon the income or profits of individuals, partnerships, corporations, or associations. The interest on an amount of such bonds the principal of which does not exceed in the aggregate $5,000, owned by any individual, partnership, corporation, or association, shall be exempt from the taxes referred to in clause (b). The corporation, including its franchise and the capital and reserve or surplus thereof and the income derived therefrom, shall be exempt from all taxation imposed by the United States * * *. (Apr. 5, 1918, c. 45, § 16, 40 Stat. 511.) (U. S. C., Title 15, § 344.)

(C) INSULAR AND PANAMA CANAL BONDS; ANNUITIES

PANAMA CANAL BONDS OF 1961

* * * and the bonds herein authorized shall be exempt from all taxes or duties of the United States * * *. (Aug. 5, 1909, c. 6, § 39, 36 Stat. 117.)

PHILIPPINE BONDS

Bonds issued prior to March 24, 1934, exempt

All bonds issued by the government of the Philippine Islands, or by its authority, shall be exempt from taxation by the Government of the United States * * *. (Feb. 6, 1905, c. 453, § 1, 33 Stat. 689.) (U. S. C., Title 48, § 1193.)

Bonds issued after March 24, 1934, not exempt

There shall be no obligation on the part of the United States to meet the interest or principal of bonds or other obligations of the government of the Philippine Islands or of the provincial and municipal governments thereof hereafter issued during the continuance of United States sovereignty in the Philippine Islands: *Provided*, That such bonds and obligations hereafter issued shall not be exempt from taxation in the United States or by authority of the United States. (Mar. 24, 1934, c. 84, § 9, 48 Stat. 463.) (U. S. C., Title 48, § 1239.)

PUERTO RICO BONDS

* * *, all bonds issued by the government of Puerto Rico, or by its authority, shall be exempt from taxation by the Government of the United States * * *. (Mar. 2, 1917, c. 145, § 3, as amended by Aug. 26, 1937, c. 831, § 1, 50 Stat. 844.) (U. S. C., Title 48, § 745.)

ANNUITIES OF RAILROAD EMPLOYEES

No annuity or pension payment shall be assignable or be subject to any tax or to garnishment, attachment, or other legal process under any circumstances whatsoever * * *. (Aug. 29, 1935, c. 812, § 12, as amended June 24, 1937, c. 382, Part I, § 1, 50 Stat. 316.) (U. S. C., Title 45, § 228l.)

NOTE.—The same provision appeared in the 1935 Act (declared unconstitutional). By Sec. 204 of the 1937 Act the old act was continued in force and effect with respect to the rights of individuals granted annuities prior to the date of the enactment of the latter act. (U. S. C., Title 45, § 224.)

ANNUITIES OF RETIRED FEDERAL EMPLOYEES

SEC. 18. None of the moneys mentioned in this Act shall be assignable, either in law or in equity, or be subject to execution, levy, or attachment, garnishment, or other legal process. (May 29, 1930, c. 349, sec. 18, 46 Stat. 479.) (U. S. C., Title 5, § 729.)

Part IV—Digest of Opinions Construing the Repeal Provisions of the Revised Statutes

SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited as The Revised Statutes of the United States.

U. S. v. *Bowen*, 100 U. S. 508

Bowen, a Civil War veteran, was drawing a pension for service in the United States Army, during which certain deductions were made from his pay. On September 13, 1876, he entered the Soldiers' Home. This action was to recover the amount of the pension from the time he entered the home until he left it, December 4, 1877. Judgment was rendered in his favor in the United States Court of Claims for $264.60, and the Government appealed. The Supreme Court affirmed the judgment. The act of 1851 founding the institution provided that pensioners were entitled to the privileges of the home upon transferring their pension for the period they were in it to the Soldiers' Home; and the act of 1859 changing the name to the "Soldiers' Home" provided for such transfer. R. S. 4820 provided: "* * * the fact that one to whom a pension has been granted for wounds or disability received in the military service, has not contributed to the funds of the Soldiers' Home, shall not preclude him from admission thereto; but all such pensioners shall surrender their pensions to the Soldiers' Home during the time they remain therein and voluntarily receive its benefits." It was held the word "such" above quoted distinguished those who had not contributed to the funds of the Soldiers' Home from those who had so contributed. Bowen by his pay reductions while in the service had contributed to the funds of the home. Therefore, he was in the class that were not required to surrender their pensions. The court said: "The Revised Statutes must be treated as the legislative declaration of the statute law on the subjects which they embrace on the 1st day of December, 1873. When the meaning is plain the courts cannot look to the statutes which have been revised to see if Congress erred in that revision, but may do so when necessary to construe doubtful language used in expressing the meaning of Congress."

See also *Deffeback* v. *Hawke*, 115 U. S. 392, where the court said, "No reference * * * can be had to the original statutes to control the construction of any section of the Revised Statutes, when its meaning is plain, although in the original statutes it may have had a larger or more limited application than that given to it in the revision," citing *U. S.* v. *Bowen*, 100 U. S. 508, 513.

Dwight v. *Merritt*, 140 U. S. 213

Action by an importer against a collector of customs to recover alleged excess duties on a shipment of iron rails from Russia. The collector assessed a duty on the merchandise at 70 cents per hundred pounds under Schedule E, section 2504, Revised Statutes, as "iron bars for railroads or inclined planes." The importer claimed the merchandise was dutiable at only $8 per ton under the following provision of the same schedule: "Wrought scrap iron of every description: eight dollars per ton. But nothing shall be deemed scrap iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured." The importer paid the duty assessed under protest and brought this action to recover the difference between the amount paid and what he claimed he should have paid, or $2,880.65. The jury, under instructions from the court that the only question to be considered was whether the rails had been in actual use, found for the collector. Writ of error to the United States Supreme Court. Judgment affirmed. Before the Supreme Court the importer contended the action of the collector was illegal in assessing as "iron bars for railroads or inclined planes" old iron rails which were not adapted to any such use, but which were imported solely for remanufacture. The law as it stood prior to enactment of the Revised Statutes read: "On all iron imported in bars for railroads or inclined planes made to patterns and fitted to be laid down upon such roads or planes without

further manufacture." It was contended that no meaning should be attached to the Revised Statutes different from that in the tariff acts. As to this contention, the court said: "The Revised Statutes are not a mere compilation and consolidation of the laws of Congress in force on the 1st of December, 1873. The object of that revision was to simplify and bring together all statutes and parts of statutes which, from similarity of subject, ought to be brought together, to expunge redundant and obsolete enactments, and to make such alterations as might be necessary to reconcile contradictions and amend imperfections in the original text of the preexisting statutes. All those statutes were abrogated by section 5596." They may be referred to and considered in order to interpret the meaning of obscure and ambiguous phrases in any section of said revision; but no such reference is necessary or proper in order to modify, under the color of interpretation, any phrases the meaning of which is clear and free from any doubt, except what the terms of the statute invoked may suggest. "The title of the Revised Statutes headed 'Duties Upon Imports' is manifestly intended to be a complete system of tariff legislation, and to embrace and provide for every class of imported articles subject to import duties. The clause * * * (in Schedule E, section 2504) * * * is in clear, explicit and intelligible language. There is nothing in that clause or in any other clause in that section, or in any other section in that title, which renders the meaning of this particular phrase doubtful or leaves room for interpretation or the interpolation of words taken from other preceding statutes upon the subject."

The Marine City, 6 Fed. Rep. 413

Libel in Admiralty to recover for loss of baggage against a steamship company. Defense was there was no allegation that the loss was caused by design or neglect of the company. R. S. 4282 provided no recovery could be had against owners of vessels for loss or damage to "merchandise" by fire unless such fire is caused by design or neglect of owner. The act of 1851, from which R. S. 4282 was taken, used the term "any goods or merchandise whatsoever." The court, in determining whether baggage is merchandise within the meaning of the law said the courts could not interpolate words omitted in the revision; and that although the commissioners preparing the Revised Statutes may have thought the word "merchandise" broad enough to include "any goods or merchandise whatsoever," it did not do so. The court said further: "That the revision ought to be construed not simply as declaring what was the law on the 1st of December 1873, but as changing the law in certain cases, was evidently the opinion of my learned predecessor in *Gillet* v. *Pierce* (Brown, Adm. 553), in which he had occasion to hold that the revision expressly gave the right of trial by jury in certain admiralty cases arising upon the Lakes, notwithstanding it had never before existed. It is true the revision was designed simply as a reenactment or codification of the whole body of the national statutory law, but if the legal effect of each section is to be determined by an examination of the original law from which such section was taken, it might as well never have been adopted. Errors and inadvertent omissions are inevitable in a codification of this extent. Many of them were corrected by the act of February 1875, and in the practical application of the revision others will undoubtedly be discovered; but the remedy is with Congress and not in subtle and forced judicial construction * * *.

U. S. v. *Moore*, 26 Fed. Cas. 15,804

An indictment and plea in abatement that one of the persons composing the grand jury indicting defendant was disqualified by reason of the fact that he had without duress and coercion served in the Confederate Army. The language of the section was contained in an act of 1862, which was repealed by an act of 1871, but was carried into the Revised Statutes as section 820. Held, the juror was not disqualified. The language relied on was not the law on December 1, 1873, having been repealed. The language of this section does not enact or reenact anything as law which was not the law on the 1st day of December 1873, and the carrying into the Revised Statutes of a section of an act which had been expressly repealed prior to that date does not reenact such section.

Wade v. *United States*, 21 Ct. Cl. 141

This case was filed May 24, 1872, to recover the proceeds of property under the Abandoned or Captured Property Act of 1863. It was dismissed for want of prosecution May 8, 1876. It again came before the Court of Claims on motion to reinstate it for the purpose of raising on trial the question that the 2 years' limitation on filing suits in the above act was repealed by the Revised Statutes, leaving applicable thereto only the general limitation of 6 years provided for in section 1069.

It was held that R. S. 1069 could not be held to repeal the Abandoned or Captured Property Act, the provisions of that act having been carried into the Revised Statutes as section 1059. Instead of reenacting the full language, for condensation and conciseness, the Revised Statutes merely provided that the

Court should have jurisdiction of "all claims for the proceeds of captured or abandoned property, as provided in the act of Mar. 12, 1863." The court examined the legislative history and concluded that it was not the intention of Congress to open the jurisdictional limitation of the Abandoned or Captured Property Act by the adoption of the Revised Statutes, and stated: "Where the language of the revision is ambiguous and uncertain, arising from condensation or otherwise, the well-settled meaning, object, and policy of the preexisting laws revised and reenacted therein must be held to be continued as the true interpretation of the legislative will."

SEC. 5596. All acts of Congress passed prior to said first day of December one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided,* That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last-named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

U. S. v. *Claflin, et al.*, 25 Fed. Cas. 14,799

Action brought in the District Court for the Southern District of New York to recover a penalty of double the value of goods alleged to have been bought, concealed and illegally imported. Certain counts of the declaration were based on Section 2 of the act of March 3, 1823 (3 Stat. 781). To these defendants demurred on the ground that this section had been repealed. The court sustained the demurrer, saying: "It is quite clear that the 2d section of the act of March 3, 1823 must be regarded as having been repealed by section 5596 of the Revised Statutes (even if it had not been previously repealed), on the ground that some portion of that act is embraced in the Revised Statutes, the provisions of the first section of that act being embraced in section 3099 of the Revised Statutes, and the provisions of the 2d section of that act not being embraced in any section of the Revised Statutes. The effect of such repeal is to destroy the right of the plaintiffs to recover under said 2d section in respect of any acts done after the enactment of the Revised Statutes. Therefore, counts 7, 9, 11 and 13 of declaration No. 2 are bad." The judgment of the District Court was affirmed by the Circuit Court for the Southern District of New York and by the United States Supreme Court, which held (97 U. S. 546) that the 2d section of the act of March 3, 1823 was repealed by the act of July 18, 1866 (14 Stat. 179).

U. S. v. *Webster*, 21 Fed. Rep. 187

One count of an indictment charged the defendant with unlawfully withholding from its owner a discharge paper. This count was based on the act of May 21, 1872 (c. 178, 17 Stat. 137) which consisted of one section and prescribed punishment for withholding of discharge papers and land warrants. Defendant moved the court to instruct the jury that the law on which this count was based had been repealed, contending that R. S. 5485 embraced only the portion of the act of May 21, 1872 with respect to land warrants and that by R. S. 5596, therefore, the other portion had been repealed. The motion was denied, the court holding that the act of May 21, 1872 with respect to discharge papers was still in force notwithstanding the enactment of the Revised Statutes. The portion of the act of May 21, 1872 with respect to land warrants was repealed by section 31 of the act of March 3, 1873 (c. 234, 17 Stat. 566, 575) but the portion with respect to discharge papers was not repealed. R. S. 5485 was taken from section 31 of the act of March 3, 1873. The portion of the act of May 21, 1872 with respect to discharge papers which was in force on December 1, 1873, was not carried into the Revised Statutes. Section 5596 of the Revised Statutes provides that acts of Congress passed prior to December 1, 1873, no part of which is embraced in the Revision, shall not be affected or changed by its enactment. No part of the portion of the act of May 21, 1872, with respect to discharge papers having been embraced in the Revised Statutes, it was still in force.

SEC. 5597. The repeal of the several acts embraced in said revision, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof.

Bechtel v. *United States*, 101 U. S. 597

Suit by the United States commenced October 9, 1872, before the enactment of the Revised Statutes, against a bondsman for a manufacturer of matches who had failed to account for certain stamps. At the trial there were admitted in evidence certain transcripts, including a certificate dated October 11, 1872, pursuant to an act of March 3, 1797. It was contended by the defendant that this act had been repealed by section 5596 of the Revised Statutes. Directed verdict for the United States. Appeal to the United States Supreme Court. One ground of appeal was alleged error in admitting in evidence the certificate issued pursuant to the act of March 3, 1797. Judgment of lower court affirmed. The Supreme Court held that section 5597 saved all rights which had accrued under any act repealed by section 5596, and therefore the provisions of the act of March 3, 1797, and not the Revised Statutes, were applicable to this case.

Claflin v. *Houseman*, 93 U. S. 130

Action brought in May 1872 in the Supreme Court of New York by Houseman, assignee in bankruptcy of Comstock and Young against Claflin to recover $1,935.57 collected by Claflin on a judgment against the bankrupt firm in fraud of the bankrupt law. Demurrer to the jurisdiction of the court. Judgment for plaintiff and the Court of Appeals of New York affirmed the judgment. Writ of error to the United States Supreme Court. Held, an assignee in bankruptcy under the Bankrupt Act of 1867 could bring suit in State courts whenever those courts were invested with appropriate jurisdiction. Section 5597 of the Revised Statutes provided that repeal of the acts embraced in the revision should not affect any suit or proceeding had or commenced in any civil cause before repeal. The act of 1867 was controlling in this case and not the Revised Statutes.

To the same effect was—

Wilson v. *Goodrich*, 154 U. S. 640

Error to the Superior Court of Massachusetts.

The action was begun March 18, 1872. The case comes within *Claflin* v. *Houseman*, 93 U. S. 130, holding that an assignee in bankruptcy under the Bankrupt Act of 1867 as it stood before the Revised Statutes were enacted, had authority to bring suit in State courts whenever those courts were invested with appropriate jurisdiction. Section 5597 provides that the repeal of the acts embraced in the revision should not affect any suit or proceeding had or commenced in any civil cause before repeal.

SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

Sayles, Executor, v. *Louisville City R. R. Co.*, 9 Fed. 512

Action to recover damages for alleged infringement of a patent right for improvement of railroad brakes. Patent issued July 6, 1852, and reissued and extended July 6, 1866, for a term of 7 years. Defendant pleaded the statute of limitations under the act of July 8, 1870, providing "All actions shall be brought during the term for which the letters patent shall be granted or extended, or within 6 years after the expiration thereof." Suit was brought June 18, 1879, within 6 years of the expiration of the extended term but not within 6 years of the expiration of the first term. Defendant has used the brakes from 1864 to 1873. Plaintiff contended that since a subsequent section of the act of 1870 provided that when an extension was granted that "thereupon the said patent shall have the same

effect in law as though it had been originally granted for 21 years," the extension had the same effect as though the patent had been originally granted for 21 years from 1852 and that he should be allowed to recover for the 2 years 1864 to 1866, as well as for the term 1866 to 1873. The provision of the act of July 8, 1870, containing the limitation was omitted from the Revised Statutes, and the act of 1870 was repealed by section 5596 of the Revised Statutes. Held, the statute of limitations as pleaded was a bar to recovery under the original term of the patent and recovery would be allowed only as to the extended term; that the original term and the extended term were two distinct terms. The act of 1870 was repealed by the Revised Statutes, except as to the statute of limitations contained therein as to causes of action arising thereunder. Section 5599 provided "All acts of limitation embraced in said revision and covered by said repeal shall not be affected thereby, but all * * * suits for causes arising, or acts done or committed, prior to said repeal may be commenced and prosecuted within the same time as if said repeal had not been made."

Also, *Hayden* v. *Oriental Mills*, 22 Fed. 103, Circuit Court, District of Rhode Island, which was an action on a patent. The court said R. S. 5599 saved all rights the same as if suit had been commenced before the repeal of the federal statute of limitations of July 8, 1870.

Also, *May* v. *Buchanan County, Iowa*, Circuit Court for the Northern District of Iowa, 29 Fed. 469, action on patent right and statute of 6 years under act of 1870 was pleaded. Court said that as to causes of action arising after June 22, 1874, the limitation was repealed by R. S. 5596; but R. S. 5599 continued the act of 1870 in force as to all causes of action then in existence. Demurrer as to the statute of limitations was overruled.

SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

Doyle v. *Wisconsin*, 94 U. S. 50

The Supreme Court of Wisconsin issued a writ of mandamus to recall license issued to an insurance company. The writ was served and obeyed. Afterward a writ of error was sued out and bond given to operate as a supersedeas. The plaintiff in error contended that as a writ of error to operate as a supersedeas might issue from the Supreme Court to reexamine the judgment of the State court, a writ to carry the judgment into effect could not issue from the State court until the expiration of 10 days after the rendition of the judgment, under section 1007 of the Revised Statutes, as amended by act of February 18, 1875, which provided: "When a writ of error may be a supersedeas, execution shall not issue until the expiration of 10 days * * * " after rendition of judgment. The writ of error was issued under section 709 of the Revised Statutes, which is in chapter 11 of title XXXIII, relating to the Judiciary. The provision that a writ of error might operate as a supersedeas, is in section 1007 of the Revised Statutes, as amended, which is in chapter 18 of the Judiciary title. One of these sections was derived from section 23 of the Judiciary Act of 1879 and the other was derived from section 25 of the same act. The change in arrangement did not prevent the court from giving effect to their location in the original act.

Hyde v. *United States*, 225 U. S. 347

Writ of certiorari to the D. C. Court of Appeals.

Petitioners convicted in the Supreme Court for the District of Columbia of the crime of conspiracy under section 5440 of the Revised Statutes and the conviction affirmed by the D. C. Court of Appeals. The conspiracy charged was that the petitioners conspired to obtain by fraudulent devices from the States of California and Oregon school lands lying in forest reserves, exchange them for lands of the United States open to selection, and then to sell the lands so obtained. Judgment affirmed by the Supreme Court. The main question involved was the jurisdiction of the Supreme Court of the District of Columbia. The court held that overt acts performed in one district by one of the parties who had conspired in another district in violation of R. S. 5440 give jurisdiction to the court in the district where the overt acts are performed as to all the conspirators. In the course of the opinion the court said:

"If the unlawful combination and the overt act constitute the offense, as stated in *Hyde* v. *Shine*, marking its beginning and its execution or a step to its execution, section 731 of the Revised Statutes must be applied. That section provides that 'when any offense against the United States is begun in one judicial district

and completed in another it shall be deemed to have been committed in either, and may be dealt with, inquired of, tried, determined, and punished in either district, in the same manner as if it had been actually and wholly committed therein.' This provision takes an emphasis of signification from the fact that it was originally a part of the same section of the statute which defined conspiracy—that is section 30 of the act of March 2, 1867, 14 Stat. 484, c. 169. Nor has the provision lost the strength of meaning derived from such association by its subsequent separation, for it is provided in section 5600 of the Revised Statutes that 'The arrangement and classification of the several sections of the revision have been made for the more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the title, under which any particular section is placed.' "

To the same effect was *Buck Stove and Range Co.*, 226 U. S. 205; *U. S.* v. *Marsh*, 106 Fed. 474; *U. S.* v. *Thomas*, 145 Fed. 74.

Also, *King* v. *McLean Asylum* (64 Fed. 331), in which it was said:

"This section (5600) is expressly limited to arrangement and classification, and does not extend to changes in phraseology."

Page v. *Burnstine*, 102 U. S. 664

This was an appeal from a decree of the Supreme Court for the District of Columbia dismissing a bill by the personal representatives of Robert C. Page to recover for the estate the value of a life insurance policy issued November 22, 1866, over and above amounts due Burnstine for loans made by him to Page on the policy. Loans were made from time to time and assignments taken to the extent of lender's interest. On January 7, 1873, assignment of the policy was made purporting to transfer Page's entire interest. Plaintiffs admitted Burnstine's interest but prayed an accounting. The defendant resisted the suit on the ground that at the death of Page he was the absolute owner of the policy and entitled to all the proceeds. The life insurance company paid the amount due on the policy into court abiding the result of the suit. Some depositions were taken, among them being one of Burnstine with reference to the loans and the several assignments. As to this, plaintiffs contended Burnstine could not testify as to any transaction with or statement by the deceased unless called on by them or required by the court, relying on section 858 of the Revised Statutes. Defendant contended that his right to testify was determined by Sections 876 and 877 of the Revised Statutes relating to the District of Columbia. Plaintiff's bill was dismissed and appeal taken to the United States Supreme Court, where the decree was reversed and the cause remanded directing an account of the amount due Burnstine for loans or other payments made to keep the policy in force, and holding that Burnstine could not testify in the suit on his own motion.

In view of the conflict between sections 876 and 877 of the Revised Statutes for the District of Columbia and section 858 of the Revised Statutes of the United States, the Supreme Court examined the legislative history of the basic statutes to determine the intent of Congress. The act of July 2, 1864, relating to the law of evidence in the District was carried into the Revised Statutes for the District of Columbia as sections 876 and 877, without change; the third section of the act of July 2, 1864, with respect to appropriations, and the amending act of March 3, 1865, were carried into the Revised Statutes of the United States as section 858, without change; and the act of February 21, 1871, was carried into the Revised Statutes for the District of Columbia as section 93. The court said that by the third section of the act of July 2, 1864, and the amending act of March 3, 1865, witnesses could not testify in such a case; that the act of February 21, 1871, made the rule applicable to the courts of the District of Columbia unless locally inapplicable, which it was not; and that this was the law as it existed at the time the two revisions went into effect. It said these provisions having been carried into the two revisions, respectively, without change, Congress did not intend to change the law with respect to the rule of evidence in the District of Columbia, having so provided by section 1296 of the Revision for the District and by section 5600 of the Revised Statutes of the United States. In this connection the court said:

"We should not, therefore, permit the mere collocation of rearrangement of the previous statutes in the new revisions, adopted on the same day, to operate to change the law, and thereby defeat the will of Congress * * *. For these reasons, we are of the opinion that Burnstine could not, on his own motion, testify as to any transaction with, or statement by, the decedent, Page. His deposition as to such transactions, and statements, must be excluded from consideration" (in the further proceedings in the lower court).

McDonald v. *Hovey*, 110 U. S. 619

Appeal from the Supreme Court of the District of Columbia.

A decree was rendered April 17, 1878, and appeal was taken September 6, 1883. Defendant was sued in New York City upon the decree, judgment rendered against him, and he was thrown into jail, 1879. Appeal having been taken 5

years after entry of the decree, the Government contended that under section 1008 of the Revised Statutes no judgment or decree shall be reviewed by the Supreme Court unless the appeal is taken within 2 years after the entry of the judgment, except in case of some disability such as insanity. Appellant contended the statute of limitations was suspended by reason of his incarceration. It was held that in order for a disability to suspend the statute it must exist at the time the right arises, which here was upon entry of the decree, and before the appellant was jailed. Section 1008 of the Revised Statutes was taken directly and without change from the second section of the act of June 1, 1872. This last act was a revision of the twenty-second section of the Judiciary Act of 1789. The language was substantially the same. The court said:

"The phraseology of the act of 1872, and of the one thousand and eighth section of the Revised Statutes is so nearly identical with that of the twenty-second section of the act of 1789, in reference to the point under consideration, that we must presume they were intended to have the same construction, and the act of 1789 contains no language which requires that it should have a different construction from that which had long been established in reference to all the statutes of limitation then known, whether in the mother country or in this. On the contrary, as we have seen, the terms of the act of 1789 fairly call for the same construction which had for centuries prevailed in reference to those statutes."

Upon a revision of statutes, a different interpretation is not to be given them without some substantial change of phraseology, some change other than what may have been necessary to abbreviate the form of the laws.

SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the 1st day of December one thousand eight hundred and seventy-three, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

United States v. *Auffmordt*, 122 U. S. 197

Action by the United States against Auffmordt and others composing the firm of C. A. Auffmordt & Co., to recover $321,519.29 with interest for alleged false entry as to value of merchandise by reason of which defendants forfeited the value of goods in the above amount to the United States, consigned to them from a manufacturer in Switzerland. After the opening by the United States at the trial, defendants moved for a directed verdict on the ground that there was no statute of the United States whereby the value of the merchandise could be recovered by reason of the acts alleged to have been committed by the defendants. The District Court so ruled and directed a verdict for defendants. Judgment affirmed by the Circuit Court and the case went to the Supreme Court of the United States on writ of error.

Section 2864 of the Revised Statutes, as originally enacted, in providing for a forfeiture of merchandise omitted a provision in the basic act providing for forfeiture of the value thereof. The Revised Statutes were enacted on June 22, 1874, but embraced only the laws in force on December 1, 1873. The act of February 18, 1875, c. 80, 18 Stat. 319, entitled "An act to correct errors and to supply omissions in the Revised Statutes of the United States," amended section 2864 by restoring the omitted provision. It was contended by the United States that Congress intended by this amendment that R. S. 2864 should provide that the value of such goods should be forfeited. However, this amendment was in conflict with a statute passed on June 22, 1874, which did not provide for forfeiture of value. The court affirmed the judgment of the Circuit Court, saying the sole object of the act of February 18, 1875, was to correct errors and supply omissions in the text of the Revised Statutes, as its title indicated, so as to make the same truly express the statutes in force on December 1, 1873. It was in no sense new legislation nor a new law enacted to take effect from the date of its passage, in such wise as to alter any enactment made since the passage of the Revised Statutes. The intention was to make section 2864 read as it ought to have read in the printed volume, in the shape in which it was in force on the 1st of December 1873, as a part of section 1 of the act of March 3, 1863, c. 76, 12 Stat. 738. It left the act of June 22, 1874, to have its full effect in respect to section 2864, in like manner as if the words "or the value thereof" had been contained in that section, in the printed volume of the Revised Statutes. There was a law in force on December 1, 1873, and subsequently thereto, down to June 22, 1874, authorizing a forfeiture of the value of merchandise for the causes stated in section 2864, and the fact forfeitures of such value might have been incurred during the intervening period between December 1, 1873, and June 22, 1874, was a sufficient reason for the correction made in section 2864.

See also *U. S.* v. *Mason*, 34 Fed. 129; *U. S.* v. *Bain*, 40 Fed. 455; *U. S.* v. *North American Commercial Co.*, 64 Fed. 145.

See also *The North American Commercial Co.* v. *United States*, 171 U. S. 110, where in reversing the Circuit Court as to the amount owed by the lessor, the Supreme Court said the Revised Statutes were approved June 22, 1874; that by section 5601 provision was made that legislation between December 1, 1873, and the date of enactment of the revision should take effect as if subsequently passed; that the act of May 24, 1874, giving the power of limitation to the Secretary of the Treasury operated by way of amendment to the Revised Statutes and removed the restrictions provided in sections 1960 and 1962 of the revision.

See also *U. S.* v. *The "Grace Lothrop,"* 226 U. S. 527, holding section 5601 of the Revised Statutes provided the revision did not repeal subsequent legislation.

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UNITED STATES STATUTES AT LARGE

CONTAINING THE

LAWS AND CONCURRENT RESOLUTIONS
ENACTED DURING THE FIRST SESSION OF THE
SEVENTY-SIXTH CONGRESS
OF THE UNITED STATES OF AMERICA

1939

AND

TREATIES, INTERNATIONAL AGREEMENTS OTHER
THAN TREATIES, PROCLAMATIONS, AND
REORGANIZATION PLANS

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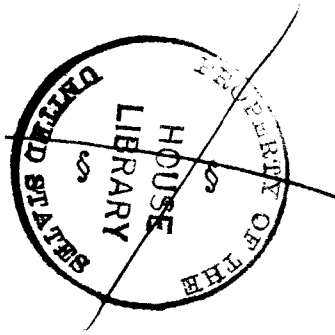

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NOTICE

The original of every act and joint resolution printed in this volume has the following heading:

SEVENTY-SIXTH CONGRESS OF THE UNITED STATES OF AMERICA;

AT THE FIRST SESSION

Begun and held at the City of Washington on Tuesday, the third day of January, one thousand nine hundred and thirty-nine

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All bills and joint resolutions presented to the President of the United States bear the signatures of the Speaker (or of the Speaker *pro tempore*) of the House of Representatives and of the Vice President of the United States and President of the Senate (or of the President of the Senate *pro tempore*); those signatures accordingly appear on the originals of all acts and joint resolutions.

The signature of the President of the United States appears on the originals of all approved acts and joint resolutions.

The original of every act and joint resolution has endorsed thereon a certificate of origin, signed, as the case may be, by the Clerk of the House of Representatives or by the Secretary of the Senate and reading "I certify that this Act (or Joint Resolution) originated in the House of Representatives (or Senate)." The origin of each act and resolution contained in this volume is indicated in the margin at the beginning of each enactment; thus, for example, H. R. 2762 or H. J. Res. 83 indicates origin in the House of Representatives, and S. 1102 or S. J. Res. 38 indicates origin in the Senate.

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23		*Joint Board and Public Utilities Commission, D. C.* AN ACT To provide alternative methods of enforcement of orders, rules, and regulations of the Joint Board and of the Public Utilities Commission of the District of Columbia	Apr. 5, 1939	569
24		*License taxes on vehicles, D. C.* AN ACT To amend paragraphs 31 and 33 of an Act entitled "An Act to amend section 7 of an Act entitled 'An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes', approved July 1, 1902, and for other purposes", approved July 1, 1932	Apr. 5, 1939	570
25		*Teachers' retirement law, D. C., amendment.* AN ACT To amend Public Law Numbered 111, Sixty-sixth Congress, entitled "An Act for the retirement of public-school teachers in the District of Columbia."	Apr. 5, 1939	571

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26	-----	*Teachers' salaries, D. C.* AN ACT To amend section 9, article V, of an Act known as "An Act to amend the Act entitled 'An Act to fix and regulate the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia', approved June 20, 1906, as amended, and for other purposes."	Apr. 5, 1939	571
27	-----	*Cotton pool participation trust certificates, retirement.* AN ACT To extend the time for retirement of cotton pool participation trust certificates	Apr. 5, 1939	572
28	-----	*Papers of Charles Cotesworth Pinckney and Thomas Pinckney.* AN ACT Authorizing the Library of Congress to acquire by purchase, or otherwise, the whole, or any part, of the papers of Charles Cotesworth Pinckney and Thomas Pinckney, including therewith a group of documents relating to the Constitutional Convention of 1787, now in the possession of Harry Stone, of New York City	Apr. 6, 1939	572
29	-----	*Army participation in Olympic Games.* AN ACT To authorize the Secretary of War to pay certain expenses incident to the training, attendance, and participation of the equestrian and modern pentathlon teams in the Twelfth Olympic Games	Apr. 10, 1939	572
30	-----	*Agricultural Adjustment Act of 1938, subsection repealed.* AN ACT To repeal subsection (4) of subsection (c) of section 101 of the Agricultural Adjustment Act of 1938	Apr. 10, 1939	573
	8	*Agrarian claims against Mexico.* JOINT RESOLUTION Authorizing appropriation for expenses of a representative of the United States and of his assistants, and for one-half of the joint expenses of this Government and the Government of Mexico, in giving effect to the agreement of November 9–12, 1938, between the two Governments providing for the settlement of American claims for damages resulting from expropriations of agrarian properties since August 30, 1927	Apr. 10, 1939	573
31	-----	*Panama Canal employees, annuities.* AN ACT To amend the Canal Zone Code	Apr. 12, 1939	574
32	-----	*Public Salary Tax Act of 1939.* AN ACT Relating to the taxation of the compensation of public officers and employees	Apr. 12, 1939	574
33	-----	*Government disbursing officers, etc., credit in accounts.* AN ACT To authorize and direct the Comptroller General of the United States to allow credit for all outstanding disallowances and suspensions in the accounts of the disbursing officers or agents of the Government for payments made to certain employees appointed by the United States Employees' Compensation Commission	Apr. 12, 1939	577
	9	*National Gallery of Art.* JOINT RESOLUTION Amending the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937	Apr. 13, 1939	577
	10	*Work relief and relief, additional appropriation, 1939.* JOINT RESOLUTION Making a further additional appropriation for work relief and relief for the fiscal year ending June 30, 1939	Apr. 13, 1939	578
34	-----	*Army disbursing officers.* AN ACT For the relief of certain disbursing officers of the Army of the United States and for the settlement of individual claims approved by the War Department	Apr. 13, 1939	578
35	-----	*Department of Labor, special statistical studies.* AN ACT To authorize the Department of Labor to continue to make special statistical studies upon payment of the cost thereof, and for other purposes	Apr. 15, 1939	581
36	-----	*Social Security Act, amendment.* AN ACT To increase the authorization for appropriations for the administration of State unemployment compensation laws	Apr. 19, 1939	581
37	-----	*Naval vessels.* AN ACT To authorize alterations and repairs to certain naval vessels, and for other purposes	Apr. 20, 1939	582
38	-----	*Coast Guard Academy, contingent expenses.* AN ACT To authorize contingent expenditures, United States Coast Guard Academy	Apr. 20, 1939	582
39	-----	*United Confederate Veterans' reunion, Marine Band attendance.* AN ACT To authorize the attendance of the Marine Band at the United Confederate Veterans' 1939 reunion at Trinidad, Colorado, August 22, 23, 24, and 25, 1939, and for other purposes	Apr. 20, 1939	582
	11	*Signing of the Constitution, painting.* JOINT RESOLUTION To authorize the painting of the signing of the Constitution for placement in the Capitol Building	Apr. 20, 1939	583

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40		*Foreign Service, salaries, retirement, etc.* AN ACT To amend the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931	Apr. 24, 1939	583
41		*Cooperative agricultural extension work.* AN ACT To provide for the further development of cooperative agricultural extension work	Apr. 24, 1939	589
42		*National Encampment, G. A. R., Marine Band attendance.* AN ACT To authorize the attendance of the Marine Band at the National Encampment of the Grand Army of the Republic to be held at Pittsburgh, Pennsylvania, from August 27 to September 1, inclusive, 1939	Apr. 24, 1939	590
43		*Naval aviation facilities, etc.* AN ACT To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes	Apr. 25, 1939	590
44		*Military Appropriation Act, 1940.* AN ACT Making appropriations for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes	Apr. 26, 1939	592
45		*Navy, auxiliary vessels.* AN ACT To permit the President to acquire and convert, as well as to construct, certain auxiliary vessels for the Navy	Apr. 26, 1939	618
46		*Coast Guard station, Mich.* AN ACT To provide for the establishment of a Coast Guard station on the east coast of the Keweenaw Peninsula, Michigan	Apr. 26, 1939	619
47		*Bridge, Mahoning River.* AN ACT Granting the consent of Congress to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge across the Mahoning River at or near Marshall Street, Youngstown, Ohio	Apr. 26, 1939	619
48		*Coast and Geodetic Survey, medical facilities.* AN ACT To provide for the assignment of medical officers of the Public Health Service for duty on vessels of the Coast and Geodetic Survey, and for other purposes	Apr. 26, 1939	620
49		*Bridge, Mahoning River.* AN ACT Granting the consent of Congress to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge across the Mahoning River at or near Cedar Street, Youngstown, Ohio	Apr. 26, 1939	620
50		*Bridge, Allegheny River.* AN ACT Granting the consent of Congress to Westmoreland County in the State of Pennsylvania to construct, maintain, and operate a free highway intercounty bridge and approaches across the Allegheny River, connecting Valley Camp in Westmoreland County and East Deer Township in Allegheny County, to connect State Highway Routes Numbered 28 and 56	Apr. 26, 1939	621
51		*Bridge, St. Lawrence River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Saint Lawrence River at or near Ogdensburg, New York	Apr. 26, 1939	621
52		*Bridge, Ottawa River.* AN ACT Authorizing the Department of Highways of the State of Ohio to construct, maintain, and operate a free highway bridge across the Ottawa River at or near the city of Toledo, State of Ohio	Apr. 26, 1939	621
53		*Navy and Marine Memorial.* AN ACT To provide for the completion of the Navy and Marine Memorial	Apr. 26, 1939	622
54		*Bridge, Cumberland River.* AN ACT Granting the consent of Congress to the Highway Department of Davidson County, of the State of Tennessee, to construct a bridge across Cumberland River, at a point approximately one and three-fourths miles below Clees Ferry, connecting a belt-line highway in Davidson County, State of Tennessee, known as the Old Hickory Boulevard	Apr. 26, 1939	622
55		*Bridge, Waccamaw River.* AN ACT Granting the consent of Congress to the State Highway Commission of North Carolina to construct, maintain, and operate a free highway bridge across Waccamaw River between Old Dock and Ash, North Carolina	Apr. 26, 1939	623
56		*Bridge, Wabash River.* AN ACT Granting the consent of Congress to the State of Indiana to construct, maintain, and operate a free highway bridge across the Wabash River at or near Peru, Indiana	Apr. 26, 1939	623
57		*Bridge, Mahoning River.* AN ACT Granting the consent of Congress to the city of Warren, Ohio, to construct, maintain, and operate a free footbridge over Mahoning River, near Stiles Street Northwest, Warren, Ohio	Apr. 26, 1939	623

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58		*Bridge, Mississippi River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near Rock Island, Illinois, to a place at or near the city of Davenport, Iowa	Apr. 26, 1939	624
59		*Metered services to Government, accounting.* AN ACT To amend the Act approved April 27, 1937, entitled "An Act to simplify accounting."	Apr. 26, 1939	624
	12	*Temporary National Economic Committee, expenses.* JOINT RESOLUTION To amend the joint resolution approved June 16, 1938, entitled "Joint resolution to create a Temporary National Economic Committee."	Apr. 26, 1939	624
60		*International fairs, 1939, importation of distilled spirits, etc.* AN ACT Relating to the importation of distilled spirits for consumption at the New York World's Fair, 1939, and the Golden Gate International Exposition of 1939, and to duties on certain articles to be exhibited at the New York World's Fair, 1939	Apr. 29, 1939	625
61		*Second Deficiency Appropriation Act, fiscal year 1939.* AN ACT Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes	May 2, 1939	626
62		*Veterans of certain wars, etc.* AN ACT To provide domiciliary care, medical and hospital treatment, and burial benefits to certain veterans of the Spanish-American War, the Philippine Insurrection, and the Boxer Rebellion	May 3, 1939	652
63		*Temporary detail of U. S. employees to designated governments.* AN ACT To amend the Act entitled "An Act authorizing the temporary detail of United States employees, possessing special qualifications, to governments of American republics and the Philippines, and for other purposes", approved May 25, 1938	May 3, 1939	652
	13	*Treasury Department, supplemental appropriations, 1939.* JOINT RESOLUTION Making supplemental appropriations for printing and binding and stationery for the Treasury Department for the fiscal year ending June 30, 1939	May 6, 1939	653
64		*Long Island Railroad Company.* AN ACT To authorize the Secretary of War to terminate certain leases of the Long Island Railroad Company	May 6, 1939	654
65		*Treasury and Post Office Departments, appropriations, 1940.* AN ACT Making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1940, and for other purposes	May 6, 1939	654
66		*Mississippi judicial districts.* AN ACT To amend section 90 of the Judicial Code, as amended, with respect to the terms of the Federal District Court for the Northern District of Mississippi	May 8, 1939	684
67		*Former Fort Armistead Military Reservation.* AN ACT Making inapplicable certain reversionary provisions in the Act of March 4, 1923 (42 Stat. 1450), and a certain deed executed by the Secretary of War, in the matter of a lease to be entered into by the United States for the use of a part of the former Fort Armistead Military Reservation for air-navigation purposes	May 8, 1939	685
68		*Interior Department Appropriation Act, 1940.* AN ACT Making appropriations for the Department of the Interior for the fiscal year ending June 30, 1940, and for other purposes	May 10, 1939	685
69		*Idaho judicial district.* AN ACT To amend section 78 of the Judicial Code, relating to the district of Idaho	May 11, 1939	738
70		*War Department, obsolete, etc., machines.* AN ACT To authorize the Secretary of War to exchange obsolete, unsuitable, and unserviceable machines and tools pertaining to the manufacture or repair of ordnance matériel for new machines and tools	May 11, 1939	739
	14	*National Aviation Day.* JOINT RESOLUTION Designating August 19 of each year as National Aviation Day	May 11, 1939	739
71		*Pneumatic mail tube systems.* AN ACT To provide for the appraisal of the pneumatic mail tube systems in New York and Boston	May 12, 1939	740

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72		*General Headquarters Air Force, commanding general.* AN ACT To amend an Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended by the Act of June 4, 1920, so as to confer on the commanding general, General Headquarters Air Force, the same retirement privileges now enjoyed by chiefs of branches	May 12, 1939	740
73		*Pneumatic-tube service, substitutes.* AN ACT To provide time credits for substitutes in the pneumatic-tube service	May 12, 1939	740
74		*Pneumatic-tube-system employees, night work.* AN ACT To provide a differential in pay for night work to pneumatic-tube-system employees in the Postal Service	May 12, 1939	741
75		*Pneumatic-tube-system employees, hours.* AN ACT To extend the provisions of the forty-hour law to pneumatic-tube-system employees in the Postal Service	May 12, 1939	741
	15	*Sacramento Golden Empire Centennial.* JOINT RESOLUTION Authorizing the President to invite other nations to participate in the Sacramento Golden Empire Centennial commemorating the one-hundredth anniversary of the founding of Sacramento by Captain John A. Sutter	May 12, 1939	741
76		*Threatening communications.* AN ACT To amend the statutes providing punishment for transmitting threatening communications	May 15, 1939	742
77		*Coast Guard, mailing of firearms.* AN ACT To authorize the mailing of pistols, revolvers, and other firearms capable of being concealed on the person, to officers of the Coast Guard	May 15, 1939	744
78		*Postal Service, leaves of absence.* AN ACT Granting postal employees credit for Saturday in annual and sick leave law, thereby conforming to the forty-hour workweek or five-day-week law	May 15, 1939	745
79		*Pneumatic-tube-system employees, hours.* AN ACT Limiting working hours of pneumatic-tube-system employees to eight in ten hours a day	May 15, 1939	745
	16	*Lighthouse Service, celebration of 150th anniversary.* JOINT RESOLUTION Providing for the participation of the United States in the celebration of the one hundred and fiftieth anniversary of the establishment of the United States Lighthouse Service	May 15, 1939	746
80		*Bridge, Mississippi River.* AN ACT Creating the Arkansas-Mississippi Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to construct, maintain, and operate a bridge across the Mississippi River at or near Friar Point, Mississippi, and Helena, Arkansas, and for other purposes	May 17, 1939	747
81		*Judicial Code, amendment.* AN ACT To provide that records certified by the Court of Claims to the Supreme Court, in response to writs of certiorari, may include material portions of the evidence, and for other purposes	May 22, 1939	752
82		*Reproductions of official insignia.* AN ACT To prohibit reproductions of official badges, identification cards, and other insignia	May 22, 1939	752
83		*Carson City, Nev., Mint site.* AN ACT To authorize a sale of the old Carson City (Nevada) Mint site and building notwithstanding the provisions of Joint Resolution Numbered 18 of February 23, 1865	May 22, 1939	753
84		*Real estate devised by Lizzie Beck.* AN ACT To authorize the Secretary of the Treasury to accept real estate devised to the United States by the late Lizzie Beck, of Mena, Arkansas, and for other purposes	May 22, 1939	753
85		*Coos Bay Wagon Road grant fund.* AN ACT Relating to the disposition of funds derived from the Coos Bay Wagon Road grant lands	May 24, 1939	753
86		*Bridge, Missouri River.* AN ACT To further extend the times for commencing and completing the construction of a bridge across the Missouri River at or near Garrison, North Dakota	May 24, 1939	754
87		*Coast Guard, retirement.* AN ACT To increase further the efficiency of the Coast Guard by authorizing the retirement under certain conditions of enlisted personnel thereof with twenty or more years of service	May 24, 1939	755

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88		*Bridge, St. Louis River.* AN ACT To amend the Act entitled "An Act authorizing the Port Authority of Duluth, Minnesota, and the Harbor Commission of Superior, Wisconsin, to construct a highway bridge across the Saint Louis River from Rice's Point in Duluth, Minnesota, to Superior in Wisconsin", approved June 30, 1938	May 24, 1939	756
89		*Coast Guard, personnel.* AN ACT To readjust the commissioned personnel of the Coast Guard, and for other purposes	May 24, 1939	756
90		*Navy Department, appropriations, 1940.* AN ACT Making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1940, and for other purposes	May 25, 1939	757
91		*Agricultural Adjustment Act, amendment.* AN ACT To extend the time during which orders and marketing agreements under the Agricultural Adjustment Act, as amended, may be applicable to hops	May 26, 1939	782
92		*Vessels, load lines.* AN ACT To amend the Act of March 2, 1929 (45 Stat. 1492), entitled "An Act to establish load lines for American vessels, and for other purposes."	May 26, 1939	783
93		*Fort Snelling Bridge, Minn.* AN ACT To authorize the transfer to the State of Minnesota of the Fort Snelling Bridge at Fort Snelling, Minnesota	May 26, 1939	783
94		*Duluth, Minn., easement for use of federally owned lands.* AN ACT Authorizing and directing the Secretary of War to execute an easement deed to the city of Duluth for park, recreational, and other public purposes covering certain federally owned lands	May 26, 1939	784
95		*Pine Ridge Sioux lost allotment claims.* AN ACT To provide for the correction of the list of approved Pine Ridge lost allotment claims, and for other purposes	May 26, 1939	784
96		*Rio Grande Compact.* AN ACT Giving the consent and approval of Congress to the Rio Grande compact signed at Santa Fe, New Mexico, on March 18, 1938	May 31, 1939	785
97		*Reclamation projects, relief to water users.* AN ACT To authorize further relief to water users on United States reclamation projects and on Indian reclamation projects	May 31, 1939	792
98		*Agricultural Marketing Agreement Act of 1937, amendment.* AN ACT To amend the Agricultural Marketing Agreement Act of 1937, as amended, to make its provisions applicable to apples produced in the States of Washington, Oregon, and Idaho	May 31, 1939	793
99		*American seamen, allotment of wages.* AN ACT To amend section 10 (b), (c), and (d) of the Act of June 26, 1884, as amended (U. S. C., 1934 edition, title 46, sec. 599), relative to the allotment of wages by seamen	May 31, 1939	794
100		*Vessels, change of masters.* AN ACT To amend section 4335 of the Revised Statutes of the United States, relative to change of masters of vessels	May 31, 1939	794
101		*Vessels, renewal of licenses.* AN ACT To amend section 4325 of the Revised Statutes of the United States, as amended, relative to renewal of licenses of vessels	May 31, 1939	795
102		*Foreign military and air attachés, aviation supplies, etc.* AN ACT To authorize the Secretary of War to provide for the sale of aviation supplies and services to aircraft operated by foreign military and air attachés accredited to the United States, and for other purposes	May 31, 1939	795
103		*International Petroleum Exposition.* AN ACT Authorizing the President to invite the States of the Union and foreign countries to participate in the International Petroleum Exposition at Tulsa, Oklahoma, to be held May 18 to May 25, 1940	May 31, 1939	796
104		*Coast Guard facilities.* AN ACT To authorize necessary facilities for the Coast Guard in the interest of national defense and the performance of its maritime police functions	June 2, 1939	797
105		*Vessels, renewal of licenses.* AN ACT To amend section 4498 of the Revised Statutes of the United States, as amended, relative to the renewal of licenses of vessels	June 2, 1939	798
106		*Navy, construction, etc.* AN ACT To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes	June 2, 1939	798
107		*Umpqua River Lighthouse Reservation, Oreg.* AN ACT Authorizing the Secretary of Commerce to convey a certain tract of land to the State of Oregon for use as a public park and recreational site	June 2, 1939	802

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	17	*Congressional employees, time of payment of salaries.* JOINT RESOLUTION Authorizing the payment of salaries of the officers and employees of Congress on the first workday preceding the last day of any month when the last day falls on Sunday or a legal holiday	June 2, 1939	802
108		*Coast and Geodetic Survey, vessels.* AN ACT To authorize the construction of certain vessels for the Coast and Geodetic Survey, Department of Commerce, and for other purposes	June 2, 1939	803
109		*Government employees, blood transfusions.* AN ACT Providing for the transfusion of blood by members and former members of the Military Establishment, and by employees of the United States Government	June 2, 1939	803
110		*West Point Military Reservation, N. Y.* AN ACT To authorize the Secretary of War to convey certain lands owned by the United States for other lands needed in connection with the expansion of West Point Military Reservation, New York, and for other purposes	June 2, 1939	803
111		*National Housing Act, amendments.* AN ACT To amend certain sections of the National Housing Act	June 3, 1939	804
112		*Government horses and mules.* AN ACT Permitting the War Department to transfer old horses and mules to the care of reputable humane organizations	June 3, 1939	808
113		*Under Secretary of Commerce.* AN ACT To establish the position of Under Secretary in the Department of Commerce	June 5, 1939	808
	18	*Under Secretary of Agriculture.* JOINT RESOLUTION To define the status of the Under Secretary of Agriculture, and for other purposes	June 5, 1939	809
114		*Name and insignia of 4–H clubs, unauthorized use.* AN ACT To prohibit the unauthorized use of the name or insignia of the 4–H clubs, and for other purposes	June 5, 1939	809
115		*Oaths to expense accounts.* AN ACT To authorize certain officers and employees to administer oaths to expense accounts	June 6, 1939	810
116		*Merchant Marine Act, 1936, amendments.* AN ACT To amend section 509 of the Merchant Marine Act, 1936, as amended	June 6, 1939	810
117		*Strategic and critical materials.* AN ACT To provide for the common defense by acquiring stocks of strategic and critical materials essential to the needs of industry for the manufacture of supplies for the armed forces and the civilian population in time of a national emergency, and to encourage, as far as possible, the further development of strategic and critical materials within the United States for common defense	June 7, 1939	811
118		*Purchase of books for adult blind.* AN ACT To amend the Act entitled "An Act to provide books for the adult blind", approved March 3, 1931	June 7, 1939	812
	19	*Conveyance of lands from Alameda, Calif.* JOINT RESOLUTION Authorizing the President of the United States to accept on behalf of the United States a conveyance of certain lands on Government Island from the city of Alameda, California, and for other purposes	June 7, 1939	813
	20	*Reorganization plans Nos. I and II, effective date.* JOINT RESOLUTION Providing that reorganization plans numbered I and II shall take effect on July 1, 1939	June 7, 1939	813
119		*Naval Academy, additional midshipman.* AN ACT To provide for an additional midshipman at the United States Naval Academy, and for other purposes	June 8, 1939	814
120		*Commissary privileges at certain naval stations.* AN ACT To amend the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes", approved March 3, 1909, as amended, so as to extend commissary privileges to civilian officers and employees of the United States at naval stations beyond the continental limits of the United States or in Alaska	June 10, 1939	814
121		*Firearms in possession of persons convicted of felony.* AN ACT To provide for the confiscation of firearms in possession of persons convicted of felony and disposition thereof	June 13, 1939	814
122		*Shenandoah National Park, Va., lands added.* AN ACT To add certain lands of the Front Royal Quartermaster Depot Military Reservation, Virginia, to the Shenandoah National Park, and for other purposes	June 13, 1939	815

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123		*United Confederate Veterans, loan of War Department equipment.* AN ACT To authorize the use of War Department equipment for the Confederate Veterans' 1939 reunion at Trinidad, Colorado, August 22, 23, 24, and 25, 1939	June 13, 1939	816
124		*Pemaquid Point Lighthouse Reservation, Maine.* AN ACT To authorize the conveyance by the United States to the town of Bristol, Maine, of a portion of the Pemaquid Point Lighthouse Reservation, and for other purposes	June 13, 1939	816
125		*Lincoln National Forest, N. Mex., mining locations.* AN ACT To amend the United States mining laws applicable to the area known as the watershed of the headwaters of the Bonito River in the Lincoln National Forest within the State of New Mexico	June 13, 1939	817
126		*Conveyance of land to El Campo, Tex.* AN ACT To convey certain property to the city of El Campo, Texas	June 13, 1939	818
127		*Papago Indian Reservation, Ariz., lands added.* AN ACT To add certain lands to the Papago Indian Reservation in Arizona	June 13, 1939	819
128		*Portland, Oreg., old Federal building.* AN ACT To authorize the disposal of the Portland, Oregon, old courthouse building	June 13, 1939	819
129		*Naval Aviation Reserve Act of 1939.* AN ACT To authorize commissioning aviation cadets in the Naval and Marine Corps Reserves upon completion of training, and for other purposes	June 13, 1939	819
	21	*Gen. Winfield Scott, portrait.* JOINT RESOLUTION To provide for the lending to the Virginia Military Institute of the equestrian portrait of General Winfield Scott now stored in the Capitol	June 13, 1939	821
	22	*Insect control, additional appropriations, 1939.* JOINT RESOLUTION Making an additional appropriation for the control of outbreaks of insect pests	June 13, 1939	821
130		*Legislative Branch Appropriation Act, 1940.* AN ACT Making appropriations for the Legislative Branch of the Government for the fiscal year ending June 30, 1940, and for other purposes	June 16, 1939	822
131		*Wild animals or birds, etc., marking of packages containing.* AN ACT To amend section 243 of the Penal Code of the United States, as amended by the Act of June 15, 1935 (49 Stat. 378), relating to the marking of packages containing wild animals and birds and parts thereof	June 19, 1939	840
132		*Purchases from Indians by Government employees.* AN ACT To modify the provisions of section 14 of the Act of June 30, 1834, and section 10 of the Act of June 22, 1874, relating to the Indians	June 19, 1939	840
133		*Rules of civil procedure in Hawaii district court.* AN ACT To make effective in the district court for the Territory of Hawaii rules promulgated by the Supreme Court of the United States governing pleading, practice, and procedure in the district courts of the United States	June 19, 1939	841
134		*International Boundary Commission, U. S. and Mexico, claims.* AN ACT To amend Public Law Numbered 370, Seventy-fourth Congress, approved August 27, 1935 (49 Stat. 906)	June 19, 1939	841
135		*Member banks of Federal Reserve System, executive officers.* AN ACT To extend to June 16, 1942, the period within which certain loans to executive officers of member banks of the Federal Reserve System may be renewed or extended	June 20, 1939	842
136		*Fort Niagara Military Reservation, N. Y.* AN ACT To authorize the grant of a sewer right-of-way and operation of sewage-treatment plant on the Fort Niagara Military Reservation, New York, by the village of Youngstown, New York	June 20, 1939	842
137		*Burial lots, War Department.* AN ACT To authorize the disposal of cemetery lots	June 20, 1939	843
138		*Petitions for naturalization, renunciation of allegiance.* AN ACT To dispense with particular allegations as to renunciation of allegiance in petitions for naturalization and in the oath of renunciation of foreign allegiance, by omitting the name of "the prince, potentate, state, or sovereignty" of which the petitioner for naturalization is a subject or citizen	June 20, 1939	843
139		*Street; etc., assessments, D. C.* AN ACT Relating to benefit assessments from condemnation proceedings for the opening, extension, widening, or straightening of alleys or minor streets	June 20, 1939	844

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140		*Adoption proceedings, D. C.* AN ACT To amend the Act entitled "An Act to regulate proceedings in adoption in the District of Columbia", approved August 25, 1937	June 20, 1939	844
141		*Railroad Unemployment Insurance Act, amendments.* AN ACT To amend the Railroad Unemployment Insurance Act, approved June 25, 1938	June 20, 1939	845
142		*Wisconsin Avenue, D. C.* AN ACT To provide for the widening of Wisconsin Avenue in the District of Columbia, and for other purposes	June 20, 1939	849
143		*Buzzards Point railroad extension, D. C.* AN ACT To amend section 1 of the Act entitled "An Act to authorize The Philadelphia, Baltimore and Washington Railroad Company to extend its present track connection with the United States navy yard so as to provide adequate railroad facilities in connection with the development of Buzzards Point as an industrial area in the District of Columbia, and for other purposes", approved June 18, 1932 (Public, Numbered 187, Seventy-second Congress)	June 20, 1939	849
144		*Doctors' Hospital, Inc., D. C.* AN ACT To grant permission for the construction, maintenance, and use of a certain underground conduit for electrical lines in the District of Columbia	June 20, 1939	850
145		*Vehicle operators' licenses, D. C.* AN ACT To amend the District of Columbia Traffic Act of 1925 (43 Stat. 1119)	June 20, 1939	850
146		*Alien veterans of World War.* AN ACT To extend further time for naturalization to alien veterans of the World War under the Act approved May 25, 1932 (47 Stat. 165), to extend the same privileges to certain veterans of countries allied with the United States during the World War, and for other purposes	June 21, 1939	851
147		*Choctaw Indians of Mississippi, lands.* AN ACT To define the status of certain lands purchased for the Choctaw Indians, Mississippi	June 21, 1939	851
148		*Central Heating Plant, D. C.* AN ACT To authorize the furnishing of steam from the Central Heating Plant to the District of Columbia	June 21, 1939	852
	23	*International Congress for the Rheumatic Diseases, Seventh.* JOINT RESOLUTION To provide that the United States extend to foreign governments invitations to participate in the Seventh International Congress for the Rheumatic Diseases to be held in the United States during the calendar year 1940, and to authorize an appropriation to assist in meeting the expenses of the session	June 21, 1939	852
149		*Agricultural Adjustment Act of 1938, amendment.* AN ACT To amend the Agricultural Adjustment Act of 1938, as amended	June 22, 1939	853
150		*Agricultural Marketing Act, interest rates on loans.* AN ACT To ratify and confirm certain interest rates on loans made from the revolving fund authorized by section 6 of the Agricultural Marketing Act, approved June 15, 1929 (46 Stat. 11), and for other purposes	June 22, 1939	853
151		*Federal Food, Drug, and Cosmetic Act, amendments.* AN ACT To provide for temporary postponement of the operations of certain provisions of the Federal Food, Drug, and Cosmetic Act	June 23, 1939	853
152		*Coast Guard Reserve Act of 1939.* AN ACT To establish a Coast Guard Reserve to be composed of owners of motorboats and yachts	June 23, 1939	854
153		*Civilian Pilot Training Act of 1939.* AN ACT To provide for the training of civil aircraft pilots, and for other purposes	June 27, 1939	855
154		*War Department Civil Appropriation Act, 1940.* AN ACT Making appropriations for the fiscal year ending June 30, 1940, for civil functions administered by the War Department, and for other purposes	June 28, 1939	856
155		*Revenue Act of 1939.* AN ACT To provide revenue, equalize taxation, and for other purposes	June 29, 1939	862
156		*Departments of State, Justice, and Commerce, etc., appropriations, 1940.* AN ACT Making appropriations for the Departments of State and Justice and for the Judiciary, and for the Department of Commerce, for the fiscal year ending June 30, 1940, and for other purposes	June 29, 1939	885
157		*Department of Labor Appropriation Act, 1940.* AN ACT Making appropriations for the Labor Department for the fiscal year ending June 30, 1940, and for other purposes	June 29, 1939	920

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158		*Interstate shipment of petroleum, etc.* AN ACT To continue in effect until June 30, 1942, the Act entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", approved February 22, 1935, as amended	June 29, 1939	927
	24	*Emergency Relief Appropriation Act of 1939.* JOINT RESOLUTION Making appropriations for work relief and relief, for the fiscal year ending June 30, 1940	June 30, 1939	927
159		*Department of Agriculture, etc., appropriations, 1940.* AN ACT Making appropriations for the Department of Agriculture and for the Farm Credit Administration for the fiscal year ending June 30, 1940, and for other purposes	June 30, 1939	939
160		*Urgent Deficiency and Supplemental Appropriation Act, fiscal years 1939 and 1940.* AN ACT Making appropriations to supply urgent deficiencies in certain appropriations for the fiscal year ending June 30, 1939, to provide appropriations required immediately for the fiscal year ending June 30, 1940, and for other purposes	June 30, 1939	980
161		*Lien for sums due hospitals, D. C.* AN ACT To establish a lien for moneys due hospitals for services rendered in cases caused by negligence or fault of others and providing for the recording and enforcing of such liens	June 30, 1939	990
162		*Federal Reserve notes, collateral.* AN ACT To extend the period during which direct obligations of the United States may be used as collateral security for Federal Reserve notes	June 30, 1939	991
163		*Mining claims assessment work.* AN ACT To extend the time within which annual assessment work on mining claims held by location in the United States may be commenced, for the year commencing at 12 o'clock meridian July 1, 1938	June 30, 1939	991
164		*Supplemental Military Appropriation Act, 1940.* AN ACT Making additional appropriations for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes	July 1, 1939	992
	25	*Petroleum Conservation Division, appropriation.* JOINT RESOLUTION Providing an appropriation for the month of July 1939, for the Petroleum Conservation Division, Department of the Interior	July 1, 1939	998
165		*Gold Reserve Act of 1934, amendments; coinage of silver.* AN ACT To extend the time within which the powers relating to the stabilization fund and alteration of the weight of the dollar may be exercised	July 6, 1939	998
	26	*Greece, presentation of monument.* JOINT RESOLUTION Providing for the presentation through the American Minister to Greece of a certain monument to the people of Greece	July 6, 1939	999
166		*Flags for burial of veterans, etc.* AN ACT To provide national flags for the burial of honorably discharged former service men and women	July 11, 1939	999
167		*Coast Guard station, Monterey, Calif.* AN ACT To provide for the establishment of a Coast Guard station at or near the city of Monterey, California	July 12, 1939	1000
168		*War Department, procurement of aircraft parts, etc.* AN ACT To authorize the procurement, without advertising, of certain aircraft parts and instruments or aeronautical accessories, and for other purposes	July 13, 1939	1000
169		*Official airplane travel, adjustment of accounts.* AN ACT For the relief of disbursing officers and other officers and employees of the United States for disallowances and charges on account of airplane travel	July 14, 1939	1000
170		*Army, status of certain personnel.* AN ACT To provide for the status of warrant officers and of enlisted men of the Regular Army who serve as commissioned officers	July 14, 1939	1001
171		*Fort Leavenworth Military Reservation, Kans.* AN ACT Authorizing the Secretary of War to grant a revocable license to the Union Pacific Railroad Company to maintain certain railroad trackage on the Fort Leavenworth Military Reservation	July 14, 1939	1001
172		*Army, Deputy Chief of Staff.* AN ACT To provide for a Deputy Chief of Staff, and for other purposes	July 14, 1939	1002
173		*Taylor Grazing Act, amendments.* AN ACT To amend the Taylor Grazing Act	July 14, 1939	1002
174		*Carlisle Barracks, Pa.* AN ACT To authorize appropriation for the construction of a medical school building at Carlisle Barracks, Pennsylvania	July 14, 1939	1003

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175		*Menominee Indians.* AN ACT To prescribe rules for the enrollment of Menominee Indian children born to enrolled parents, and for other purposes	July 14, 1939	1003
	27	*San Diego-Cabrillo Quadricentennial Celebration.* JOINT RESOLUTION Authorizing the President to invite foreign countries to participate in the San Diego-Cabrillo Quadricentennial Celebration, to be held in 1942	July 14, 1939	1003
176		*District of Columbia Appropriation Act, 1940.* AN ACT Making appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1940, and for other purposes	July 15, 1939	1004
177		*Army, hospitalization, etc.* AN ACT To amend and clarify the provisions of the Act of June 15, 1936 (49 Stat. 1507), and for other purposes	July 15, 1939	1042
178		*War Department, experimental and test equipment.* AN ACT To authorize the purchase of equipment and supplies for experimental and test purposes	July 15, 1939	1042
179		*U. S. Employees' Compensation Act, extension to Army reserve personnel.* AN ACT To extend the benefits of the United States Employees' Compensation Act to members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army who are physically injured in line of duty while performing active duty or engaged in authorized training, and for other purposes	July 15, 1939	1042
180		*Government checks, cashing outside U. S.* AN ACT To provide for acceptance and cashing of Government pay checks of retired naval personnel and members of the Naval and Marine Corps Reserves by commissary stores and ship's stores ashore, located outside the continental limits of the United States	July 15, 1939	1043
181		*Native employees of U. S. abroad, burial, etc., expenses.* AN ACT To authorize the payment of burial expenses and expenses in connection with last illness and death of native employees who die while serving in offices abroad of executive departments of the United States Government	July 15, 1939	1043
182		*Army, warrant officers.* AN ACT To amend section 4a of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended	July 15, 1939	1044
183		*Coast Guard Academy, Board of Visitors.* AN ACT To amend an Act entitled "An Act to authorize the establishment of a permanent instruction staff at the United States Coast Guard Academy", approved April 16, 1937	July 15, 1939	1044
184		*Foreign Service, eligibility of Army officers on retired list.* AN ACT To amend section 1223 of the Revised Statutes of the United States	July 15, 1939	1045
	28	*Naval vessels, alterations, etc.* JOINT RESOLUTION To amend the Act to authorize alterations and repairs to certain naval vessels, and for other purposes, approved April 20, 1939	July 15, 1939	1045
	29	*General Pulaski's Memorial Day.* JOINT RESOLUTION Authorizing the President of the United States of America to proclaim October 11, 1939, General Pulaski's Memorial Day for the observance and commemoration of the death of Brigadier General Casimir Pulaski	July 15, 1939	1045
185		*Motor vehicle registration, D. C.* AN ACT To provide that the annual registration of motor vehicles and the annual licensing of certain public vehicles in the District of Columbia shall be for the period from April 1 in each year to March 31 in the succeeding year	July 17, 1939	1045
186		*U. S. Coronado Exposition Commission.* AN ACT Authorizing Federal participation in the commemoration and observance of the four-hundredth anniversary of the explorations of Francisco Vasquez de Coronado	July 17, 1939	1047
187		*Fort Francis E. Warren Military Reservation, Wyo.* AN ACT To authorize an exchange of lands at the Fort Francis E. Warren Military Reservation, Wyoming	July 17, 1939	1048
188		*Officers' Competency Certificates Convention, 1936.* AN ACT To make effective the provisions of the Officers' Competency Certificates Convention, 1936	July 17, 1939	1049
189		*Bridge, Mississippi River.* AN ACT Creating the City of Dubuque Bridge Commission and authorizing said Commission and its successors to purchase and/or construct, maintain, and operate a bridge or bridges across the Mississippi River at or near Dubuque, Iowa, and East Dubuque, Illinois	July 18, 1939	1051

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190		*Bridge, Missouri River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Missouri River, at or near Poplar, Montana	July 18, 1939	1057
191		*Bridge, Mississippi River.* AN ACT Authorizing the city of Chester, Illinois, to construct, maintain, and operate a toll bridge across the Mississippi River at or near Chester, Illinois	July 18, 1939	1058
192		*Bridge, Ohio River.* AN ACT Authorizing the county of Gallatin, State of Illinois, its successors and assigns, to construct, maintain, and operate a bridge across the Ohio River at or near the city of Shawneetown, Gallatin County, Illinois, to a point opposite thereto in the county of Union, State of Kentucky	July 18, 1939	1058
193		*Foreign building, etc., associations, D. C.* AN ACT To amend section 691–a of the Code of Law of the District of Columbia, approved March 3, 1901, and of any Act or Acts amendatory thereof relating to foreign building and loan associations doing business in the District of Columbia	July 18, 1939	1060
194		*Postal Service, substitutes.* AN ACT Granting annual and sick leave with pay to substitutes in the Postal Service	July 18, 1939	1062
	30	*Franklin D. Roosevelt Library.* JOINT RESOLUTION To provide for the establishment and maintenance of the Franklin D. Roosevelt Library, and for other purposes	July 18, 1939	1062
195		*Bridges on Federal-aid highways.* AN ACT To amend the Act entitled "An Act to aid the several States in making, or for having made, certain toll bridges on the system of Federal-aid highways free bridges, and for other purposes", by providing that funds available under such Act may be used to match regular and secondary Federal-aid road funds, and for other purposes	July 19, 1939	1066
196		*World War veterans.* AN ACT To restore certain benefits to World War veterans suffering with paralysis, paresis, or blindness, or who are helpless or bedridden, and for other purposes	July 19, 1939	1067
197		*Foreign Service, retirement, etc.* AN ACT To amend the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended	July 19, 1939	1067
198		*World War veterans.* AN ACT To provide certain benefits for World War veterans and their dependents, and for other purposes	July 19, 1939	1068
199		*National forests, Montana.* AN ACT To empower the President of the United States to create new national forest units and make additions to existing national forests in the State of Montana	July 20, 1939	1071
200		*Highway, Panama.* AN ACT To authorize an appropriation to meet such expenses as the President, in his discretion, may deem necessary to enable the United States to cooperate with the Republic of Panama in completing the construction of a national highway between Chorrera and Rio Hato, Republic of Panama, for defense purposes	July 20, 1939	1071
201		*United States bonds.* AN ACT To amend the Second Liberty Bond Act, as amended	July 20, 1939	1071
	31	*Interstate oil and gas compact.* JOINT RESOLUTION Consenting to an interstate oil compact to conserve oil and gas	July 20, 1939	1071
202		*Army, probationary appointments.* AN ACT To provide for probationary appointments of officers in the Regular Army	July 25, 1939	1074
203		*Golden Gate Bridge and Highway District.* AN ACT To authorize the Secretary of War to make contracts, agreements, or other arrangements for the supplying of water to the Golden Gate Bridge and Highway District	July 25, 1939	1075
204		*Park Field Military Reservation, Tenn.* AN ACT To transfer the control and jurisdiction of the Park Field Military Reservation, Shelby County, Tennessee, from the War Department to the Department of Agriculture	July 25, 1939	1075
205		*Bridge, St. Croix River.* AN ACT Authorizing the States of Minnesota and Wisconsin to construct, maintain, and operate a free highway bridge across the Saint Croix River at or near Osceola, Wisconsin, and Chisago County, Minnesota	July 25, 1939	1076
206		*Bridge, Pearl River.* AN ACT Granting the consent of Congress to the State of Mississippi to construct, maintain, and operate a free highway bridge across Pearl River at or near Georgetown, Mississippi	July 25, 1939	1076

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207	-----	*Bridge, Pearl River.* AN ACT Granting the consent of Congress to the State of Mississippi or Madison County, Mississippi, to construct, maintain, and operate a free highway bridge across Pearl River at or near Ratliffs Ferry in Madison County, Mississippi	July 25, 1939	1076
208	-----	*Bridge, Mississippi River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near a point between Morgan and Wash Streets in the city of Saint Louis, Missouri, and a point opposite thereto in the City of East Saint Louis, Illinois	July 25, 1939	1077
209	-----	*Bridge, Mississippi River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Mississippi River between Saint Louis, Missouri, and Stites, Illinois	July 25, 1939	1077
210	-----	*Bridges, Monongahela River.* AN ACT Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate free highway bridges across the Monongahela River, in Allegheny County, State of Pennsylvania	July 25, 1939	1078
211	-----	*Armory and land at Seattle, Wash.* AN ACT To authorize the Secretary of the Navy to accept on behalf of the United States certain land in the city of Seattle, King County, Washington, with improvements thereon	July 25, 1939	1078
212	-----	*Naval vessels, overhauls, etc.* AN ACT To authorize major overhauls for certain naval vessels, to authorize the acquisition of two motor vessels for the Navy, and for other purposes	July 25, 1939	1079
213	-----	*Army, Reserve officers.* AN ACT To amend section 5 of the Act of April 3, 1939 (Public, Numbered 18, Seventy-sixth Congress)	July 25, 1939	1079
214	-----	*Bridge, Black River.* AN ACT Granting the consent of Congress to the Arkansas State Highway Commission to construct, maintain, and operate a free highway bridge across the Black River at or near the town of Black Rock, Arkansas	July 25, 1939	1079
215	-----	*Bridge, Red River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Red River at or near a point suitable to the interests of navigation, from a point in Walsh County, North Dakota, at or near the terminus of North Dakota State Highway Numbered 17	July 25, 1939	1080
216	-----	*Congress, clerks.* AN ACT To provide for additional clerk hire in the House of Representatives, and for other purposes	July 25, 1939	1080
217	-----	*Bridge, Mississippi River.* AN ACT Granting the consent of Congress to the State of Minnesota or the Minnesota Department of Highways to construct, maintain, and operate a free highway bridge across the Mississippi River at or near Little Falls, Minnesota	July 25, 1939	1081
218	-----	*Bridge, Mahoning River.* AN ACT Granting the consent of Congress to the Commissioners of Mahoning County, Ohio, to replace a bridge which has collapsed, across the Mahoning River at Division Street, Youngstown, Mahoning County, Ohio	July 25, 1939	1081
219	-----	*Bridge, Missouri River.* AN ACT Granting the consent of Congress to Northern Natural Gas Company of Delaware to construct, maintain, and operate a pipe-line bridge across the Missouri River	July 25, 1939	1081
220	-----	*Texas northern judicial district.* AN ACT To amend the Act entitled "An Act to create a new division of the District Court of the United States for the Northern District of Texas", approved May 26, 1928 (45 Stat. 747)	July 25, 1939	1082
221	-----	*Bridge, Mississippi River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near Winona, Minnesota	July 25, 1939	1082
222	-----	*Bridge, Niagara River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Niagara River at or near the city of Niagara Falls, New York, and for other purposes	July 25, 1939	1083
223	-----	*New York World's Fair, Maryland Day.* AN ACT To authorize the attendance of the United States Naval Academy Band at the New York World's Fair on the day designated as Maryland Day at such fair	July 25, 1939	1083
224	-----	*Tennessee Valley Authority, bonds.* AN ACT To amend the Tennessee Valley Authority Act of 1933	July 26, 1939	1083

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225		*District of Columbia Revenue Act of 1939.* AN ACT To provide revenue for the District of Columbia, and for other purposes	July 26, 1939	1085
226		*Ellington Field Military Reservation, Tex.* AN ACT To provide a right-of-way	July 26, 1939	1119
227		*Presidio of San Francisco Military Reservation.* AN ACT To grant to the State of California a retrocession of jurisdiction over certain rights-of-way granted to the State of California over a certain road about to be constructed in the Presidio of San Francisco Military Reservation	July 26, 1939	1120
228		*Bridge, Red River.* AN ACT Authorizing the State highway departments of North Dakota and Minnesota and the counties of Grand Forks of North Dakota and Polk of Minnesota, to construct, maintain, and operate a free highway bridge across the Red River near Thompson, North Dakota, and Crookston, Minnesota	July 26, 1939	1120
229		*Postal Savings System.* AN ACT To amend the Act approved June 25, 1910, authorizing establishment of the Postal Savings System	July 26, 1939	1121
230		*Bridge, Lake Sabine.* AN ACT To extend the times for commencing and completing the construction of a bridge over Lake Sabine at or near Port Arthur, Texas, to amend the Act of June 18, 1934 (48 Stat. 1008), and for other purposes	July 26, 1939	1121
231		*Army, acquisition of land.* AN ACT To authorize the acquisition of additional land for military purposes	July 26, 1939	1123
232		*Bridge to Dauphin Island, Ala.* AN ACT To extend the times for commencing and completing the construction of a bridge and causeway across the water between the mainland, at or near Cedar Point and Dauphin Island, Alabama	July 26, 1939	1124
233		*Uniform Act on Fresh Pursuit, D. C.* AN ACT To make uniform in the District of Columbia the law on fresh pursuit and to authorize the Commissioners of the District of Columbia to cooperate with the States	July 26, 1939	1124
	32	*Cotton, national allotment.* JOINT RESOLUTION To provide minimum national allotments for cotton	July 26, 1939	1125
	33	*Wheat, national allotment.* JOINT RESOLUTION To provide minimum national allotments for wheat	July 26, 1939	1125
	34	*Corn, marketing quotas.* JOINT RESOLUTION Relating to section 322 of the Agricultural Adjustment Act of 1938, as amended	July 26, 1939	1125
	35	*Wheat, marketing quotas.* JOINT RESOLUTION To amend section 335 (c) of the Agricultural Adjustment Act of 1938, as amended	July 26, 1939	1126
234		*Hawaiian homestead lands.* AN ACT To amend section 73 of the Hawaiian Organic Act, approved April 30, 1900, as amended	July 27, 1939	1126
235		*Quapaw Indians, Okla.* AN ACT To extend the period of restrictions on lands of the Quapaw Indians, Oklahoma, and for other purposes	July 27, 1939	1127
236		*Gen. Clarence R. Edwards Memorial Bridge, Mass.* AN ACT To grant to the Commonwealth of Massachusetts a retrocession of jurisdiction over the General Clarence R. Edwards Memorial Bridge, bridging Watershops Pond of the Springfield Armory Military Reservation in the city of Springfield, Massachusetts	July 27, 1939	1127
237		*Post-office site, Poplarville, Miss.* AN ACT Relating to the acquisition of the site for the post-office building to be constructed in Poplarville, Mississippi	July 27, 1939	1128
238		*Shoshone Indians of Wind River Reservation, Wyo.* AN ACT To provide for the distribution of the judgment fund of the Shoshone Tribe of the Wind River Reservation in Wyoming, and for other purposes	July 27, 1939	1128
239		*Coast Guard, lands, etc.* AN ACT To improve the efficiency of the Coast Guard, and for other purposes	July 27, 1939	1130
240		*Ketchikan, Alaska, water supply.* AN ACT For the protection of the water supply of the city of Ketchikan, Alaska	July 27, 1939	1131
241		*Filipinos, emigration from United States.* AN ACT To provide means by which certain Filipinos can emigrate from the United States	July 27, 1939	1133
242		*Bankruptcy Act, amendments.* AN ACT To amend an Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, and Acts amendatory thereof and supplementary thereto	July 28, 1939	1134

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243	-----	*Glacier National Park, Mont.* AN ACT To authorize the addition to Glacier National Park, Montana, of certain property acquired for the establishment of a fish hatchery, and for other purposes	July 31, 1939	1142
244	-----	*Commercial prints and labels.* AN ACT To transfer jurisdiction over commercial prints and labels, for the purpose of copyright registration, to the Register of Copyrights	July 31, 1939	1142
245	-----	*Fire Department, D. C.* AN ACT To amend the Act entitled "An Act to classify officers and members of the Fire Department of the District of Columbia, and for other purposes."	July 31, 1939	1143
246	-----	*Licensing of steam, etc., engineers, D. C.* AN ACT To amend the Act entitled "An Act to regulate steam and other operating engineering in the District of Columbia", approved February 28, 1887, as amended	July 31, 1939	1143
247	-----	*Civil offices in U. S. Territories.* AN ACT To amend section 1860 of the Revised Statutes, as amended (48 U. S. C. 1460), to permit retired officers and enlisted men of the Army, Navy, Marine Corps, and Coast Guard to hold civil office in any Territory of the United States	July 31, 1939	1143
248	-----	*Zoning regulations, D. C.* AN ACT To include Lafayette Park within the provisions of the Act entitled "An Act to regulate the height, exterior design, and construction of private and semipublic buildings in certain areas of the National Capital", approved May 16, 1930	July 31, 1939	1144
249	-----	*Oregon, exchanges of lands.* AN ACT Relating to the exchange of certain lands in the State of Oregon	July 31, 1939	1144
250	-----	*Support of disabled soldiers and sailors.* AN ACT To increase the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States	Aug. 1, 1939	1145
251	-----	*Merchant marine, registry of pursers and surgeons.* AN ACT To provide for the registry of pursers and surgeons as staff officers on vessels of the United States, and for other purposes	Aug. 1, 1939	1145
252	-----	*Political activities.* AN ACT To prevent pernicious political activities	Aug. 2, 1939	1147
253	-----	*Trust Indenture Act of 1939.* AN ACT To provide for the regulation of the sale of certain securities in interstate and foreign commerce and through the mails, and the regulation of the trust indentures under which the same are issued, and for other purposes	Aug. 3, 1939	1149
254	-----	*Park lands, D. C.* AN ACT Providing for the exchange of certain park lands at the northern boundary of Piney Branch Parkway, near Argyle Terrace, for other lands more suitable for the use and development of Piney Branch Parkway	Aug. 3, 1939	1177
255	-----	*National Stolen Property Act, amendments.* AN ACT To amend the National Stolen Property Act	Aug. 3, 1939	1178
256	-----	*Columbia Institution for the Deaf, D. C.* AN ACT To authorize the board of directors of the Columbia Institution for the Deaf to dedicate a portion of Mount Olivet Road Northeast and to exchange certain lands with the Secretary of the Interior, to dispose of other lands, and for other purposes	Aug. 3, 1939	1179
257	-----	*Army, Navy, Marine Corps, and Coast Guard, disability pensions.* AN ACT To provide pensions to members of the Regular Army, Navy, Marine Corps, and Coast Guard who become disabled by reason of their service therein, equivalent to 75 per centum of the compensation payable to war veterans for similar service-connected disabilities, and for other purposes	Aug. 4, 1939	1180
258	-----	*Coast Guard, nautical education.* AN ACT To promote nautical education, and for other purposes	Aug. 4, 1939	1181
259	-----	*Merchant Marine and Shipping Acts, amendments.* AN ACT To amend certain provisions of the Merchant Marine and Shipping Acts, to further the development of the American merchant marine, and for other purposes	Aug. 4, 1939	1182
260	-----	*Reclamation Project Act of 1939.* AN ACT To provide a feasible and comprehensive plan for the variable payment of construction charges on United States reclamation projects, to protect the investment of the United States in such projects, and for other purposes	Aug. 4, 1939	1187
261	-----	*Offenses punishable by death.* AN ACT To provide that no statute of limitations shall apply to offenses punishable by death	Aug. 4, 1939	1198
262	-----	*Bear Canyon, N. Mex., easement, etc.* AN ACT To provide for the acceptance of an easement with respect to certain lands in New Mexico, and for other purposes	Aug. 4, 1939	1198

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	36	*Claims against Government of U. S. S. R.* JOINT RESOLUTION To provide for the adjudication by a Commissioner of claims of American nationals against the Government of the Union of Soviet Socialist Republics	Aug. 4, 1939	1199
263		*Civil Service Retirement Act, amendments.* AN ACT To amend further the Civil Service Retirement Act, approved May 29, 1930	Aug. 4, 1939	1200
264		*Brandy or fruit spirits.* AN ACT To authorize the Commissioner of Internal Revenue to make certain allowances for losses by leakage and evaporation upon withdrawal of packages of brandy or fruit spirits under certain conditions	Aug. 4, 1939	1202
265		*False claims for loss of insured mail matter.* AN ACT To amend section 224 of the Criminal Code so as to penalize the making of false claims for the loss of insured mail matter	Aug. 5, 1939	1203
266		*Virgin Islands, appointment of judge.* AN ACT To authorize the temporary appointment of a special judge for the District Court of the Virgin Islands	Aug. 5, 1939	1203
267		*Parker, Ariz., sale, etc., of lots.* AN ACT To provide for the public auction of certain town lots within the city of Parker, Arizona	Aug. 5, 1939	1203
268		*Morehead City Target Range, N. C.* AN ACT To authorize the transfer to the jurisdiction of the Secretary of the Treasury of portions of the property within the military reservation known as the Morehead City Target Range, North Carolina, for the construction of improvements thereon, and for other purposes	Aug. 5, 1939	1204
269		*Judges, retirement.* AN ACT To extend the privilege of retirement for disability to judges appointed to hold office during good behavior	Aug. 5, 1939	1204
270		*Obtaining money by fraud, etc., on high seas.* AN ACT To amend the Criminal Code in regard to obtaining money by false pretenses on the high seas	Aug. 5, 1939	1205
271		*Bridge, Columbia River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Columbia River at Astoria, Clatsop County, Oregon	Aug. 5, 1939	1206
272		*Bridge, Warren River.* AN ACT Granting the consent of Congress to the Providence, Warren and Bristol Railroad Company to construct, maintain, and operate a railroad bridge across the Warren River at or near Barrington, Rhode Island	Aug. 5, 1939	1206
273		*Bridge, Missouri River.* AN ACT Granting the consent of Congress to the counties of Valley and McCone, Montana, to construct, maintain, and operate a free highway bridge across the Missouri River at or near Frazer, Montana	Aug. 5, 1939	1206
274		*Bridge, Missouri River.* AN ACT To extend the times for commencing and completing the construction of a bridge across the Missouri River at or near Arrow Rock, Missouri	Aug. 5, 1939	1207
275		*Bridge, Des Moines River.* AN ACT Granting the consent of Congress to the Iowa State Highway Commission to construct, maintain, and operate a free highway bridge across the Des Moines River at or near Red Rock, Iowa	Aug. 5, 1939	1207
276		*Yakima Indian Reservation, Wash.* AN ACT To reserve to the United States for the Bonneville project a right-of-way across certain Indian lands in the State of Washington, subject to the consent of the individual allottees and the payment of compensation, and for other purposes	Aug. 5, 1939	1207
277		*Foreign Service, retirement.* AN ACT To amend the Act entitled "An act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended	Aug. 5, 1939	1208
278		*Commemorative coins.* AN ACT To prohibit the issuance and coinage of certain commemorative coins, and for other purposes	Aug. 5, 1939	1209
279		*Veterans' pensions.* AN ACT To provide that pensions payable to the widows and orphans of deceased veterans of the Spanish-American War, Boxer Rebellion, or Philippine Insurrection shall be effective as of date of death of the veteran, if claim is filed within one year thereafter	Aug. 5, 1939	1209
280		*Fort Armstrong Military Reservation, Hawaii.* AN ACT To authorize an exchange of lands between the War Department and the Department of Labor	Aug. 5, 1939	1209

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281	-----	*Coast Guard Academy library.* AN ACT To make the United States Coast Guard Academy library a public depository for Government publications	Aug. 5, 1939	1209
282	-----	*Insolvent building associations, D. C.* AN ACT To provide for the abatement of personal taxes from insolvent building associations in the District of Columbia	Aug. 5, 1939	1210
283	-----	*Middletown Air Depot Military Reservation, Pa.* AN ACT To provide a right-of-way	Aug. 5, 1939	1210
284	-----	*Naval Academy laundry.* AN ACT To establish the status of funds and employees of the United States Naval Academy laundry	Aug. 5, 1939	1210
285	-----	*Real estate owned by District of Columbia.* AN ACT Authorizing the sale of certain real estate in the District of Columbia no longer required for public purposes	Aug. 5, 1939	1211
286	-----	*Patents, time of filing applications.* AN ACT To amend sections 4886, 4887, 4920, and 4929 of the Revised Statutes (U. S. C., title 35, secs. 31, 32, 69, and 73)	Aug. 5, 1939	1212
287	-----	*Patents, interferences.* AN ACT To amend sections 4904, 4909, 4911, and 4915 of the Revised Statutes (U. S. C., title 35, secs. 52, 57, 59a, and 63)	Aug. 5, 1939	1212
288	-----	*Patents, interferences, time limit.* AN ACT To amend section 4903 of the Revised Statutes (U. S. C., title 35, sec. 51)	Aug. 5, 1939	1213
289	-----	*Army Air Corps, age limit for second lieutenants.* AN ACT To waive the age limit for appointment as second lieutenant, Regular Army, of certain persons now on active duty with the Air Corps	Aug. 5, 1939	1213
290	-----	*Lieutenant general, Regular Army.* AN ACT To provide for the rank and title of lieutenant general of the Regular Army	Aug. 5, 1939	1214
	37	*"Star-Spangled Banner", celebration.* JOINT RESOLUTION Providing for participation by the United States in the celebration to be held at Fort McHenry on September 14, 1939, in celebration of the one hundred and twenty-fifth anniversary of the writing of the Star-Spangled Banner	Aug. 5, 1939	1214
	38	*Williamsburg, Va., Masonic Lodge.* JOINT RESOLUTION Authorizing the Librarian of Congress to return to Williamsburg Lodge, Numbered Six, Ancient Free and Accepted Masons, of Virginia, the original manuscript of the record of the proceedings of said lodge	Aug. 5, 1939	1215
	39	*Farmers' market, D. C.* JOINT RESOLUTION Providing that the farmers' market in blocks 354 and 355 in the District of Columbia shall not be used for other purposes	Aug. 5, 1939	1215
291	-----	*Coast Guard, appointment of Lighthouse Service employees.* AN ACT To perfect the consolidation of the Lighthouse Service with the Coast Guard by authorizing the commissioning, appointment, and enlistment in the Coast Guard, of certain officers and employees of the Lighthouse Service, and for other purposes	Aug. 5, 1939	1216
292	-----	*Coast Guard, personnel.* AN ACT To amend section 9 of the Act of July 3, 1926 (44 Stat. 817), entitled "An Act to readjust the commissioned personnel of the Coast Guard, and for other purposes."	Aug. 5, 1939	1217
293	-----	*Fort Douglas Military Reservation, Utah.* AN ACT Authorizing the Secretary of War to permit Salt Lake City, Utah, to construct and maintain certain roads, streets, and boulevards across the Fort Douglas Military Reservation	Aug. 5, 1939	1218
294	-----	*Postmasters, Alaska, notarial functions.* AN ACT To authorize postmasters within the Territory of Alaska to administer oaths and affirmations, and for other purposes	Aug. 5, 1939	1219
295	-----	*Government records, disposition.* AN ACT To provide for the disposition of certain records of the United States Government	Aug. 5, 1939	1219
296	-----	*Golden Gate International Exposition of 1939, tourist literature.* AN ACT To permit the importation free of duty of certain literature for distribution at the Golden Gate International Exposition of 1939	Aug. 5, 1939	1221
	40	*San Carlos and Flathead Indian irrigation projects.* JOINT RESOLUTION To approve the action of the Secretary of the Interior deferring the collection of certain irrigation construction charges against lands under the San Carlos and Flathead Indian irrigation projects	Aug. 5, 1939	1221

Act	Res.		Date	Page
297		*Bridge, Des Moines River.* AN ACT To legalize a free highway bridge now being constructed across the Des Moines River, at Levy, Iowa	Aug. 5, 1939	1221
	41	*Acting Secretary of the Navy.* JOINT RESOLUTION To authorize the Assistant Secretary of the Navy to continue to serve as Acting Secretary of the Navy until the appointment of a Secretary, and for other purposes	Aug. 5, 1939	1222
	42	*Former President Herbert Hoover, portrait.* JOINT RESOLUTION Authorizing the Joint Committee on the Library to procure an oil portrait of former President Herbert Hoover	Aug. 5, 1939	1222
298		*Federal Firearms Act, amendment.* AN ACT To amend the Federal Firearms Act (Public, Numbered 785, seventy-fifth Congress) so as to more adequately define the term "ammunition" as said term is defined in said Act	Aug. 6, 1939	1222
299		*U. S. Courts, administration.* AN ACT To provide for the administration of the United States courts, and for other purposes	Aug. 7, 1939	1223
300		*Philippine Independence Act, amendments.* AN ACT To amend an Act entitled "An Act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes"	Aug. 7, 1939	1226
301		*Bridge, Connecticut River.* AN ACT Granting the consent of Congress to the State of Connecticut, acting by and through any agency or commission thereof, to construct, maintain, and operate a toll bridge across the Connecticut River at or near Hartford, Connecticut	Aug. 7, 1939	1234
302		*Bridge, Columbia River.* AN ACT Granting the consent of Congress to the Secretary of the Interior, the State of Washington, and the Great Northern Railway Company to construct, maintain, and operate either a combined highway and railroad bridge or two separate bridges across the Columbia River, at or near Kettle Falls, Washington	Aug. 7, 1939	1235
303		*Bridge, Mississippi River.* AN ACT Authorizing the village of Cassville, Wisconsin, or its assigns, to construct, maintain, and operate a toll bridge across the Mississippi River at or near Cassville, Wisconsin, and to a place at or near the village of Guttenberg, Iowa	Aug. 7, 1939	1235
304		*Montana judicial district.* AN ACT To amend section 92 of the Judicial Code to provide for a term of court at Kalispell, Montana, and subject to the recommendation of the Attorney General of the United States to permit the provision of rooms and accommodations for holding court at Livingston, and Kalispell, Montana	Aug. 7, 1939	1236
305		*Nevada, conveyance of lands.* AN ACT Authorizing the conveyance of certain lands to the State of Nevada	Aug. 7, 1939	1237
306		*Bridge, Bayou La Fourche.* AN ACT To legalize a bridge across Bayou La Fourche at Cut Off, Louisiana	Aug. 7, 1939	1237
307		*Farm units on public lands.* AN ACT Relating to the development of farm units on public lands under Federal reclamation projects with funds furnished by the Farm Security Administration	Aug. 7, 1939	1238
308		*Bridge, Missouri River.* AN ACT Authorizing the county of Howard, State of Missouri, to construct, maintain, and operate a toll bridge across the Missouri River at or near Petersburg, Missouri	Aug. 7, 1939	1238
309		*Army, construction work.* AN ACT To facilitate certain construction work for the Army, and for other purposes	Aug. 7, 1939	1239
310		*Bridge, St. Georges, Del.* AN ACT Authorizing the construction of a highway bridge across the Chesapeake and Delaware Canal at Saint Georges, Delaware	Aug. 7, 1939	1240
311		*Bridge, Ohio River.* AN ACT To authorize the construction of a bridge across the Ohio River at or near Mauckport, Harrison County, Indiana	Aug. 7, 1939	1241
312		*Hawaii, revenue bonds.* AN ACT To ratify and confirm act 58 of the Session Laws of Hawaii, 1939, extending the time within which revenue bonds may be issued and delivered under act 174 of the Session Laws of Hawaii, 1935	Aug. 7, 1939	1242
313		*Virgin Islands.* AN ACT To amend section 4 of the Act entitled "An Act to provide a civil government for the Virgin Islands of the United States", approved June 22, 1936	Aug. 7, 1939	1242

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314	-----	*Alaska, school lands.* AN ACT To amend an Act entitled "An Act to reserve lands to the Territory of Alaska for educational uses, and for other purposes", approved March 4, 1915 (38 Stat. 1214–1215)	Aug. 7, 1939	1243
315	-----	*Registration of certain aliens for naturalization.* AN ACT To amend the Act of March 2, 1929 (45 Stat. 536)	Aug. 7, 1939	1243
316	-----	*Bridge, Beverly, Ohio.* AN ACT To authorize M. H. Gildow to construct a free, movable, pontoon footbridge across Muskingum River Canal at or near Beverly, Ohio	Aug. 7, 1939	1243
317	-----	*Klamath Indians, delegates.* AN ACT Amending the Act of Congress of June 25, 1938 (C. 710, 52 Stat. 1207), authorizing the Secretary of the Interior to pay salaries and expenses of the chairman, secretary, and interpreter of the Klamath General Council, members of the Klamath Business Committee and other committees appointed by said Klamath General Council, and official delegates of the Klamath Tribe	Aug. 7, 1939	1244
318	-----	*Crab Orchard Creek Dam Project, Ill.* AN ACT To provide for the establishment of a cemetery within the Crab Orchard Creek Dam Project, Williamson County, Illinois	Aug. 7, 1939	1244
319	-----	*Dissemination of propaganda.* AN ACT To amend an Act entitled "An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States and for other purposes", approved June 8, 1938 (Public Law Numbered 583, Seventy-fifth Congress, third session)	Aug. 7, 1939	1244
320	-----	*Alaska Railroad, retirement of employees.* AN ACT To amend sections 6 and 7 of the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936	Aug. 7, 1939	1246
321	-----	*Income-tax information, D. C.* AN ACT To amend the District of Columbia Revenue Act of 1939, and for other purposes	Aug. 7, 1939	1248
322	-----	*Employment of Brien McMahon as attorney.* AN ACT To limit the operation of sections 109 and 113 of the Criminal Code and section 190 of the Revised Statutes of the United States with respect to counsel in certain cases	Aug. 7, 1939	1248
	43	*International Exhibition of Polar Exploration.* JOINT RESOLUTION Authorizing and requesting the President to accept the invitation of the Government of Norway to the Government of the United States to participate in an International Exhibition of Polar Exploration, which will be held at Bergen, Norway, in 1940; and authorizing an appropriation to cover the expenses of such participation	Aug. 7, 1939	1249
323	-----	*Alaska Railroad, retirement of employees.* AN ACT To amend the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936, and for other purposes	Aug. 7, 1939	1250
324	-----	*Veterans' Administration, liability of officers.* AN ACT To relieve disbursing officers and certifying officers of the Veterans' Administration from liability for payment where recovery of such payment is waived under existing laws administered by the Veterans' Administration	Aug. 7, 1939	1252
325	-----	*Klamath Indian tribal funds.* AN ACT Providing for the disposition of certain Klamath Indian tribal funds	Aug. 7, 1939	1252
326	-----	*Civilian Conservation Corps.* AN ACT To amend the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937, as amended	Aug. 7, 1939	1253
327	-----	*Bridge, Columbia River.* AN ACT To extend the time for completing the construction of a bridge across the Columbia River near The Dalles, Oregon	Aug. 7, 1939	1253
328	-----	*Merchant Marine Act, 1936, amendments.* AN ACT To amend sections 712, 802, and 902 of the Merchant Marine Act, 1936, as amended, relative to the requisitioning of vessels	Aug. 7, 1939	1254
329	-----	*Coast Guard station, N. C.* AN ACT To provide for the establishment of a Coast Guard station on the shore of North Carolina at or near Wrightsville Beach, New Hanover County	Aug. 7, 1939	1256
330	-----	*Theft of mail matter.* AN ACT To amend section 194 of an Act entitled "An Act to codify, revise, and amend the penal laws of the United States", approved March 4, 1909 (35 Stat. L. 1088)	Aug. 7, 1939	1256

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331	-----	*Motorboats.* AN ACT To exempt certain motorboats from the operation of sections 4 and 6 of the Motor Boat Act of June 9, 1910, and from certain other Acts of Congress, and to provide that certain motorboats shall not be required to carry on board copies of the pilot rules	Aug. 7, 1939	1257
332	-----	*Bridge, Mississippi River.* AN ACT Authorizing the county of Saint Louis, State of Missouri, to construct, maintain, and operate a toll bridge across the Mississippi River near Jefferson Barracks, Missouri	Aug. 7, 1939	1257
333	-----	*Bridges, St. Louis River.* AN ACT To authorize the city of Duluth, in the State of Minnesota, to construct a toll bridge across the Saint Louis River, between the States of Minnesota and Wisconsin, and for other purposes	Aug. 7, 1939	1258
334	-----	*Records of rectifiers and wholesale liquor dealers.* AN ACT Amending section 2857 of the Internal Revenue Code	Aug. 7, 1939	1260
335	-----	*Tobacco marketing quotas, referendum.* AN ACT To amend the Agricultural Adjustment Act of 1938	Aug. 7, 1939	1261
336	-----	*Tobacco marketing quotas, proclamation.* AN ACT To amend the Agricultural Adjustment Act of 1938	Aug. 7, 1939	1261
337	-----	*Tobacco, acreage allotments.* AN ACT To amend the Agricultural Adjustment Act of 1938	Aug. 7, 1939	1261
338	-----	*Excess tobacco marketing, penalty.* AN ACT To amend the Agricultural Adjustment Act of 1938	Aug. 7, 1939	1262
339	-----	*Enforcement of Marihuana Tax Act.* AN ACT To amend the Act of March 28, 1928 (45 Stat. 374), as amended, relating to the advance of funds in connection with the enforcement of Acts relating to narcotic drugs, so as to permit such advances in connection with the enforcement of the Marihuana Tax Act of 1937, and to permit advances of funds in connection with the enforcement of the customs laws	Aug. 7, 1939	1262
340	-----	*Bridge, Susquehanna River.* AN ACT Granting the consent of Congress to the Dauphin County, Pennsylvania, Authority to construct, maintain, and operate a highway bridge across the Susquehanna River at or near the city of Harrisburg, Pennsylvania	Aug. 7, 1939	1263
341	-----	*Patents, completing applications.* AN ACT To amend section 4894 of the Revised Statutes (U. S. C., title 35, sec. 37)	Aug. 7, 1939	1264
342	-----	*Bridge, Susquehanna River.* AN ACT Granting the consent of Congress to the Commonwealth of Pennsylvania to reconstruct, maintain, and operate a free highway bridge across the Susquehanna River, from the borough of Wyoming, in the county of Luzerne, Commonwealth of Pennsylvania, to Jenkins Township, county of Luzerne, Commonwealth of Pennsylvania	Aug. 7, 1939	1264
343	-----	*Bridge, Missouri River.* AN ACT Granting the consent of Congress to Frank O. Lowden, James E. Gorman, and Joseph B. Fleming, trustees of the estate of The Chicago, Rock Island and Pacific Railway Company, to construct, maintain, and operate a railroad bridge across the Missouri River at or near Randolph, Missouri	Aug. 7, 1939	1265
	44	*International Statistical Institute.* JOINT RESOLUTION To amend Public Resolution Numbered 46, approved August 9, 1935, entitled "Joint resolution requesting the President to extend to the International Statistical Institute an invitation to hold its twenty-fourth session in the United States in 1939"	Aug. 7, 1939	1265
	45	*U. S. Supreme Court Building Commission.* JOINT RESOLUTION To dissolve the United States Supreme Court Building Commission	Aug. 7, 1939	1266
344	-----	*Fair Labor Standards Act of 1938, amendment.* AN ACT To amend section 13 (a) of the Act approved June 25, 1938 (52 Stat. 1069), entitled "Fair Labor Standards Act of 1938"	Aug. 9, 1939	1266
345	-----	*Public Health Service.* AN ACT To provide for the detail of a commissioned medical officer of the Public Health Service to serve as Assistant to the Surgeon General	Aug. 9, 1939	1266
346	-----	*Winnebago Indian Agency, Nebr.* AN ACT For the relief of certain Indians of the Winnebago Agency	Aug. 9, 1939	1267
347	-----	*Bridge, Mississippi River.* AN ACT Creating the Louisiana-Vicksburg Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to purchase, maintain, and operate a bridge across the Mississippi River at or near Delta Point, Louisiana, and Vicksburg, Mississippi	Aug. 9, 1939	1267

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348		*Chilkoot Barracks Military Reservation, Alaska.* AN ACT To provide a right-of-way through the Chilkoot Barracks Military Reservation, Alaska	Aug. 9, 1939	1272
349		*Alien clergymen.* AN ACT To amend the naturalization laws in relation to an alien previously lawfully admitted into the United States for permanent residence and who is temporarily absent from the United States solely in his or her capacity as a regularly ordained clergyman or representative of a recognized religious denomination or religious organization existing in the United States	Aug. 9, 1939	1273
350		*Railway Mail Service, holiday.* AN ACT Giving clerks in the Railway Mail Service the benefit of holiday known as Armistice Day	Aug. 9, 1939	1273
351		*Pink bollworm control.* AN ACT Authorizing the Secretary of Agriculture to prepare plans for the eradication and control of the pink bollworm, and for other purposes	Aug. 9, 1939	1273
352		*Benjamin Harrison Memorial Commission.* AN ACT To establish the Benjamin Harrison Commission to formulate plans for the construction of a permanent memorial to the memory of Benjamin Harrison, twenty-third President of the United States	Aug. 9, 1939	1274
353		*National parks, Georgia.* AN ACT To amend the Act approved June 26, 1935, entitled "An Act to create a national memorial military park at and in the vicinity of Kennesaw Mountain in the State of Georgia, and for other purposes."	Aug. 9, 1939	1274
354		*Federal Seed Act.* AN ACT To regulate interstate and foreign commerce in seeds; to require labeling and to prevent misrepresentation of seeds in interstate commerce; to require certain standards with respect to certain imported seeds; and for other purposes	Aug. 9, 1939	1275
355		*Cooperation between American republics.* AN ACT To authorize the President to render closer and more effective the relationship between the American republics	Aug. 9, 1939	1290
356		*Akron, Ohio, old post-office building.* AN ACT To repeal the minimum-price limitation on sale of the Akron, Ohio, old post-office building and site	Aug. 9, 1939	1291
357		*Transportation of illicit articles.* AN ACT To provide for the seizure and forfeiture of vessels, vehicles, and aircraft used to transport narcotic drugs, firearms, and counterfeit coins, obligations, securities, and paraphernalia, and for other purposes	Aug. 9, 1939	1291
358		*Patents, fees, etc.* AN ACT To repeal section 4897 of the Revised Statutes (U. S. C., title 35, sec. 38), and amend sections 4885 and 4934 of the Revised Statutes (U. S. C., title 35, secs. 41 and 78)	Aug. 9, 1939	1293
359		*Insanity proceedings, D. C.* AN ACT To provide for insanity proceedings in the District of Columbia	Aug. 9, 1939	1293
360		*Fort Mifflin Military Reservation, Pa.* AN ACT To provide a right-of-way	Aug. 9, 1939	1300
	46	*Columbian Fountain, D. C.* JOINT RESOLUTION Authorizing the selection of a site and the erection thereon of the Columbian Fountain in Washington, District of Columbia	Aug. 9, 1939	1300
361		*Third Deficiency Appropriation Act, fiscal year 1939.* AN ACT Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes	Aug. 9, 1939	1301
362		*Custer Battlefield National Cemetery, Mont.* AN ACT To provide for the erection of a public historical museum in the Custer Battlefield National Cemetery, Montana	Aug. 10, 1939	1337
363		*Postal Service, Alaska.* AN ACT To authorize the Postmaster General to contract for certain powerboat service in Alaska, and for other purposes	Aug. 10, 1939	1338
364		*National Advisory Health Council.* AN ACT To adjust the compensation of the members of the National Advisory Health Council not in the regular employment of the Government	Aug. 10, 1939	1338
365		*Bridge, Mississippi River.* AN ACT Creating the Memphis and Arkansas Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to construct, maintain, and operate a bridge across the Mississippi River at or near Memphis, Tennessee; and for other purposes	Aug. 10, 1939	1338

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366		*Divorces in foreign countries.* AN ACT To prohibit the use of the mails for the solicitation of the procurement of divorces in foreign countries	Aug. 10, 1939	1341
367		*Hot Springs National Park, Ark.* AN ACT To amend the Act of June 15, 1936 (49 Stat. 1516), authorizing the extension of the boundaries of the Hot Springs National Park, in the State of Arkansas, and for other purposes	Aug. 10, 1939	1341
368		*Chalmette National Historical Park, La.* AN ACT To provide for the establishment of the Chalmette National Historical Park in the State of Louisiana, and for other purposes	Aug. 10, 1939	1342
369		*Civilian employees, claims for increased compensation.* AN ACT To amend the Acts granting increased compensation to civilian employees for the period July 1, 1917, to June 30, 1924	Aug. 10, 1939	1343
370		*Lighthouse Service, retirement.* AN ACT Relating to the retirement of employees to whom the provisions of section 6 of the Act approved June 20, 1918 (40 Stat. 608; U. S. C., 1934 edition, title 33, sec. 763), as amended, apply	Aug. 10, 1939	1343
371		*Steamships, life-saving appliances.* AN ACT To amend section 4488 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 481)	Aug. 10, 1939	1343
372		*Steamships, fire protection.* AN ACT To amend section 4471 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 464)	Aug. 10, 1939	1344
	47	*Boundary agreement, Iowa and Missouri.* JOINT RESOLUTION Giving the consent of the Congress to an agreement between the States of Iowa and Missouri establishing a boundary between said States	Aug. 10, 1939	1345
	48	*Phosphate resources.* JOINT RESOLUTION To amend Public Resolution Numbered 112, Seventy-fifth Congress	Aug. 10, 1939	1346
	49	*Gallipolis, Ohio, celebration.* JOINT RESOLUTION To provide for the observance and celebration of the one hundred and fiftieth anniversary of the settlement of the city of Gallipolis, Ohio	Aug. 10, 1939	1346
373		*Panama Canal employees, annuities.* AN ACT To amend paragraph (1) of section 96 of title 2 of the Canal Zone Code relating to method of computing annuities	Aug. 10, 1939	1347
374		*Kaniksu National Forest, Wash.* AN ACT To include within the Kaniksu National Forest certain lands owned or in course of acquisition by the United States	Aug. 10, 1939	1347
375		*Umatilla Indian Reservation, Oreg.* AN ACT Authorizing the restoration to tribal ownership of certain lands upon the Umatilla Indian Reservation, Oregon, and for other purposes	Aug. 10, 1939	1351
376		*Packers and Stockyards Act, 1921, amendments.* AN ACT To amend the Packers and Stockyards Act, 1921	Aug. 10, 1939	1351
377		*Real-estate brokers, etc., D. C.* AN ACT To amend the Act of Congress entitled "An Act to define, regulate, and license real-estate brokers, business-chance brokers, and real-estate salesmen; to create a Real Estate Commission in the District of Columbia; to protect the public against fraud in real-estate transactions; and for other purposes", approved August 25, 1937	Aug. 10, 1939	1352
378		*Government Losses in Shipment Act, amendments.* AN ACT To amend the Government Losses in Shipment Act	Aug. 10, 1939	1358
379		*Social Security Act Amendments of 1939.* AN ACT To amend the Social Security Act, and for other purposes	Aug. 10, 1939	1360
	50	*U. S. Courts, Administrative Office, funds.* JOINT RESOLUTION To provide funds for the maintenance and operation of the Administrative Office of the United States Courts for the fiscal year 1940	Aug. 10, 1939	1403
380		*Barges "Prari" and "Palpa."* AN ACT To admit the American-owned barges Prari and Palpa to American registry and to permit their use in coastwise trade	Aug. 10, 1939	1403
381		*Home Owners' Loan Corporation.* AN ACT To allow the Home Owners' Loan Corporation to extend the period of amortization of home loans from fifteen to twenty-five years	Aug. 11, 1939	1403
382		*Employers' Liability Act, amendments.* AN ACT To amend the Employers' Liability Act	Aug. 11, 1939	1404
383		*National parks, names.* AN ACT To change the designations of the Abraham Lincoln National Park, in the State of Kentucky, and the Fort McHenry National Park, in the State of Maryland	Aug. 11, 1939	1405

Act	Res.		Date	Page
384		*Puyallup Indians, Washington.* AN ACT To authorize acquisition of complete title to the Puyallup Indian Tribal School property at Tacoma, Washington, for Indian sanatorium purposes	Aug. 11, 1939	1405
385		*Census of housing.* AN ACT To provide for a national census of housing	Aug. 11, 1939	1406
386		*Bankruptcy Act, amendment.* AN ACT To amend subsection (n), section 77, of the Bankruptcy Act, as amended, concerning payment of preferred claims	Aug. 11, 1939	1406
387		*Exchange of surplus agricultural commodities.* AN ACT To facilitate the execution of arrangements for the exchange of surplus agricultural commodities produced in the United States for reserve stocks of strategic and critical materials produced abroad	Aug. 11, 1939	1407
388		*Prevention of diseases, D. C.* AN ACT To authorize the Commissioners of the District of Columbia to make regulations to prevent and control the spread of communicable and preventable diseases	Aug. 11, 1939	1408
389		*Motor-vehicle fuel tax refunds, D. C.* AN ACT To amend an Act entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924	Aug. 11, 1939	1409
390		*U. S. Employment Service, records, etc.* AN ACT To provide for the transfer of United States Employment Service records, files, and property in local offices to the States	Aug. 11, 1939	1409
391		*Panama Canal, improvements.* AN ACT Authorizing and providing for the construction of additional facilities on the Canal Zone for the purposes of more adequately providing for the defense of the Panama Canal and for increasing its capacity for the future needs of interoceanic shipping	Aug. 11, 1939	1409
392		*Tongue River Indian Reservation, Mont.* AN ACT To authorize the Secretary of the Interior to contract with the State Water Conservation Board of Montana and the Tongue River Water Users' Association for participation in the costs and benefits of the Tongue River Storage Reservoir project for the benefit of lands on the Tongue River Indian Reservation, Montana	Aug. 11, 1939	1411
393		*Surplus fishery products.* AN ACT To authorize the Federal Surplus Commodities Corporation to purchase and distribute surplus products of the fishing industry	Aug. 11, 1939	1411
394		*Wenatchee National Forest, Wash.* AN ACT To authorize the addition of certain lands to the Wenatchee National Forest	Aug. 11, 1939	1412
395		*Group Hospitalization, Inc.* AN ACT Providing for the incorporation of certain persons as Group Hospitalization, Inc.	Aug. 11, 1939	1412
396		*Flood control.* AN ACT Amending previous flood-control Acts, and authorizing certain preliminary examinations and surveys for flood control, and for other purposes	Aug. 11, 1939	1414
	51	*Department of Agriculture, requisitions for funds.* JOINT RESOLUTION Authorizing the delegation of certain authority within the Department of Agriculture	Aug. 11, 1939	1417
	52	*Surplus agricultural commodities.* JOINT RESOLUTION To authorize the sale of surplus agricultural commodities, and for other purposes	Aug. 11, 1939	1418
397		*Oil and gas prospecting.* AN ACT To amend the Act of August 26, 1937	Aug. 11, 1939	1418
398		*Water conservation, etc.* AN ACT Authorizing construction of water conservation and utilization projects in the Great Plains and arid and semiarid areas of the United States	Aug. 11, 1939	1418
399		*Healing arts, examinations, D. C.* AN ACT To amend an Act entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", known as the "Healing Arts Practice Act, District of Columbia, 1928", approved February 27, 1929	Aug. 11, 1939	1419
400		*Spirits destroyed in floods, taxes.* AN ACT To provide for the refund or credit of the internal-revenue tax paid on spirits lost or rendered unmarketable by reason of the floods of 1936 and 1937 where such spirits were in the possession of the original taxpayer or rectifier for bottling or use in rectification under Government supervision as provided by law and regulations	Aug. 11, 1939	1420

LIST OF REORGANIZATION PLANS

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Reorganization Plan No. I. Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, April 25, 1939, pursuant to the provisions of the Reorganization Act of 1939, approved April 3, 1939 1423

Reorganization Plan No. II. Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, May 9, 1939, pursuant to the provisions of the Reorganization Act of 1939, approved April 3, 1939 1431

PUBLIC LAWS

PUBLIC LAWS

ENACTED DURING THE

FIRST SESSION OF THE SEVENTY-SIXTH CONGRESS

OF THE

UNITED STATES OF AMERICA

Begun and held at the City of Washington on Tuesday, January 3, 1939, and adjourned without day on Saturday, August 5, 1939

FRANKLIN D. ROOSEVELT, President; JOHN N. GARNER, Vice President; KEY PITTMAN, President of the Senate *pro tempore;* WILLIAM B. BANKHEAD, Speaker of the House of Representatives; SAM RAYBURN, Speaker of the House of Representatives *pro tempore,* July 1–11, 1939.

[CHAPTER 1]

JOINT RESOLUTION

Making an additional appropriation for work relief and relief for the fiscal year ending June 30, 1939.

February 4, 1939
[H. J. Res. 83]
[Pub. Res., No. 1]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to continue to provide work relief on useful public projects, and relief, as authorized in the Emergency Relief Appropriation Act of 1938, and subject to all of the provisions of such Act, there is hereby appropriated to the Works Progress Administration, out of any money in the Treasury not otherwise appropriated, the sum of $725,000,000, which amount shall be added to the $1,425,000,000 appropriated to that Administration in section 1, subsection 1, of such Emergency Relief Appropriation Act of 1938 and shall proportionately increase the amounts specified in limitations (1), (2), and (3), of (d) of subsection (1) of section 1 of such Act: *Provided,* That the provisions of section 2 of such Act prescribing February 28, 1939, as the end of the period over which the funds appropriated to the Works Progress Administration shall be apportioned and distributed are hereby amended so as to prescribe June 30, 1939, as the end of such period: *Provided further,* That notwithstanding any other provision of law, the Works Progress Administrator is authorized, from time to time, out of the funds appropriated in this joint resolution, to use such amount or amounts not to exceed in the aggregate $15,000,000 as may be determined by the Administrator to be necessary, for the purpose of providing direct relief for needy persons: *Provided further,* That notwithstanding any of the provisions of section 2 of the Emergency Relief Appropriation Act of 1938, the amount herein appropriated shall be so apportioned by the Works Progress Administration as to cover the entire period from the date of the approval of this Act until June 30, 1939: *Provided further,* That prior to April 1 there shall be no administrative reduction of more than 5 per centum in the number of employees upon Works Progress projects and that the funds available for the remainder of the fiscal year shall be appor-

Work relief and relief.

Additional appropriation for fiscal year 1939.
52 Stat. 809.
15 U. S. C., Supp. IV, ch. 16 (note).
Post, p. 578.

Provisos.
Funds appropriated to Works Progress Administration, time extension for apportionment, etc.

Amount for providing direct relief for needy persons.

Period to be covered.

Restriction on administrative reduction prior to April 1, 1939.

Estimate for additional appropriation, requirements.

tioned in the discretion of the Administrator: *Provided further*, That should there arise an emergency which in the opinion of the President would require the submission of an estimate for an additional appropriation, the President in submitting such estimate shall submit a statement as to the facts constituting such emergency: *Provided further*, That the Administrator shall immediately cause to be made an investigation of the rolls of relief employees on work projects and eliminate from such rolls those not in actual need: *Provided further*, That the limitation of $60,000,000 in section 3 of such Act, on the amount that may be allocated to other Federal departments, establishments, and agencies is hereby increased to $88,000,000: *Provided further*, That the words "and prior to February 28, 1939," are hereby deleted from section 23 of such Act: *Provided further*, That the provisions of Executive Order Numbered 7916, dated June 24, 1938, shall not apply to positions the compensation of which is payable from appropriations contained in the Emergency Relief Appropriation Act of 1938 or from the amount appropriated in this joint resolution, and such appropriations shall not be available for the compensation of the incumbent of any position placed in the competitive classified civil service of the United States after January 10, 1939: *Provided further*, That no requirement of eligibility for employment under such Emergency Relief Appropriation Act of 1938, as amended, shall be effective which prohibits the employment of persons 65 years of age or over or women with dependent children: *Provided further*, That no funds appropriated in the Emergency Relief Appropriation Act of 1938 or herein appropriated shall be used by any Federal agency, to establish mills or factories which would manufacture for sale articles or materials in competition with existing industries.

Elimination of employees not in actual need.

Limitation on allocations to other Federal agencies increased.
52 Stat. 811.

Limitation on expenditures for other than labor costs.
52 Stat. 815.

Employees placed in competitive classified civil service by Executive Order No. 7916.

Eligibility of persons 65 years of age or over, etc.

Establishment of mills or factories in competition with existing industries, restriction.

52 Stat. 813.

SEC. 2. Section 11 of the Emergency Relief Appropriation Act of 1938 is hereby amended to read as follows:

Aliens, restriction on employment.

"SEC. 11. No alien shall be given employment or continued in employment on any project prosecuted under the appropriations contained in the Emergency Relief Appropriation Act of 1938 or this joint resolution: *Provided*, That no part of the money herein appropriated shall be available to pay any person thirty days after the approval of this joint resolution who does not make affidavit as to United States citizenship, such affidavit to be considered prima facie evidence of such citizenship: *Provided further*, That preference in employment on such projects shall be given in the following order: (1) Veterans of the World War and the Spanish-American War and veterans of any campaign or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration) who are in need and are American citizens; (2) other American citizens, Indians and other persons owing allegiance to the United States who are in need."

Provisos.
Affidavit as to U. S. citizenship.

Preferences in employment.

Unlawful acts.
Promise of benefit as a political reward.

SEC. 3. (a) It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible by the Emergency Relief Appropriation Act of 1938 or this joint resolution, or any other Act of the Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate or any political party in any election.

Denial of benefits on account of race, political activity, etc.

(b) It shall be unlawful for any person to deprive, attempt to deprive, or threaten to deprive, by any means, any person of any employment, position, work, compensation, or other benefit, provided for or made possible by the Emergency Relief Appropriation Act of 1938 or this joint resolution, on account of race, creed, color, or any political activity, support of, or opposition to any candidate or any political party in any election.

(c) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisonment for not more than one year, or both. The provisions of this section shall be in addition to, not in substitution for, any other sections of existing law, or of this joint resolution.

Penalty provision.

Provisions deemed supplementary to existing law.

SEC. 4. (a) It shall be unlawful for any person employed in any administrative or supervisory capacity by any agency of the Federal Government, whose compensation or any part thereof is paid from funds authorized or appropriated by the Emergency Relief Appropriation Act of 1938 or this joint resolution, to use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. While such persons shall retain the right to vote as they please and to express privately their opinions on all political subjects, they shall take no active part in political management or in political campaigns.

Administrative officer using official authority in an election, etc.

(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by the Emergency Relief Appropriation Act of 1938 or this joint resolution shall be used to pay the compensation of such person. The provisions of this section shall be in addition to, not in substitution for, any other sections of existing law, or of this joint resolution.

Penalty provision.

Provisions deemed supplementary to existing law.

SEC. 5. (a) It shall be unlawful for any person knowingly to solicit, or knowingly be in any manner concerned in soliciting, any assessment, subscription, or contribution for the campaign expenses of any individual or political party from any person entitled to or receiving compensation or employment provided for by the Emergency Relief Appropriation Act of 1938 or this joint resolution.

Solicitation for campaign expenses.

(b) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, not in substitution for, any other sections of existing law, or of this joint resolution.

Penalty provision.

SEC. 6. Section 21 of the Emergency Relief Appropriation Act of 1938 is hereby amended by striking out the word "projects,".

52 Stat. 815.
Reports to Congress.

SEC. 7. No person in need who refuses a bona fide offer of private employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on work projects under the funds appropriated in the Emergency Relief Appropriation Act of 1938 or this joint resolution for the period such private employment would be available: *Provided*, That any person who takes such private employment shall at the expiration thereof be entitled to immediate resumption of his previous employment status with the Works Progress Administration if he is still in need and if he has lost the private employment through no fault of his own.

Refusal of bona fide offer of private employment paying prevailing wage, etc.

Proviso.
Status at expiration of private employment.

SEC. 8. None of the funds appropriated by the Emergency Relief Appropriation Act of 1938 or by this joint resolution shall be used for the manufacture, purchase, or construction of any naval vessel, any armament, munitions, or implement of war, for military or naval forces, and no funds herein appropriated or authorized shall be diverted or allocated to any other department or bureau for such purpose.

Use of designated funds for military or naval purposes forbidden.

Approved, February 4, 1939.

[CHAPTER 2]

AN ACT

February 10, 1939
[H. R. 2762]
[Public, No. 1]

To consolidate and codify the internal revenue laws of the United States.

[This act, known as the Internal Revenue Code, is printed with appendix and index as Part 1 of Volume 53 of the United States Statutes at Large.]

[CHAPTER 3]

JOINT RESOLUTION

February 10, 1939
[S. J. Res. 38]
[Pub. Res., No. 2]

Providing additional funds for the expenses of the special joint congressional committee investigating the Tennessee Valley Authority, and for other purposes.

Tennessee Valley Authority.
Limit of expenditures by special joint congressional investigating committee increased.
52 Stat. 154.
Division of payment of expenses.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the limit of expenditures under the joint resolution entitled "Joint resolution creating a special joint congressional committee to make an investigation of the Tennessee Valley Authority", approved April 4, 1938, is hereby increased by the sum of $25,000, such additional sum to be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives upon vouchers approved by the chairman of the special joint congressional committee created by such joint resolution. The final report of such committee shall be made on or before April 1, 1939, but the chairman of the committee is authorized to continue such clerical help as found necessary for the indexing, proofreading, filing, and distribution of the report.

Final report.

Continuance of clerical help.

Approved, February 10, 1939.

[CHAPTER 4]

AN ACT

March 4, 1939
[S. 1102]
[Public, No. 2]

To continue the functions of the Reconstruction Finance Corporation, and for other purposes.

Reconstruction Finance Corporation.
Continuance of functions.
50 Stat. 5.
15 U. S. C., Supp. IV, § 613c.
Electric Home and Farm Authority, continuance as a Federal agency.
49 Stat. 1186; 50 Stat. 5.
Reconstruction Finance Corporation, maturity of certain obligations.
47 Stat. 9.
15 U. S. C. § 609.
Disaster Loan Corporation.
Increase of capital stock.
50 Stat. 19.
15 U. S. C., Supp. IV, § 605 k-1.
Lending authority extended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 1 of the Act approved January 26, 1937 (50 Stat. 5), is hereby amended by striking therefrom "June 30, 1939" and inserting in lieu thereof "June 30, 1941"; (b) section 1 of the Act approved March 31, 1936 (49 Stat. 1186), as amended, is hereby further amended by striking from the first sentence thereof "June 30, 1939" and inserting in lieu thereof "June 30, 1941"; (c) section 9 of the Reconstruction Finance Corporation Act (47 Stat. 9), as amended, is hereby further amended by inserting after the second sentence thereof the following sentence: "Such obligations may mature subsequent to the period of succession of the Corporation as provided by section 4 hereof."; and (d) the Act approved February 11, 1937 (50 Stat. 19), as amended, is amended by striking from the first sentence "$20,000,000" and inserting in lieu thereof "$40,000,000"; and by striking from the second paragraph "or 1938" and inserting in lieu thereof "1938, 1939, or 1940".

Approved, March 4, 1939.

[CHAPTER 5]

AN ACT

March 4, 1939
[H. R. 4011]
[Public, No. 3]

To continue the functions of the Commodity Credit Corporation and the Export-Import Bank of Washington, and for other purposes.

Commodity Credit Corporation.
Continuance of functions.
49 Stat. 4; 50 Stat. 5.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 7 of the Act approved January 31, 1935 (49 Stat. 4), as amended, is hereby further amended by striking from the first sentence thereof

"June 30, 1939" and inserting in lieu thereof "June 30, 1941"; (b) section 9 of the Act approved January 31, 1935 (49 Stat. 4), as amended, is hereby further amended by striking from the first sentence thereof "June 30, 1939" and inserting in lieu thereof "June 30, 1941"; (c) section 9 of the Act approved January 31, 1935 (49 Stat. 4), as amended, is hereby further amended by inserting before the period at the end of the last sentence thereof a colon and the following: "*Provided further*, That the Export-Import Bank of Washington shall not have outstanding at any one time loans or other obligations to it in excess of $100,000,000, the capital for which the Reconstruction Finance Corporation, when requested by the Secretary of the Treasury with the approval of the President, may continue to supply from time to time through loans or by subscription to preferred stock"; and (d) section 4 of the Act approved March 8, 1938 (52 Stat. 108), is hereby amended by striking from the first sentence thereof "$500,000,000" and inserting in lieu thereof "$900,000,000".

Export-Import Bank of Washington. Continuance of functions. 49 Stat. 4; 50 Stat. 5.

Authorized amount of outstanding loans, etc.

Commodity Credit Corporation. Obligations, aggregate amount. 52 Stat. 108.

Approved, March 4, 1939.

[CHAPTER 6]

JOINT RESOLUTION

Making additional funds available for salaries and expenses, Federal Housing Administration.

March 4, 1939
[H. J. Res. 185]
[Pub. Res., No. 3]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to the funds made available to the Federal Housing Administration for administrative expenses by the Independent Offices Appropriation Act, 1939, not to exceed $1,375,000 of the mutual mortgage insurance fund and not to exceed $1,125,000 of the funds advanced to the Administration by the Reconstruction Finance Corporation are hereby made available for administrative expenses of the Administration for the fiscal year 1939, including the same objects specified in the provision for such expenses of such Administration in such Act: *Provided*, That such additional funds shall be available for administrative expenses of the Administration for the fiscal year 1939 heretofore or hereafter incurred and otherwise properly chargeable thereto.

Federal Housing Administration. Certain additional funds made available for salaries and expenses, fiscal year 1939. 52 Stat. 433. *Post*, p. 628.

Proviso. Use of funds.

Approved, March 4, 1939.

[CHAPTER 7]

AN ACT

To authorize the Commissioners of the District of Columbia to regulate the hours during which streets, alleys, and so forth, shall be lighted.

March 6, 1939
[S. 1294]
[Public, No. 4]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia, subject to appropriations therefor, are hereby authorized and empowered to require that all public and other lamps under their control be lighted during such hours as in their judgment will most effectively promote the safety and convenience of the public.

District of Columbia. Hours of street, etc., lighting, regulation by Commissioners.

Approved, March 6, 1939.

[CHAPTER 8]

AN ACT

March 7, 1939
[S. 494]
[Public, No. 5]

To name the bridge to be erected over the Anacostia River in the District of Columbia after the late "March King", John Philip Sousa, composer of the "Stars and Stripes Forever".

John Philip Sousa Bridge.
Bridge authorized over Anacostia River, D. C., to be so designated.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the bridge authorized to be erected over the Anacostia River, in the District of Columbia, in the line of Pennsylvania Avenue be hereafter known as the John Philip Sousa Bridge.

Approved, March 7, 1939.

[CHAPTER 9]

AN ACT

March 13, 1939
[S. 660]
[Public, No. 6]

To amend the Agricultural Adjustment Act of 1938, as amended, to provide for the reapportionment of cotton acreage allotments not planted by farmers entitled thereto.

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 203, 586.
7 U. S. C., Supp. IV, § 1344 (h).
Reapportionment of cotton acreage allotments; certain provisions to apply to any crop year.
Proviso.
Allotment of acreage in counties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (h) of section 344 of the Agricultural Adjustment Act of 1938, as amended, is amended by striking out the words "for the crop year 1938", and inserting in lieu thereof the words "for any crop year"; and by striking out the words "for 1938" where they appear in the first proviso of such subsection: *Provided*, That hereafter such allotment of acreage in counties shall be to such farms as the County Committee of such county may designate. In making such designation the County Committee shall consider only the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of operator for an additional allotment to meet the requirement of the families engaging in the production of cotton on the farm in such year.

Approved, March 13, 1939.

[CHAPTER 10]

AN ACT

March 15, 1939
[H. R. 2868]
[Public, No. 7]

Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, to provide supplemental appropriations for the fiscal year ending June 30, 1939, and for other purposes.

First Deficiency Appropriation Act, fiscal year 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, to provide supplemental appropriations for the fiscal year ending June 30, 1939, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

LEGISLATIVE

SENATE

Royal S. Copeland.
Payment to widow.

For payment to Frances S. Copeland, widow of Honorable Royal S. Copeland, late a Senator from the State of New York, $10,000.

Miscellaneous items, fiscal year 1938.

For miscellaneous items, exclusive of labor, fiscal year 1938, $15,000.

Fiscal year 1939.

For miscellaneous items, exclusive of labor, fiscal year 1939, $150,000.

For expenses of inquiries and investigations ordered by the Senate, including compensation to stenographers of committees, at such rate as may be fixed by the Committee to Audit and Control the Contingent Expenses of the Senate, but not exceeding 25 cents per hundred words, fiscal year 1939, $100,000: *Provided*, That no part of this appropriation shall be expended for per diem and subsistence expenses except in accordance with the provisions of the Subsistence Expense Act of 1926, approved June 3, 1926, as amended.

Inquiries and investigations.

Proviso.
Per diem and subsistence, limitation.
44 Stat. 688.
5 U. S. C. §§ 821-833.

HOUSE OF REPRESENTATIVES

For payment to the widow of Allard H. Gasque, late a Representative from the State of South Carolina, $10,000.

Allard H. Gasque.
Payment to widow.

For payment to the widow of Robert L. Bacon, late a Representative from the State of New York, $10,000.

Robert L. Bacon.
Payment to widow.

For payment to the widow of John J. Boylan, late a Representative from the State of New York, $10,000.

John J. Boylan.
Payment to widow.

For payment to the widow of Stephen W. Gambrill, late a Representative from the State of Maryland, $10,000.

Stephen W. Gambrill.
Payment to widow.

For payment to the widow of Ben Cravens, late a Representative from the State of Arkansas, $10,000.

Ben Cravens.
Payment to widow.

The five foregoing sums to be disbursed by the Sergeant at Arms of the House of Representatives.

INDEPENDENT ESTABLISHMENTS

MOUNT RUSHMORE NATIONAL MEMORIAL COMMISSION

Mount Rushmore National Memorial Commission: For an additional amount for carrying into effect the provisions of the Mount Rushmore Memorial Act of 1938, fiscal year 1939, $75,000: *Provided*, That no part of this appropriation shall be expended for work on any figure, in addition to the four figures authorized by law, upon which work had not commenced as of June 22, 1936.

Mount Rushmore National Memorial Commission.
52 Stat. 694.
Proviso.
Restriction.

SOCIAL SECURITY BOARD

Grants to States for unemployment compensation administration, Social Security Board: For an additional amount for grants to States for unemployment compensation administration as authorized in title III of the Social Security Act, approved August 14, 1935, fiscal year 1939, $9,000,000.

Grants to States for unemployment compensation administration.
49 Stat. 626.
42 U. S. C., Supp. IV, § 501.

DEPARTMENT OF AGRICULTURE

FOREST SERVICE

National forest protection and management: For an additional amount for national forest protection and management, including the same purposes and objects specified under this head in the Agricultural Appropriation Act for the fiscal year 1939, $500,000, to remain available until June 30, 1940, and to be expended only for the protection and management of the White Mountain National Forest, New Hampshire and Maine, including the salvaging of wind-damaged timber and restoration of experimental areas therein.

White Mountain National Forest, N.H. and Maine.
52 Stat. 726.

New England hurricane damage: For rehabilitation and reestablishment of forest protection improvements, reduction of forest-fire hazards, and prevention of forest fires on State, county, municipal, and private forest lands in the States of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut, that were damaged by the hurricane of September 1938, including the employment of persons and means in the District of Columbia and elsewhere,

New England hurricane damage.
Post, p. 631.

Printing and binding.

printing and binding, and the purchase, exchange, operation, and maintenance of passenger-carrying vehicles, fiscal year 1939, to remain available until June 30, 1940, $5,000,000: *Provided*, That section 3709, Revised Statutes (41 U. S. C. 5), shall not apply in the case of any expenditure hereunder where the aggregate amount involved does not exceed $300: *Provided further*, That of the amount herein appropriated the Federal Government shall not expend in any State an amount in excess of the amount heretofore or hereafter made available by said State, or the political subdivisions thereof, for the purposes contained in this paragraph.

Provisos.
Minor expenditures.
R. S. § 3709.
41 U. S. C. § 5.

Expenditure not to exceed State contribution.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

Insect pests and plant diseases, control.
Post, p. 962.

Control of incipient and emergency outbreaks of insect pests and plant diseases: For carrying out the purposes and provisions of, and for expenditures authorized under, Public Resolution Numbered 91, Seventy-fifth Congress, entitled "Joint resolution to amend the joint resolution entitled 'Joint resolution making funds available for the control of incipient or emergency outbreaks of insect pests or plant diseases, including grasshoppers, Mormon crickets, and chinch bugs', approved April 6, 1937", approved May 9, 1938 (52 Stat. 344, 1126), fiscal year 1939, to remain available until December 31, 1939, $3,000,000.

52 Stat. 344, 1126.
7 U. S. C., Supp. IV, §§ 148–148e.
Availability.

DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

Damage claims.

Claims for damages: For the payment of claims for damages to any person or damages to or loss of privately owned property caused by employees of the Federal Bureau of Investigation, acting within the scope of their employment, considered, adjusted, and determined by the Attorney General, under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims arising out of the activities of the Federal Bureau of Investigation", approved March 20, 1936 (49 Stat. 1184), as fully set forth in Senate Document Numbered 16, Seventy-sixth Congress, $215.47.

49 Stat. 1184.
5 U. S. C., Supp. IV, § 300b.

DEPARTMENT OF LABOR

WAGE AND HOUR DIVISION

Administration of the Fair Labor Standards Act.
52 Stat. 1060.
29 U. S. C., Supp. IV, ch. 8.

Administration of the Fair Labor Standards Act, Department of Labor—Salaries and expenses: For an additional amount for all authorized and necessary expenses of the Wage and Hour Division to be expended under the direction of the Administrator in performing the duties imposed upon him by the Fair Labor Standards Act of 1938, including personal services and rent in the District of Columbia and elsewhere, contract stenographic reporting services, travel expenses, including not to exceed $2,500 for expenses of attendance at meetings concerned with the work of the Wage and Hour Division when incurred on the written authority of the Administrator, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, printing and binding, law books, books of reference, periodicals, manuscripts and special reports, newspapers and press clippings, supplies, office equipment, advertising, postage, telephone and telegraph service, reimbursement to State, Federal, and local agencies and their employees for services rendered, fiscal year 1939, $850,000: *Provided*, That such additional sum shall also be available for administrative expenses of the Wage and Hour Division for the fiscal year 1939 heretofore incurred, otherwise properly chargeable thereto.

Personal services and rent.

Attendance at meetings.

Vehicles.

Proviso.
Availability.

CHILDREN'S BUREAU

Salaries and expenses, child-labor provisions, Fair Labor Standards Act, Children's Bureau: For an additional amount for all authorized and necessary expenses of the Children's Bureau in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including personal services and rent in the District of Columbia and elsewhere; traveling expenses; printing and binding; supplies; equipment, newspapers, books of reference, periodicals, and press clippings; and reimbursement to State and local agencies and their employees for services rendered, as authorized by section 11 of said Act, fiscal year 1939, $79,000: *Provided*, That this appropriation shall be available for expenses of attendance of cooperating officials and consultants at conferences concerned with the work of the Children's Bureau under the Fair Labor Standards Act when called by the Children's Bureau with the written approval of the Secretary of Labor, and shall be available also in an amount not to exceed $1,000 for expenses of attendance at meetings concerned with the work of the Children's Bureau under said Act when incurred on the written authority of the Secretary of Labor.

Child-labor provisions, Fair Labor Standards Act.

52 Stat. 1067.
29 U. S. C., Supp. IV, § 212.
Printing and binding.

52 Stat. 1066.
29 U. S. C., Supp. IV, § 211.
Proviso.
Attendance at conferences, etc.

NAVY DEPARTMENT

OFFICE OF THE SECRETARY

Claims for damages by collision with naval vessels: To pay claims for damages adjusted and determined by the Secretary of the Navy under the provisions of the Act entitled "An Act to amend the Act authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels", approved December 28, 1922, as fully set forth in Senate Document Numbered 15, Seventy-sixth Congress, $9,474.92.

Collision damage claims.

42 Stat. 1066.
34 U. S. C. § 599.

BUREAU OF YARDS AND DOCKS, PUBLIC WORKS

Naval Proving Ground, Dahlgren, Virginia: Purchase of land, $100,000.

Naval Proving Ground, Dahlgren, Va.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

Claims for damages, operation of vessels, Coast Guard and Public Health Service: To pay claims for damages adjusted and determined by the Secretary of the Treasury under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims for damages resulting from the operation of vessels of the Coast Guard and the Public Health Service, in sums not exceeding $3,000 in any one case", approved June 15, 1936, as fully set forth in Senate Document Numbered 19, Seventy-sixth Congress, $549.58.

Coast Guard and Public Health Service, damage claims.

49 Stat. 1514.
14 U. S. C., Supp. IV, § 71.

PROCUREMENT DIVISION, PUBLIC BUILDINGS BRANCH

General Federal Office Building, Washington, District of Columbia: For the acquisition of the necessary land and the construction of a building for additional office space in the District of Columbia under the provisions of the Public Buildings Act approved May 25, 1926 (44 Stat. 630), as amended, including the extension of steam and water mains, removal or diversion of such sewers and utilities as may be necessary, and for administrative expenses in connection therewith, $3,500,000.

General Federal Office Building, Washington, D. C., site and construction.

44 Stat. 630.
40 U. S. C. ch. 6; Supp. IV, ch. 6.

WAR DEPARTMENT

CIVIL FUNCTIONS

OFFICE OF THE SECRETARY

Private property damage claims.

Claims for damages to and loss of private property: To pay claims for damages adjusted and determined by the Secretary of War under the provisions of an Act entitled "An Act making appropriation for the support of the Army for the fiscal year ending June 30, 1913, and for other purposes", approved August 24, 1912, as fully set forth in Senate Document Numbered 14, Seventy-sixth Congress, $785.

37 Stat. 586.
5 U. S. C. § 208.

CORPS OF ENGINEERS

River and harbor work, damage claims.

Claims for damages, river and harbor work: To pay claims for damages under river and harbor work adjusted and determined by the War Department under the provision of section 9 of the River and Harbor Act, approved June 5, 1920 (U. S. C., title 33, sec. 564), as set forth in Senate Document Numbered 18, Seventy-sixth Congress, $1,047.22.

41 Stat. 1015.
33 U. S. C. § 564.

TITLE II—JUDGMENTS AND AUTHORIZED CLAIMS

PROPERTY DAMAGE CLAIMS

Payment.

SEC. 201. For the payment of claims for damages to or losses of privately owned property, adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (U. S. C., title 31, secs. 215–217), as fully set forth in Senate Document Numbered 9 of the Seventy-sixth Congress, as follows:

42 Stat. 1066.
31 U. S. C. §§ 215–217.

Federal Emergency Administration of Public Works, $265.91;
Works Progress Administration, $11,058.33;
Department of Agriculture, $6,002.39;
Department of Commerce, $1,157.84;
Department of the Interior, $3,043.02;
Department of Labor, $22.11;
Navy Department, $1,537.84;
Treasury Department, $519.32;
War Department, $8,269.38;
Post Office Department (payable from postal revenues), $1,789.15;
In all, $33,665.29: *Provided*, That the amounts claimed and allowed, respectively, in item numbered 95, page 12 of such document, are hereby changed to $7, and that the amount allowed in item numbered 5, page 25 of such document, is hereby changed to $16.15.

Proviso.
Z. V. Thompson and Mrs. Elizabeth Dewenter, amounts allowed.

JUDGMENTS, UNITED STATES COURTS

Payment.

SEC. 202. (a) For payment of the final judgments and decrees, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by the Judicial Code, approved March 3, 1911 (28 U. S. C. 41, 258, 761–765), certified to the Seventy-sixth Congress in Senate Document Numbered 12, under the following departments and establishments, namely:

24 Stat. 505.
28 U. S. C. §§ 41, 258, 761–765; Supp. IV, § 41.

Federal Emergency Administration of Public Works, $3,700;
War Department, $5,080;

In all, $8,780, together with such additional sum as may be necessary to pay interest and costs as specified in such judgments or as provided by law. Interest and costs.

(b) For the payment of judgments, including costs of suit, rendered against the Government of the United States by a United States district court under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damages caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes", approved March 3, 1925 (46 U. S. C. 781–789), certified to the Seventy-sixth Congress in Senate Document Numbered 12, under the following Departments: Suits in admiralty. 43 Stat. 1112. 46 U. S. C. §§ 781–790.

Navy Department, $8,042.50;
War Department, $897;
In all, $8,939.50.

(c) For payment of judgments, including costs of suits, rendered against the Government of the United States by United States district courts pursuant to authority contained in certain private Acts, or other special cases, and certified to the Seventy-sixth Congress in Senate Document Numbered 12, under the following Departments, namely: Judgments in special cases.

Treasury Department, $102.95;
War Department, $10,096.17;
In all, $10,199.12.

(d) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise. Time of payment.

(e) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of the Act. Interest.

JUDGMENTS, COURT OF CLAIMS

SEC. 203. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-sixth Congress in Senate Document Numbered 11, under the following Departments and establishments, namely: Payment.

Interstate Commerce Commission, $92.15;
Department of the Interior, $2,688.33;
Department of Labor, $17,948.62;
Navy Department, $1,570.67;
Post Office Department, $36,661.27;
War Department, $72,275.85;
In all, $131,236.89, together with such additional sum as may be necessary to pay interest as and where specified in such judgments. Interest.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise. Time of payment.

AUDITED CLAIMS

SEC. 204. For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1936 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Payment. 18 Stat. 110. 31 U. S. C. § 713. 23 Stat. 254. 5 U. S. C. § 266.

Senate Document Numbered 10, Seventy-sixth Congress, there is appropriated as follows:

Legislative.

Legislative: For public printing and binding, Government Printing Office, $158.40.

Independent offices.

Independent offices: For salaries and expenses, Board of Tax Appeals, $327.81.

For Federal Civil Works Administration, $1,272.36.

For National Industrial Recovery, Civil Works Administration, $115.40.

For employees' compensation fund, Civil Works, $1.67.

For agricultural credits and rehabilitation, emergency relief, $281.14.

For farmers' crop production and harvesting loans, Farm Credit Administration, $652.50.

For loans to farmers in drought- and storm-stricken areas, emergency relief, $221.46.

For loans to farmers in storm- and flood-stricken areas, Southeastern States, $120.83.

For loans and relief in stricken agricultural areas (transfer to Farm Credit Administration), $926.02.

For salaries and expenses, Federal Communications Commission, $2.30.

For Interstate Commerce Commission, $9,493.12.

For National Industrial Recovery, National Recovery Administration, $5.75.

40 Stat. 1009.

For operations under Mineral Act of October 5, 1918, $128,117.51.

For Public Works Administration, allotment to National Resources Board, $52.02.

For Securities and Exchange Commission, $2.

For salaries and expenses, Social Security Board, $66.97.

For Army pensions, $80.

For Army and Navy pensions, $160.56.

For investigation of pension cases, Bureau of Pensions, $1.

For military and naval compensation, Veterans' Bureau, $60.

For military and naval insurance, Veterans' Bureau, $7.29.

For medical and hospital services, Veterans' Bureau, $62.23.

For salaries and expenses, Veterans' Administration, $2,376.77.

Department of Agriculture.

Department of Agriculture: For salaries and expenses, Library, Department of Agriculture, $27.05.

For salaries and expenses, Weather Bureau, $53.97.

For salaries and expenses, Bureau of Animal Industry, $267.42.

For salaries and expenses, Bureau of Plant Industry, $3.97.

For salaries and expenses, Forest Service, $348.03.

For salaries and expenses, Bureau of Agricultural Economics, $30.13.

For salaries and expenses, Bureau of Biological Survey, $14.44.

For salaries and expenses, Bureau of Chemistry and Soils, $31.02.

For salaries and expenses, Bureau of Entomology, $13.05.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, 52 cents.

For salaries and expenses, Soil Conservation Service, $28,245.87.

For elimination of diseased cattle, Department of Agriculture, $143.

For grasshopper control, $36.80.

For soil-erosion investigations, $5.75.

For plant reserve stations, Soil Conservation Service, $27.97.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Agriculture), $192.70.

For general expenses, Agricultural Adjustment Administration, $519.95.

For working fund, Agriculture, Animal Industry (Agricultural Adjustment Administration), $1,068.30.

For working fund, Agriculture, Agricultural Adjustment Administration (Federal Emergency Relief, surplus relief, National Industrial Recovery), $1.35.

For working fund, Agriculture, Biological Survey (Federal Emergency Relief, surplus relief, National Industrial Recovery), $2.

For Emergency Relief and Public Works, Agriculture, wildlife refuges, $14,872.58.

For Emergency Conservation Fund (transfer from War to Agriculture, Act March 31, 1933), $41.21. 48 Stat. 22.

For Emergency Conservation Fund (transfer from War to Agriculture, Act June 19, 1934), $147.11. 48 Stat. 1021.

For loans and relief in stricken agricultural areas (transfer to Agriculture), $6,175.58.

For loans and relief in stricken agricultural areas (transfer to Agriculture, silviculture), $16.62.

For National Industrial Recovery, Resettlement Administration, subsistence homesteads (transfer to Agriculture), $658.93.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $15,435.28.

Department of Commerce: For air-navigation facilities, $891.97. Department of Commerce.

For general expenses, Lighthouse Service, $2,149.34.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Commerce), $39.38.

For salaries and expenses, Social Security Act, Bureau of the Census, $500. 49 Stat. 620. 42 U. S. C., Supp. IV, ch. 7.

For retired pay, Lighthouse Service, $364.

For aircraft in Commerce, $15.90.

For expenses of the Fourteenth Census, $114.

For collecting statistics, Bureau of the Census, $5.

For transportation of families and effects of officers and employees, Bureau of Foreign and Domestic Commerce, $240.

For contingent expenses, Steamboat Inspection Service, 95 cents.

For export industries, Department of Commerce, $9.78.

For salaries and expenses, Bureau of Navigation and Steamboat Inspection, $11.66.

Department of the Interior: For National Park Service, $1,560.37. Department of the Interior.

For salaries and expenses, public buildings outside the District of Columbia, National Park Service, $110.31.

For salaries and commissions of registers, $141.23.

For salaries and expenses, Division of Grazing Control, Department of the Interior, $48.70.

For mineral mining investigations, Bureau of Mines, $34.64.

For operating rescue cars and stations and investigation of accidents, Bureau of Mines, $1.50.

For National Industrial Recovery, Interior, oil regulations, $19.33.

For contingent expenses, Department of the Interior, $132.62.

For general expenses, General Land Office, $35.25.

For maintenance, irrigation systems, Flathead Reservation, Montana (receipt limitation), $253.69.

For roads, Indian reservations, $21.59.

For conservation of health among Indians, $1,332.58.

For purchase and transportation of Indian supplies, $2,129.68.

For suppressing liquor traffic among Indians, $4.

For maintenance, San Carlos irrigation project, Gila River reservation, Arizona (receipt limitation), $95.10.

For irrigation, Indian reservations (reimbursable), $106.20.

For industry among Indians, $616.92.

For Indian agency buildings, $268.61.

For pay of Indian police, $69.97.

For Indian school support, $1,169.23.

For loans and relief in stricken agricultural areas (transfer from Agriculture to Interior, Indians), $1,008.19.

For Indian service supply fund, $1,401.74.

For education of natives of Alaska, $120.65.

For medical relief of natives of Alaska, $25.

For Emergency conservation fund (transfer from War to Interior, Indians, Act March 31, 1933), $512.16.

48 Stat. 22.

For Emergency conservation fund (transfer from War to Interior, Indians, Act June 19, 1934), $3,330.04.

48 Stat. 1021.

For support of Indians and administration of Indian property, $138.93.

For obtaining employment for Indians, $7.32.

For expenses of organizing Indian corporations, $29.11.

For general expenses, Indian service, $12.27.

For fulfilling treaties with Northern Cheyenne and Arapahoes, Montana, $41.13.

For Indian boarding schools, $334.52.

For expenses, sale of timber (reimbursable), $275.37.

For agriculture and stock raising among Indians, $9.85.

For administration of Indian forests, $51.41.

For fulfilling treaties with Sioux of different tribes, including Santee Sioux of Nebraska, North Dakota, and South Dakota, $224.33.

Department of Justice.

Department of Justice: For supplies for United States courts, $10.

For contingent expenses, Department of Justice, $38.50.

For detection and prosecution of crimes, $10.90.

For printing and binding, Department of Justice and courts, $48.65.

For salaries, fees, and expenses of marshals, United States courts, $697.

For fees of jurors and witnesses, United States courts, $79.35.

For fees of commissioners, United States courts, $2,147.20.

For support of United States prisoners, $808.05.

For miscellaneous expenses, United States courts, $13.30.

For pay of bailiffs, and so forth, United States courts, $35.

For salaries and expenses of clerks, United States courts, $44.37.

For United States Southwestern Reformatory, maintenance, $81.11.

For United States Penitentiary, Leavenworth, Kansas, maintenance, $29.93.

For United States Penitentiary, Alcatraz Island, California, maintenance, $457.54.

For United States Penitentiary, Atlanta, Georgia, maintenance, $266.98.

For salaries, district court, Panama Canal Zone, $834.62.

For salaries and expenses, Division of Investigation, $10.01.

For salaries and expenses, Division of Investigation, Department of Justice, $27.15.

For United States Industrial Reformatory, Chillicothe, Ohio, maintenance, $87.81.

For salaries and expenses of district attorneys, United States courts, $2.50.

Department of Labor.

Department of Labor: For salaries and expenses, Children's Bureau, $15.64.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Labor), $9.89.

For salaries and expenses, Immigration and Naturalization Service, $154.

For Salaries and expenses, commissioners of conciliation, $8.18.

For salaries and expenses, Bureau of Labor Statistics, $1.75.

For investigation of cost of living in the United States, $7.

Navy Department.

Navy Department: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $1,891.11.

For Miscellaneous expenses, Navy, $315.17.

For pay, miscellaneous, $1.15.

For transportation, Bureau of Navigation, $118.57.

For organizing the Naval Reserve, $370.41.

For engineering, Bureau of Engineering, $6,456.

For ordnance and ordnance stores, Bureau of Ordnance, $231,955.25.

For pay, subsistence, and transportation, Navy, $35,041.97.

For pay of the Navy, $659.06.

For maintenance, Bureau of Supplies and Accounts, $1,585.85.

For maintenance, Bureau of Yards and Docks, $1,776.43.

For general expenses, Marine Corps, $577.76.

For pay, Marine Corps, $3,197.19.

For judgments, bounty for destruction of enemy's vessels, $17.77.

For aviation, Navy, $63,579.91.

For increase of the Navy, emergency construction, $256,965.47.

Post Office Department.

Post Office Department: For operating supplies for public buildings, general fund, $5.98.

For transportation of equipment and supplies, general fund, $266.75.

Department of State.

Department of State: For salaries, Foreign Service officers, $1,011.31.

For office and living quarters, Foreign Service, $22.92.

For rescue, relief, and protection of American seamen, $50.33.

For salaries, Foreign Service clerks, $315.37.

For contingent expenses, Foreign Service, $82.59.

For contingent expenses, foreign missions, $28.79.

For transportation of Foreign Service officers, $118.07.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (State), $238.83.

For International Boundary Commission, United States and Mexico, 95 cents.

Treasury Department.
48 Stat. 1, 337, 1178.

Treasury Department: For expenses, Emergency Banking, Gold Reserve and Silver Purchase Acts, 63 cents.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Treasury), $37.47.

For contingent expenses, Treasury Department, $6.18.

For stationery, Treasury Department, $5.86.

For collecting the revenue from customs, $427.26.

For refunds and drawbacks, customs, $47.48.

For collecting the internal revenue, $1,110.85.

For pay of personnel and maintenance of hospitals, Public Health Service, $457.99.

For salaries and expenses, Bureau of Narcotics, $3.60.

For Coast Guard, $78.40.
For contingent expenses, Coast Guard, $374.92.
For fuel and water, Coast Guard, $258.95.
For outfits, Coast Guard, $45.54.
For pay and allowances, Coast Guard, $270.46.
For rebuilding and repairing stations, and so forth, Coast Guard, $1.69.
For salaries and expenses, Bureau of Engraving and Printing, $2.31.
For suppressing counterfeiting and other crimes, $57.42.
For educational exhibits, Public Health Service, 46 cents.
For expenses, Division of Mental Hygiene, Public Health Service, $17.25.
For interstate quarantine service, $13.40.
For pay, and so forth, commissioned officers, Public Health Service, $332.53.
For quarantine service, $792.94.
For salaries and expenses, mints and assay offices, $10.73.
For contingent expenses, national currency (reimbursable), $5.29.
For furniture and repairs of same for public buildings, $22.60.
For general expenses, Procurement Division, $12.49.
For general administrative expenses, Public Works Branch, Procurement Division, $27.23.
For operating expenses, Treasury buildings, Procurement Division, $8.29.
For operating force for public buildings, 66 cents.
For operating force for public buildings, Procurement Division, $8.60.
For mechanical equipment for public buildings, Procurement Division, $175.50.
For salaries and expenses, Branch of Supply Procurement Division, $3.94.
For repairs and preservation of public buildings, Procurement Division, $14.18.
For repairs, preservation, and equipment, public buildings, Procurement Division, $51.74.
For furniture and repairs of same for public buildings, Procurement Division, $29.25.
For salaries and expenses, Division of Disbursement, $3.69.

War Department.

War Department: For general appropriations, Quartermaster Corps, $11,054.12.
For pay, and so forth, of the Army, $8,923.92.
For pay of the Army, $5,447.87.
For arming, equipping, and training the National Guard, $1,300.07.
For Army transportation, $1,201.14.
For subsistence of the Army, $994.32.
For travel, military and civil personnel, War Department, $108.94.
For citizens' military training camps, $113.95.
For pay, and so forth, of the Army, War with Spain, $102.52.
For incidental expenses of the Army, $15.75.
For National Guard, $1,284.12.
For increase of compensation, Military Establishment, $1,380.34.

44 Stat. 1054.

For pay, and so forth, of the Army (Longevity, Act January 29, 1927), $1,205.25.
For mileage of the Army, $104.32.
For barracks and quarters, $1,125.84.
For arms, uniforms, equipment, and so forth, for field service, National Guard, $33.79.
For extra pay to Regular Army, War with Spain, $21.60.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (War), $155.73.

For supplies, services, and transportation, Quartermaster Corps, $500.28.

For signal service of the Army, $7,164.80.

For replacing ordnance and ordnance stores, $46.55.

For extra pay to volunteers, War with Spain, $216.40.

For pay, and so forth, of the Army (estates of deceased soldiers, section 4818, Revised Statutes), $1,141. R. S. § 4818. 24 U. S. C. § 44.

For horses, draft and pack animals, $14.16.

For Medical and Hospital Department, Army, $47.

For claims of officers and men of the Army for destruction of private property (Act March 3, 1885), $206.72. 23 Stat. 350.

For replacing medical supplies, $117.74.

For Reserve Officers' Training Corps, $136.18.

For Air Corps, Army, $406.39.

For Organized Reserves, $166.96.

For ordnance service and supplies, Army, $6,571.13.

For fortifications in insular possessions, $16.

For Air Service, Army, $58.33.

For travel of the Army, $22.77.

For construction and repair of hospitals, Army, $580.

For contingent expenses, War Department, $1.22.

For clothing and equipage, $65.58.

For seacoast defenses, $3.77.

For replacing clothing and equipage, $7.

For cemeterial expenses, War Department, $9.61.

For Emergency Conservation Fund (transfer to War, Act March 31, 1933), $4,495.66. 48 Stat. 22.

For Emergency Conservation Fund (transfer to War, Act June 19, 1934), $23,566.39. 48 Stat. 1021.

For loans and relief in stricken agricultural areas (transfer from Emergency Conservation Work to War, Act June 19, 1934), $273.51.

For Vicksburg National Military Park, Mississippi, $1.56.

For Stones River National Military Park, Tennessee, $1.01.

District of Columbia: For miscellaneous expenses, Supreme Court, District of Columbia, $260. District of Columbia.

Post Office Department, Postal Service (out of the postal revenues): For city delivery carriers, $514.49. Post Office Department.

For clerks, first- and second-class post offices, $146.58.

For compensation to postmasters, $94.80.

For electric- and cable-car service, $960.72.

For foreign mail transportation, $121.06.

For freight, express, or motor transportation of equipment, and so forth, $436.23.

For furniture, carpets, and safes for public buildings, $128.48.

For furniture, carpets, and safes for public buildings, Post Office Department, $330.35.

For indemnities, domestic mail, $310.90.

For miscellaneous items, first- and second-class post offices, $2.17.

For operating force for public buildings, Post Office Department, $5.

For operating supplies for public buildings, $46.81.

For operating supplies for public buildings, Post Office Department, $173.61.

For post office equipment and supplies, $4.

For railroad transportation and mail messenger service, $182,155.17.

For Railway Mail Service, miscellaneous expenses, $14.78.

For rent, light, and fuel, $2,569.65.
For Rural Delivery Service, $118.69.
For separating mails, $34.20.
For Star Route Service, 71 cents.
For transportation of equipment and supplies, $1,268.25.
For vehicle service, $1,989.65.

Total; additional sum, increases in rates of exchange.

Total, audited claims, section 204, $1,122,354.01, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office.

Judgments against collectors of customs.

SEC. 205. Judgments against collectors of customs: For the payment of claims allowed by the General Accounting Office covering judgments rendered by the United States District Court for the Southern District of New York against a collector of customs, where certificates of probable cause have been issued as provided for under section 989, Revised Statutes (28 U. S. C. 842), and certified to the Seventy-sixth Congress in Senate Document Numbered 13, under the Department of Labor, $7,467.45.

R. S. § 989.
28 U. S. C. § 842.

Interest withheld from claimants.

SEC. 206. Interest withheld from claimants: For payment of interest on amounts withheld from claimants by the Comptroller General of the United States, Act of March 3, 1875, as amended by section 13 of the Act of March 3, 1933 (31 U. S. C. 227), as allowed by the General Accounting Office, and certified to the Seventy-sixth Congress in Senate Document Numbered 17, under the Treasury Department, $1,327.44.

18 Stat. 481; 47 Stat. 1516.
31 U. S. C. § 227.

Short title.

SEC. 207. This Act may be cited as the "First Deficiency Appropriation Act, fiscal year 1939".

Approved, March 15, 1939.

[CHAPTER 11]

AN ACT

March 16, 1939
[H. R. 3743]
[Public, No. 8]

Making appropriations for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices, for the fiscal year ending June 30, 1940, and for other purposes.

Independent Offices Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices, for the fiscal year ending June 30, 1940, namely:

EXECUTIVE OFFICE

COMPENSATION OF THE PRESIDENT AND VICE PRESIDENT

President.

For compensation of the President of the United States, $75,000.

Vice President.

For compensation of the Vice President of the United States, $15,000.

OFFICE OF THE PRESIDENT

Salaries.
Post, p. 981.

Salaries: For personal services in the office of the President, including the Secretary to the President, and two additional secretaries to the President at $10,000 each; $136,500: *Provided*, That employees of the executive departments and other establishments of the executive branch of the Government may be detailed from time to time to the office of the President of the United States for such temporary assistance as may be deemed necessary.

Proviso.
Temporary details.

Contingent expenses.
Post, p. 981.

Contingent expenses: For contingent expenses of the Executive Office, including stationery, record books, telegrams, telephones, books for library, furniture and carpets for offices, automobiles, expenses

of garage, including labor, special services, and miscellaneous items to be expended in the discretion of the President, $50,000.

For printing and binding, $2,700.

Printing and binding.

Traveling expenses: For traveling and official entertainment expenses of the President of the United States, to be expended in his discretion and accounted for on his certificate solely, $25,000.

Traveling, etc., expenses.
Post, p. 981.

Total, Executive Office proper, $304,200.

EXECUTIVE MANSION AND GROUNDS

For the care, maintenance, repair and alteration, refurnishing, improvement, heating, and lighting, including electric power and fixtures of the Executive Mansion, the Executive Mansion greenhouses, including reconstruction, and the Executive Mansion grounds, and traveling expenses, to be expended as the President may determine, notwithstanding the provisions of any other Act, $146,750.

Care, repair, etc.

Total, Executive Office, $450,950.

INDEPENDENT ESTABLISHMENTS

AMERICAN BATTLE MONUMENTS COMMISSION

For every expenditure requisite for or incident to the work of the American Battle Monuments Commission authorized by the Act of March 4, 1923 (36 U. S. C. 121–138), and by Executive Order Numbered 6614 of February 26, 1934, including the acquisition of land or interest in land in foreign countries for carrying out the purposes of said Act and Executive order without submission to the Attorney General of the United States under the provisions of section 355 of the Revised Statutes (34 U. S. C. 520; 40 U. S. C. 255); employment of personal services in the District of Columbia and elsewhere; including not to exceed $3,000 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a); purchase and repair of uniforms for caretakers of national cemeteries and monuments in Europe at a cost not exceeding $600; travel expenses; rent of office space in foreign countries; the maintenance, repair, and operation of motor-propelled passenger-carrying vehicles which may be furnished to the Commission by other departments of the Government or acquired by purchase; printing, binding, engraving, lithographing, photographing, and typewriting, including the publication of information concerning the American activities, battlefields, memorials, and cemeteries in Europe; the purchase of maps, textbooks, newspapers and periodicals, $140,000: *Provided*, That notwithstanding the requirements of existing laws or regulations, and under such terms and conditions as the Commission may in its discretion deem necessary and proper, the Commission may contract for work, supplies, materials, and equipment in Europe and engage, by contract or otherwise, the services of architects, firms of architects, and other technical and professional personnel: *Provided further*, That the Commission may purchase supplies and materials in the United States without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $500: *Provided further*, That when traveling on business of the Commission, officers of the Army serving as members or as secretary of the Commission may be reimbursed for expenses as provided for civilian members of the Commission: *And provided further*, That the Commission may delegate to its chairman, secretary, or officials in charge of either its Washington or Paris offices, under such terms and conditions as it may prescribe, such of its authority as it may deem necessary and proper.

All expenses.
42 Stat. 1509.
36 U. S. C. ch. 8; Supp. IV, ch. 8.

Acquisition of land abroad.

R. S. § 355.
34 U. S. C. § 520; 40 U. S. C. § 255.

Living quarters.
46 Stat. 818.
5 U. S. C. § 118a.

Uniforms for caretakers.

Vehicles.

Printing, binding, etc.

Provisos.
Technical, etc., work in Europe.

Minor purchases.

R. S. § 3709.
41 U. S. C. § 5.

Traveling expenses.

Delegation of authority.

BOARD OF TAX APPEALS

All expenses. 43 Stat. 336; 44 Stat. 105; 45 Stat. 871; 47 Stat. 286. 26 U.S.C. §§ 600–645.

For every expenditure requisite for and incident to the work of the Board of Tax Appeals as authorized under title IX, section 900, of the Revenue Act of 1924, approved June 2, 1924, as amended by title X of the Revenue Act of 1926, approved February 26, 1926, and title IV of the Revenue Act of 1928, approved May 29, 1928, and title IX of the Revenue Act of 1932, approved June 6, 1932, including personal services and contract stenographic reporting services, rent outside the District of Columbia, traveling expenses, carfare, stationery, furniture, office equipment, purchase and exchange of typewriters, law books and books of reference, periodicals, and all other necessary supplies, $528,000.

Printing and binding.

For all printing and binding for the Board of Tax Appeals, $29,000.

Total, Board of Tax Appeals, $557,000.

CENTRAL STATISTICAL BOARD

All expenses.

For every expenditure requisite for and incident to the work of the Central Statistical Board as authorized by law, including personal services in the District of Columbia; traveling expenses; materials; supplies; office equipment; mimeographing, special messenger, contract stenographic reporting, and other services; newspapers; periodicals and press clippings; repairs and alterations; and not to exceed $200 for expenses of attendance at meetings which in the discretion of the chairman are necessary for the efficient discharge of the responsibilities of the Board, $125,000.

Printing and binding.

For all printing and binding for the Central Statistical Board, $1,000.

Proviso. No other funds to be available; exception. 52 Stat. 412.

Total, Central Statistical Board, $126,000: *Provided*, That no other money appropriated in this or any other Act, except the money appropriated for the Board in the Independent Offices Appropriation Act for the fiscal year 1939, shall be available for the Central Statistical Board after the passage of this Act.

CIVIL AERONAUTICS AUTHORITY

Salaries and expenses. *Post*, p. 1302.

Salaries and expenses: For salaries and expenses of the Civil Aeronautics Authority, including the expenses of operation, maintenance, and upkeep of air navigation facilities, in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Civil Aeronautics Act of 1938 (52 Stat. 973), including traveling expenses and expenses of employees detailed by the Chairman of the Authority or the Administrator to attend meetings of associations, organizations, or other properly constituted bodies concerned with the civil aeronautics industry or the art of aeronautics, in the United States or in foreign countries; personal services and rentals in the District of Columbia and elsewhere including expenses of the Air Safety Board other than those specifically provided for under "Salaries and Expenses Air Safety Board"; contract stenographic reporting services; fees and mileage of witnesses; examination of estimates of appropriations in the field, including actual expenses of subsistence or per diem allowance in lieu thereof; expenses of packing, crating, drayage, and transportation of household effects and other personal property (not exceeding in any one case five thousand pounds) of employees when transferred from one official station to another for permanent duty, upon specific authorization by the Chairman of the Authority or the Administrator; purchase and exchange of professional and scientific books, law books, books

52 Stat. 973. 49 U. S. C., Supp. IV, ch. 9. Traveling expenses. Attendance at meetings.

Air Safety Board. *Post*, p. 527.

Transportation of personal property.

Purchase of books, etc.

of reference, atlases and maps, periodicals and newspapers; purchase and exchange (not to exceed $400,000), operation, maintenance, repair, and overhaul of aircraft, aircraft power plants, propellers and equipment, and spare parts therefor; purchase and exchange (not to exceed $45,000), hire, maintenance, repair, and operation of passenger-carrying automobiles, including two automobiles for use in the District of Columbia; and purchase of special clothing, wearing apparel, and suitable equipment for aviation purposes (including rubber boots, snowshoes, and skis), $13,738,000, of which $557,000 shall be available for the Technical Development Division: *Provided*, That this appropriation shall be available for payments, at a rate not to exceed 3 cents per mile, to maintenance and operating personnel, as reimbursement to such personnel of the expenses of necessary travel in their personally owned automobiles within the limits of their official posts of duty when such travel is performed in connection with the maintenance and operation of remotely controlled air navigation facilities.

Purchase, maintenance, etc., of aircraft.

Vehicles.

Proviso.
Necessary travel in personally owned automobiles, reimbursement.

Salaries and expenses, Air Safety Board: For salaries and expenses of the Air Safety Board in carrying out the duties and functions devolving upon it pursuant to the provisions of sections 701 and 702 of the Civil Aeronautics Act of 1938, except clause (5) of subsection 702 (a) thereof (52 Stat. 973), including personal services in the District of Columbia and elsewhere; rent and expenses incident to the operation of field offices; traveling expenses; contract stenographic reporting services; fees and mileage of witnesses; operation, maintenance, repair, and overhaul of aircraft; hire, maintenance, repair, and operation of passenger-carrying automobiles, including one automobile for use in the District of Columbia; and purchase of special clothing, wearing apparel, and suitable equipment for aviation purposes (including rubber boots, snowshoes, and skis), $380,000, of which amount not to exceed $25,000 may be expended for temporary employment in the investigation of aircraft accidents of consultants and experts on a contract or fee basis without regard to section 3709 of the Revised Statutes.

Air Safety Board, salaries and expenses.
Ante, p. 526.

52 Stat. 1012.
49 U. S. C., Supp. IV, §§ 581–582.

Aircraft, automobiles, etc.

Investigation of aircraft accidents.

R. S. § 3709.
41 U. S. C. § 5.

Printing and binding: For printing and binding, $100,000.

Printing and binding.

Establishment of air-navigation facilities: For the establishment of additional air navigation facilities, including the equipment of additional civil airways for day and night flying; the construction of additional necessary lighting, radio, and other signaling and communicating structures and apparatus; the alteration and modernization of existing air navigation facilities; and for the acquisition of the necessary sites by lease or grant, $7,000,000, of which amount $2,000,000 shall be available for the payment of contractual obligations authorized to be incurred prior to July 1, 1939: *Provided*, That in addition to the amount herein appropriated, the Administrator may, prior to July 1, 1940, enter into contracts for the purchase, construction, and installation of additional air navigation aids not in excess of $2,000,000: *Provided further*, That this construction work may be accomplished either by contract or by purchase and hire: *Provided further*, That not to exceed 5 per centum of the amount herein appropriated shall be available for the temporary employment and travel in the field of personnel required in the supervision of this construction work.

Establishment of air-navigation facilities.

Acquisition of sites.

Payment of contractual obligations.

Provisos.
Contracts for additional navigation aids.

Construction work.

Temporary employees, etc.

Section 3709 of the Revised Statutes of the United States (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Civil Aeronautics Authority when the aggregate amount involved does not exceed $100.

Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Total, Civil Aeronautics Authority, $21,218,000.

CIVIL SERVICE COMMISSION

Commissioners, and office personnel.

For three Commissioners and other personal services in the District of Columbia, including personal services required for examination of Presidential postmasters, and including not to exceed $2,500 for employment of expert examiners not in the Federal service on special subjects for which examiners within the service are not available, and for personal services in the field; for medical examinations; for necessary traveling expenses, including those of examiners acting under the direction of the Commission, and for expenses of examinations and investigations held elsewhere than at Washington, including not to exceed $5,000 for expenses incident to attendance at meetings concerned with problems of public officials, educational groups, Government employees as such, and other similar organizations, which are peculiar to the interests and business of the Commission, when specifically directed by the Commission; for furniture and other equipment and repairs thereto; rental of equipment; supplies; advertising; telegraph, telephone, and laundry service; freight and express charges; streetcar fares not to exceed $300; stationery; purchase and exchange of law books, books of reference, directories, subscriptions to newspapers and periodicals, not to exceed $1,000; charts; purchase, exchange, maintenance, and repair of motortrucks, motorcycles, and bicycles; garage rent; postage stamps to prepay postage on matter addressed to Postal Union countries; special-delivery stamps; and other like miscellaneous necessary expenses not hereinbefore provided for, $4,250,000, of which not to exceed $550,000 shall be immediately available: *Provided*, That notwithstanding any provisions of law to the contrary, the Civil Service Commission is authorized to expend not to exceed $3,000 of this amount for actuarial services pertaining to the civil service, Canal Zone, and Alaska Railroad retirement and disability funds, to be obtained by contract, without obtaining competition, at such rates of compensation as the Commission may determine to be reasonable: *Provided further*, That no details from any executive department or independent establishment in the District of Columbia or elsewhere to the Commission's central office in Washington or to any of its district offices shall be made during the fiscal year ending June 30, 1940, but this shall not affect the making of details for service as members of the boards of examiners outside the immediate offices of the district managers: *Provided further*, That the Civil Service Commission shall have power in case of emergency to transfer or detail any of its employees to or from its office or field force.

Attendance at meetings.

Miscellaneous expenses.

Amount immediately available. *Provisos.* Actuarial services.

Details from departments, etc., restriction.

Emergency transfers, etc., permitted.

Printing and binding.

For all printing and binding for the Civil Service Commission, including all of its bureaus, offices, institutions, and services located in Washington and elsewhere, $150,000, of which not to exceed $20,000 shall be immediately available.

CIVIL-SERVICE RETIREMENT AND DISABILITY FUND

Contribution.

41 Stat. 614. 5 U. S. C. ch. 14; Supp. IV, ch. 14.

For financing of the liability of the United States, created by the Act entitled "An Act for the retirement of employees in the classified civil service, and for other purposes", approved May 22, 1920, and Acts amendatory thereof (38 U. S. C. 11), $86,329,000, which amount shall be placed to the credit of the "civil-service retirement and disability fund".

CANAL ZONE RETIREMENT AND DISABILITY FUND

Contribution.

For financing of the liability of the United States, created by the Act entitled "An Act for the retirement of employees of the Panama Canal and the Panama Railroad Company, on the Isthmus of

Panama, who are citizens of the United States", approved March 2, 1931, and Acts amendatory thereof (48 U. S. C. 1371n), $500,000, which amount shall be placed to the credit of the "Canal Zone retirement and disability fund".

46 Stat. 1471.
48 U. S. C. § 1371n.

ALASKA RAILROAD RETIREMENT AND DISABILITY FUND

For financing of the liability of the United States created by the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936 (49 Stat. 2017), $175,000, which amount shall be placed to the credit of the "Alaska Railroad retirement and disability fund".

Contribution.

49 Stat. 2017.
5 U. S. C., Supp. IV, §§ 745-745r.

Total, Civil Service Commission, $91,404,000.

CIVILIAN CONSERVATION CORPS

For all authorized and necessary expenses to carry into effect the provisions of the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937, including personal services in the District of Columbia and elsewhere; the purchase and exchange of law books, books of reference, periodicals, and newspapers; rents in the District of Columbia and elsewhere; the purchase (including exchange), operation, maintenance and repair of motor-propelled and horse-drawn passenger-carrying vehicles to be used only for official purposes; hire, with or without personal services, of work animals, animal-drawn and motor-propelled vehicles, and watercraft; printing and binding; travel expenses, including not to exceed $2,000 for expenses of attendance at meetings concerned with the work of the Corps when specifically authorized by the Director; construction, improvement, repair, and maintenance of buildings, but the cost of any building erected hereunder shall not exceed $25,000; and all other necessary expenses; $295,000,000, of which $174,281,000 shall be available only for pay, subsistence, clothing (and repair thereof), transportation, and hospitalization of enrollees; $3,000,000 shall be immediately available for the purchase of motor-propelled equipment; and $286,301 may be expended in the District of Columbia for salaries and expenses of the Office of the Director: *Provided*, That an enrollee in the Civilian Conservation Corps, or member, or former member of the Military Establishment, who shall furnish blood from his or her veins for transfusion to the veins of an enrollee or discharged enrollee of the Civilian Conservation Corps undergoing treatment in a Government or civilian hospital authorized to treat such patient, shall be entitled to be paid therefor a reasonable sum not to exceed $50 for each of such transfusions undergone: *Provided further*, That the Director may authorize the exchange of motor-propelled and horse-drawn vehicles, tractors, road equipment, and boats, and parts, accessories, tires, or equipment thereof, in whole or in part payment for vehicles, tractors, road equipment, or boats, accessories, tires, or equipment of such vehicles, tractors, road equipment, or boats which the corps has purchased.

All expenses.

50 Stat. 319.
16 U. S. C., Supp. IV, ch. 3A.

Vehicles.

Printing and binding.
Travel expenses; attendance at meetings.

Building construction, etc.; restriction.

Enrollees.

Office of the Director.
Post, p. 1303.

Provisos.
Payment for blood transfusions.

Exchange of vehicles, equipment, etc., authorized.

DISTRICT OF COLUMBIA ALLEY DWELLING AUTHORITY

The unexpended balance on June 30, 1939, of the "Conversion of inhabited alleys fund," established pursuant to the provisions of the District of Columbia Alley Dwelling Act, together with all accretions during the fiscal year 1940 to said fund under the provisions of

Funds continued available.

52 Stat. 414.
48 Stat. 930; 52 Stat. 1186.

50 Stat. 888. 42 U. S. C., Supp. IV, §§ 1401–1430.

said Act and of the United States Housing Act of 1937 shall be available until June 30, 1940, for the purpose of carrying out the provisions of said District of Columbia Alley Dwelling Act.

EMPLOYEES' COMPENSATION COMMISSION

Salaries and expenses. *Post*, p. 931.

For three Commissioners and other personal services in the District of Columbia, including not to exceed $1,000 for temporary experts and assistants in the District of Columbia and elsewhere, to be paid at a rate not exceeding $8 per day, and for personal services in the field; for furniture and other equipment and repairs thereto; law books, books of reference, periodicals; stationery and supplies; traveling expenses; fees and mileage of witnesses; contract stenographic reporting services; rent at the seat of government and elsewhere; and miscellaneous items; $510,000.

Printing and binding.

For all printing and binding for the Employees' Compensation Commission, $8,400.

Employees' compensation fund.

Employees' compensation fund: For the payment of compensation provided by "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916 (5 U. S. C. 785), including medical examinations, traveling and other expenses, and loss of wages payable to employees under sections 21 and 22; all services, appliances, and supplies provided by section 9 as amended, including payments to Army and Navy hospitals; the transportation and burial expenses provided by sections 9 and 11; and advancement of costs for the enforcement of recoveries provided in sections 26 and 27 where necessary, accruing during the fiscal year 1940 or in prior fiscal years, $4,500,000.

39 Stat. 742. 5 U. S. C. §§ 751–796; Supp. IV, ch. 15.

EMPLOYEES' COMPENSATION FUND, CIVIL WORKS

Administrative expenses and compensation payments.

For administrative expenses (not to exceed $8,370) and payment of compensation in connection with the administration of the benefits for employees of the Civil Works Administration in accordance with the provisions of the Act entitled "An Act making an additional appropriation to carry out the purposes of the Federal Emergency Relief Act of 1933, for continuation of the Civil Works program, and for other purposes," approved February 15, 1934 (48 Stat. 352), and in connection with the administration of the benefits authorized by title V of the Act entitled "An Act to liberalize the provisions of Public Law Numbered 484, Seventy-third Congress, to effect uniform provisions in laws administered by the Veterans' Administration, to extend the Employees' Compensation Act with limitations to certain World War veterans and other persons, and for other purposes," approved June 29, 1936 (49 Stat. 2035), $208,870 of the special fund set up on the books of the Treasury pursuant to the provisions of said Act shall be available for expenditure during the fiscal year 1940.

48 Stat. 351.

49 Stat. 2035.

EMPLOYEES' COMPENSATION FUND, EMERGENCY CONSERVATION WORK

Administrative expenses and compensation payments.

For administrative expenses (not to exceed $34,040) and payment of compensation in connection with the administration of the benefits for enrollees of the Civilian Conservation Corps in accordance with the provisions of the Act entitled "Emergency Appropriation Act, fiscal year 1935," approved June 19, 1934 (48 Stat., p. 1057), $677,640 of the special fund set up on the books of the Treasury pursuant to the provisions of said Act shall be available for expenditure during the fiscal year 1940.

48 Stat. 1056.

EMPLOYEES' COMPENSATION FUND, EMERGENCY RELIEF

For administrative expenses (not to exceed $537,000) and the payment of compensation in connection with the administration of the benefits authorized by section 2 of the Act entitled "Emergency Relief Appropriation Act of 1935," approved April 8, 1935 (49 Stat. 115–119), by the "Emergency Relief Appropriation Act of 1936," approved June 22, 1936 (49 Stat. 1608), by the Emergency Relief Appropriation Act of 1937, approved June 29, 1937 (50 Stat. 352–358), and by the Emergency Relief Appropriation Act of 1938, approved June 21, 1938 (52 Stat. 809–815), $3,200,000 of the special funds set up on the books of the Treasury pursuant to the provisions of the said Acts shall be available for expenditure during the fiscal year 1940.

Administrative expenses and compensation payments.

49 Stat. 115, 1608.

50 Stat. 352.

52 Stat. 809.

Availability of special funds.

Total, Employees' Compensation Commission, $5,018,400.

FEDERAL POWER COMMISSION

SALARIES AND EXPENSES

For every expenditure requisite for and incident to the work of the Federal Power Commission as authorized by law except for the work authorized by the Act of June 28, 1938, entitled "An Act authorizing the construction of certain public works on rivers and harbors for flood control and for other purposes" (52 Stat. 1215), including traveling expenses; expenses of attendance at meetings which in the discretion of the Commission are necessary for the efficient discharge of its responsibilities; contract stenographic reporting services; rent outside the District of Columbia; purchase and exchange (not to exceed $3,000), hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, including not more than one such vehicle for general administrative use in the District of Columbia; supplies and office equipment; services; scientific instruments; expenses incurred in packing, crating, drayage and transportation of household effects and other property (not to exceed in any case five thousand pounds) of officers and employees when transferred from one official station to another for permanent duty, when specifically authorized by the Commission; and not exceeding $6,000 for purchase and exchange of law books, other books of reference, newspapers, periodicals and newspaper clippings; $2,330,000; of which amount not to exceed $1,225,000 shall be available for personal services in the District of Columbia, exclusive of not to exceed $25,000 which may be expended for consultants and special counsel.

Expenses; exception.

52 Stat. 1215.
33 U. S. C., Supp. IV, ch. 15.

Traveling expenses; attendance at meetings.

Vehicles.

Transportation of household effects, etc.

Consultants and special counsel.

For every expenditure requisite for and incident to the work of the Federal Power Commission as authorized by the provisions of the Act of June 28, 1938, entitled "An Act authorizing the construction of certain public works on rivers and harbors for flood control, and for other purposes", (52 Stat. 1215) including travel expenses; contract stenographic reporting services; supplies and office equipment; services; scientific instruments; $300,000, of which amount not to exceed $270,000 shall be available for personal services in the District of Columbia.

Flood-control expenses.

52 Stat. 1215.
33 U. S. C., Supp. IV, ch. 15.

In all, salaries and expenses, Federal Power Commission, $2,630,000: *Provided*, That the Commission may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved in any case does not exceed $50.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

For all printing and binding for the Federal Power Commission, including engraving, lithographing, and photolithographing, $85,000.

Printing and binding.

Total, Federal Power Commission, $2,715,000.

FEDERAL TRADE COMMISSION

Salaries and expenses.

For five Commissioners, and for all other authorized expenditures of the Federal Trade Commission in performing the duties imposed by law or in pursuance of law, including secretary to the Commission and other personal services, contract stenographic reporting services; supplies and equipment, law books, books of reference, periodicals,

Attendance at meetings.

garage rentals, traveling expenses, including not to exceed $900 for expenses of attendance, when specifically authorized by the Commission, at meetings concerned with the work of the Federal Trade Commission, for newspapers and press clippings not to exceed $600, foreign postage, and witness fees and mileage in accordance with section 9 of the Federal Trade Commission Act; $2,264,000: *Provided*, That not to exceed $20,000 of this amount shall be available for transfer to the Bureau of Standards of the Department of Commerce for scientific investigations required by said Commission in connection with its enforcement of said Act: *Provided further*, That the Commission may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $50.

Witness fees, etc. 38 Stat. 722. 15 U. S. C. § 49.

Provisos. Transfer of funds for scientific investigations.

Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Printing and binding.

For all printing and binding for the Federal Trade Commission, $60,000.

Total, Federal Trade Commission, $2,324,000.

FOREIGN-SERVICE PAY ADJUSTMENT

Losses due to foreign currency appreciation.

Foreign-service pay adjustment of officers and employees of the United States in foreign countries due to appreciation of foreign currencies: For the purpose of carrying into effect the provisions of the Act entitled "An Act to authorize annual appropriations to meet losses sustained by officers and employees of the United States in foreign countries due to appreciation of foreign currencies in their relation to the American dollar, and for other purposes", approved March 26, 1934, and for each and every object and purpose specified therein, $1,400,000, together with not to exceed $170,000 of the unexpended balance of the appropriation for the fiscal year 1939.

48 Stat. 466. 5 U. S. C. § 118c; Supp. IV, § 118c.

GENERAL ACCOUNTING OFFICE

Salaries.

Salaries: For Comptroller General, Assistant Comptroller General, and other personal services in the District of Columbia and elsewhere, $4,954,600.

Contingent expenses.

Contingent expenses: For traveling expenses, materials, supplies, equipment, and services; rent of buildings and equipment; furnishing of heat and light; purchase and exchange of books, law books, books of reference, and periodicals, typewriters, calculating machines, and other office appliances, including their development, repairs, and maintenance, including one motor-propelled passenger-carrying vehicle; and miscellaneous items; $272,140: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the General Accounting Office when the aggregate amount involved does not exceed the sum of $50.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Printing and binding.

For all printing and binding for the General Accounting Office, including monthly and annual editions of selected decisions of the Comptroller General of the United States, $79,800.

Total, General Accounting Office, $5,306,540.

INTERSTATE COMMERCE COMMISSION

SALARIES AND EXPENSES

General administrative expenses: For eleven Commissioners, secretary, and for all other authorized expenditures necessary in the execution of laws to regulate commerce, including one chief counsel, one director of finance, and one director of traffic at $10,000 each per annum, field hearings, traveling expenses, and contract stenographic reporting services, $2,522,000, of which amount not to exceed $2,328,000 may be expended for personal services in the District of Columbia, exclusive of special counsel, for which the expenditure shall not exceed $50,000; not exceeding $3,000 for purchase and exchange of necessary books, reports, and periodicals; not exceeding $100 in the open market for the purchase of office furniture similar in class or kind to that listed in the general supply schedule.

General administrative expenses.
Post, p. 1305.

Personal services.

Books, furniture, etc.

Regulating accounts: To enable the Interstate Commerce Commission to enforce compliance with section 20 and other sections of the Interstate Commerce Act as amended by the Act approved June 29, 1906 (49 U. S. C. 20), and as amended by the Transportation Act, 1920 (49 U. S. C. 20), including the employment of necessary special accounting agents or examiners, and traveling expenses, $840,000, of which amount not to exceed $190,000 may be expended for personal services in the District of Columbia.

Regulating accounts.
34 Stat. 593; 36 Stat. 555; 41 Stat. 493.
49 U. S. C. § 20.

Safety of employees: To enable the Interstate Commerce Commission to keep informed regarding and to enforce compliance with Acts to promote the safety of employees and travelers upon railroads; the Act requiring common carriers to make reports of accidents and authorizing investigations thereof; and to enable the Interstate Commerce Commission to investigate and test appliances intended to promote the safety of railway operation, as authorized by the joint resolution approved June 30, 1906 (45 U. S. C. 35), and the provision of the Sundry Civil Act approved May 27, 1908 (45 U. S. C. 36, 37), to investigate, test experimentally, and report on the use and need of any appliances or systems intended to promote the safety of railway operation, inspectors, and for traveling expenses, $506,000, of which amount not to exceed $90,000 may be expended for personal services in the District of Columbia.

Safety of railroad employees, etc.

Reports and investigations of accidents.

Safety appliances, etc.

34 Stat. 838.
45 U. S. C. § 35.
35 Stat. 325.
45 U. S. C. §§ 36, 37.

Personal services.

Signal safety systems: For all authorized expenditures under section 26 of the Interstate Commerce Act, as amended by the Transportation Act, 1920 (49 U. S. C. 26), and the Act of August 26, 1937 (50 Stat. 835), with respect to the provision thereof under which carriers by railroad subject to the Act may be required to install automatic train-stop, or train-control devices which comply with specifications and requirements prescribed by the Commission, including investigations and tests pertaining to block-signal and train-control systems, as authorized by the joint resolution approved June 30, 1906 (45 U. S. C. 35), and including the employment of the necessary engineers, and for traveling expenses, $102,000, of which amount not to exceed $40,000 may be expended for personal services in the District of Columbia.

Signal safety systems.
41 Stat. 498; 50 Stat. 835.
49 U. S. C. § 26; Supp. IV, § 26.

Automatic train-control devices.

Block-signal, etc., systems.
34 Stat. 838.
45 U. S. C. § 35.

Personal services.

Locomotive inspection: For all authorized expenditures under the provisions of the Act of February 17, 1911, entitled "An Act to promote the safety of employees and travelers upon railroads by compelling common carriers engaged in interstate commerce to equip their locomotives with safe and suitable boilers and appurtenances

Locomotive inspection.

36 Stat. 913; 38 Stat. 1192; 40 Stat. 616; 43 Stat. 659; 46 Stat. 822. 45 U. S. C. §§ 22, 30, 27.

thereto" (45 U. S. C. 22), as amended by the Act of March 4, 1915, extending "the same powers and duties with respect to all parts and appurtenances of the locomotive and tender" (45 U. S. C. 30), and amendment of June 7, 1924 (45 U. S. C. 27), providing for the appointment from time to time by the Interstate Commerce Commission of not more than fifteen inspectors in addition to the number authorized in the first paragraph of section 4 of the Act of 1911 (45 U. S. C. 26), and the amendment of June 27, 1930 (45 U. S. C. 24, 26), including such legal, technical, stenographic, and clerical help as the business of the offices of the chief inspector and his two assistants may require and for traveling expenses, $473,000, of which amount not to exceed $71,450 may be expended for personal services in the District of Columbia.

Additional inspectors.

36 Stat. 914; 43 Stat. 659; 46 Stat. 823. 45 U. S. C. §§ 26, 24.

Personal services.

Valuation of property of carriers.

Valuation of property of carriers: To enable the Interstate Commerce Commission to carry out the objects of the Act entitled "An Act to amend an Act entitled 'An Act to regulate commerce', approved February 4, 1887, and all Acts amendatory thereof, by providing for a valuation of the several classes of property of carriers subject thereto and securing information concerning their stocks, bonds, and other securities", approved March 1, 1913, as amended by the Act of June 7, 1922 (49 U. S. C. 19a), and by the "Emergency Railroad Transportation Act, 1933" (49 U. S. C. 19a), including one director of valuation at $10,000 per annum, and traveling expenses, $640,000.

37 Stat. 701; 40 Stat. 270; 42 Stat. 624. 49 U. S. C. § 19a. 48 Stat. 221. 49 U. S. C. § 19a.

Motor transport regulation.

Motor transport regulation: For all authorized expenditures necessary to enable the Interstate Commerce Commission to carry out the provisions of the Motor Carrier Act, approved August 9, 1935 (49 U. S. C. 301–327), including one director at $10,000 per annum and other personal services in the District of Columbia and elsewhere; traveling expenses; supplies; services and equipment; not to exceed $1,000 for purchase and exchange of books, reports, newspapers, and periodicals; contract stenographic reporting services; purchase (not to exceed $20,000), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary for official use in field work; not to exceed $5,000 for the purchase of evidence in connection with investigations of apparent violations of said Act, $3,650,000: *Provided*, That Joint Board members may use Government transportation requests when traveling in connection with the duties as Joint Board members.

49 Stat. 543. 49 U. S. C., Supp. IV, §§ 301–327.

Personal services.

Vehicles.

Proviso. Use of Government transportation requests.

Attendance at meetings.

Not to exceed $2,500 of the appropriations herein made for the Interstate Commerce Commission shall be available for expenses, except membership fees, for attendance at meetings concerned with the work of the Commission, and not to exceed $5,000 shall be available for expenses of packing, crating, drayage, and transportation of household and other personal effects (not to exceed 5,000 pounds in any one case) of officers and employees when transferred from one official station to another for permanent duty when specifically authorized by the Commission.

Transportation of household effects, etc.

In all, salaries and expenses, Interstate Commerce Commission, $8,733,000: *Provided*, That the Commission may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $50.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Printing and binding.

For all printing and binding for the Interstate Commerce Commission, including reports in all cases proposing general changes in transportation rates and not to exceed $17,000 to print and furnish to the States, at cost, report form blanks, and the receipts from such reports and blanks shall be credited to this appropriation, $175,000:

Provided, That no part of this sum shall be expended for printing the Schedule of Sailings required by section 25 of the Interstate Commerce Act.

Proviso. Restriction. 41 Stat. 497. 49 U. S. C. § 25; Supp. IV, § 25.

Total, Interstate Commerce Commission, $8,908,000.

MARITIME LABOR BOARD

Salaries and expenses: For three Board members and for all other authorized and necessary expenditures of the Maritime Labor Board in performing the duties imposed by law, including contract stenographic reporting services; supplies and equipment; rental of equipment; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); and not to exceed $200 for newspapers and periodicals; $190,000: *Provided*, That the Board may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $100.

Salaries and expenses.

Travel expenses. 44 Stat. 688. 5 U. S. C. §§ 821–833.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

MOUNT RUSHMORE NATIONAL MEMORIAL COMMISSION

Mount Rushmore National Memorial Commission: For completion of the work, except the inscription, authorized by the provisions of the Mount Rushmore Memorial Act of 1938, $175,000, together with the unobligated balance of the appropriation for this purpose for the fiscal year 1939: *Provided*, That no part of this appropriation shall be expended for work on any figure, in addition to the four figures authorized by law, upon which work had not commenced as of June 22, 1936: *Provided further*, That no part of this appropriation shall be available for any work on or toward the inscription provided for in section 3 of said Act.

Completion of work; exception. 52 Stat. 694.

Provisos. Restrictions.

52 Stat. 694.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

For scientific research, technical investigations, and special reports in the field of aeronautics, including the necessary laboratory and technical assistants; contracts for personal services in the making of special investigations and in the preparation of special reports; traveling expenses of members and employees, including not to exceed $1,500 for expenses, except membership fees, of attendance upon meetings of technical and professional societies; office supplies and other miscellaneous expenses, including technical periodicals and books of reference; equipment, maintenance, and operation of the Langley Memorial Aeronautical Laboratory; purchase, maintenance, operation, and exchange of motor-propelled passenger-carrying vehicles, including not more than one for general administrative use in the District of Columbia; personal services in the field and not to exceed $123,000 for personal services in the District of Columbia; in all, $1,717,000, of which amount not to exceed $2,000 may be expended for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (46 Stat. 818), but not to exceed $1,700 for any one person.

Scientific research, etc. *Post*, pp. 628, 1306.

Traveling expenses, etc.

Langley Memorial Aeronautical Laboratory. Vehicles.

Personal services.

Allowances. 46 Stat. 818. 5 U. S. C. § 118a.

For all printing and binding for the National Advisory Committee for Aeronautics, including all of its offices, laboratories, and services located in Washington, District of Columbia, and elsewhere, $23,000.

Printing and binding.

For completing the construction and equipment of the wind tunnel for which an initial appropriation of $200,000 was provided in the Independent Offices Appropriation Act, 1939, $340,000; for remodeling an existing wind tunnel, $100,000; in all, $440,000.

Wind tunnel, completion and equipment. 52 Stat. 420. Remodeling an existing wind tunnel.

Total, National Advisory Committee for Aeronautics, $2,180,000.

NATIONAL ARCHIVES

Salaries and expenses.
48 Stat. 1122.
40 U. S. C. ch. 2A; Supp. IV, ch. 2A.
49 Stat. 500.
44 U. S. C., Supp. IV, ch. 8A.

Salaries and expenses: For the Archivist and for all other authorized expenditures of The National Archives in carrying out the provisions of the Act of June 19, 1934 (48 Stat. 1122–1124; 40 U. S. C. ch. 2A), as amended; the Act of July 26, 1935 (49 Stat. 500–503; U. S. C., Supp. II, title 44, ch. 8A), as amended; including personal services in the District of Columbia; supplies and equipment, including scientific, technical, first-aid, protective, and other apparatus and materials for the arrangement, titling, scoring, repair, processing, editing, duplication, reproduction, and authentication of photographic and other records (including motion-picture and other films and sound recordings) in the custody of the Archivist; purchase and exchange of books, including law books, books of reference, maps, and charts; contract stenographic reporting services; purchase of newspapers, periodicals, and press clippings; not to exceed $100 for payment in advance when authorized by the Archivist for library membership in societies whose publications are available to members only or to members at a price lower than to the general public; travel expenses, including not to exceed $1,000 for the expenses of attendance at meetings concerned with the work of The National Archives; repairs to equipment; purchase, exchange, maintenance and operation of motor vehicles; and all other necessary expenses, $850,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for The National Archives when the aggregate cost involved does not exceed the sum of $50.

Supplies and equipment.

Membership fees.

Attendance at meetings.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Printing and binding: For all printing and binding for The National Archives, $14,000.

Printing and binding.

Total, The National Archives, $864,000.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Salaries and expenses.
Post, p. 1306.

For each and every purpose requisite for and incident to the work of the National Capital Park and Planning Commission necessary toward carrying into effect the provisions of the Act entitled "An Act for the acquisition, establishment, and development of the George Washington Memorial Parkway along the Potomac from Mount Vernon and Fort Washington to the Great Falls, and to provide for the acquisition of lands in the District of Columbia and the States of Maryland and Virginia requisite to the comprehensive park, parkway, and playground system of the National Capital", approved May 29, 1930; personal services, including real estate and other technical services, at rates of pay to be fixed by the Commission and not exceeding those usual for similar services and without reference to civil-service rules and the Classification Act of 1923, as amended; travel expenses; expenses of surveys and searching of titles, purchase of options, and all other costs incident to the acquisition of land, operation and maintenance of passenger-carrying vehicles for official use, $1,000,000, to be expended in carrying out the provisions of section 4 of said Act, and to remain available until expended.

George Washington Memorial Parkway.

46 Stat. 482.

Personal services.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Acquisition of land.

Vehicles.

NATIONAL LABOR RELATIONS BOARD

Salaries and expenses.

Salaries and expenses: For three Board members, and for all other authorized and necessary expenditures of the National Labor Relations Board in performing the duties imposed by law or in pursuance of law, including rent and personal services in the District of Columbia and elsewhere; repairs and alterations; communications; contract stenographic reporting services; law books; books of reference; news-

papers; periodicals; operation, maintenance, and repair of one automobile; $3,039,600: *Provided*, That the Board may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $50.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Printing and binding: For all printing and binding for the National Labor Relations Board in Washington and elsewhere, $150,000.

Printing and binding.

Total, National Labor Relations Board, $3,189,600.

NATIONAL MEDIATION BOARD

For three members of the Board, and for other authorized expenditures of the National Mediation Board in performing the duties imposed by law, including contract stenographic reporting services; supplies and equipment; not to exceed $200 for newspapers, books of reference, and periodicals, $148,700, of which amount not to exceed $115,000 may be expended for personal services in the District of Columbia.

Salaries and expenses.

Arbitration boards: To enable the National Mediation Board to pay necessary expenses of arbitration boards, including compensation of members and employees of such boards, together with their necessary traveling expenses and expenses actually incurred for subsistence while so employed, and printing of awards, together with proceedings and testimony relating thereto, as authorized by the Railway Labor Act, including also contract stenographic reporting service, and rent of quarters when suitable quarters cannot be supplied in any Federal building, the unexpended balance of previous appropriations for this purpose shall be available.

Arbitration boards.

44 Stat. 577. 45 U. S. C. §§ 151–164; Supp. IV, §§ 181–188.

Unexpended balances available.

Emergency boards: For expenses of emergency boards appointed by the President to investigate and report respecting disputes between carriers and their employees, as authorized by section 10, Railway Labor Act, approved May 20, 1926 (45 U. S. C. 160), the unexpended balance of previous appropriations for this purpose shall be available.

Emergency boards.

44 Stat. 586. 45 U. S. C. § 160.

For all printing and binding for the National Mediation Board, $2,300.

Printing and binding.

NATIONAL RAILROAD ADJUSTMENT BOARD

For authorized expenditures of the National Railroad Adjustment Board, in performing the duties imposed by law, including contract stenographic reporting services and supplies and equipment, $188,930, of which $35,000 shall be available only for services of referees and not more than $108,330 may be expended for other personal services.

Expenses.

For all printing and binding for the National Railroad Adjustment Board, $40,000.

Printing and binding.

Total National Mediation Board, $379,930.

PROTECTION OF INTERESTS OF THE UNITED STATES IN MATTERS AFFECTING OIL LANDS IN FORMER NAVAL RESERVES

Protection of interests of the United States in matters affecting oil lands in former naval reserves: For compensation and expenses of special counsel and for all other expenses, including employment of experts and other assistants at such rates as may be authorized or approved by the President, in connection with carrying into effect the joint resolution entitled "Joint resolution directing the Secretary of the Interior to institute proceedings touching sections 16 and 36, township 30 south, range 23 east, Mount Diablo meridian", approved

Compensation and expenses.

43 Stat. 15.

Proviso.
Pay restriction.

February 21, 1924, $26,500, to be expended by the President: *Provided*, That no part of this sum shall be used to compensate any person at a rate in excess of $10,000 per annum.

RAILROAD RETIREMENT BOARD

Salaries and expenses.

For salaries and expenses, Railroad Retirement Board: For three Board members and for all other authorized and necessary expenditures of the Railroad Retirement Board in performing the duties imposed by law or in pursuance of law, including rent and personal and other services in the District of Columbia and elsewhere; traveling

Attendance at meetings.

expenses, including not to exceed $1,000 for expenses of attendance at meetings concerned with the work of the Board when specifically authorized by the Board; not to exceed $2,500 for payment of actual

Persons in an advisory capacity, per diem, etc.

transportation expenses, and per diem (not to exceed $10) in lieu of subsistence and other expenses, of persons serving while away from their homes without other compensation in an advisory capacity to the Railroad Retirement Board; repairs and alterations; contract stenographic reporting services; office appliances and labor-saving

Supplies, etc.

devices; supplies and equipment (including photographic equipment); not to exceed $5,000 for law books, books of reference, newspapers,

Library membership fees.

press clippings, periodicals, and for payment in advance when authorized by the Board for library membership in organizations which issue publications to members only or to members at a price

Vehicles.

lower than to the general public; purchase (including exchange) of three motor-propelled passenger-carrying vehicles; operation, maintenance, and repair of motor-propelled passenger-carrying vehicles to be used only for official purposes in the District of Columbia and elsewhere; and other necessary expenses; $3,200,000: *Provided*, That the Board may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount does not exceed $50.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Railroad retirement account.

Railroad retirement account: For an amount sufficient as an annual premium for the payments required under the Railroad Retirement Act, approved August 29, 1935, and the Railroad Retirement Act, approved June 24, 1937, and authorized to be appropriated to the railroad retirement account established under section 15 (a) of the latter Act, $120,150,000: *Provided*, That such amount shall be available until expended for making payments required under said retirement Acts, and the amount not required for current payments shall be invested by the Secretary of the Treasury in accordance with the provisions of said Railroad Retirement Act of June 24, 1937.

49 Stat. 967; 50 Stat. 307.
45 U. S. C., Supp. IV, §§ 215–228r.

Proviso.
Availability.

Printing and binding.

For printing and binding for the Railroad Retirement Board, $54,000.

Total, Railroad Retirement Board, $123,404,000.

RURAL ELECTRIFICATION ADMINISTRATION

Salaries and expenses.
49 Stat. 1363.
7 U. S. C., Supp. IV, § 901.

Salaries and expenses: For administrative expenses and expenses of studies, investigations, publications, and reports necessary to carry out the provisions of the Rural Electrification Act of 1936, approved May 20, 1936, including the salary of the Administrator and other personal services in the District of Columbia and elsewhere; traveling expenses, including expenses of attendance of officers and employees at meetings when determined by the Administrator to be necessary in furthering the work of the Administration; contract stenographic reporting services; expert witness fees; materials, supplies, equipment, and services; rentals, including buildings and parts

Attendance at meetings.

Supplies, etc.

of buildings and garages, in the District of Columbia and elsewhere; purchase and exchange of books, law books, books of reference, directories, and periodicals; not to exceed $200 for newspapers and press clippings; financial and credit reports; purchase, rental, exchange, operation, maintenance, and repair of typewriters, calculating machines, and other office appliances; operation, maintenance, and repair of one motor-propelled passenger-carrying vehicle to be used only for official purposes; and all other expenses necessary to administer said Act, $2,700,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Rural Electrification Administration when the aggregate amount involved does not exceed $100.

Vehicle.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Printing and binding: For printing and binding for the Rural Electrification Administration, $90,000.

Printing and binding.

Loans, Rural Electrification Administration: For loans in accordance with sections 3, 4, and 5, and the purchase of property in accordance with section 7 of the Rural Electrification Act of May 20, 1936 (7 U. S. C. 901–914), $40,000,000.

Loans and purchase of property. 49 Stat. 1364. 7 U. S. C., Supp. IV, §§ 903–905, 907.

Total, Rural Electrification Administration, $42,790,000.

SECURITIES AND EXCHANGE COMMISSION

For five Commissioners, and other personal services in the District of Columbia, and for all other authorized expenditures of the Securities and Exchange Commission in performing the duties imposed by law or in pursuance of law, including employment of experts when necessary; contract stenographic reporting services; supplies and equipment; purchase and exchange of law books, books of reference, directories, periodicals, newspapers, and press clippings; travel expenses, including the expense of attendance, when specifically authorized by the Commission, at meetings concerned with the work of the Securities and Exchange Commission; garage rental; foreign postage; mileage and witness fees; rent of quarters outside the District of Columbia; rental of equipment; purchase, operation, maintenance, and repair of one motor-propelled passenger-carrying vehicle; and other necessary expenses; $5,300,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Securities and Exchange Commission when the aggregate cost involved does not exceed the sum of $50.

Salaries and expenses. *Post*, p. 1306.

Attendance at meetings.

Rent.

Proviso. Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

For all printing and binding for the Securities and Exchange Commission, $70,000.

Printing and binding.

Total, Securities and Exchange Commission, $5,370,000.

SMITHSONIAN INSTITUTION

For expenses of the general administrative office; for the system of international exchanges between the United States and foreign countries; for continuing ethnological researches among the American Indians and the natives of Hawaii and the excavation and preservation of archeologic remains; for maintenance of the Astrophysical Observatory, including assistants, and making necessary observations in high altitudes; for cases, furniture, fixtures, and appliances required for the exhibition and safekeeping of collections; and for administration of the National Collection of Fine Arts; including personal services, purchase of books of reference and periodicals, traveling expenses, uniforms for guards, supplies and equipment, preparation of manuscripts, drawings, and illustrations, supplying of heating, lighting, electrical, telegraphic, and telephone service,

Administrative expenses.

Ethnological researches.

Astrophysical Observatory.

National Collection of Fine Arts.

repairs and alterations of buildings, shops, sheds, and approaches, and other necessary expenses, $356,620.

Preservation of collections.

Preservation of collections: For continuing preservation, exhibition, and increase of collections from the surveying and exploring expeditions of the Government, and from other sources, including personal services, traveling expenses, purchasing and supplying uniforms to guards and elevator conductors, postage stamps and foreign postal cards and all other necessary expenses, and not exceeding $5,500 for preparation of manuscripts, drawings, and illustrations for publications, and not exceeding $3,000 for purchase of books, pamphlets, and periodicals, $628,800.

Printing and binding.

Printing and binding: For all printing and binding for the Smithsonian Institution, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $73,000, of which not to exceed $8,000 shall be available for printing the report of the American Historical Association.

American Historical Association report.

Personal services.

Total, Smithsonian Institution, $1,058,420, of which amount not to exceed $871,000 may be expended for personal services in the District of Columbia.

SOCIAL SECURITY BOARD

Salaries and expenses.
49 Stat. 620–629, 635, 639, 645.
42 U. S. C., Supp. IV, § 301.
Post, p. 1304.

Salaries and expenses: For all authorized and necessary administrative expenses of the Social Security Board in performing the duties imposed upon it in titles I, II, III, IV, VII, IX, and X of the Social Security Act, approved August 14, 1935, including three Board members, an executive director at a salary of $9,500 a year, and other personal services in the District of Columbia and elsewhere; travel expenses, including not to exceed $10,000 for expenses of attendance at meetings concerned with the work of the Board when specifically authorized by the chairman and not to exceed $5,000 for travel in foreign countries; not to exceed $10,000 for payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving while away from their home, without other compensation, in an advisory capacity to the Social Security Board; expenses of packing, crating, drayage, and transportation of household goods and other personal effects (not to exceed in any case five thousand pounds) of officers and employees when transferred from one official station to another for permanent duty, when specifically authorized by the Board; supplies; reproducing, photographing, and all other equipment, office appliances, and labor-saving devices; services; advertising, postage, telephone, telegraph, and not to exceed $900 for teletype news services and tolls; newspapers and press clippings (not to exceed $1,500), periodicals, manuscripts and special reports, purchase and exchange of law books and other books of reference; library membership fees or dues in organizations which issue publications to members only or to members at a lower price than to others, payment for which may be made in advance; alterations and repairs; rentals, including garages, in the District of Columbia or elsewhere; purchase and exchange, not to exceed $25,000, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles to be used only for official purposes in the District of Columbia and in the field; and miscellaneous items, including those for public instruction and information deemed necessary by the Board, $22,000,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase by the Board when the aggregate amount involved does not exceed the sum of $100: *Provided further*, That the Board may expend not to exceed $25,000 of the sum herein appropriated for temporary employment of persons or

Travel expenses.

Transportation and per diem.

Transportation of household goods, etc.

Supplies, services, etc.

Library membership fees.

Vehicles.

Provisos.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Temporary employees, special accounting, etc.

organizations, by contract or otherwise, for special accounting, actuarial, statistical, translating and reporting, engineering, and organizational services determined necessary by the Board, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5), and the provisions of other laws applicable to the employment and compensation of officers and employees of the United States: *Provided further*, That no salary shall be paid for personal services from the money herein appropriated under the heading "Social Security Board" in excess of the rates allowed by the Classification Act of 1923, as amended, for similar services: *Provided further*, That this latter proviso shall not apply to the salaries of the Board members nor to the compensation of persons or organizations temporarily employed for the special services described in the second proviso of this paragraph.

R. S. § 3709.
41 U. S. C. § 5.

Salary limitation.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Exceptions.

For printing and binding for the Social Security Board, $1,000,000.

Printing and binding.

Grants to States for old-age assistance: For grants to States for assistance to aged needy individuals, as authorized in title I of the Social Security Act, approved August 14, 1935, $225,000,000, of which sum such amount as may be necessary shall be available for grants under such title I for any period in the fiscal year 1939 subsequent to March 31, 1939: *Provided*, That payments to States for the fourth quarter of the fiscal year 1939 and for any quarter in the fiscal year 1940 under such title I may be made with respect to any State plan approved under such title I by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

Grants to States.
Old-age assistance.
49 Stat. 620.
42 U. S. C., Supp. IV, § 301.
Availability.

Proviso.
Payments restricted.

Grants to States for unemployment compensation administration: For grants to States for unemployment compensation administration, as authorized in title III of the Social Security Act, approved August 14, 1935, including rentals in the District of Columbia and elsewhere, $49,000,000.

Unemployment compensation administration.
49 Stat. 626.
42 U. S. C., Supp. IV, § 501.

Grants to States for aid to dependent children: For grants to States for the purpose of enabling each State to furnish financial assistance to needy dependent children, as authorized in title IV of the Social Security Act, approved August 14, 1935, $45,000,000, of which sum such amount as may be necessary shall be available for grants under such title IV for any period in the fiscal year 1939 subsequent to March 31, 1939: *Provided*, That payments to States for the fourth quarter of the fiscal year 1939 and for any quarter in the fiscal year 1940 under such title IV may be made with respect to any State plan approved under such title IV by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

Aid to dependent children.
49 Stat. 627.
42 U. S. C., Supp. IV, § 601.
Availability.

Proviso.
Payments restricted.

Grants to States for aid to the blind: For grants to States for the purpose of enabling each State to furnish financial assistance to needy individuals who are blind, as authorized in title X of the Social Security Act, approved August 14, 1935, $8,000,000, of which sum such amount as may be necessary shall be available for grants under such title X for any period in the fiscal year 1939 subsequent to March 31, 1939: *Provided*, That payments to States for the fourth quarter of the fiscal year 1939 and for any quarter in the fiscal year 1940 under such title X may be made with respect to any State plan approved under such title X by the Social Security Board prior to or during such period, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan was submitted to the Board for approval.

Aid to the blind.
49 Stat. 645.
42 U. S. C., Supp. IV, § 1201.

Availability.

Proviso.
Payments restricted.

Designated funds interchangeable.

Approval of transfer.

The appropriations herein made for "Grants to States for old-age assistance", "Grants to States for aid to dependent children", and "Grants to States for aid to the blind", shall be available interchangeably for transfer of appropriations, but no such transfer shall be made except upon approval of the Director of the Bureau of the Budget.

Total, Social Security Board, $350,000,000.

TARIFF COMMISSION

Salaries and expenses.

Contract reporting services.
46 Stat. 696.
19 U. S. C. §§ 1330–1341; Supp. IV, §§ 1330, 1334, 1340.

Attendance at meetings.

Living quarters.

46 Stat. 818.
5 U. S. C. § 118a.
Provisos.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Salary restriction.
46 Stat. 701.
19 U. S. C. §§ 1336–1338.

For salaries and expenses of the Tariff Commission, including personal services in the District of Columbia and elsewhere, purchase and exchange of labor-saving devices, the purchase and exchange of professional and scientific books, law books, books of reference, gloves and other protective equipment for photostat and other machine operators, rent in the District of Columbia and elsewhere, subscriptions to newspapers and periodicals, and contract stenographic reporting services, as authorized by sections 330 to 341 of the Tariff Act of 1930, approved June 17, 1930 (19 U. S. C. 1330–1341), $912,000, of which amount not to exceed $2,500 may be expended for expenses, except membership fees, of attendance at meetings concerned with subjects under investigation by the Commission; and not to exceed $7,500 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), but not to exceed $1,700 for any one person: *Provided*, That the Commission may procure supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $50: *Provided further*, That no part of this appropriation shall be used to pay the salary of any member of the Tariff Commission who shall hereafter participate in any proceedings under sections 336, 337, and 338 of the Tariff Act of 1930, wherein he or any member of his family has any special, direct, and pecuniary interest, or in which he has acted as attorney or special representative.

Printing and binding.

For all printing and binding for the Tariff Commission, $15,000.

Total, Tariff Commission, $927,000.

TENNESSEE VALLEY AUTHORITY

Continuation of construction.
48 Stat. 58; 49 Stat. 1075.
16 U. S. C. ch. 12A; Supp. IV, ch. 12A.
Designated dams.

Preliminary investigations, Coulter Shoals.

Printing and binding.

Salaries and expenses.

Proviso.
Accounting.

For the purpose of carrying out the provisions of the Act entitled "The Tennessee Valley Authority Act of 1933", approved May 18, 1933, as amended by the Act approved August 31, 1935 (16 U. S. C. ch. 12a), including the continued construction of Pickwick Landing Dam, Guntersville Dam, Chickamauga Dam, Hiwassee Dam, Gilbertsville Dam, and for construction of a dam at or near Watts Bar on the Tennessee River, Tennessee, and for preliminary investigations of a site for a dam at or near Coulter Shoals on the Tennessee River, Tennessee, and the acquisition of necessary land, the clearing of such land, relocation of highways, and the construction or purchase of transmission lines and other facilities, and all other necessary works authorized by such Acts, and for printing and binding, law books, books of reference, newspapers, periodicals, purchase, maintenance, and operation of passenger-carrying vehicles, rents in the District of Columbia and elsewhere, and all necessary salaries and expenses connected with the organization, operation, and investigations of the Tennessee Valley Authority, and for examination of estimates of appropriations and activities in the field, fiscal year 1940, $39,003,000: *Provided*, That this appropriation and any unexpended balance on June 30, 1939, in the "Tennessee Valley Authority

fund, 1939", and the receipts of the Tennessee Valley Authority from all sources during the fiscal year 1940 (except as limited by section 26 of the Tennessee Valley Authority Act of 1933, as amended), shall be covered into and accounted for as one fund to be known as the "Tennessee Valley Authority fund, 1940", to remain available until June 30, 1940, and to be available for the payment of obligations chargeable against the "Tennessee Valley Authority fund, 1939", and for contractual obligations for the procurement of equipment as authorized in the Independent Offices Appropriation Act, fiscal year 1939.

48 Stat. 71; 49 Stat. 1079.
16 U. S. C., Supp. IV, § 831y.

Payment of obligations.
52 Stat. 428.

THOMAS JEFFERSON MEMORIAL COMMISSION

For carrying out the provisions of the Act entitled "An Act to authorize the execution of plans for a permanent memorial to Thomas Jefferson", approved June 3, 1936 (49 Stat. 1397), including continuation of construction of such memorial, $2,000,000, to remain available until expended.

Expenses, execution of plans.
49 Stat. 1397.

UNITED STATES MARITIME COMMISSION

To increase the construction fund established by the "Merchant Marine Act, 1936," $100,000,000, of which not to exceed $3,990,000 shall be available for administrative expenses of the United States Maritime Commission, including, but not limited to, the following: Personal services in the District of Columbia and elsewhere; travel expenses in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended, including not to exceed $2,000 for expenses of attendance, when specifically authorized by the Chairman of the Commission, at meetings concerned with work of the Commission; printing and binding; law books, books of reference, and not to exceed $2,500 for periodicals and newspapers; procurement of supplies, equipment, and services, including telephone, telegraph, radio, and teletype services; purchase and exchange (including one at not to exceed $1,500), maintenance, repair, and operation of passenger-carrying automobiles for official use; typewriting and adding machines, and other labor-saving devices, including their repair and exchange; rent, including heat, light, and power, in the District of Columbia and elsewhere; expenses (not exceeding $10,000) of packing, crating, drayage, and transportation of household effects and other personal property (not exceeding 5,000 pounds in any one case) of employees when transferred from one official station to another for permanent duty, upon specific authorization by the Chairman of the Commission; expenses incurred in preparing and transporting, to their former homes in this country or to a place not more distant, the remains of employees who may die while in the discharge of their official duties abroad or in transit thereto or therefrom, and for the ordinary expenses of interment of such remains; allowances for living quarters, including heat, fuel, and light, as authorized by the Act of June 26, 1930; and including not to exceed $75,000 for the employment, on a contract or fee basis, of persons, firms, or corporations for the performance of special services, including accounting, legal, actuarial, and statistical services, without regard to section 3709 of the Revised Statutes.

Construction fund.
49 Stat. 1985.
46 U. S. C., Supp. IV, ch. 27.

Travel expenses.

44 Stat. 688.
5 U. S. C. ch. 16.

Printing and binding.

Vehicles.

Labor-saving devices.

Transportation of household effects, etc.

Burial, etc., expenses.

46 Stat. 818.
5 U. S. C. § 118a.

R. S. § 3709.
41 U. S. C. § 5.

In addition to the contract authorization in the amount of $115,000,000 contained in the "Third Deficiency Appropriation Act, fiscal year 1937", the Commission is authorized to enter into contract for further carrying out the provisions of the Merchant Marine Act, 1936, in an amount not to exceed $230,000,000.

Contracts.

50 Stat. 759.

49 Stat. 1985.

VETERANS' ADMINISTRATION

Administration, medical, hospital, and domiciliary services.
Salaries and expenses.

Administration, medical, hospital, and domiciliary services: For all salaries and expenses of the Veterans' Administration, including the expenses of maintenance and operation of medical, hospital, and domiciliary services of the Veterans' Administration, in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Act entitled "An Act to authorize the President to consolidate and coordinate governmental activities affecting war veterans", approved July 3, 1930 (38 U. S. C. 11–11f), and any and all laws for which the Veterans' Administration is now or may hereafter be charged with administering, $97,000,000: *Provided*, That not to exceed $3,500 of this amount shall be available for expenses, except membership fees, of employees, detailed by the Administrator of Veterans' Affairs to attend meetings of associations for the promotion of medical science and conventions of organized war veterans: *Provided further*, That this appropriation shall be available also for personal services and rentals in the District of Columbia and elsewhere, including traveling expenses; examination of estimates of appropriations in the field, including actual expenses of subsistence or per diem allowance in lieu thereof; for expenses incurred in packing, crating, drayage, and transportation of household effects and other property, not exceeding in any one case five thousand pounds, of employees when transferred from one official station to another for permanent duty and when specifically authorized by the Administrator; furnishing and laundering of such wearing apparel as may be prescribed for employees in the performance of their official duties; purchase and exchange of law books, books of reference, periodicals, and newspapers; for passenger-carrying and other motor vehicles, including purchase, maintenance, repair, and operation of same, including not more than two passenger automobiles for general administrative use of the central office in the District of Columbia, one of which may be replaced during the fiscal year 1940 at a cost, including exchange, of not to exceed $1,500; and notwithstanding any provisions of law to the contrary, the Administrator is authorized to utilize Government-owned automotive equipment in transporting children of Veterans' Administration employees located at isolated stations to and from school under such limitations as he may by regulation prescribe; and notwithstanding any provisions of law to the contrary, the Administrator is authorized to expend not to exceed $2,000 of this appropriation for actuarial services pertaining to the Government life-insurance fund, to be obtained by contract, without obtaining competition, at such rates of compensation as he may determine to be reasonable; for allotment and transfer to the Public Health Service, the War, Navy, and Interior Departments, for disbursement by them under the various headings of their applicable appropriations, of such amounts as are necessary for the care and treatment of beneficiaries of the Veterans' Administration, including minor repairs and improvements of existing facilities under their jurisdiction necessary to such care and treatment; for expenses incidental to the maintenance and operation of farms; for recreational articles and facilities at institutions maintained by the Veterans' Administration; for administrative expenses incidental to securing employment for war veterans; for funeral, burial, and other expenses incidental thereto for beneficiaries of the Veterans' Administration accruing during the year for which this appropriation is made or prior fiscal years: *Provided further*, That the appropriations herein made for the care and maintenance of veterans in hospitals or homes under the jurisdiction of the Veterans'

46 Stat. 1016.
38 U. S. C. §§ 11–11f.

Provisos.
Attendance at meetings, etc.

Services, rentals, traveling expenses, etc.

Subsistence, etc.

Wearing apparel.

Vehicles.

School transportation.

Actuarial services.

Transfer of funds.

Recreational facilities.

Burial, etc., expenses.

Purchase of tobacco.

Administration shall be available for the purchase of tobacco to be furnished, subject to such regulations as the Administrator of Veterans' Affairs shall prescribe, to veterans receiving hospital treatment or domiciliary care in Veterans' Administration hospitals or homes: *Provided further*, That this appropriation shall be available for continuing aid to State or Territorial homes for the support of disabled volunteer soldiers and sailors, in conformity with the Act approved August 27, 1888 (24 U. S. C. 134), as amended, for those veterans eligible for admission to Veterans' Administration facilities for domiciliary care.

Aid to State, etc., homes.

25 Stat. 450.
24 U. S. C. § 134.

No part of this appropriation shall be expended for the purchase of any site for or toward the construction of any new hospital or home, or for the purchase of any hospital or home; and not more than $2,500,000 of this appropriation may be used to repair, alter, improve, or provide facilities in the several hospitals and homes under the jurisdiction of the Veterans' Administration either by contract or by the hire of temporary employees and the purchase of materials.

Use for new construction, etc., forbidden.

Repair, etc., of facilities.

For printing and binding for the Veterans' Administration, including all its bureaus and functions located in Washington, District of Columbia, and elsewhere, $120,000.

Printing and binding.

Pensions: For the payment of compensation, pensions, gratuities, and allowances, now authorized under any Act of Congress, or regulation of the President based thereon, or which may hereafter be authorized, including emergency officers' retirement pay and annuities, the administration of which is now or may hereafter be placed in the Veterans' Administration, accruing during the fiscal year for which this appropriation is made or in prior fiscal years, $432,063,000, to be immediately available.

Pensions.

Emergency officers' retirement pay, etc.

For military and naval insurance accruing during the fiscal year for which this appropriation is made or in prior fiscal years, $26,791,000.

Military and naval insurance.

Adjusted service and dependent pay: For payment of adjusted-service credits of not more than $50 each and the quarterly installments due to dependents of deceased veterans, as provided in the Act of May 19, 1924, as amended (38 U. S. C. 631–632, 661–670; U. S. C., Supp. I, secs. 662–664), $1,104,000, to be immediately available and to remain available until expended.

Adjusted service and dependent pay.

43 Stat. 125.
38 U. S. C. §§ 631-632, 661-670; Supp. IV, §§ 662-664.

Hospital and domiciliary facilities: For hospital and domiciliary facilities, $4,015,000 to remain available until expended: *Provided*, That this amount shall be available for use by the Administrator of Veterans' Affairs, with the approval of the President, for extending any of the facilities under the jurisdiction of the Veterans' Administration or for any of the purposes set forth in sections 1 and 2 of the Act approved March 4, 1931 (38 U. S. C. 438j): *Provided further*, That not to exceed 3 per centum of this amount shall be available for the employment in the District of Columbia and in the field of necessary technical and clerical assistants to aid in the preparation of plans and specifications for the projects as approved hereunder and in the supervision of the execution thereof, and for traveling expenses, rentals in the District of Columbia, field office equipment, and supplies in connection therewith.

Hospital and domiciliary facilities.
Provisos.
Extension of facilities.

46 Stat. 1550, 1551.
38 U. S. C. §§ 438j, 438k.
Technical and clerical assistants.

Total, Veterans' Administration, $561,093,000: *Provided*, That no part of this appropriation shall be expended for the purchase of oleomargarine or butter substitutes except for cooking purposes.

Proviso.
Butter substitutes.

EMERGENCY AGENCIES

FEDERAL HOME LOAN BANK BOARD

Administrative expenses. 47 Stat. 725. 12 U. S. C. §§ 1421–1449; Supp. IV, ch. 11. Travel expenses. 44 Stat. 688. 5 U. S. C. §§ 821–833. Printing and binding. Supplies, etc. Use of designated services and facilities.

For the administrative expenses of the Federal Home Loan Bank Board, established by the Federal Home Loan Bank Act of July 22, 1932 (47 Stat. 725), including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); expenses (not to exceed $2,500) of attendance at meetings concerned with the work of the Board when specifically authorized by the Board; printing and binding; law books, books of reference, and not to exceed $500 for periodicals and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent outside of the District of Columbia; payment, when specifically authorized by the Board, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Board; use of the services and facilities of the Home Owners' Loan Corporation and the Federal Savings and Loan Insurance Corporation; and all other necessary administrative expenses, $1,400,000, payable from assessments upon the Federal home loan banks and receipts of the Federal Home Loan Bank Board from other sources for the fiscal year 1940 and prior fiscal years: *Provided*, That all necessary expenses (including services performed on a contract or fee basis, but not including other personal services) in connection with the sale, issuance, and retirement of, or payment of interest on, debentures or bonds, under said Federal Home Loan Bank Act, as amended, shall be considered as nonadministrative expenses for the purposes hereof: *Provided further*, That except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Board shall be incurred, allowed, and paid in accordance with the provisions of said Act of July 22, 1932, as amended (12 U. S. C. 1421–1449).

Provisos. Nonadministrative expenses. Payment. 47 Stat. 725. 12 U. S. C. §§ 1421–1449; Supp. IV, ch. 11.

HOME OWNERS' LOAN CORPORATION

Administrative expenses. 48 Stat. 128. 12 U. S. C. §§ 1461–1468; Supp. IV, ch. 12. Travel expenses. 44 Stat. 688. 5 U. S. C. §§ 821–833. Printing and binding. Supplies. Vehicles. Use of designated services.

Not to exceed $24,500,000 of the funds of the Home Owners' Loan Corporation, established by the Home Owners' Loan Act of 1933 (48 Stat. 128), shall be available during the fiscal year 1940 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); expenses (not to exceed $5,000) of attendance at meetings concerned with the work of the Corporation when specifically authorized by the Board of Directors; printing and binding; lawbooks, books of reference, and not to exceed $500 for periodicals and newspapers; procurement of supplies, equipment and services; maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; use of the services and facilities of the Federal Home Loan Bank Board, Federal home-loan banks, and Federal Reserve banks; and all other necessary administrative expenses: *Provided*, That all necessary expenses (including services performed on a force account, contract or fee

Provisos. Nonadministrative expenses.

basis, but not including other personal services) in connection with the acquisition, protection, operation, maintenance, improvement, or disposition of real or personal property belonging to the Corporation or in which it has an interest, shall be considered as nonadministrative expenses for the purposes hereof: *Provided further*, That except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid in accordance with the provisions of said Home Owners' Loan Act of 1933, as amended (12 U. S. C. 1461–1468).

Payment.

48 Stat. 128.
12 U. S. C. §§ 1461–1468; Supp. IV, ch. 12.

FEDERAL HOUSING ADMINISTRATION

Not to exceed $9,000,000 of the mutual mortgage insurance fund and $3,500,000 of the funds advanced by the Reconstruction Finance Corporation to the Federal Housing Administration, created under authority of the National Housing Act of June 27, 1934 (48 Stat. 1246), in all $12,500,000, shall be available during the fiscal year 1940 for administrative expenses of the Administration, including: Personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833), but there may be allowed in addition to mileage at a rate not to exceed 4 cents per mile for travel by motor vehicle reimbursement for the actual cost of ferry fares and bridge and tunnel tolls, and employees engaged in the inspection of property may be paid an allowance not to exceed 3 cents per mile for all travel performed in their personally owned automobiles within the limits of their official posts of duty when such travel is performed in connection with such inspection; printing and binding; law books, books of reference, and not to exceed $1,500 for periodicals and newspapers; not to exceed $1,500 for contract actuarial services; procurement of supplies, equipment, and services; purchase of one and maintenance, repair, and operation of three motor-propelled passenger-carrying vehicles, to be used only for official purposes; payment, when specifically authorized by the Administrator, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses to persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Administration; not to exceed $2,000 for expenses of attendance, when specifically authorized by the Administrator, at meetings concerned with the work of the Administration; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; and all other necessary administrative expenses: *Provided*, That all necessary expenses (including services performed on a contract or fee basis, but not including other personal services) in connection with the operation, maintenance, improvement, or disposition of real or personal property of the Administration acquired under authority of Title II of said National Housing Act, shall be considered as nonadministrative expenses for the purposes hereof, and shall be paid from the mutual mortgage insurance fund created by said Act: *Provided further*, That, except for the limitations in amounts hereinbefore specified and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Administration shall be incurred, allowed, and paid in accordance with the provisions of said Act of June 27, 1934, as amended (12 U. S. C. 1701–1723): *Provided further*, That not exceeding $300,000 of the sum herein authorized shall be expended in the District of Columbia during the fiscal year 1940 for purposes of the Public Relations and Education Division.

Administrative expenses.
Post, p. 1303.

48 Stat. 1246.
12 U. S. C. §§ 1701–1732; Supp. IV, ch. 13.

Travel expenses.
44 Stat. 688.
5 U. S. C. §§ 821–833.

Printing and binding.

Supplies, etc.

Attendance at meetings.

Provisos.
Nonadministrative expenses.
Post, p. 1303.

48 Stat. 1247.
12 U. S. C. §§ 1707–1715; Supp. IV, §§ 1707–1715b.

Payment.

48 Stat. 1246.
12 U. S. C. §§ 1701–1723; Supp. IV, §§ 1701a–1722.

Amount for Public Relations and Education Division.

Insurance of financial institutions.
Post, p. 1303.

48 Stat. 1246.
12 U. S. C. § 1703; Supp. IV, § 1703.

Not to exceed $7,000,000 of the funds of the Reconstruction Finance Corporation, advanced or to be advanced to the Federal Housing Administration under authority of the National Housing Act of June 27, 1934 (48 Stat. 1246), as amended, shall be available during the fiscal year 1940 for the payment of losses under insurance granted under section 2, title I, of said Act.

FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION

Administrative expenses.
48 Stat. 1255.
12 U. S. C. § 1724; Supp. IV, § 1725.

Travel expenses.
44 Stat. 688.
5 U. S. C. §§ 821–833.

Printing and binding.

Use of services of designated agencies.

Provisos.
Nonadministrative expenses.

Payment.

48 Stat. 1256.
12 U. S. C. §§ 1725–1732; Supp. IV, §§ 1725–1727, 1729.

Not to exceed $300,000 of the funds of the Federal Savings and Loan Insurance Corporation, established by title IV of the National Housing Act of June 27, 1934 (48 Stat. 1246), shall be available during the fiscal year 1940 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); expenses (not to exceed $1,000) of attendance at meetings concerned with the work of the Corporation when specifically authorized by the Board of Trustees; printing and binding; law books, books of reference, and not to exceed $250 for periodicals and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; use of the services and facilities of the Federal Home Loan Bank Board, Federal home loan banks, Federal Reserve banks, and agencies of the Government as authorized by said title IV; and all other necessary administrative expenses: *Provided*, That all necessary expenses in connection with the liquidation of insured institutions under said title IV shall be considered as nonadministrative expenses for the purposes hereof: *Provided further*, That, except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid in accordance with the provisions of said Act of June 27, 1934, as amended (12 U. S. C. 1725–1732).

FEDERAL EMERGENCY ADMINISTRATION OF PUBLIC WORKS

Administrative expenses.
52 Stat. 816.
Post, p. 985.

Travel expenses.
44 Stat. 688.
5 U. S. C. §§ 821-833.

Printing and binding.

Supplies, etc.
Vehicles.

Attendance at meetings.

Provisos.
Payment of administrative expenses.

Not to exceed $20,000,000 of the funds appropriated by the Public Works Administration Appropriation Act of 1938 shall be available for administrative expenses of said Administration, as follows: $16,000,000 for the fiscal year 1940 and $4,000,000 for the fiscal years 1939 and 1940, which administrative expenses shall include personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; law books, books of reference, and not to exceed $1,000 for periodicals, newspapers, and press clippings; procurement of supplies, equipment, and services; purchase and exchange (not to exceed $12,000), maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; not to exceed $1,000 for expenses of attendance, when specifically authorized by the Administrator, at meetings concerned with the work of the Administration; rent in the District of Columbia and elsewhere; and all other necessary administrative expenses: *Provided*, That except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other

obligations of the Administration shall be incurred, allowed, and paid in accordance with the provisions of Title II of the National Industrial Recovery Act: *Provided further*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase made or service procured when the amount involved is less than $300.

48 Stat. 200.

Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

RECONSTRUCTION FINANCE CORPORATION

Not to exceed $9,250,000 of the funds of the Reconstruction Finance Corporation, established by the Act of January 22, 1932 (47 Stat. 5), shall be available during the fiscal year 1940 for administrative expenses of the Corporation and of The RFC Mortgage Company, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; law books, books of reference, and not to exceed $1,000 for periodicals and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange, rent in the District of Columbia and elsewhere; use of the services and facilities of the Federal Reserve banks; and all other necessary administrative expenses: *Provided*, That all necessary expenses in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property belonging to the Corporation or The RFC Mortgage Company or in which they have an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof: *Provided further*, That notwithstanding the provisions of section 4 hereof, except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid in accordance with the provisions of said Act of January 22, 1932, as amended (15 U. S. C. 601–617).

Administrative expenses.
47 Stat. 5.
15 U. S. C. §§ 601–617; Supp. IV, ch. 14;

Travel expenses.
44 Stat. 688.
5 U. S. C. §§ 821–833.

Printing and binding.

Provisos.
Nonadministrative expenses.

Payment.

47 Stat. 5.
15 U. S. C. §§ 601–617; Supp. IV, ch. 14.

SEC. 2. In expending appropriations or portions of appropriations contained in this Act, for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade except that in unusually meritorious cases of one position in a grade, advances may be made to rates higher than the average of the compensation rates of the grade but not more often that once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service; or (2) to require the reduction in salary of any person whose compensation was fixed, as of July 1, 1924, in accordance with the rules of section 6 of such Act; (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade, in the same or different bureau, office, or other appropriation unit; (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law; or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Salaries limited to average rates under Classification Act.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Proviso.
Restriction not applicable to clerical-mechanical service.

No reduction in fixed salaries.
42 Stat. 1490.
5 U. S. C. § 666.
Transfer without reduction.

Higher rates permitted.

If only one position in a grade.

Salaries of designated personnel fixed.

SEC. 3. During the fiscal year ending June 30, 1940, the salaries of the members of the Authority and the Administrator, Civil Aeronautics Authority, of the Commissioners of the Interstate Commerce Commission, the Commissioners of the United States Maritime Commission, and the Commissioners of the United States Tariff Commission shall be at the rate of $10,000 each per annum.

Emergency agencies, establishment of appropriation accounts.

SEC. 4. None of the funds made available by this Act for administrative expenses of the agencies under the caption "Emergency agencies" shall be obligated or expended unless and until an appropriate appropriation account shall have been established therefor pursuant to an appropriation warrant or a covering warrant, and all such expenditures shall be accounted for and audited in accordance with the terms and provisions of the Budget and Accounting Act of 1921, as amended.

42 Stat. 20.
31 U. S. C. § 1.

Citizenship requirements.

SEC. 5. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States.

Short title.

SEC. 6. This Act may be cited as the "Independent Offices Appropriation Act, 1940".

Approved, March 16, 1939.

[CHAPTER 15]

March 25, 1939
[S. 1098]
[Public, No. 9]

AN ACT

To amend section 12 of the Soil Conservation and Domestic Allotment Act, as amended, by authorizing advances for crop insurance.

Soil Conservation and Domestic Allotment Act, amendment.
49 Stat. 1151.
16 U. S. C., Supp. IV, § 590l.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 12 of the Soil Conservation and Domestic Allotment Act, as amended, is amended by designating the existing provisions of said section 12 as subsection (a) and by adding at the end thereof the following new subsection (b):

Advances to producers for crop insurance authorized.
Remittance.

"The Secretary is authorized to make advances to producers for the purpose of assisting them to insure their crops with the Federal Crop Insurance Corporation. The Secretary shall remit the amount of any such advances to a producer directly to such Corporation in payment of the premium on the insurance for which the producer has made application. Advances shall only be made to producers who are participating or who agree to participate in a program formulated pursuant to section 8. Except as otherwise provided in this subsection, the terms and conditions of such advances shall be fixed by the Secretary. The appropriation made in the Department of Agriculture Appropriation Act, fiscal year 1939, under the item entitled 'Conservation and Use of Agricultural Land Resources, Department of Agriculture', shall be available during the fiscal year 1939 for advances authorized by this subsection."

Terms and conditions of advances.
49 Stat. 1149.
16 U. S. C., Supp. IV, § 590g.

Appropriation made available.
52 Stat. 744.

Approved, March 25, 1939.

[CHAPTER 16]

JOINT RESOLUTION

To authorize the Postmaster General to withhold the awarding of star-route contracts for a period of forty-five days.

March 25, 1939
[S. J. Res. 76]
[Pub. Res., No. 4]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General is authorized and directed to withhold the awarding of star-route contracts for which bids have been received in the third contract section for a period of forty-five days after March 7, 1939.

Postal Service.
Award of certain star-route contracts, withholding directed.

Approved, March 25, 1939.

[CHAPTER 17]

AN ACT

To authorize the purchase of certain lands for the Apache Tribe of the Mescalero Reservation, New Mexico.

March 27, 1939
[S. 876]
[Public, No. 10]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized in his discretion to purchase with any available funds heretofore or hereafter appropriated pursuant to authority contained in section 5 of the Act of June 18, 1934 (48 Stat. L. 984), lots 1, 2, 3, and 4, north half northeast quarter southwest quarter northeast quarter, north half southeast quarter northeast quarter, north half southeast quarter southeast quarter northeast quarter, section 24, township 15 south, range 15 east, and lots 4, 5, and 6, section 19, township 15 south, range 16 east, New Mexico principal meridian, New Mexico. Title to the lands shall be taken in the name of the United States in trust for the Apache Tribe of the Mescalero Reservation.

Apache Tribe of Mescalero Reservation, N. Mex.
Purchase of lands for, authorized.

48 Stat. 985.

Approved, March 27, 1939.

[CHAPTER 18]

AN ACT

To repeal section 9 of the Act of March 3, 1875 (18 Stat. L. 450), as amended.

March 27, 1939
[S. 1477]
[Public, No. 11]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 9 of the Act of March 3, 1875 (18 Stat. L. 450), as amended (U. S. C., title 25, sec. 95), providing for the submission by bidders of certified checks or bonds in the amount of 5 per centum of each proposal in excess of $5,000 for goods, supplies, transportation, and so forth, for and on account of the Indian Service, is hereby repealed.

Indian Service.
Bidders, submission of certified checks, etc.; provision repealed.
18 Stat. 450.
25 U. S. C. § 95.

Approved, March 27, 1939.

[CHAPTER 19]

AN ACT

To create the office of Military Secretary to the General of the Armies of the United States of America, with the rank of colonel, and for other purposes.

March 28, 1939
[S. 1301]
[Public, No. 12]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the office of Military Secretary to the General of the Armies of the United States of America, with the rank of colonel, is hereby created, and the President is hereby authorized, in his discretion, and by and with the

Military Secretary to the General of the Armies, office created.

Promotion of officer now serving.

advice and consent of the Senate, to promote to the grade of colonel an officer of the Army who has served as military secretary to the General of the Armies continuously since that office was revived by Act of Congress approved September 3, 1919: *Provided*, That not more than one appointment to office shall be made under the terms of this Act.

41 Stat. 283. *Proviso.* Limitation.

Approved, March 28, 1939.

[CHAPTER 20]

AN ACT

March 28, 1939 [S. 877] [Public, No. 13]

To add certain public-domain land in Montana to the Rocky Boy Indian Reservation.

Rocky Boy Indian Reservation, Mont. Certain public-domain land added.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby withdrawn from the public domain and added to the Rocky Boy Indian Reservation, in Montana, subject to all valid existing rights and claims, all public domain land in the following described area: Sections 19 to 36, inclusive, township 31 north, range 14 east; sections 1 to 5, inclusive, sections 8 to 17, inclusive, sections 20 to 29, inclusive, sections 30 to 36, inclusive, township 30 north, range 13 east; townships 30 north, ranges 14 and 15 east; west half, southeast quarter section 6, section 7, west half west half section 8, west half northwest quarter, southwest quarter section 17, section 18, section 19, west half, west half east half section 20, sections 29 to 32, inclusive, township 30 north, range 16 east; sections 1 to 5, inclusive, sections 8 to 17, inclusive, sections 20 to 29, inclusive, sections 32 to 36, inclusive, township 29 north, range 13 east; township 29 north, range 14 east; northeast quarter, west half southeast quarter, west half section 5, section 6, section 7, west half, west half northeast quarter, southeast quarter section 8, sections 17 to 20, inclusive, sections 29 to 32, inclusive, township 29 north, range 16 east; sections 1 and 2, township 28 north, range 13 east, sections 1 to 30, inclusive, township 28 north, range 14 east; and sections 6 and 7, sections 17 to 20, inclusive, and sections 29 and 30, township 28 north, range 15 east, Montana principal meridian.

Description.

Approved, March 28, 1939.

[CHAPTER 21]

AN ACT

March 28, 1939 [S. 1104] [Public, No. 14]

To provide for conveying to the United States the land, buildings, and improvements comprising the Choctaw and Chickasaw Sanatorium and General Hospital.

Choctaw and Chickasaw Sanatorium and General Hospital. Conveyance of land, buildings, etc., to United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the principal chief of the Choctaw Nation and the governor of the Chickasaw Nation be, and they are hereby, authorized to grant and convey to the United States of America, with the consent and approval of the Secretary of the Interior, not less than one hundred and sixty acres and all buildings and improvements thereon comprising the Choctaw and Chickasaw Sanatorium and General Hospital.

Approved, March 28, 1939.

[CHAPTER 22]

AN ACT

To authorize an appropriation to pay non-Indian claimants whose claims have been extinguished under the Act of June 7, 1924, but who have been found entitled to awards under said Act as supplemented by the Act of May 31, 1933.

March 28, 1939
[S. 1476]
[Public, No. 15]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, a sum to compensate white settlers or non-Indian claimants whose claims have been extinguished under the Act of June 7, 1924 (43 Stat. L. 636), but who have been found by the Secretary of the Interior, in conformity with the proviso to section 3 of the Act of May 31, 1933 (48 Stat. L. 108, 109), to be entitled to increased compensation by reason of errors in the amount of award previously allowed, or entitled to original awards by reason of errors in the omission of legitimate claimants, the non-Indian claimants, or their successors, as found and reported by the Secretary of the Interior, to be compensated out of said appropriation to be disbursed under the direction of the Secretary of the Interior in the amounts found to be due them, including $1,000 to be paid to Alberto Cruz for his house, as follows:

Indian pueblos in New Mexico.
Non-Indian claimants, appropriation authorized for payment of increased compensation, etc., to certain.
43 Stat. 636.

48 Stat. 109.

Alberto Cruz.
Payment to, authorized.

Within the Pueblo of Taos, $9,733.05; within the Pueblo of San Felipe, $93; in all, $9,826.05: *Provided*, That no part of the amounts appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with these claims, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 28, 1939.

[CHAPTER 24]

JOINT RESOLUTION

Providing for the participation of the United States in the celebration of the twenty-fifth anniversary of the opening of the Panama Canal.

March 28, 1939
[H. J. Res. 163]
[Pub. Res., No. 5]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in commemoration of the twenty-fifth anniversary of the opening of the Panama Canal to the commerce of the world, the 15th day of August 1939 is hereby made a public holiday in the Canal Zone and all officers and employees of the Federal Government on the Isthmus of Panama whose services are not required by the demands of the public service may be excused from duty all day on that day without loss of the pay which they would receive for an ordinary day's work.

Twenty-fifth anniversary of opening of Panama Canal.
August 15, 1939, declared a holiday in Canal Zone.

SEC. 2. That the Governor of the Panama Canal may authorize suitable ceremonies in commemoration of the twenty-fifth anniversary of the opening of the Panama Canal and he is hereby authorized to expend not exceeding $5,000 out of any moneys appropriated or allotted for the maintenance and operation of the Panama Canal for any expenses connected with such ceremonies, including the printing and issuance of a suitable memorial booklet.

Ceremonies and expenditure of funds authorized.

Approved, March 28, 1939.

[CHAPTER 26]

AN ACT

March 29, 1939
[H. R. 950]
[Public, No. 16]

To exempt all vessels of the United States of less than two hundred tons gross registered tonnage from the provisions of the Officers' Competency Certificates Convention, 1936 (being International Labor Conference Treaty, Convention Numbered 53, adopted by the International Labor Conference at Geneva in 1936).

Officers' Competency Certificates Convention, 1936.
Exemption of American vessels under 200 tons from provisions of.
Post, p. 1049.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That pursuant to the authority granted in the second clause of Article One of the Officers' Competency Certificates Convention, 1936, ratified by the President of the United States on September 1, 1938, by and with the advice and consent of the Senate of the United States, given June 13, 1938 (being International Labor Conference Treaty, Draft Convention, Numbered 53, adopted by the International Labor Conference at Geneva in 1936), vessels of the United States of less than two hundred tons gross registered tonnage are hereby exempted from the provisions of such convention: *Provided, however*, That neither the ratification of the said convention by the President of the United States, nor the advice and consent of the United States Senate given thereto, nor any provision of the said convention as ratified, nor any provision of this Act shall be deemed to alter, amend, or repeal any statute of the United States existing at the time of said ratification, or thereafter enacted, with regard to any such vessel of less than two hundred tons gross registered tonnage.

Proviso.
Existing, etc., statutes regarding exempted vessels.

Approved, March 29, 1939.

[CHAPTER 27]

AN ACT

March 29, 1939
[H. R. 2192]
[Public, No. 17]

To extend the time for commencing and completing bridges across Cross Bayou, Twelve Mile Bayou, and Caddo Lake in Caddo Parish, Louisiana.

Caddo Parish, La.
Time extended for commencing and completing construction of certain bridges.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of bridges across Cross Bayou at Shreveport, Louisiana; across Twelve Mile Bayou, approximately three miles north of Shreveport, Louisiana; and across Caddo Lake at or near Mooringsport, Louisiana, authorized to be built by the Louisiana Highway Commission and/or the Parish of Caddo, Louisiana, by an Act of Congress approved August 19, 1937, are hereby extended, with respect to each bridge, one and three years, respectively, from August 19, 1939.

50 Stat. 697.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, March 29, 1939.

[CHAPTER 28]

JOINT RESOLUTION

March 29, 1939
[H. J. Res. 150]
[Pub. Res., No. 6]

To amend the joint resolution entitled "Joint resolution to provide that the United States extend to foreign governments invitations to participate in the Third International Congress for Microbiology to be held in the United States during the calendar year 1939."

Third International Congress for Microbiology.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution to provide that the United States extend to foreign governments invitations to participate in the Third International Congress for Microbiology to be held in the United

States during the calendar year 1939", approved June 25, 1938, is hereby amended by inserting after the word "Microbiologists" the following section:

52 Stat. 1207.

"SEC. 2. That the sum of $10,000, or so much thereof as may be necessary, is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the expenses of organizing and holding the Third International Congress for Microbiology, including personal services in the District of Columbia and elsewhere, without regard to the Classification Act of 1923, as amended; communication services; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5); travel expenses; local transportation; hire of motor-propelled passenger-carrying vehicles; transportation of things; rent in the District of Columbia and elsewhere; printing and binding; entertainment; official cards; purchase of newspapers, periodicals, books, and documents; stationery, membership badges, and such other expenses as may be actually and necessarily incurred by the Government of the United States by reason of observance of appropriate courtesies in connection therewith, and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified."

Appropriation authorized for expenses. *Post*, p. 988.

Personal services. 5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Contract services.

R. S. § 3709. 41 U. S. C. § 5.

Reimbursement of other appropriations.

Approved, March 29, 1939.

[CHAPTER 34]

JOINT RESOLUTION

April 1, 1939
[H. J. Res. 250]
[Pub. Res., No. 7]

Making an additional appropriation for the fiscal year 1939 for expenditure by the United States Employees' Compensation Commission in accordance with section 16 of the Emergency Relief Appropriation Act of 1938.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the sum of $2,000,000 is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for expenditure during the fiscal year ending June 30, 1939, by the United States Employees' Compensation Commission in accordance with the provisions of section 16 of the Emergency Relief Appropriation Act of 1938.

U. S. Employees' Compensation Commission.

Additional appropriation for designated expenses.

52 Stat. 814.

Approved, April 1, 1939.

[CHAPTER 35]

AN ACT

April 3, 1939
[H. R. 3791]
[Public, No. 18]

To provide more effectively for the national defense by carrying out the recommendations of the President in his message of January 12, 1939, to the Congress.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved June 24, 1936 (49 Stat. 1907), is hereby repealed. Section 8 of the Act of July 2, 1926 (44 Stat. 780), is hereby stricken out and the following is substituted in lieu thereof:

National defense, Army.

Legislation repealed.

49 Stat. 1907; 44 Stat. 783.

10 U. S. C., Supp. IV, 292b–1; 10 U. S. C. § 292b.

"SEC. 8. The Secretary of War is hereby authorized to equip and maintain the Air Corps with not to exceed six thousand serviceable airplanes, and such number of airships and free and captive balloons as he may determine to be necessary for training purposes together with spare parts, equipment, supplies, hangars, and installation necessary for the operation and maintenance thereof; and there is hereby authorized to be appropriated for such purposes an amount not

Army Air Corps.

Equipment and maintenance of designated aircraft.

Appropriations authorized. *Post*, pp. 994, 996, 1327.

Replacement of obsolete, etc., aircraft.

exceeding $300,000,000, together with such annual appropriations as may be necessary to maintain such air force. In order to maintain the number specified above, the Secretary of War is hereby authorized to replace obsolete or unserviceable aircraft from time to time: *Provided*, That the total number of airplanes and airships herein authorized shall be exclusive of those awaiting salvage or undergoing experiment or service tests, those authorized by the Secretary of War to be placed in museums, and those classified by the Secretary of War as obsolete: *And provided further*, That the total number of airplanes authorized in this section shall include the number necessary for the training and equipment of the National Guard and the training of the Organized Reserves as may be determined by the Secretary of War."

Provisos.
Total to be exclusive of those awaiting salvage, etc.

Number necessary for National Guard, etc., included.

Technical instruction of Army personnel at civilian institutions.
Post, p. 995.

SEC. 2. When the facilities of the Army for instruction and training in aviation are deemed by the Secretary of War to be insufficient he may, under such regulations as he may prescribe, and without reference to any limitation contained in section 127a of the National Defense Act, as amended (10 U. S. C. 535), detail personnel of the Regular Army as students at any technical, professional, or other educational institution, or as students, observers, or investigators at such industrial plants or other places as shall be best suited to enable such personnel to acquire a knowledge of or experience in the specialties incident to aviation in which the training of such personnel is essential: *Provided*, That no expense shall be incurred by the United States in addition to the authorized emoluments of the personnel so detailed except for the cost of tuition at such educational institutions, and the cost of maintenance of necessary personnel who may be detailed as supervisors or inspectors and of the equipment assigned to them for their official use: *Provided further*, That the tuition for the personnel during the period of their detail may be paid from any funds which may hereafter be made available for the procurement branches.

44 Stat. 705.
10 U. S. C. § 535.

Provisos.
Limitation on expenses.

Payment of tuition.

Air Corps Training Center, enrollments from accredited civilian flying schools.

SEC. 3. The Secretary of War, in his discretion and under such rules and regulations as he may prescribe, is authorized to enroll as students at the Air Corps Training Center, for the pursuit of such courses of instruction as may be prescribed therefor, such civilians, upon their own applications, as may be selected from the instructional staffs of those civilian flying schools which have been accredited by the War Department for the education, experience, and training of personnel of the Military Establishment: *Provided*, That except for the furnishing of such supplies, matériel, or equipment as may be necessary for training purposes, the training of such students shall be without cost to the United States: *Provided further*, That in case of injury to or sickness of such students, hospital or medical treatment may be given in Government hospitals, but shall be without expense to the United States other than for services of Medical Department personnel and the use of hospital equipment, not including medicines or supplies: *And provided further*, That the United States shall be under no obligation in respect to payment of a pension, compensation, or other gratuity to the dependents of any such student who dies of disease or injury while undergoing such training, nor to any such student in the event of personal injury sustained by him.

Provisos.
Federal cost restriction.

Hospital or medical treatment.

Gratuity due to death, etc., of student.

Loan of aircraft, etc., to accredited civilian aviation schools.
Post, p. 995.

SEC. 4. The Secretary of War is hereby authorized, in his discretion and under rules, regulations, and limitations to be prescribed by him, to lend to accredited civilian aviation schools, one or more of which shall be designated by the Civil Aeronautics Authority for the training of any Negro air pilot, at which personnel of the Military Establishment are pursuing a course of education and training pursuant to detail thereto under competent orders of the War Department,

Training of Negro air pilots.

out of aircraft, aircraft parts, aeronautical equipment and accessories for the Air Corps, on hand and belonging to the Government, such articles as may appear to be required for instruction, training, and maintenance purposes.

SEC. 5. Section 1 of the Act entitled "An Act to amend the National Defense Act", approved August 30, 1935 (49 Stat. 1028), is hereby amended to read as follows:

49 Stat. 1028.
10 U. S. C., Supp. IV, § 369a.

"That the President is hereby authorized to order annually, with their consent, upon application to and selection by the War Department, for a period of not more than one year for any one officer, for active duty with the Regular Army, such numbers of Reserve officers, in the grade of second lieutenant, as are necessary to maintain on active duty at all times not more than one thousand Reserve officers of the promotion-list branches other than the Air Corps, not more than three thousand Reserve officers of the Air Corps, and not more than three hundred Reserve officers of the non-promotion-list branches: *Provided*, That in the non-promotion-list branches and the Judge Advocate General's Department, such Reserve officers may be in any grade not above captain: *Provided further*, That until July 1, 1949, the tour of active duty of Air Corps Reserve officers may, in the discretion of the Secretary of War, be extended not to exceed a total of seven years' active service in all, and thereafter not to exceed a total of five years' active service in all: *Provided further*, That in the non-promotion-list branches and the Judge Advocate General's Department, the tour of active duty may, in the discretion of the Secretary of War, be extended not to exceed a total of two years' active service in all: *And provided further*, That nothing herein contained shall require the termination of active duty of any Reserve officer because of promotion to a higher grade after his tour of active duty begins. The tour of any Reserve Corps officer on active duty may be terminated at any time, in the discretion of the Secretary of War": *Provided further*, That all officers, warrant officers, and enlisted men of the Army of the United States, other than the officers and enlisted men of the Regular Army, if called or ordered into the active military service by the Federal Government for extended military service in excess of thirty days, and who suffer disability or death in line of duty from disease or injury while so employed shall be deemed to have been in the active military service during such period and shall be in all respects entitled to receive the same pensions, compensation, retirement pay, and hospital benefits as are now or may hereafter be provided by law or regulation for officers and enlisted men of corresponding grades and length of service of the Regular Army.

Reserve officers.
Annual call of designated, for active Army duty.
Post, p. 997.
Number, grades, etc.

Provisos.
Grades in non-promotion-list branches, etc.
Tour of active duty, extension.

Extensions in non-promotion-list branches and Judge Advocate General's Department.
Active duty not terminated by promotion after tour begins.

Discretionary authority to terminate tour.

Disability or death in line of duty, benefits.
Post, pp. 1043, 1079.

SEC. 6. Section 2 of the said Act is hereby amended to read as follows:

49 Stat. 1028.
10 U. S. C., Supp. IV, § 487a.

"That, for the period of ten years beginning July 1, 1939, the Secretary of War is authorized to select annually, to be commissioned in the Regular Army in approximately equal annual increments, in accordance with the provisions of, and from the groups described in, section 24e of the National Defense Act, as amended, such proportion of the total number of officers as, in the judgment of the Secretary of War, will be required to bring the commissioned personnel of the Regular Army to peacetime strength, as hereinafter provided, on June 30, 1949."

Annual selection for Regular Army commissions from designated groups over 10-year period.

41 Stat. 774.

SEC. 7. Section 24e of the National Defense Act, as amended (41 Stat. 774), is hereby amended to read as follows:

41 Stat. 774.

"Except as otherwise herein provided, all appointments in the Regular Army shall be made in the grade of second lieutenant from the following groups: Group 1, from graduates of the United States

Groups from which Regular Army appointments to be made.

Military Academy; group 2, from warrant officers and enlisted men of the Regular Army who have had at least two years' service; group 3, from honor graduates of the senior division of the Reserve Officers' Training Corps; group 4, from members of the Officers' Reserve Corps and flying cadets, who have performed active duty under the provisions of this Act, which duty may include service as a flying cadet in the Air Corps Training Center; and group 5, from reserve officers and from officers, warrant officers, and enlisted men of the National Guard, members of the Enlisted Reserve Corps, and graduates of technical institutions approved by the Secretary of War: *Provided*, That, after all qualified members of group 1 have been appointed, appointments from the second, third, fourth, and fifth groups shall be made in accordance with such regulations as the Secretary of War may prescribe, from persons between the ages of twenty-one and thirty years: *Provided further*, That the number to be selected from each of the second, third, fourth, and fifth groups, and the number to be assigned to each branch of the service within the limits prescribed by law from all groups shall be determined by the Secretary of War in his discretion: *Provided further*, That until June 30, 1949, the total number of officers to be appointed annually from group 4, not including flying cadets, in the promotion list branches other than the Air Corps shall be not less than 10 per centum of the total number of Reserve officers of such branches other than the Air Corps authorized to be called annually under appropriation Acts, and in no event less than fifty, and that any officers added to the Army under existing authorizations shall be within the total authorized commissioned strength of sixteen thousand seven hundred and nineteen: *And provided further*, That immediately upon the effective date of this Act, the President is authorized to commission not to exceed three hundred second lieutenants in the Air Corps of the Regular Army, from among Reserve officers and flying cadets who have qualified for such appointment under existing laws. Any vacancy in the grade of captain in the Judge Advocate General's Department, not filled by transfer or detail from another branch, may, in the discretion of the President, be filled by appointment from Reserve judge advocates between the ages of thirty and thirty-six years, and such appointee shall be placed upon the promotion list immediately below the junior captain on said list. Appointments in the Medical, Dental, and Veterinary Corps in the grade of first lieutenant shall be made from Reserve Medical, Dental, and Veterinary officers, respectively, between the ages of twenty-three and thirty-two years. Appointments in the Medical Administrative Corps shall be made in the grade of second lieutenant from pharmacists between the ages of twenty-one and thirty-two years who are graduates of recognized schools or colleges of pharmacy requiring four years of instruction for graduation, under such regulations and after such examination as the Secretary of War shall prescribe. To be eligible for appointment in the Dental Corps, a candidate must be a graduate of a recognized dental college, and have been engaged in the practice of his profession for at least two years subsequent to graduation. Appointments as chaplain shall be made from persons duly accredited by some religious denomination or organization, and of good standing therein, between the ages of twenty-three and forty-five years."

Provisos.
Order of appointments.

Number from designated groups and assignments.

Annual appointments from group 4, excluding flying cadets, until June 30, 1949.

Maximum commissioned strength.

Immediate commission of 300 second lieutenants, Air Corps.

Captains in Judge Advocate General's Department, vacancies.

Appointments in Medical, etc., Corps in grade of first lieutenant.

Medical Administrative Corps.

Dental Corps.

Chaplains.

SEC. 8. On and after July 1, 1939, the peacetime commissioned strength of the Regular Army to be attained by approximately equal annual increments, as hereinbefore provided, shall be sixteen thousand seven hundred and nineteen officers, including sixty-seven general officers of the line as now authorized by law. Commissioned officers, other than general officers, shall be assigned to the several

Peacetime commissioned strength, Regular Army; annual increments.

Assignments.

branches as follows: Infantry, four thousand one hundred and eighty-four; Cavalry, one thousand and thirty-four; Field Artillery, one thousand seven hundred and twenty-six; Coast Artillery Corps, one thousand three hundred and forty-one; Air Corps, three thousand two hundred and three exclusive of officers detailed from other arms and services for training and duty as aircraft observers and other members of combat crews; Corps of Engineers, seven hundred and ninety-five; Signal Corps, three hundred and forty-one; Adjutant General's Department, one hundred and thirty-one; Judge Advocate General's Department, one hundred and twenty-one; Quartermaster Corps, one thousand and sixteen; Finance Department, one hundred and seventy-six; Ordnance Department, four hundred and seventeen; Chemical Warfare Service, one hundred and twenty-four; Medical Corps, one thousand four hundred and twenty-four; Dental Corps, three hundred and sixteen; Veterinary Corps, one hundred and twenty-six; Medical Administrative Corps, sixteen; and Corps of Chaplains, one hundred and fifty-two: *Provided*, That the President may increase or diminish the number of officers assigned to any branch by not more than a total of 30 per centum: *Provided further*, That nothing herein contained shall affect the number of professors, United States Military Academy, as now authorized by law, or require the separation from the service of any officer now commissioned in the Medical Administrative Corps. Subject to the authorized increase or decrease of 30 per centum hereinabove provided, the number of officers detailed in the Inspector General's Department shall be fifty-five.

Provisos.
Modifications permitted.

Military Academy faculty.

Present Medical Administrative Corps officers.

Details in Inspector General's Department.

SEC. 9. The Act approved June 11, 1938 (ch. 337, Seventy-fifth Congress, third session), is hereby amended by striking out the words "twenty-one thousand five hundred" in the last line thereof and inserting in lieu thereof the words "forty-five thousand".

Army Air Corps, basic allotment of enlisted men.
52 Stat. 641.
10 U. S. C., Supp. IV, § 291.

SEC. 10. Nothing contained in this Act shall be construed to affect the operation of the Act of August 30, 1935 (49 Stat. 1028), with respect to the selection and commissioning, in accordance with the provisions of section 2 of that Act, of Reserve officers now on active duty under the provisions of that Act. Upon the effective date of this Act, Air Corps Reserve officers who are then on active duty under the provisions of section 1 of the Act of June 16, 1936 (49 Stat. 1524), shall be deemed to be on active duty under the provisions of this Act: *Provided*, That on and after the effective date of this Act no Air Corps Reserve officers shall be called to active duty under the provision of section 1 of the said Act of June 16, 1936. Except as otherwise herein provided, nothing contained in this Act shall be construed to affect the number of Reserve officers that may be called to active duty under existing laws, nor the conditions and the purposes for which they may be called.

Reserve officers now on active duty, selection and commissioning.
49 Stat. 1028.
10 U. S. C., Supp. IV, § 487n.

Active duty construed.
49 Stat. 1524.
10 U. S. C., Supp. IV, § 292 b-2.
Post, p. 997.

Proviso.
Restriction on active-duty service.

SEC. 11. Section 2 of the Act of June 16, 1936 (49 Stat. 1524), is hereby amended to read as follows:

"Any Air Corps Reserve officer who has not been selected for commission in the Regular Army shall be paid upon release from active duty following the termination of any period of active duty of three years or more in duration a lump sum of $500 which sum shall be in addition to any pay and allowances which he may otherwise be entitled to receive."

49 Stat. 1524.
10 U. S. C., Supp. IV, § 300a.

Reserve officer not selected for Regular Army commission, lump sum on termination of active duty.

SEC. 12. There is hereby authorized to be appropriated not to exceed $23,750,000 to be expended for the construction, rehabilitation, and installation in the Panama Canal Department of such buildings, utilities, and appurtenances thereto as may be necessary to house antiaircraft, seacoast defense, and auxiliary units most urgently needed for defense of the Panama Canal.

Panama Canal Department.

Appropriation authorized for construction, etc.
Post, pp. 994, 1327.

52 Stat. 708.
50 U. S. C., Supp. IV, § 94.
Educational orders for special war munitions, etc.

SEC. 13. That section 4 of the Act approved June 16, 1938, entitled "An Act to provide for placing educational orders to familiarize private manufacturing establishments with the production of munitions of war of special or technical design, noncommercial in character", be amended to read as follows:

Availability of funds for designated studies, etc.

"SEC. 4. That funds appropriated to accomplish the purposes of this Act shall be available for expenditures incidental to the accomplishment of the procurements made thereunder, including production studies, factory plans, and other production data and the storage and maintenance of gages, dies, jigs, tools, fixtures, and other special aids and appliances procured thereunder. To carry out the provisions of this Act there is authorized to be appropriated the sum of $34,500,000, which amount shall be available during the fiscal years 1939, 1940, and 1941, and there is further authorized to be appropriated the sum of $2,000,000 during each of the four fiscal years succeeding the fiscal year 1941."

Appropriation authorized; availability.
Post, pp. 595, 993.

Contracts for aircraft for the Army.
48 Stat. 505; 49 Stat. 1926.
34 U. S. C. § 496; Supp. IV, § 496.

SEC. 14. All the provisions of section 3 of the Act of March 27, 1934, as amended (48 Stat. 505; 49 Stat. 1926), and as amended by this section shall be applicable with respect to contracts for aircraft or any portion thereof for the Army to the same extent and in the same manner that such provisions are applicable with respect to contracts for aircraft, or any portion thereof for the Navy: *Provided*, That the Secretary of War shall exercise all functions under such section with respect to aircraft for the Army which are exercised by the Secretary of the Navy with respect to aircraft for the Navy: *Provided further*, That section 3 b of the Act of March 27, 1934 (48 Stat. 505), as amended (49 Stat. 1926; 34 U. S. C. Supp. IV 496), is hereby further amended by inserting in the first sentence after the words "in excess of 10 per centum of the total contract prices" the words "for the construction and or manufacture of any complete naval vessel or portion thereof, and in excess of 12 per centum of the total contract prices for the construction and or manufacture of any complete aircraft or portion thereof"; by inserting in the first proviso after the words "That if there is a net loss on all such contracts or subcontracts" the words "for the construction and or manufacture of any complete naval vessel or portion thereof"; and by inserting at the end of the first proviso after the words "income taxable year" a comma and the words "and that if there is a net loss, or a net profit less than 12 per centum, as aforesaid on all such contracts or subcontracts for the construction and or manufacture of any complete aircraft or portion thereof completed by the particular contractor or subcontractor within any income taxable year, such net loss or deficiency in profit shall be allowed as a credit in determining the excess profit, if any, during the next succeeding four income taxable years, and that the method of ascertaining the amount of excess profit, initially fixed upon shall be determined on or before June 30, 1939": *Provided further*, That when aircraft are procured by the Secretary of War as a result of competitive bids requiring the submission of sample aircraft with bid, the Secretary is authorized, in his discretion, to purchase sample aircraft of competitors to whom an award is not made, not more than one each from not more than three such competitors, in order of merit, at prices not exceeding 75, 60, and 50 per centum, respectively, of the cost applicable in the opinion of the Secretary to the development and manufacture of such sample aircraft.

Provisos.
Authority of Secretary of War.

Limitation on profits.

If net loss or insufficient profit; allowance as credit during next succeeding years.

Method of ascertainment.

Purchase of sample aircraft from competitors to whom award not made authorized.

Approved, April 3, 1939.

[CHAPTER 36]

AN ACT

To provide for reorganizing agencies of the Government, and for other purposes.

April 3, 1939
[H. R. 4425]
[Public, No. 19]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Reorganization Act of 1939".

Reorganization Act of 1939.
Post, pp. 1423, 1431.

TITLE I—REORGANIZATION

PART I

SECTION 1. (a) The Congress hereby declares that by reason of continued national deficits beginning in 1931 it is desirable to reduce substantially Government expenditures and that such reduction may be accomplished in some measure by proceeding immediately under the provisions of this Act. The President shall investigate the organization of all agencies of the Government and shall determine what changes therein are necessary to accomplish the following purposes:

Declaration by the Congress.

Investigation by President and determination of changes necessary to accomplish designated purposes.

(1) To reduce expenditures to the fullest extent consistent with the efficient operation of the Government;

Reduction of expenditures.

(2) To increase the efficiency of the operations of the Government to the fullest extent practicable within the revenues;

Increase in efficiency.

(3) To group, coordinate, and consolidate agencies of the Government, as nearly as may be, according to major purposes;

Grouping, etc., of agencies.

(4) To reduce the number of agencies by consolidating those having similar functions under a single head, and to abolish such agencies as may not be necessary for the efficient conduct of the Government; and

Reduction of number of agencies.

(5) To eliminate overlapping and duplication of effort.

Elimination of overlapping and duplication of effort.

(b) The Congress declares that the public interest demands the carrying out of the purposes specified in subsection (a) and that such purposes may be accomplished in great measure by proceeding immediately under the provisions of this title, and can be accomplished more speedily thereby than by the enactment of specific legislation.

Purposes declared to be in public interest.

SEC. 2. When used in this title, the term "agency" means any executive department, commission, independent establishment, corporation owned or controlled by the United States, board, bureau, division, service, office, authority, or administration, in the executive branch of the Government.

"Agency" defined.

SEC. 3. No reorganization plan under section 4 shall provide—

Provisions prohibited in reorganization plans.

(a) For the abolition or transfer of an executive department or all the functions thereof or for the establishment of any new executive department;

Abolition or transfer of an executive department, etc.

(b) In the case of the following agencies, for the transfer, consolidation, or abolition of the whole or any part of such agency or of its head, or of all or any of the functions of such agency or of its head: Civil Service Commission, Coast Guard, Engineer Corps of the United States Army, Mississippi River Commission, Federal Communications Commission, Federal Power Commission, Federal Trade Commission, General Accounting Office, Interstate Commerce Commission, National Labor Relations Board, Securities and Exchange Commission, Board of Tax Appeals, United States Employees' Compensation Commission, United States Maritime Commission, United States Tariff Commission, Veterans' Administration, National Mediation Board, National Railroad Adjustment Board, Railroad Retirement Board, the Federal Deposit Insurance Corporation, or the Board of Governors of the Federal Reserve System; or

Transfer, abolition, etc., of designated agencies.

Changing name or title of head of any executive department.

(c) For changing the name of any executive department or the title of its head, or for designating any agency as "Department" or its head as "Secretary"; or

Continuation of agency or functions beyond authorized period.

(d) For the continuation of any agency beyond the period authorized by law for the existence of such agency; or

(e) For the continuation of any function of any agency beyond the period authorized by law for the exercise of such function; or

Authorization of functions not expressly authorized by law.

(f) For authorizing any agency to exercise any function which is not expressly authorized by law.

Findings by the President.

SEC. 4. Whenever the President, after investigation, finds that—

(a) the transfer of the whole or any part of any agency or the functions thereof to the jurisdiction and control of any other agency; or

(b) the consolidation of the functions vested in any agency; or

(c) the abolition of the whole or any part of any agency which agency or part (by reason of transfers under this Act or otherwise, or by reason of termination of its functions in any manner) does not have, or upon the taking effect of the reorganizations specified in the reorganization plan will not have, any functions,

is necessary to accomplish one or more of the purposes of section 1 (a), he shall—

Preparation of reorganization plan by President; provisions.

(d) prepare a reorganization plan for the making of the transfers, consolidations, and abolitions, as to which he has made findings and which he includes in the plan. Such plan shall also—

Designation, if necessary, of name of agency, etc., affected.

(1) designate, in such cases as he deems necessary, the name of any agency affected by a reorganization and the title of its head;

Transfer, etc., of records, property, and personnel.

(2) make provision for the transfer or other disposition of the records, property (including office equipment), and personnel affected by such transfer, consolidation, or abolition;

Transfer of appropriations.

(3) make provision for the transfer of such unexpended balances of appropriations available for use in connection with the function or agency transferred or consolidated, as he deems necessary by reason of the transfer or consolidation for use in connection with the transferred or consolidated functions, or for the use of the agency to which the transfer is made, but such unexpended balances so transferred shall be used only for the purposes for which such appropriation is originally made;

Restriction.

Provision for winding up affairs of abolished agency.

(4) make provision for winding up the affairs of the agency abolished; and

Transmittal of plan to Congress.

(e) transmit such plan (bearing an identifying number) to the Congress, together with a declaration that, with respect to each transfer, consolidation, or abolition referred to in paragraph (a), (b), or (c) of this section and specified in the plan, he has found that such transfer, consolidation, or abolition is necessary to accomplish one or more of the purposes of section 1 (a). The delivery to both Houses shall be on the same day and shall be made to each House while it is in session.

Delivery to both Houses on same day while in session.

Statement of probable reduction of expenditures.

The President, in his message transmitting a reorganization plan, shall state the reduction of expenditures which it is probable will be brought about by the taking effect of the reorganizations specified in the plan.

Effective dates of reorganizations.

SEC. 5. The reorganizations specified in the plan shall take effect in accordance with the plan:

Post, p. 813.

After sixty-day period; exception.

(a) Upon the expiration of sixty calendar days after the date on which the plan is transmitted to the Congress, but only if during such sixty-day period there has not been passed by the two Houses a con-

current resolution stating in substance that the Congress does not favor the reorganization plan.

Effect of sine die adjournment before expiration of period.

(b) If the Congress adjourns sine die before the expiration of the sixty-day period, a new sixty-day period shall begin on the opening day of the next succeeding regular or special session. A similar rule shall be applicable in the case of subsequent adjournments sine die before the expiration of sixty days.

Limitation on continuing any agency or function beyond term.

SEC. 6. No reorganization under this title shall have the effect—

(a) of continuing any agency or function beyond the time when it would have terminated if the reorganization had not been made; or

(b) of continuing any function beyond the time when the agency in which it was vested before the reorganization would have terminated if the reorganization had not been made; or

Exercise of any unauthorized function.

(c) of authorizing any agency to exercise any function which is not expressly authorized by law.

"Reorganization" defined.

SEC. 7. For the purposes of this title any transfer, consolidation, abolition, designation, disposition, or winding up of affairs, referred to in section 4 (d), shall be deemed a "reorganization".

Continuation of rules, privileges, etc.

SEC. 8. (a) All orders, rules, regulations, permits, or other privileges made, issued, or granted by or in respect of any agency or function transferred to, or consolidated with, any other agency or function under the provisions of this title, and in effect at the time of the transfer or consolidation, shall continue in effect to the same extent as if such transfer or consolidation had not occurred, until modified, superseded, or repealed.

No proceeding to abate by reason of any transfer of authority, etc.

(b) No suit, action, or other proceeding lawfully commenced by or against the head of any agency or other officer of the United States, in his official capacity or in relation to the discharge of his official duties, shall abate by reason of any transfer of authority, power, and duties from one officer or agency of the Government to another under the provisions of this title, but the court, on motion or supplemental petition filed at any time within twelve months after such transfer takes effect, showing a necessity for a survival of such suit, action, or other preceeding to obtain a settlement of the questions involved, may allow the same to be maintained by or against the head of the agency or other officer of the United States to whom the authority, powers, and duties are transferred.

Applicable laws to remain in force.

(c) All laws relating to any agency or function transferred to, or consolidated with, any other agency or function under the provisions of this title, shall, insofar as such laws are not inapplicable, remain in full force and effect.

Unexpended appropriations, impounding and return to Treasury.

SEC. 9. The appropriations or portions of appropriations unexpended by reason of the operation of this title shall not be used for any purpose, but shall be impounded and returned to the Treasury.

Separations resulting from personnel reduction; preferential status.

SEC. 10. (a) Whenever the employment of any person is terminated by a reduction of personnel as a result of a reorganization effected under this title, such person shall thereafter be given preference, when qualified, whenever an appointment is made in the executive branch of the Government, but such preference shall not be effective for a period longer than twelve months from the date the employment of such person is so terminated.

Duration.

Transfers without change in classification, etc.; exception.

(b) Any transfer of personnel under this title shall be without change in classification or compensation, except that this requirement shall not operate after the end of the fiscal year during which the transfer is made to prevent the adjustment of classification or compensation to conform to the duties to which such transferred personnel may be assigned.

Printing of reorganization plan in Statutes at Large and Federal Register.

SEC. 11. If the reorganizations specified in a reorganization plan take effect, the reorganization plan shall be printed in the Statutes at Large in the same volume as the public laws, and shall be printed in the Federal Register.

Time limitation for transmittal of plans.

SEC. 12. No reorganization specified in a reorganization plan shall take effect unless the plan is transmitted to the Congress before January 21, 1941.

PART 2

Congressional rules for consideration of reorganization plans.

Application.

SEC. 21. The following sections of this part are enacted by the Congress:

(a) As an exercise of the rule-making power of the Senate and the House of Representatives, respectively, and as such they shall be considered as part of the rules of each House, respectively, but applicable only with respect to the procedure to be followed in such House in the case of resolutions (as defined in section 22); and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

Modification.

(b) With full recognition of the constitutional right of either House to change such rules (so far as relating to the procedure in such House) at any time, in the same manner and to the same extent as in the case of any other rule of such House.

"Resolution" defined.

SEC. 22. As used in this part, the term "resolution" means only a concurrent resolution of the two Houses of Congress, the matter after the resolving clause of which is as follows: "That the Congress does not favor the reorganization plan numbered ——— transmitted to Congress by the President on ——— ———, 19—.", the blank spaces therein being appropriately filled; and does not include a concurrent resolution which specifies more than one reorganization plan.

Reference of resolution to committee.

SEC. 23. A resolution with respect to a reorganization plan shall be referred to a committee (and all resolutions with respect to the same plan shall be referred to the same committee) by the President of the Senate or the Speaker of the House of Representatives, as the case may be.

Procedure for discharge of committee.

SEC. 24. (a) If the committee to which has been referred a resolution with respect to a reorganization plan has not reported it before the expiration of ten calendar days after its introduction (or, in the case of a resolution received from the other House, ten calendar days after its receipt), it shall then (but not before) be in order to move either to discharge the committee from further consideration of such resolution, or to discharge the committee from further consideration of any other resolution with respect to such reorganization plan which has been referred to the committee.

Motion to discharge, privileged status, debate, etc.

(b) Such motion may be made only by a person favoring the resolution, shall be highly privileged (except that it may not be made after the committee has reported a resolution with respect to the same reorganization plan), and debate thereon shall be limited to not to exceed one hour, to be equally divided between those favoring and those opposing the resolution. No amendment to such motion shall be in order, and it shall not be in order to move to reconsider the vote by which such motion is agreed to or disagreed to.

Not subject to amendment or reconsideration.

Restriction on renewal after motion agreed to or disagreed to.

(c) If the motion to discharge is agreed to or disagreed to, such motion may not be renewed, nor may another motion to discharge the committees be made with respect to any other resolution with respect to the same reorganization plan.

Procedure for consideration of resolution.

SEC. 25. (a) When the committee has reported, or has been discharged from further consideration of, a resolution with respect to a reorganization plan, it shall at any time thereafter be in order (even though a previous motion to the same effect has been disagreed to)

to move to proceed to the consideration of such resolution. Such motion shall be highly privileged and shall not be debatable. No amendment to such motion shall be in order and it shall not be in order to move to reconsider the vote by which such moton is agreed to or disagreed to.

Status of motion.

(b) Debate on the resolution shall be limited to not to exceed ten hours, which shall be equally divided between those favoring and those opposing the resolution. A motion further to limit debate shall not be debatable. No amendment to, or motion to recommit, the resolution shall be in order, and it shall not be in order to move to reconsider the vote by which the resolution is agreed to or disagreed to.

Time limitation on debate.

SEC. 26. (a) All motions to postpone, made with respect to the discharge from committee, or the consideration of, a resolution with respect to a reorganization plan, and all motions to proceed to the consideration of other business, shall be decided without debate.

Motions to postpone.

(b) All appeals from the decisions of the Chair relating to the application of the rules of the Senate or the House of Representatives, as the case may be, to the procedure relating to a resolution with respect to a reorganization plan shall be decided without debate.

Appeals from decisions of the Chair.

SEC. 27. If, prior to the passage by one House of a resolution of that House with respect to a reorganization plan, such House receives from the other House a resolution with respect to the same plan, then—

Procedure when resolution received from other House.

(a) If no resolution of the first House with respect to such plan has been referred to committee, no other resolution with respect to the same plan may be reported or (despite the provisions of section 24 (a)) be made the subject of a motion to discharge.

If no resolution of first House has been referred to committee.

(b) If a resolution of the first House with respect to such plan has been referred to committee—

If resolution has been so referred.

(1) the procedure with respect to that or other resolutions of such House with respect to such plan which have been referred to committee shall be the same as if no resolution from the other House with respect to such plan had been received; but

(2) on any vote on final passage of a resolution of the first House with respect to such plan the resolution from the other House with respect to such plan shall be automatically substituted for the resolution of the first House.

TITLE II—BUDGETARY CONTROL

SEC. 201. Section 2 of the Budget and Accounting Act, 1921 (U. S. C., 1934 edition, title 31, sec. 2), is amended by inserting after the word "including" the words "any independent regulatory commission or board and".

Budget and Accounting Act, 1921, amendment.
Definitions.
42 Stat. 20.
31 U. S. C. § 2.

TITLE III—ADMINISTRATIVE ASSISTANTS

SEC. 301. The President is authorized to appoint not to exceed six administrative assistants and to fix the compensation of each at the rate of not more than $10,000 per annum. Each such administrative assistant shall perform such duties as the President may prescribe.

Administrative assistants to the President, appointment, compensation, etc.
Post, p. 981.

Approved, April 3, 1939.

[CHAPTER 37]

April 5, 1939
[S. 794]
[Public, No. 20]

AN ACT

Relating to banking, banks, and trust companies in the District of Columbia, and for other purposes.

District of Columbia.
Banking, banks, and trust companies.
Time limitation for presentation of checks and other demand instruments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where a check or other instrument payable on demand at any bank or trust company doing business in the District of Columbia is presented for payment more than one year from its date, such bank or trust company may, unless expressly instructed by the drawer or maker to pay the same, refuse payment thereof, and no liability shall thereby be incurred to the drawer or maker for dishonoring the instrument by nonpayment.

Recognition of adverse claimants to deposits.

SEC. 2. Notice to any bank or trust company doing business in the District of Columbia of an adverse claim to a deposit standing on its books to the credit of any person shall not be effectual to cause said bank or trust company to recognize said adverse claimant unless said adverse claimant shall also either (1) procure a restraining order, injunction, or other appropriate process against said bank or trust company from a court of competent jurisdiction in a cause therein instituted by him wherein the person to whose credit the deposit stands is made a party and served with summons; or (2) execute to such bank or trust company, in form and with sureties acceptable to it, a bond indemnifying said bank or trust company from any and all liability, loss, damage, costs, and expenses, for and on account of the payment of such adverse claim or the dishonor of the check or other order of the person to whose credit the deposit stands on the books of said bank or trust company: *Provided*, That this section shall not apply to any instance where the person to whose credit the deposit stands is a fiduciary for such adverse claimant, and the facts constituting such relationship, together with the facts showing reasonable cause of belief on the part of the said claimant that the said fiduciary is about to misappropriate said deposit, are made to appear by the affidavit of such claimant.

Proviso.
Deposit to credit of fiduciary of adverse claimant.

Liability to depositor for money paid on forged, etc., checks.

SEC. 3. (a) No bank or trust company doing business in the District of Columbia, which has paid and charged to the account of a depositor any money on a forged, altered, or raised check issued in the name of said depositor shall be liable to said depositor for the amount paid thereon unless either (1) within one year after notice to said depositor that the vouchers representing payments charged to the account of said depositor for the period during which such payment was made are ready for delivery, or (2), in case no such notice has been given, within six months after the return to said depositor of the voucher representing such payment, said depositor shall notify the bank or trust company that the check so paid is forged, altered, or raised.

Notice to depositor.

(b) The notice referred to in subsection (a) may be given by mail to said depositor at his last-known address with postage prepaid.

Duty of depositor to examine returned vouchers, etc.

(c) This section shall not be construed to relieve a depositor from due diligence in the examination of returned vouchers or in otherwise discovering that a check has been forged, altered, or raised, or in notifying the bank or trust company of his actual discovery of a forgery or alteration.

"Check" defined.

(d) When used in this section the word "check" shall also include drafts, notes, acceptances, or other negotiable instruments payable at a bank or trust company, and the word "forged" shall also include an unauthorized signature by an agent or officer of a depositor.

Forgery of an endorsement.

(e) The provisions of this section shall not be held to apply to the forgery of an endorsement.

Deposits in trust, payment in event of death of trustee.

SEC. 4. Whenever a deposit, which is in form in trust for another, shall be made by any person in any bank or trust company doing business in the District of Columbia, and no other or further notice of the existence and terms of a legal and valid trust shall have been given in writing to the bank or trust company, such deposit, or any part thereof, together with the dividends, or interest thereon, may, in the event of the death of the trustee, be paid to the person for whom such deposit was made or to his legal representative.

Notary public holding position, etc., in corporation, acts deemed lawful.

SEC. 5. It shall be lawful for any notary public who is a stockholder, director, officer, or employee of a bank, trust company, or other corporation to take the acknowledgment of any party to any written instrument executed to or by such corporation, or to administer an oath to any other stockholder, director, officer, employee, or agent of such corporation, or to protest for nonacceptance or nonpayment drafts, checks, notes, acceptances, or other negotiable instruments which may be owned or held for collection by such corporation: *Provided*, That it shall be unlawful for any notary public to take the acknowledgment of an instrument executed by or to a bank or corporation of which he is a stockholder, director, officer or employee, where such notary is a party to such instrument, either individually or as a representative of such corporation, or to protest any negotiable instrument owned or held for collection by such corporation, where such notary is individually a party to such instrument: *Provided further*, That it shall be unlawful for any notary public to take the oath of an officer or director of any bank or trust company of which he is an officer, or to take an oath of any person verifying a report of such bank or trust company to the Comptroller of the Currency.

Provisos.
Where notary is party to instrument.

Verification of reports to Comptroller of the Currency.

Nonpayment of negotiable instruments through error, etc.; liability to depositor.

SEC. 6. No bank or trust company doing business in the District of Columbia shall be liable to a depositor because of the nonpayment through mistake or error and without malice of a check, draft, note, acceptance, or other negotiable instrument, payable at any bank or trust company, which should have been paid unless the depositor shall allege and prove actual damage by reason of such nonpayment and in such event the liability shall not exceed the amount of damage so proved.

Forwarding of negotiable instruments for collection.

SEC. 7. Any bank or trust company doing business in the District of Columbia receiving for collection or deposit any check, draft, note, acceptance, or other negotiable instrument drawn upon or payable at any other bank, located outside the District of Columbia, may forward such instrument for collection directly to the bank on which it is drawn or at which it is made payable, and such method of forwarding direct to the payer shall be deemed due diligence, and the failure of such payor bank, because of its insolvency or other default, to account for the proceeds thereof shall not render the forwarding bank liable therefor: *Provided, however*, That such forwarding bank shall have used due diligence in other respects in connection with the collection of such instrument.

Method deemed due diligence.

Proviso.
Duty of forwarding bank.

Attachment before judgment.
31 Stat. 1262.
24 D. C. Code § 132.

Retention of property held by garnishee for another than the defendant.

SEC. 8. (a) Section 456 of the Act entitled "An Act to establish a code of law for the District of Columbia", approved March 3, 1901, as amended (D. C. Code, title 24, sec. 132), is amended by adding at the end thereof the following new sentence: "The garnishee, in any case in which the property or credits attached or sought to be attached is held by him in the name of or for the account of another than the defendant, shall retain such property or credits during the period pending determination by the court of the propriety of the attachment or the rightful owner of such property or credits, and, during such period, shall incur no liability whatsoever for such retention."

31 Stat. 1360.
24 D. C. Code § 288.

(b) Section 1090 of such Act, as amended (D. C. Code, title 24, sec. 288), is amended by adding at the end thereof the following new

sentence: "The garnishee, in any case in which the property or credits attached or sought to be attached is held by him in the name of or for the account of another than the defendant, shall retain such property or credits during the period pending determination by the court of the propriety of the attachment or the rightful owner of such property or credits, and, during such period, shall incur no liability whatsoever for such retention."

Approved, April 5, 1939.

[CHAPTER 38]

AN ACT

April 5, 1939
[S. 1123]
[Public, No. 21]

To amend paragraph 57 of section 8 of the Act entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1914, and for other purposes", approved March 4, 1913.

District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subparagraph fifth, paragraph 57, of section 8 of the Act entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1914, and for other purposes", approved March 4, 1913 (37 Stat. 974), be amended by deleting the words "four per centum, if an electric meter, or more than" and deleting ", if a gas meter," so that the said subparagraph when so amended shall read as follows:

37 Stat. 987.
26 D. C. Code § 82.

Inspection, etc., of gas and electric meters.

"If any consumer to whom a meter has been furnished shall request the Commission in writing to inspect such meter, the Commission shall have the same inspected and tested; if the same, on being so tested, shall be found to be more than 2 per centum defective or incorrect to the prejudice of the consumer, the inspector shall order the gas or electrical corporation forthwith to remove the same and to place instead a correct meter, and the expense of such inspection and test shall be borne by the corporation; if the same, on being so tested, shall be found to be correct, the expense of such inspection and test shall be borne by the consumer."

Expense, by whom borne.

Approved, April 5, 1939.

[CHAPTER 39]

AN ACT

April 5, 1939
[S. 1125]
[Public, No. 22]

To provide for the appointment of research assistants in the public schools of the District of Columbia, and for other purposes.

District of Columbia.
Public schools.
Research assistants; appointment, qualifications, salary.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Board of Education is hereby authorized to appoint research assistants who shall qualify for said positions by meeting such eligibility requirements as the said Board may prescribe and who shall on appointment be assigned to salary class 2 of article I of the Teachers' Salary Act, approved June 4, 1924, in accordance with the professional qualifications which they possess at the time of appointment.

43 Stat. 367.
7 D. C. Code § 31.

Group assignments.

SEC. 2. Research assistants shall be appointed to either group A or group C of said salary class 2 in accordance with the eligibility qualifications possessed and the character of duties to be performed by such research assistants.

Promotions.

SEC. 3. Research assistants shall be promoted to group B or group D of said salary class 2 on the basis of such evidence of superior work and increased professional attainments as the Board of Education may prescribe.

SEC. 4. That research assistants shall be classified as teachers for pay-roll purposes and for retirement purposes.

Classification for pay-roll and retirement purposes.

SEC. 5. Appointments, assignments, and transfers authorized in this Act shall be made in accordance with the Act approved June 20, 1906, as amended (Public, Numbered 254).

Manner of making appointments, assignments, etc.
34 Stat. 316.

SEC. 6. This Act shall take effect on July 1, 1939.

Effective date.

Approved, April 5, 1939.

[CHAPTER 40]

AN ACT

April 5, 1939
[S. 1126]
[Public, No. 23]

To provide alternative methods of enforcement of orders, rules, and regulations of the Joint Board and of the Public Utilities Commission of the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That prosecution for violation of any rule, order, or regulation made, adopted, or approved by the Public Utilities Commission under authority of section 8 of the Act approved March 4, 1913 (37 U. S. Stat. L. 974), or amendments thereto, or section 6 (e) of the Traffic Acts, as amended February 27, 1931 (46 U. S. Stat. L. 1424), or section 7 of the Act approved July 1, 1902 (32 U. S. Stat. L. 590), as amended by the Act approved July 1, 1932 (47 U. S. Stat. L. 550), or by the Joint Board under authority of section 6 (e) of the said Traffic Acts, as amended February 27, 1931, or section 7 of said Act approved July 1, 1902, as amended by said Act approved July 1, 1932, shall be on information in the Police Court of the District of Columbia, in the name of the District of Columbia, by the corporation counsel or any of his assistants. Any person, corporation, or public utility violating any such rule, order, or regulation shall, upon conviction, be fined not more than $200: *Provided*, That the provisions of this Act shall not be construed to apply to rules, orders, or regulations adopted or promulgated by the Commissioners of the District of Columbia which are not specifically required to be referred to the Joint Board or subject to the approval of such board: *Provided further*, That with respect to orders, rules, or regulations made or adopted by the Public Utilities Commission under authority of section 8 of the said Act approved March 4, 1913, this section shall be construed to apply only to such orders, rules, or regulations as are subject to the penalties specifically provided in paragraph 85 of that Act.

District of Columbia.
Joint Board and Public Utilities Commission.
Alternative methods of enforcement of orders, rules, and regulations of.
37 Stat. 974.
46 Stat. 1426.
32 Stat. 622.
47 Stat. 550.

Penalty for violation.

Provisos.
Exception.

Limitations as to orders, etc., of Public Utilities Commission.

37 Stat. 992.
26 D. C. Code § 110.

SEC. 2. The provisions of section 1 of this Act and of paragraph 85 of section 8 of the said Act approved March 4, 1913, so far as they relate to the orders, rules, and regulations of the Public Utilities Commission, shall be construed as prescribing alternative methods of enforcement of the orders, rules, or regulations of the Commission, and any order, rule, or regulation adopted by the Public Utilities Commission which is required to be referred to or is subject to the approval of the Joint Board may be enforced either as provided by paragraph 85 of section 8 of the Act approved March 4, 1913, or as provided in section 1 of this Act.

Construction of provisions.
37 Stat. 992.
26 D. C. Code § 110.

Approved, April 5, 1939.

[CHAPTER 41]

AN ACT

April 5, 1939
[S. 1129]
[Public, No. 24]

To amend paragraphs 31 and 33 of an Act entitled "An Act to amend section 7 of an Act entitled 'An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes', approved July 1, 1902, and for other purposes", approved July 1, 1932.

District of Columbia.
License taxes.
Post, p. 1046.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subparagraphs (c) and (d) of paragraph 31 and paragraph 33 of an Act entitled "An Act to amend section 7 of an Act entitled 'An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes', approved July 1, 1902, and for other purposes", approved July 1, 1932, are amended to read as follows:

47 Stat. 555.
20 D. C. Code, Supp. IV, §§ 1731 (c), (d); 1733.

Passenger vehicles for hire with seating capacity of 8 or more.

"(c) Owners of passenger vehicles for hire having a seating capacity of eight passengers or more, in addition to the driver or operator, other than those licensed in the preceding subparagraph, shall pay a license tax of $100 per annum for each vehicle used. No such vehicle shall be operated unless there shall be conspicuously displayed therein a license issued under the terms of this subparagraph. Licenses issued under this subparagraph shall date from March 1 of each year, but may be issued on or after February 15 of such year: *Provided, however*, That all licenses issued for a period prior to March 1, 1940, shall expire on February 29, 1940, and the license fee therefor shall be prorated accordingly.

Display of license.

Date of license.

Proviso.
Expiration of licenses issued prior to Mar. 1, 1940.

Other passenger vehicles for hire.

"(d) Owners of passenger vehicles for hire, whether operated from a private establishment or from public space, other than those licensed in the two preceding subparagraphs, shall pay a license tax of $25 per annum for each such vehicle used in the conduct of their business. Stands for such vehicles upon public space, adjacent to hotels or otherwise, may be established in the manner provided in section 6 (e) of the Act entitled 'An Act to amend the Acts approved March 3, 1925, and July 3, 1926, known as the District of Columbia Traffic Acts, and so forth'. The Public Utilities Commission is hereby authorized to make and enforce all such reasonable and usual police regulations as it may deem necessary for the proper conduct, control, and regulation of all vehicles described in this and the preceding subparagraphs and paragraph 33 hereof. Licenses issued under this subparagraph shall date from March 1 of each year, but may be issued on or after February 15 of such year: *Provided, however*, That all licenses issued for a period prior to March 1, 1940, shall expire on February 29, 1940, and the license fee therefor shall be prorated accordingly.

Stands.

46 Stat. 1426.
6 D. C. Code, Supp. IV, § 243 (e).
Police regulations.

Date of licenses.

Proviso.
Expiration of licenses issued prior to Mar. 1, 1940.

"PAR. 33. Owners of vehicles for hire, used in hauling goods, wares, or merchandise, and operating from public space, shall pay a license tax of $25 per annum for each vehicle. Stands for such vehicles upon public space may be established in the manner provided in section 6 (e) of the Act entitled 'An Act to amend the Acts approved March 3, 1925, and July 3, 1926, known as the District of Columbia Traffic Acts, and so forth'. Licenses issued under this subparagraph shall date from March 1 of each year, but may be issued on or after February 15 of such year: *Provided, however*, That all licenses issued for a period prior to March 1, 1940, shall expire on February 29, 1940, and the license fee therefor shall be prorated accordingly."

Vehicles for hire, used in hauling goods, etc.
Post, p. 1046.
Stands.

46 Stat. 1426.
6 D. C. Code, Supp. IV, § 243 (e).
Date of licenses.

Proviso.
Expiration of licenses issued prior to Mar. 1, 1940.

Approved, April 5, 1939.

[CHAPTER 42]

AN ACT

April 5, 1939
[S. 1130]
[Public, No. 25]

To amend Public Law Numbered 111, Sixty-sixth Congress, entitled "An Act for the retirement of public-school teachers in the District of Columbia."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 10 of the Act entitled "An Act for the retirement of public-school teachers in the District of Columbia", approved January 15, 1920, as amended, is further amended to read as follows:

District of Columbia.
Retirement of public-school teachers.
41 Stat. 389.
7 D. C. Code § 70.

"That every teacher from whose salary retirement deductions are made in accordance with this Act shall be required to designate in writing a beneficiary or beneficiaries to whom the amount of his deductions, together with interest then credited thereon, shall be payable in the event of the death of such teacher.

Designation of beneficiary to whom deductions payable in event of death.

"SEC. 2. In the event of death of any such teacher the order of precedence of payments shall be as follows: First, to the beneficiary, or beneficiaries, designated in writing by the teacher and recorded on his or her individual account; second, if there be no such beneficiary or beneficiaries designated, then to the duly appointed executor, or administrator, of the estate; third, if there be no such beneficiary, or if an executor or administrator be not appointed within six months after the death of such teacher, payment shall be made into the registry of the District Court of the United States for the District of Columbia."

Order of precedence of payments.

Approved, April 5, 1939.

[CHAPTER 43]

AN ACT

April 5, 1939
[S. 1295]
[Public, No. 26]

To amend section 9, article V, of an Act known as "An Act to amend the Act entitled 'An Act to fix and regulate the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia', approved June 20, 1906, as amended, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 9, article V, of an Act known as "An Act to amend the Act entitled 'An Act to fix and regulate the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia', approved June 20, 1906, as amended, and for other purposes", approved June 4, 1924, be amended to read as follows:

District of Columbia.
Public schools.

43 Stat. 373.
7 D. C. Code § 38.

"SEC. 9. That every teacher in the service on July 1, 1924, except as herein otherwise provided, and every teacher thereafter appointed, shall be assigned to group A of the class to which eligible or to group C of class 2 and shall be promoted to group D of class 2 or group B of any class on the basis of such evidence of superior teaching and of increased professional attainments as the Board of Education may prescribe: *Provided*, That teachers receiving salaries in group B of class 6 on June 30, 1924, and teachers receiving salaries in group A of class 6 who on June 30, 1924, are on the eligible list for promotion to group B of class 6, shall be assigned to group B of class 3 on July 1, 1924, without further examination or additional qualifications: *Provided further*, That no person who has not received for at least one year the maximum salary of group A in any class or group C of class 2 shall be eligible for promotion to group B of any class or group D of class 2: *And provided further*, That the number of group B and group D salaries shall be divided proportionately between the teachers in the white schools and the teachers in the colored schools on the basis of the enrollment of pupils in the respective white and colored schools."

Assignments and promotions on basis of superior teaching, etc.

Provisos.
Assignment of eligibles to group B of class 3 without examination.

Restriction on promotions to group B, and group D of class 2.

Proportionate division of group B and D salaries.

Approved, April 5, 1939.

[CHAPTER 44]

AN ACT

April 5, 1939
[H. R. 3801]
[Public, No. 27]

To extend the time for retirement of cotton pool participation trust certificates.

Cotton pool participation trust certificates.
52 Stat. 747.
Authority of manager to purchase, extension of time limit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the appropriation of $1,800,000 made in the Department of Agriculture Appropriation Act, 1939, under the item entitled "Retirement of cotton pool participation trust certificates" shall remain available until December 31, 1939, and the authority of the manager, cotton pool, to purchase and pay for participation trust certificates, Form C–5–I, shall extend to and include the 30th day of September 1939, but after the expiration of said limit the purchase may be consummated of any such certificates tendered to the manager, cotton pool, on or before September 30, 1939, but where for any reason the purchase price shall not have been paid by the manager, cotton pool.

Approved, April 5, 1939.

[CHAPTER 45]

AN ACT

April 6, 1939
[S. 917]
[Public, No. 28]

Authorizing the Library of Congress to acquire by purchase, or otherwise, the whole, or any part, of the papers of Charles Cotesworth Pinckney and Thomas Pinckney, including therewith a group of documents relating to the Constitutional Convention of 1787, now in the possession of Harry Stone, of New York City.

Library of Congress.
Acquisition of papers of Charles Cotesworth Pinckney and Thomas Pinckney, and other documents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Library of Congress is hereby authorized and empowered to acquire by purchase, or otherwise, the whole, or any part, of the papers of Charles Cotesworth Pinckney and Thomas Pinckney, including therewith a group of documents relating to the Constitutional Convention of 1787, now in the possession of Harry Stone, of 24 East Fifty-eighth Street, New York, New York, and there is hereby authorized to be appropriated to the Library of Congress for that purpose not to exceed the sum of $37,500.

Appropriation authorized.
Post, p. 627.

Approved, April 6, 1939.

[CHAPTER 47]

AN ACT

April 10, 1939
[S. 1019]
[Public, No. 29]

To authorize the Secretary of War to pay certain expenses incident to the training, attendance, and participation of the equestrian and modern pentathlon teams in the Twelfth Olympic Games.

Twelfth Olympic Games.
Participation of Regular Army authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to direct the training and attendance of personnel and animals of the Regular Army as participants in the Twelfth Olympic Games: *Provided*, That all expenses incident to training, attendance, and participation in the Twelfth Olympic Games, including the use of such supplies, material, and equipment as in the opinion of the Secretary of War may be necessary, may be charged to the appropriations for the support of the Army: *Provided further*, That applicable allowances which are or may be fixed by law or regulations for participation in other military activities shall not be exceeded.

Provisos.
Expenses charged to Army appropriations.

Allowances not to be exceeded.

Approved, April 10, 1939.

[CHAPTER 48]

AN ACT

April 10, 1939
[S. 1363]
[Public, No. 30]

To repeal subsection (4) of subsection (c) of section 101 of the Agricultural Adjustment Act of 1938.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (4) of subsection (c) of section 101 of the Agricultural Adjustment Act of 1938, which reads as follows:

Agricultural Adjustment Act of 1938, subsection repealed.
52 Stat. 33.
16 U. S. C., Supp. IV, § 590h.

"(4) Notwithstanding any other provision of this subsection, if, for any reason other than flood or drought, the acreage of wheat, cotton, corn, or rice planted on the farm is less than 80 per centum of the farm acreage allotment for such commodity for the purpose of payment, such farm acreage allotment shall be 25 per centum in excess of such planted acreage";

Acreage planted less than allotment.

is hereby repealed.

Approved, April 10, 1939.

[CHAPTER 49]

JOINT RESOLUTION

April 10, 1939
[S. J. Res. 46]
[Pub. Res., No. 8]

Authorizing appropriation for expenses of a representative of the United States and of his assistants, and for one-half of the joint expenses of this Government and the Government of Mexico, in giving effect to the agreement of November 9–12, 1938, between the two Governments providing for the settlement of American claims for damages resulting from expropriations of agrarian properties since August 30, 1927.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to provide for the expenses of participation by the United States in the settlement, in pursuance of the agreement of November 9–12, 1938, of claims of citizens of the United States against the Government of Mexico on account of expropriations of agrarian properties since August 30, 1927, including personal services in the District of Columbia or elsewhere without reference to the Classification Act of 1923, as amended; rent of offices, electric service, drinking water, rooms and rent, and purchase of equipment for the use of the representative of the United States and his assistants, in addition, if deemed necessary by the Secretary of State, to the lawful per diem; stenographic, reporting, and translating services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5); traveling expenses; communication service; purchase of law books and books of reference; transportation of things; printing and binding; office supplies; official cards; entertainment; expenses and honorarium of a neutral umpire in the event such an appointment is found necessary; and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified: *Provided*, That any expenditures from the amount herein authorized to be appropriated shall become a first charge upon any moneys received from the Government of Mexico in settlement of the respective claims, and the amount of such expenditures shall be deducted from the first payment by the Mexican Government and deposited in the Treasury of the United States as miscellaneous receipts: *And provided further*, That the representative of the United States shall, upon the completion of his work, submit a report to the Secretary of State, attaching thereto (a) a statement of the expenses of himself, his assistants, and of the umpire, in case an umpire is designated, (b) a list of all claims rejected, (c) a list of all claims allowed in whole

Expropriations of agrarian properties in Mexico.
Appropriation authorized for expenses of participation in settlement of claims.
Post, p. 1324.

Personal services.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Contract services without advertising.
R. S. § 3709.
41 U. S. C. § 5.

Neutral umpire.

Reimbursement of other appropriations.

Provisos.
Deduction of expenditures from first payment.

Report of U. S. representative; contents.

or in part, together with the amount of each claim and the amount awarded thereon, and (d) a statement of the reasons for the allowance or disallowance in each case. Certified copies of (a) and (c) shall be transmitted by the Secretary of State to the Secretary of the Treasury, who shall, after making the deduction provided for above, distribute in ratable proportions, among the persons in whose favor awards shall have been made, or their assignees, heirs, executors or administrators of record, according to the proportions which their respective awards shall bear to the whole amount available from time to time for such distribution, such moneys as may have been received into the Treasury in virtue of the agreement of November 9–12, 1938.

Certified copies to Secretary of the Treasury.

Payments in ratable proportions.

Approved, April 10, 1939.

[CHAPTER 58]

AN ACT

To amend the Canal Zone Code.

April 12, 1939
[H. R. 3577]
[Public, No. 31]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of subsection (b) of section 94 of title 2, Canal Zone Code, as amended by section 2 of the Act of June 24, 1936 (49 Stat. 1904), is amended to read as follows:

Canal Zone Code, amendment.

49 Stat. 1904.
48 U. S. C., Supp. IV, § 1371c.

"(b) Any employee to whom this article applies who shall have served for a total period of not less than five years, and who, before becoming eligible for retirement under the conditions defined in section 92 of this title, shall have become totally disabled for useful and efficient service in the grade or class of position occupied by the employee, by reason of disease or injury not due to vicious habits, intemperance, or willful misconduct on the part of the employee, shall upon his own application or upon request or order of the Governor of the Panama Canal, be retired on an annuity computed in accordance with the provisions of section 96 of this title: *Provided*, That proof of freedom from vicious habits, intemperance, or willful misconduct for a period of more than five years next prior to becoming so disabled for useful and efficient service, shall not be required in any case; and the claim of any employee which was or would have been disallowed under this section by reason of the requirement of such proof with respect to a longer period than five years, shall upon request of the applicant be reinstated, and shall thereupon be redetermined under the provisions of the section as herein amended: *Provided further*, That such claim is now on file with the Civil Service Commission or is executed within six months from the enactment of this Act.

Disability retirement of employees; annuity.

Provisos.
Proof of conduct.

Reinstatement of claims.

Limitation.

Approved, April 12, 1939.

[CHAPTER 59]

AN ACT

Relating to the taxation of the compensation of public officers and employees.

April 12, 1939
[H. R. 3790]
[Public, No. 32]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Public Salary Tax Act of 1939".

Public Salary Tax Act of 1939.

TITLE I

SECTION 1. Section 22 (a) of the Internal Revenue Code (relating to the definition of "gross income") is amended by inserting after the words "compensation for personal service" the following: ("including personal service as an officer or employee of a State, or any

"Gross income", definition amended.
Ante, p. 9.
I. R. C. § 22 (a).

political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing)".

Teachers in Alaska and Hawaii, compensation.

SEC. 2. Section 116 (b) of the Internal Revenue Code (exempting compensation of teachers in Alaska and Hawaii from income tax) is repealed.

Ante, p. 48.
I. R. C. § 116 (b).

Judges taking office on or before June 6, 1932, inclusion of compensation in gross income.

SEC. 3. Section 22 (a) of the Internal Revenue Code is amended by adding at the end thereof a new sentence to read as follows: "In the case of judges of courts of the United States who took office on or before June 6, 1932, the compensation received as such shall be included in gross income".

Ante, p. 9.
I. R. C. § 22 (a).

U. S. consent to taxation of pay of Federal, etc., officer or employee received after December 31, 1938.

SEC. 4. The United States hereby consents to the taxation of compensation, received after December 31, 1938, for personal service as an officer or employee of the United States, any Territory or possession or political subdivision thereof, the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, by any duly constituted taxing authority having jurisdiction to tax such compensation, if such taxation does not discriminate against such officer or employee because of the source of such compensation.

Condition.

TITLE II

Income tax.
Retroactive relief to State, etc., personnel in designated cases.

SEC. 201. Any amount of income tax (including interest, additions to tax, and additional amounts) for any taxable year beginning prior to January 1, 1938, to the extent attributable to compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing—

(a) shall not be assessed, and no proceeding in court for the collection thereof shall be begun or prosecuted (unless pursuant to an assessment made prior to January 1, 1939);

(b) if assessed after December 31, 1938, the assessment shall be abated, and any amount collected in pursuance of such assessment shall be credited or refunded in the same manner as in the case of an income tax erroneously collected; and

(c) shall, if collected on or before the date of the enactment of this Act, be credited or refunded in the same manner as in the case of an income tax erroneously collected, in the following cases—

(1) Where a claim for refund of such amount was filed before January 19, 1939, and was not disallowed on or before the date of the enactment of this Act;

(2) Where such claim was so filed but has been disallowed and the time for beginning suit with respect thereto has not expired on the date of the enactment of this Act;

(3) Where a suit for the recovery of such amount is pending on the date of the enactment of this Act; and

(4) Where a petition to the Board of Tax Appeals has been filed with respect to such amount and the Board's decision has not become final before the date of the enactment of this Act.

Tax exemption of certain State, etc., personnel during period specified.

SEC. 202. In the case of any taxable year beginning after December 31, 1937, and before January 1, 1939, compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, shall not be included in the gross income of any individual under Title I of the Revenue Act of 1938 and shall be exempt from taxation under such title, if such individual either—

52 Stat. 447.
26 U. S. C., Supp. IV, §§ 1-330b.

(a) did not include in his return for a taxable year beginning after December 31, 1936, and before January 1, 1938, any amount as compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing; or

(b) did include any such amount in such return, but is entitled under section 201 of this Act to have the tax attributable thereto credited or refunded.

Credits and refunds.

SEC. 203. Any amount of income tax (including interest, additions to tax, and additional amounts) collected on, before, or after the date of the enactment of this Act for any taxable year beginning prior to January 1, 1939, to the extent attributable to compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, shall be credited or refunded in the same manner as in the case of an income tax erroneously collected, if claim for refund with respect thereto is filed after January 18, 1939, and the Commissioner of Internal Revenue, under regulations prescribed by him with the approval of the Secretary of the Treasury, finds that disallowance of such claim would result in the application of the doctrines in the cases of Helvering against Therrell (303 U. S. 218), Helvering against Gerhardt (304 U. S. 405), and Graves et al. against New York ex rel O'Keefe, decided March 27, 1939, extending the classes of officers and employees subject to Federal taxation.

Time for filing claim.

Where claim barred by statute of limitations.

SEC. 204. Neither section 201 nor section 203 shall apply in any case where the claim for refund, or the institution of the suit, or the filing of the petition with the Board, was, at the time filed or begun, barred by the statute of limitations properly applicable thereto.

Compensation construed.

SEC. 205. Compensation shall not be considered as compensation within the meaning of sections 201, 202, and 203 to the extent that it is paid directly or indirectly by the United States or any agency or instrumentality thereof.

Meaning of terms.

SEC. 206. The terms used in this Act shall have the same meaning as when used in Chapter I of the Internal Revenue Code.

Ante, p. 4.
I. R. C. ch. 1.

Restriction on collection of taxes by State and local authorities, etc.

SEC. 207. No collection of any tax (including interest, additions to tax, and penalties) imposed by any State, Territorry, possession, or local taxing authority on the compensation, received before January 1, 1939, for personal service as an officer or employee of the United States or any agency or instrumentality thereof which is exempt from Federal income taxation and, if a corporate agency or instrumentality, is one (a) a majority of the stock of which is owned by or on behalf of the United States, or (b) the power to appoint or select a majority of the board of directors of which is exercisable by or on behalf of the United States, shall be made after the date of the enactment of this Act.

Exempt agencies.

Title inapplicable where State, etc., taxes compensation received prior to Jan. 1, 1939.

SEC. 208. This title shall not apply with respect to any officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, after the Secretary of the Treasury has determined and proclaimed that it is the policy of such State to collect from any individual any tax, interest, additions to tax, or penalties, on account of compensation received by such individual prior to January 1, 1939, for personal service as an officer or employee of the United States or any agency or instrumentality thereof. In making such determination the Secretary of the Treasury shall disregard the taxation of officers and employees of any corporate agency or instrumentality which is not exempt from Federal income taxation, or which if so exempt is one (a) a majority of the stock of which is not owned by or on behalf of the United States and (b) the power to appoint or select a majority of the board of directors of which is not exercisable by or on behalf of the United States.

Exempt judges.

SEC. 209. In the case of the judges of the Supreme Court, and of the inferior courts of the United States created under article III of the Constitution, who took office on or before June 6, 1932, the compensation received as such shall not be subject to income tax under the Revenue Act of 1938 or any prior revenue Act.

52 Stat. 447.
26 U. S. C., Supp. IV, ch. 1.

Term construed.

SEC. 210. For the purposes of this Act, the term "officer or employee" includes a member of a legislative body and a judge or officer of a court.

Separability of provisions.

SEC. 211. If either title of this Act, or the application thereof to any person or circumstances, is held invalid, the other title of the Act shall not be affected thereby.

Approved, April 12, 1939.

[CHAPTER 60]

AN ACT

April 12, 1939
[S. 885]
[Public, No. 33]

To authorize and direct the Comptroller General of the United States to allow credit for all outstanding disallowances and suspensions in the accounts of the disbursing officers or agents of the Government for payments made to certain employees appointed by the United States Employees' Compensation Commission.

U. S. Employees' Compensation Commission.
47 Stat. 403, 1513.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 203 of the Act of June 30, 1932 (47 Stat. 403), as continued in effect during the fiscal years 1934 and 1935 by section 4 (a) of the Act of March 3, 1933 (47 Stat. 1513), and section 24 of the Act of March 28, 1934 (48 Stat. 522), the Comptroller General of the United States is hereby authorized and directed to allow credit for all otherwise proper payments made to employees appointed by the United States Employees' Compensation Commission, without approval by the President of the United States, to fill vacancies resulting from the advancement of employees of lower grades in connection with the filling of a vacancy which the President had authorized to be filled; and no amount so paid shall be charged against or recovered from the employees to whom such payments were made.

48 Stat. 522.
Allowance of credit for payments to certain employees.

Accountability.

Approved, April 12, 1939.

[CHAPTER 61]

JOINT RESOLUTION

April 13, 1939
[H. J. Res. 225]
[Pub. Res., No. 9]

Amending the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937.

National Gallery of Art.
Appropriation authorized for care of works of art, etc., prior to completion of.
50 Stat. 52.
Post, p. 984.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of section 4 (a) of the joint resolution entitled "Joint resolution providing for the construction and maintenance of a National Gallery of Art", approved March 24, 1937, is hereby amended to read as follows: "For these purposes, and to provide, prior to the completion of the National Gallery of Art, for the protection and care of the works of art in said Gallery and for administrative and operating expenses and equipment preparatory to the opening of the Gallery to the public, there are hereby authorized to be appropriated such sums as may be necessary."

Approved, April 13, 1939.

[CHAPTER 62]

JOINT RESOLUTION

April 13, 1939
[H. J. Res. 246]
[Pub. Res., No. 10]

Making a further additional appropriation for work relief and relief for the fiscal year ending June 30, 1939.

Work relief and relief.
Further additional appropriation for fiscal year 1939.
Ante, p. 507.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the amount of $725,000,000 appropriated to the Works Progress Administration in section 1 of Public Resolution Numbered 1, Seventy-sixth Congress, entitled "Joint resolution making an additional appropriation for work relief and relief for the fiscal year ending June 30, 1939", approved February 4, 1939, is hereby increased to $825,000,000, and the difference of $100,000,000 between such two amounts is hereby appropriated, out of any money in the Treasury not otherwise appropriated.

Approved, April 13, 1939.

[CHAPTER 70]

AN ACT

April 13, 1939
[S. 512]
[Public, No. 34]

For the relief of certain disbursing officers of the Army of the United States and for the settlement of individual claims approved by the War Department.

Army disbursing officers.
Credits allowed in accounts of designated.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of the following disbursing officers of the Army of the United States the amounts set opposite their names: Captain Emmett J. Bean, Finance Department, $29.05; Lieutenant Colonel Richard L. Cave, Finance Department, $180; Captain Harold F. Chrisman, Finance Department, $57.15; Lieutenant Colonel Walter D. Dabney, Finance Department, $35.72; Major Henry M. Denning, Finance Department, $50.28; Lieutenant Colonel Edwin F. Ely, Finance Department, $111; Lieutenant Colonel Horace G. Foster, Finance Department, $55; First Lieutenant John R. Gilchrist, Finance Department, $65.10; Captain Charles W. Hensey, Finance Department, $19.59; Major George F. MacDonald, Finance Department, $5; Major Arthur J. Perry, Finance Department, $26.28; Captain Alexander H. Perwein, Infantry, $407.88; Captain Leighton N. Smith, Finance Department, $14; said amounts being public funds for which they are accountable and which comprise minor errors in computation of pay and allowances due former members of the Civilian Conservation Corps, who are no longer enrolled in that corps, and which amounts have been disallowed by the Comptroller General of the United States: *Provided*, That no part of the amounts so credited shall be later charged against any individual other than the various payees.

Proviso.
Accountability.

Lt. Col. Richard L. Cave.

SEC. 2. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Richard L. Cave, Finance Department, the sum of $100, public funds for which he is accountable and which were paid to the Cox Fence Company for construction work and disallowed by the Comptroller General of the United States.

SEC. 3. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Richard L. Cave, Finance Department, the sum of $19.83, public funds for which he is accountable, and which has been disallowed by the Comptroller General of the United States on account of a payment made to a former officer of the Officers' Reserve Corps.

Lt. Col. Edward T. Comegys.

SEC. 4. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Edward T. Comegys, Finance Department, the sum of $857.77, public funds for which he is accountable and which represent items disallowed by the Comptroller General of the United States on account of payments made for the shipment of baggage and household effects of certain personnel of the Third Attack Group from Fort Crockett, Texas, to Barksdale Field, Louisiana: *Provided*, That any amounts collected from any person on account of payments herein validated shall be refunded to such person upon presentation of a claim therefor to the Comptroller General.

Proviso. Refund of collections.

Lt. Col. Walter D. Dabney and others.

SEC. 5. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Walter D. Dabney, Finance Department, $242.17; Lieutenant Colonel Cherubusco Newton, Junior, Finance Department, $553.67; and Lieutenant Colonel Edward T. Comegys, Finance Department, $1,452.41; public funds for which they are accountable and which were paid by them to J. Irving Nicholls for services performed as a shorthand reporter at Fort Sam Houston, Texas, during the period August 13, 1925, to February 20, 1935, and which amounts have been disallowed by the Comptroller General of the United States: *Provided*, That no part of these amounts shall be charged against any person other than the payee.

Proviso. Accountability.

Lt. Col. Edwin F. Ely.

SEC. 6. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Edwin F. Ely, Finance Department, the sum of $10.50, public funds for which he is accountable, and which has been disallowed by the Comptroller General of the United States on account of a payment made to a former enlisted man for flying pay.

Maj. Malcolm V. Fortier. Payment to.

SEC. 7. That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Major Malcolm V. Fortier, Infantry, the sum of $51.26 in full satisfaction of his claim against the United States for that amount which was paid by him for advertising for and in the interests of the United States, without the prior approval of the Secretary of War as required by Revised Statutes 3828 (44 U. S. C. 324).

R. S. § 3828. 44 U. S. C. § 324.

Certain payments for hospital and medical expenses validated.

SEC. 8. That payments heretofore made for hospital and medical expenses incident to the injury or disease of Reserve officers on duty with the Civilian Conservation Corps, incurred while on leave of absence, are hereby ratified and validated, and the Comptroller General of the United States is hereby directed to allow credit in the accounts of disbursing officers of the Government for and on account of all such payments: *Provided*, That any amounts collected from any person on account of payments which are herein validated shall be refunded to such persons upon presentation of a claim therefor to the Comptroller General: *Provided further*, That the Comptroller General is authorized and directed to adjust, allow, and certify for payment all claims when approved by the Surgeon General of the Army for hospital and medical services heretofore furnished incident to the injury or disease of Reserve officers on duty with the Civilian Conservation Corps incurred while on leave of absence.

Provisos. Refunds.

Medical, etc., claims of Reserve officers on duty with Civilian Conservation Corps.

Credits in accounts. First Lt. John R. Gilchrist.

SEC. 9. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of First Lieutenant John R. Gilchrist, Finance Department, the sum of $1.25, public funds for which he is accountable, which were paid by him to Doctor Dewey H. Walden, contract physician, for traveling expenses and disallowed by the Comptroller General of the United States.

Capt. Charles W. Hensey.

SEC. 10. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Captain Charles W. Hensey, Finance Department, the sum of $7.68, public funds for which he is accountable, which sum has been disallowed by the Comptroller General of the United States on account of a payment made to an enlisted man: *Provided*, That no part of this amount shall be charged to any person other than the payee.

Proviso. Accountability.

SEC. 11. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Captain Charles W. Hensey, Finance Department, the sum of $7.45, public funds for which he is accountable, which sum has been disallowed by the Comptroller General of the United States on account of an overpayment made to a former member of a citizens' military training camp: *Provided*, That no part of this amount shall be charged to any person other than the payee.

Proviso. Accountability.

Lt. Col. Eugene O. Hopkins.

SEC. 12. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Eugene O. Hopkins, Finance Department, the sum of $28.68, public funds for which he is accountable, which were paid to a former soldier as additional pay as an expert gunner and disallowed by the Comptroller General of the United States.

Capt. Donald J. Leehey.

SEC. 13. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Captain Donald J. Leehey, Corps of Engineers, $5,100, representing part of an amount paid by him for rental of temporary office quarters, shop storage, wharf and dock at Eastport, Maine, for the fiscal year 1936, under lease with the MacNichol Packing Company, which amount has been disallowed by the Comptroller General of the United States: *Provided*, That the amounts so credited shall not be charged against any moneys otherwise due the payees.

Proviso. Accountability.

Lt. Col. Montgomery T. Legg.

SEC. 14. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Montgomery T. Legg, Finance Department, the sum of $150, public funds for which he is accountable, and which were stolen from the office safe of his agent officer at Camp S–123, Corning, New York, on January 16, 1938.

SEC. 15. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Montgomery T. Legg, Finance Department, the sum of $126, public money for which he is accountable, paid by him on a forged voucher.

Lt. Col. Emmett C. Morton.

SEC. 16. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Lieutenant Colonel Emmett C. Morton, Finance Department, the sum of $4,009.45, public funds for which he is accountable, and which were paid by him on fraudulent vouchers prepared by a trusted employee.

Maj. Arthur J. Perry.

SEC. 17. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Major Arthur J. Perry, Finance Department, $2.38, public funds for which he is accountable, which were paid to a former enlisted man of the Army as pay and disallowed by the Comptroller General of the United States.

SEC. 18. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Major Arthur J. Perry, Finance Department, $12.85, public funds for which he is accountable, which were paid by him to First Lieutenant W. W. Hudgens, Infantry Reserve, for travel expenses, and which have been disallowed by the Comptroller General of the United

States: *Provided*, That no part of this sum shall be charged to any person other than the payee.

Proviso. Accountability.

SEC. 19. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Captain Alexander H. Perwein, Infantry, $32.10, public funds for which he is accountable, which were paid to a former enlisted man of the Army as pay, and disallowed by the Comptroller General of the United States.

Capt. Alexander H. Perwein.

SEC. 20. That the Comptroller General be, and he is hereby, authorized and directed to credit in the accounts of Major Louis H. Price (deceased), Finance Department, $21.15, public funds for which he is accountable, which were paid by him to the Dyson Paper Board Company and which have been disallowed by the Comptroller General of the United States: *Provided*, That no part of this amount shall be charged against any person other than the payee.

Maj. Louis H. Price (deceased).

Proviso. Accountability.

SEC. 21. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Major Leonard H. Sims, Finance Department, the sum of $126.55, public funds for which he is accountable, which were stolen from the safe of his agent officer at Company 449, Civilian Conservation Corps, Camp Florida, P–79, Jacksonville, Florida, by a person or persons unknown.

Maj. Leonard H. Sims.

SEC. 22. That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit in the accounts of Captain Fiorre J. Stagliano, Finance Department, $1,035.42, public funds for which he is accountable and which were paid by him for the rental of passenger-carrying vehicles used by the Puerto Rican Hurricane Commission, and which amount has been disallowed by the Comptroller General of the United States.

Capt. Fiorre J. Stagliano.

Approved, April 13, 1939.

[CHAPTER 71]

AN ACT

April 15, 1939
[S. 2021]
[Public, No. 35]

To authorize the Department of Labor to continue to make special statistical studies upon payment of the cost thereof, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authorization contained in the Act entitled "An Act to authorize the Department of Labor to make special statistical studies upon the payment of the cost thereof, and for other purposes", approved April 13, 1934 (48 Stat. 582), as amended, is hereby extended without limitation as to time.

Department of Labor.
Special statistical studies by, continued.

48 Stat. 582; 49 Stat. 154; 50 Stat. 259.

Approved, April 15, 1939.

[CHAPTER 73]

AN ACT

April 19, 1939
[H. R. 5482]
[Public, No. 36]

To increase the authorization for appropriations for the administration of State unemployment compensation laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 301 of the Social Security Act is amended to read as follows:

Social Security Act amendment.
49 Stat. 626.
42 U. S. C., Supp. IV, § 501.

"SEC. 301. For the purpose of assisting the States in the administration of their unemployment compensation laws, there is hereby authorized to be appropriated for the fiscal year ending June 30, 1936, the sum of $4,000,000, for each fiscal year thereafter up to and including the fiscal year ending June 30, 1938, the sum of $49,000,000, and

State unemployment compensation laws, appropriations authorized for administration of.

for the fiscal year ending June 30, 1939, and for each fiscal year thereafter, the sum of $80,000,000, to be used as hereinafter provided."

Approved, April 19, 1939.

[CHAPTER 74]

AN ACT

April 20, 1939
[S. 829]
[Public, No. 37]

To authorize alterations and repairs to certain naval vessels, and for other purposes.

Certain naval vessels; alterations, etc., authorized.
Post, p. 1045.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of modernizing the United States ships Argonaut, Narwhal, and Nautilus, alterations and repairs to such vessels are hereby authorized and expenditures therefor shall not be limited by the provisions of the Act approved July 18, 1935 (49 Stat. 482; 5 U. S. C. 468a): *Provided*, That the total cost of such alterations and repairs shall not exceed $5,000,000.

49 Stat. 482.
5 U. S. C., Supp. IV, § 468a.
Proviso.
Limitation.

Approved, April 20, 1939.

[CHAPTER 75]

AN ACT

April 20, 1939
[H. R. 136]
[Public, No. 38]

To authorize contingent expenditures, United States Coast Guard Academy.

U. S. Coast Guard Academy.
Appropriation for contingent expenditures authorized.
Post, p. 1326.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, not to exceed $2,500 for any fiscal year, for contingencies for the Superintendent, United States Coast Guard Academy, to be expended in his discretion and by his direction.

Approved, April 20, 1939.

[CHAPTER 76]

AN ACT

April 20, 1939
[H. R. 3946]
[Public, No. 39]

To authorize the attendance of the Marine Band at the United Confederate Veterans' 1939 reunion at Trinidad, Colorado, August 22, 23, 24, and 25, 1939, and for other purposes.

United Confederate Veterans' reunion, Trinidad, Colo.
Attendance of Marine Band authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to permit the band of the United States Marine Corps to attend and give concerts at the United Confederate Veterans' reunion to be held at Trinidad, Colorado, on August 22, 23, 24, and 25, 1939.

Appropriation authorized.
Post, p. 777.

SEC. 2. For the purpose of defraying the expenses of such band in attending and giving concerts at such reunion there is authorized to be appropriated the sum of $10,500, or so much thereof as may be necessary, to carry out the provisions of this Act: *Provided*, That in addition to transportation and Pullman accommodations the leaders and members of the Marine Band be allowed not to exceed $5 per day each for actual living expenses while on this duty, and that the payment of such expenses shall be in addition to the pay and allowances to which they would be entitled while serving at their permanent station.

Proviso.
Allowances.

Approved, April 20, 1939.

[CHAPTER 77]

JOINT RESOLUTION

To authorize the painting of the signing of the Constitution for placement in the Capitol Building.

April 20, 1939
[H. J. Res. 224]
[Pub. Res., No. 11]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That a commission consisting of the Vice President of the United States, the Speaker of the House of Representatives, and the Architect of the Capitol be, and is hereby, created and authorized and directed to employ an artist to paint upon canvas (approximately twenty feet by thirty feet in size), at a price not exceeding $30,000, a painting of the scene at the signing of the Constitution. The said painting shall be subject to the approval of the Joint Committee on the Library, and, when so approved, shall be mounted in a space in the Capitol Building to be selected by the commission. The commission shall consult the Commission of Fine Arts and any suggestion for such suitable painting by any artist shall be considered by the Commission.

Capitol Building.
Painting of signing of Constitution authorized for placement in.
Post, p. 981.

Price limitation.

Approved, April 20, 1939.

[CHAPTER 84]

AN ACT

To amend the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931.

April 24, 1939
[H. R. 3655]
[Public, No. 40]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, be, and the same is hereby, amended as follows:

Foreign Service.
Grading and classification of clerks.
46 Stat. 1207.
22 U. S. C. §§ 1-231; Supp. IV, § 4.

Section 3 of said Act is amended to read as follows:

"SEC. 3. That the Secretary of State is hereby authorized, at posts where in his judgment it is required by the public interests for the purpose of meeting the unusual or excessive costs of living ascertained by him to exist, to grant compensation to clerks assigned there in addition to the basic rates herein specified, and also to other employees in the Foreign Service of the United States who are American citizens in addition to the basic rates of their salaries as fixed by the Secretary of State, within such appropriations as Congress may make for such purpose: *Provided, however*, That all such additional compensation with the reasons therefor shall be reported to Congress with the annual Budget."

Additional compensation authorized to meet excessive costs of living at certain posts.

Proviso.
Report to Congress.

SEC. 2. Section 10 of said Act is amended to read as follows:

"SEC. 10. (a) That the officers in the Foreign Service shall hereafter be graded and classified as follows, with the salaries of each class herein affixed thereto, except as increases in salaries are authorized in section 33 of this Act, but not exceeding in number for each class a proportion of the total number of officers in the service represented in the following percentage limitations:

46 Stat. 1207.
22 U. S. C. § 3.
Classification, salaries, etc., of officers.

"Ambassadors and Ministers as now or hereafter provided; Foreign Service officers as follows: Class 1, 6 per centum, $9,000 to $10,000; class 2, 7 per centum, $8,000 to $8,900; class 3, 8 per centum, $7,000 to $7,900; class 4, 9 per centum, $6,000 to $6,900; class 5, 10 per centum, $5,000 to $5,900; class 6, 14 per centum, $4,500 to $4,900; class 7, $4,000 to $4,400; class 8, $3,500 to $3,900; unclassified, $2,500 to $3,400: *Provided*, That as many Foreign Service officers above class 6 as may be required for the purpose of inspection may be detailed by the Secretary of State for that purpose.

Ambassadors and ministers.
Foreign Service officers.

Proviso.
Details for purpose of inspection.

Transfer of ambassadors or ministers; salaries.

"(b) That any person appointed an Ambassador or a Minister by the President, by and with the advice and consent of the Senate, who has taken his oath of office and entered upon his official duties as required by law, may be thereafter transferred in accordance with a subsequent appointment as Ambassador or Minister by the President, by and with the advice and consent of the Senate; and notwithstanding the provisions of section 1740 of the Revised Statutes, as amended (U. S. C., title 22, sec. 121), he shall be entitled to be paid salary at the rate prescribed by law for the Ambassador or Minister at the post from which he is transferred to the date he takes oath of office under his new appointment, and thereafter at the rate prescribed by law for the Ambassador or Minister at the new post, including in either case such period as he may be necessarily in transit traveling under orders, receiving instruction, or on authorized leave of absence, as provided by law for officers and employees of the Foreign Service of the United States. The taking of his oath by an Ambassador or Minister appointed to a post shall not operate to deprive the retiring Ambassador or Minister at such post of salary up to the date of his departure therefrom, while traveling under orders, during transit to his home in the United States and while on authorized leave of absence, as provided by the law for officers and employees of the Foreign Service of the United States. Appropriations are hereby authorized to pay salaries in such cases."

R. S. § 1740.
22 U. S. C. § 121.

Appropriations authorized.

SEC. 3. Section 26 of said Act is amended to read as follows:

46 Stat. 1211.
22 U. S. C. § 21.
Foreign Service retirement and disability system.

"SEC. 26. The President is authorized to prescribe rules and regulations for the establishment of a Foreign Service retirement and disability system to be administered under the direction of the Secretary of State and in accordance with the following principles, to wit:

Refunds, allowances, and annuities.
Annual report of receipts, etc., on account of, to be submitted.

"(a) The Secretary of State shall submit annually a comparative report showing all receipts and disbursements on account of refunds, allowances, and annuities, together with the total number of persons receiving annuities and the amounts paid them, and shall submit annually estimates of appropriations necessary to continue this section in full force and such appropriations are hereby authorized.

Appropriations authorized.
Foreign Service retirement and disability fund created.

"(b) There is hereby created a special fund to be known as the Foreign Service retirement and disability fund.

Contributions by deductions from salaries of eligible officers.

"(c) Five per centum of the basic salary of all Foreign Service officers eligible to retirement shall be contributed to the Foreign Service retirement and disability fund, and the Secretary of the Treasury is directed on the date on which this Act takes effect to cause such deductions to be made and the sums transferred on the books of the Treasury Department to the credit of the Foreign Service retirement and disability fund for the payment of annuities, refunds, and allowances: *Provided*, That all basic salaries in excess of $10,000 per annum shall be treated as $10,000 and any Ambassador, Minister, or Foreign Service officer appointed to a position in the Department of State, as provided in paragraph (n) of this section, at a lower basic salary than he was receiving on the date of such appointment shall be considered for all purposes of this section as continuing to draw the higher salary and salary deductions authorized under this paragraph shall be on that basis: *And provided further*, That any Foreign Service officer may at his option and under such regulations as may be prescribed by the President, deposit additional sums in multiples of 1 per centum of his basic salary, but not to exceed 10 per centum of such basic salary, which amounts together with interest thereon at 3 per centum per annum compounded on June 30 of each year, shall, at the date of his retirement, be returned to him in a lump sum; or the officer may elect to use the accumulated amount of his additional deposits and interest to purchase an additional annuity

Provisos.
Basic salaries in excess of $10,000.
Appointments in Department at lower basic salary.

Optional deposit of additional sums; limitation.

Return in lump sum or use for purchase of additional annuity.

which shall, if he so desires, carry with it a proviso that upon his death a cash benefit shall be paid in such amount as he may elect under regulations to be prescribed by the President, to a beneficiary designated in writing and filed in accordance with instructions of the Secretary of State. The amount of such cash benefit shall not exceed the accumulated amount of the officer's additional deposits with interest to the date of retirement: *Provided, however*, That in lieu of such cash benefit, the officer may direct that beginning at the time of his death his beneficiary shall be paid a life annuity of such amount as may be purchasable with the amount of the cash benefit and such annuity shall provide for the guaranteed return of at least the amount of the cash benefit. The calculation of the amount of the additional annuity purchasable by the retired officer under the provisions of this option shall be based upon such tables of annuity values as may from time to time be prescribed for this purpose by the Secretary of the Treasury. In case an officer shall become separated from the service for any reason except retirement on an annuity, the amount of any additional deposits with interest at 3 per centum per annum compounded annually, made by him under the provisions of this paragraph shall be refunded in the manner provided elsewhere in this section for the return of contributions and interest in the case of death or withdrawal from active service. Any benefits payable to an officer, or to his beneficiary, in respect to the additional deposits provided under this paragraph, shall be in addition to the benefits otherwise provided under this section.

Limitation on cash benefit.

Payment of life annuity to beneficiary.

Separation from service; refund of additional deposits.

Benefits in respect to additional deposits to be additional.

"(d) When any Foreign Service officer has reached the age of sixty-five years and rendered at least fifteen years of service he shall be retired on an annuity computed as prescribed in paragraph (e) of this section: *Provided*, That any Foreign Service officer who has reached the age of sixty years and rendered at least thirty years of service may be retired at his own request on the annuity computed as prescribed under paragraph (e) of this section: *Provided further*, That any officer below the age of sixty years who has rendered at least thirty years of actual service, exclusive of extra service credits as provided in paragraph (k) of this section, may be retired at his own request and elect to receive either (1) a deferred annuity beginning at age sixty computed as prescribed under paragraph (e) of this section, or (2) an immediate annuity computed as prescribed under paragraph (e) of this section, reduced by one-fourth of 1 per centum of such annuity for each month or major fraction thereof, between the date of his retirement and the sixtieth anniversary of his date of birth: *And provided further*, That the President may in his discretion retain any such officer on active duty for such period prior to his reaching seventy years of age as he may deem for the interests of the United States.

Age and period of service for retirement.

Provisos.
If 60 years of age with 30 years of service.

If below 60 years of age with 30 years of service.

Retention in active service by President.

"(e) The annuity of a retired Foreign Service officer shall be equal to 2 per centum of his average annual basic salary for the ten years next preceding the date of retirement, multiplied by the number of years of service not exceeding thirty years: *Provided*, That at the time of his retirement a Foreign Service officer, if the husband of a wife to whom he has been married for at least five years, may elect to receive a reduced annuity and designate his wife as his beneficiary, to whom will be paid any portion up to two-thirds of his reduced annuity, at the option of the officer, as long as she may live after his death: *Provided, however*, That the annuity payable to the widow shall in no case exceed 25 per centum of the officer's average annual basic salary for the ten years next preceding the date of retirement. If the age of the officer is less than the age of the wife or exceeds her age by not more than eight years, the annuity of the officer will be

Computation of annuity.

Provisos.
Designation of wife as beneficiary; annuity to widow.

Maximum amount of widow's annuity.

Reduction in officer's annuity; computation.

reduced by an amount equal to one-half the annuity which he elects to have paid to his widow. If the age of the officer exceeds the age of the wife by more than eight years, the annuity of the officer will be reduced by an amount equal to one-half the annuity which he elects to have paid to his widow plus an additional reduction equal to 2 per centum of such widow's annuity for each year, or fraction thereof, that the difference in age exceeds eight: *Provided further*, That a retired officer who is receiving an annuity on the effective date of this Act, if the husband of a wife to whom he was married at the time of his retirement and for a total period of at least five years, shall be entitled under the same terms and conditions set forth above, to elect to receive a reduced annuity, a portion of which will be continued on his death throughout the life of his surviving widow, but all such elections by retired officers shall be made within six months following the effective date of this Act, and they shall all be effective on the same date, to be prescribed by the President: *And provided further*, That no increases in annuities under this Act shall operate retroactively and nothing in this Act shall be interpreted as reducing the rate of the annuity received by any retired officer on the effective date of this Act, unless the officer voluntarily elects to receive a reduced annuity as provided herein.

Retired officers receiving annuities on effective date of act.

Increases in annuities not retroactive. Annuities not to be reduced; exception.

"(f) In case a Foreign Service officer shall die without having established a valid claim for annuity, the total amount of his deductions with interest thereon at 4 per centum per annum compounded on June 30 of each year, except as provided in paragraph (c) of this section, shall be paid upon the establishment of a valid claim therefor in the order of precedence given under paragraph (i) of this section: *Provided, however*, That if the deceased officer rendered at least fifteen years of service and is survived by a widow to whom he was married for at least five years, such widow shall be paid an annuity equal to the annuity which she would have been entitled to receive if her husband had been retired on the date of his death, under the provisions of paragraph (j) of this section, and had elected to receive the reduced joint and survivorship annuity, under paragraph (e) hereof, providing the maximum annuity for his widow, unless prior to the date of his death he shall have elected, in lieu of such widow's annuity, and with the approval of the Secretary of State, the return of his deductions with interest as provided in the first part of this paragraph covering officers dying without having established a valid claim for annuity.

Payment upon death of officer who has not established valid claim.

Proviso. Officers with at least 15 years of service; annuity to widow.

"(g) The Secretary of the Treasury is directed to invest from time to time in interest-bearing securities of the United States such portions of the Foreign Service retirement and disability fund as in his judgment may not be immediately required for the payment of annuities, refunds, and allowances, and the income derived from such investments shall constitute a part of said fund.

Retirement and disability fund, investment.

"(h) None of the moneys mentioned in this section shall be assignable either in law or equity, or be subject to execution, levy, or attachment, garnishment, or other legal process.

Moneys not subject to legal process, etc.

"(i) In case the total contributions of the retired officer, exclusive of additional voluntary contributions made under paragraph (c) of this section, together with interest at 4 per centum per annum compounded annually up to the date at which annuity payments cease under the terms of the annuity, exceed the annuity payments exclusive of any additional annuity purchased with voluntary contributions made under paragraph (c) hereof, accumulated at the same rate of interest up to such date, the excess of said accumulated contributions over said accumulated annuity payments shall be paid

Excess of accumulated contributions over accumulated annuity payments.

Payment of; order of precedence.

in the following order of precedence, upon the establishment of a valid claim therefor:

"First, to the beneficiary or beneficiaries designated in writing by such annuitant or Foreign Service officer and recorded in compliance with instructions of the Secretary of State, which are hereby authorized;

"Second, if there be no such beneficiary, to the duly appointed executor or administrator of the estate of such annuitant or Foreign Service officer;

"Third, if there be no such beneficiary, or executor or administrator, payment may be made, after the expiration of thirty days from the date of the death of the annuitant or Foreign Service officer, to such person or persons as may appear in the judgment of the Secretary of State to be legally entitled thereto, and such payment shall be a bar to recovery by any other person.

Disabled officers with 15 years of service, retirement.

"(j) Any Foreign Service officer who, after serving for a total period of not less than fifteen years, becomes totally disabled for useful and efficient service by reason of disease or injury not due to vicious habits, intemperance, or willful misconduct on his part, shall, upon his own application or upon order of the President, be retired on an annuity under paragraph (e) of this section: *Provided, however*, That in each case such disability shall be determined by the report of a duly qualified physician or surgeon designated by the Secretary of State to conduct the examination: *Provided further*, That unless the disability be permanent, a like examination shall be made annually until the annuitant has reached the retirement age as defined in paragraph (d) of this section, and the payment of annuity shall cease from the date of the medical examination showing recovery.

Provisos.
Determination of disability.

Annual examinations.

Payments to cease upon recovery.

"Fees for examinations under this provision, together with reasonable traveling and other expenses incurred in order to submit to examination, shall be paid out of the Foreign Service retirement and disability fund.

Payment of fees for examinations, etc.

"When the annuity is discontinued under this provision before the annuitant has received a sum equal to the total amount of his contributions, with accrued interest, the difference shall be paid to him or to his legal representatives.

Payment of difference between annuity received and total of contributions.

"(k) The President is authorized from time to time to establish, by Executive order, a list of places which by reason of climatic or other extreme conditions are to be classed as unhealthful posts, and each year of duty subsequent to January 1, 1900, at such posts inclusive of regular leaves of absence, of officers already retired or hereafter retired, shall be counted as one year and a half, and so on in like proportion in reckoning the length of service for the purpose of retirement, fractional months being considered as full months in computing such service: *Provided, however*, That the President may at any time cancel the designation of any places as unhealthful without affecting any credit which has accrued for service at such posts prior to the date of the cancelation.

Unhealthful posts, establishment of list of.

Service credit allowed for duty at.

Proviso.
Credit accrued not affected by cancelation of designation.

"(l) Whenever a Foreign Service officer becomes separated from the service before becoming eligible for an annuity, except under section 33 of this Act, the total amount of contributions from his salary with interest thereon at 4 per centum per annum compounded annually up to the date of such separation, except as provided in paragraph (c) of this section, shall be returned to him.

Return of contributions, etc., if officer separated from service before eligibility for annuity; exception.
Post, p. 588.

"(m) The Treasury Department shall prepare the estimates of the annual appropriations required to be made to the Foreign Service retirement and disability fund, and shall make actuarial valuations of such fund at intervals of five years, or oftener if deemed neces-

Estimates of annual appropriations.

Actuarial valuations of fund.

Expenditures by Secretary of State authorized; limitation.

sary by the Secretary of the Treasury. The Secretary of State is authorized to expend from money to the credit of the Foreign Service retirement and disability fund an amount not exceeding $5,000 per annum for the expenses necessary in carrying out the provisions of this section, including actuarial advice.

Officers promoted to Ambassador, etc., or appointed to Department.
Post, p. 1067.

"(n) Any diplomatic secretary or consular officer who has been, or any Foreign Service officer who may hereafter be, promoted from the classified service to the grade of Ambassador or Minister, or appointed to a position in the Department of State, shall be entitled to all the benefits of this section in the same manner and under the same conditions as Foreign Service officers: *Provided*, That any officer now included under the Act of May 24, 1924, and the amendment thereto of July 3, 1926, shall be entitled to the benefits of this section.

Proviso.
Officers included under certain other acts entitled to benefits.
43 Stat. 140; 44 Stat. 902.

Computation of period of service.
Post, p. 1208.

"(o) For the purposes of this Act the period of service shall be computed from the date of original oath of office as diplomatic secretary, consul general, consul, vice consul, deputy consul, consular assistant, consular agent, commercial agent, interpreter, or student interpreter, and shall include periods of service at different times as either a diplomatic or consular officer, or while on assignment to the Department of State, or on special duty or service in another department or establishment of the Government, but all periods of separation from the service and so much of any period of leave of absence without pay as may exceed six months shall be excluded: *Provided*, That service in the Department of State or as clerk in a mission or consulate prior to appointment as a Foreign Service officer may be included in the period of service, in which case the officer shall pay into the Foreign Service retirement and disability fund a special contribution equal to 5 per centum of his annual salary for each year of such employment subsequent to July 1, 1924, with interest thereon to date of payment compounded annually at 4 per centum."

Proviso.
Inclusion of certain service prior to appointment as Foreign Service officer.
Special contribution.

46 Stat. 1215.
22 U. S. C. §§ 3a, 23i.
Ante, p. 583.
Annual salary increases for certain officers.

SEC. 4. Section 33 of said Act is amended to read as follows:

"SEC. 33. Notwithstanding the provisions of section 10 of this Act all Foreign Service officers having a rating of satisfactory or better who shall have been in classes 5, 6, 7, or 8 for a continuous period of nine months or more, shall, on the first day of each fiscal year receive an increase of salary of $100, except that no officer shall receive a salary above the maximum of his class and all such officers in classes 1, 2, 3, or 4 shall in the same circumstances receive an increase of $200: *Provided*, That the Secretary of State is authorized to fix the salary of Foreign Service officers in the unclassified grade within the salary range specified in section 10 of this Act; and, within the limits of appropriation therefor, to grant to Foreign Service officers in any class additional promotion in salary within the salary range established for the classes in which they are serving, based upon especially meritorious service. Increases in salary under the terms of this section shall be paid to Foreign Service officers only as the right to such increases accrues after the effective date of this Act. The President is hereby authorized to establish by Executive order, regulations providing for the separation of Foreign Service officers from the Foreign Service, in accordance with the conditions hereinafter prescribed. Any Foreign Service officer so separated from the Foreign Service shall be retired from the Service, after a hearing by the Secretary of State, upon an annuity equal to 25 per centum of his salary at the time of retirement, in the case of an officer over forty-five years of age, or in the case of an officer under forty-five years of age with a bonus of one year's salary at the time of his retirement, either annuity or one year's salary to be payable out of the Foreign Service retirement and disability fund and except as herein provided, subject to

Exception.

Provisos.
Salaries of officers in unclassified grade.
Additional promotions based on especially meritorious service.

Regulations providing for separation from service.

Annuities for officers so separated.

the same provisions and limitations as other annuities payable out of such fund; but no return of contributions shall be made under paragraph (1) of section 26 of this Act in the case of any Foreign Service officer retired under the provisions of this section: *Provided, however*, That any officer entitled to the bonus of one year's salary will receive in lieu of such bonus the amount of his contributions and interest under paragraph (1) of section 26 of this Act if such amount exceeds one year's salary. Whenever it is determined that the efficiency rating of an officer is unsatisfactory, thereby meaning below the standard required for the service, and such determination has been confirmed by the Secretary of State, the officer shall be notified thereof, and if, after a reasonable period to be determined by the circumstances in each particular case, the rating of such officer continues to be found unsatisfactory and such finding is confirmed by the Secretary of State after a hearing accorded the officer, such officer shall be separated from the service with the annuity or bonus provided in this section, but no officer so separated from the service shall receive the said annuity or bonus unless at the time of separation he shall have served at least fifteen years. He shall, however, if he has not served at least fifteen years, have returned to him the full sum of his contributions to the annuity fund, with interest thereon at 4 per centum compounded annually, except as provided in paragraph (c) of section 4 of this Act. The benefits of this section, except, at the option of the Secretary of State, the return of an officer's contributions to the annuity fund, shall not be given to Foreign Service officers separated from the Foreign Service on account of malfeasance in office."

Contributions not to be returned to certain officers.
Ante, p. 587.
Proviso.
Exception.

If efficiency rating unsatisfactory.

Annuity or bonus.

Service requirement.

Return of contributions, etc.; exception.

Malfeasance in office.

SEC. 5. This Act shall take effect on the first day of the calendar month following the expiration of sixty days from the date of its approval by the President.

Effective date.

Approved, April 24, 1939.

[CHAPTER 85]

April 24, 1939
[S. 518]
[Public, No. 41]

AN ACT

To provide for the further development of cooperative agricultural extension work.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to further develop the cooperative extension system as inaugurated under the Act entitled "An Act to provide for cooperative agricultural extension work between the agricultural colleges in the several States receiving the benefits of the Act of Congress approved July 2, 1862, and all Acts supplementary thereto, and the United States Department of Agriculture", approved May 8, 1914 (U. S. C., title 7, secs. 341–348), there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the purpose of paying the expenses of cooperative extension work in agriculture and home economics and the necessary printing and distribution of information in connection with the same, the sum of $300,000 annually. The sums appropriated pursuant to this Act shall be allotted by the Secretary of Agriculture to the several States in such amounts as he may deem necessary, and shall be paid to the several States in the same manner and subject to the same conditions and limitations as the initial payments of $10,000 to each State appropriated under the Act of May 8, 1914. The sums appropriated pursuant to this Act shall be in addition to and not in substitution for sums appropriated under such Act of May 8, 1914, as amended and supplemented, and sums otherwise appropriated for agricultural extension work.

Cooperative extension work in agriculture and home economics.
Annual appropriation authorized.
Post, p. 945.

38 Stat. 372.
7 U. S. C. §§ 341–348; Supp. IV, §§ 343c-343g.

Allotments to States.

Sums appropriated to be additional.

Approved, April 24, 1939.

[CHAPTER 86]

April 24, 1939
[S. 1574]
[Public, No. 42]

AN ACT

To authorize the attendance of the Marine Band at the National Encampment of the Grand Army of the Republic to be held at Pittsburgh, Pennsylvania, from August 27 to September 1, inclusive, 1939.

National Encampment of the Grand Army of the Republic, Pittsburgh, Pa. Attendance of Marine Band authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to permit the band of the United States Marine Corps to attend and give concerts at the National Encampment of the Grand Army of the Republic to be held at Pittsburgh, Pennsylvania, from August 27 to September 1, inclusive, 1939.

Appropriation authorized.
Post, p. 777.

SEC. 2. For the purpose of defraying the expenses of such band in attending and giving concerts at such encampment, there is authorized to be appropriated the sum of $8,500, or so much thereof as may be necessary, to carry out the provisions of this Act: *Provided*,

Proviso.
Allowances.

That in addition to transportation and Pullman accommodations the leaders and members of the Marine Band be allowed not to exceed $5 per day each for additional living expenses while on the duty, and that the payment of such expenses shall be in addition to the pay and allowances to which they would be entitled while serving at their permanent station.

Approved, April 24, 1939.

[CHAPTER 87]

April 25, 1939
[H. R. 4278]
[Public, No. 43]

AN ACT

To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

Naval aviation facilities, establishment, etc.
Post, pp. 772, 797.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to establish, develop, or increase naval aviation facilities, with which shall be included the authority to purchase, accept by gift, or otherwise acquire land and to construct buildings and accessories, with approximate costs as indicated, at or in the vicinity of Kaneohe Bay, $5,800,000; Midway Island, $5,350,000; Wake Island, $2,000,000; Johnston Island, $1,150,000; Palmyra Island, $1,100,000; Kodiak, Alaska, $8,750,000; Sitka, Alaska, $2,900,000; San Juan, Puerto Rico, $9,300,000; Pensacola, Florida, $5,850,000; Jacksonville, Florida, and Banana River, Florida, $17,000,000; Norfolk, Virginia, $500,000, for acquiring the land described and authorized by the Act of June 14, 1934 (48 Stat. 957), as amended by section 5 of this Act; Quonset Point, Rhode Island, $1,000,000 for acquiring privately owned land; Tongue Point, Oregon, $1,500,000; Pearl Harbor, Hawaii, $2,800,000; the total cost not to exceed $65,000,000, except as may be otherwise authorized by law: *Provided*, That the approximate cost indicated for each project enumerated above may, in the discretion of the Secretary of the Navy, be varied upward or downward by an amount not to exceed 25 per centum of the approximate cost indicated, but the total cost of $65,000,000 shall not be exceeded. In addition to other authority contained in this section the Secretary of the Navy is hereby authorized to proceed with the construction of aeronautical engine and materials laboratory buildings at the Naval Aircraft Factory, Philadelphia, Pennsylvania, at a cost not to exceed $1,800,000. In addition to other authority contained in this section, the Secretary of the Navy is hereby authorized to accept, free from all encumbrances and without cost to the United States, title in fee simple to land or other realty at or in the vicinity of Corpus Christi, Texas, to be used for

48 Stat. 957.

Total cost; limitation.

Proviso.
Variation in costs permitted; limitation.

Naval Aircraft Factory, Philadelphia, Pa., construction at.

Acceptance of title to land, etc.
Corpus Christi, Tex.

the purpose of establishing a naval aviation training station, and title in fee simple to land or other realty from the State of Rhode Island at or in the vicinity of Quonset Point, Rhode Island, to be used as a naval air base.

Quonset Point, R. I.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary to effectuate the purposes of this Act.

Appropriations authorized.

SEC. 3. Whenever deemed by him to be advantageous to the national defense, and providing that in the opinion of the Secretary of the Navy the existing facilities of the Naval Establishment are inadequate, the Secretary of the Navy is hereby authorized to employ, by contract or otherwise, outside architectural or engineering corporations, firms, or individuals for the production and delivery of the designs, plans, drawings, and specifications required for the accomplishment of any naval public works or utilities project or the construction of any naval vessel, aircraft, or part thereof, without reference to the Classification Act of 1923 (42 Stat. 1488), as amended (5 U. S. C., ch. 13), or to section 3709 of the Revised Statutes of the United States (41 U. S. C. 5). In no case shall the fee paid for any service authorized by this section exceed 6 per centum of the estimated cost, as determined by the Secretary of the Navy, of the project to which such fee is applicable.

Employment of certain outside corporations, etc.
Post, p. 772.

42 Stat. 1488.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.
R. S. § 3709.
41 U. S. C. § 5.
Limitation.

SEC. 4. (a) To enable the Secretary of the Navy to accomplish without delay or excessive cost those public-works projects authorized by this Act to be located outside the continental limits of the United States, he is hereby authorized to enter into contracts upon a cost-plus-a-fixed-fee basis after such negotiations as he may authorize and approve and without advertising for proposals with reference thereto. Approval by the President shall be necessary to the validity of any contract entered into under authority of this section. The fixed fee to be paid the contractor as a result of any contract entered into under authority of this section shall be determined at or before the time such contract is made, and shall be set forth in such contract. Such fee shall not exceed 10 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of the Navy. Changes in the amount of the fee shall be made only upon material changes in the scope of the work concerned as determined by the Secretary of the Navy whose determination shall be conclusive.

Projects outside continental limits, contracts on a cost-plus-a-fixed-fee basis.
Post, p. 772.

Approval by the President.

Amount of fee, limitation.

Changes.

(b) Negotiations under this section shall be between the Secretary of the Navy, or a duly authorized representative, and three or more reputable and qualified contracting individuals, firms, or corporations regularly engaged in work of comparable magnitude and class to that contemplated by the negotiations, as determined by the Secretary of the Navy, and contracts may be made with any such individual, firm, or corporation, or with any two or more of them jointly, upon such terms and conditions as the Secretary of the Navy may determine to be fair and equitable and in the interests of the national defense. For each contract entered into under authority of this section the Secretary of the Navy may detail a naval officer to duty, without additional compensation, as an executive representative of the contracting officer. The contract shall provide that the officer so detailed shall have the right to attend any meetings of the board of directors or other executive or administrative board or committee of any corporation, partnership, firm, or syndicate which is or may become a party thereto for the purpose of submitting propositions, propounding questions, and receiving information relative to any matter within the purview of the contract with the intent and for the purpose of safeguarding the interests of the United States, coordinating efforts, and

Negotiations.

Detail of naval officer as executive representative of contracting officer.

promoting mutually beneficial relationships, and making decisions within the scope of his delegated authority and not in conflict with any provision of the contract.

Waiver of performance, etc., bond.

(c) In any project the contract for which is negotiated under authority of this section, the Secretary of the Navy may waive the requirement of a performance and a payment bond and may accept materials required for any such project at such place or places as he may deem necessary to minimize insurance costs.

Acceptance of materials.

Damage to plant, etc.; investigation.

(d) Any contract negotiated under this section may, in the discretion of the Secretary of the Navy, contain provisions under which any loss of or major damage to the plant, materials, or supplies of any contractor, not due to his negligence or fault or to the negligence or fault of his agents or servants, while the same is necessarily in transit upon or lying in the open sea for the purposes of the contract, will be investigated by a board of naval officers appointed for the purpose and reported to the Secretary of the Navy, who will transmit to the Congress the findings of fact and his recommendations in the premises.

Transmittal of findings, etc., to Congress.

Annual report to Congress.

(e) The Secretary of the Navy shall report annually to the Congress all contracts entered into under authority of this section, including the names of the contractors and copies of the contracts concerned, together with the amounts thereof.

48 Stat. 957.

SEC. 5. The Act of June 14, 1934 (48 Stat. 957), after the enacting clause is hereby amended to read as follows:

Norfolk, Va., acquisition of lands.

"That the Secretary of the Navy be, and he hereby is, authorized to acquire, by purchase or condemnation, additional lands adjacent to the Hampton Roads Naval Operating Base, Norfolk, Virginia, such lands lying north of the Virginian Railway and west of Granby Street. The sum of $500,000 authorized by section 1 of the bill H. R. 4278, as enacted, for the acquisition of land at or in the vicinity of Norfolk, Virginia, shall be available for the purposes of this Act."

Funds available. *Ante*, p. 590.

Approved, April 25, 1939.

[CHAPTER 88]

April 26, 1939
[H. R. 4630]
[Public, No. 44]

AN ACT

Making appropriations for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes.

Military Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes, namely:

SALARIES, WAR DEPARTMENT

Personal services.

For compensation for personal services in the District of Columbia, as follows:

Office of Secretary of War.

Office of Secretary of War: Secretary of War, Assistant Secretary of War, and other personal services, $315,660: *Provided*, That no field-service appropriation shall be available for personal services in the War Department except as may be expressly authorized herein.

Proviso. Use of field-service appropriations.

Designated offices.

Office of Chief of Staff, $244,120.

Adjutant General's office, $1,392,308.

World War personnel records.

For personal services, to be employed exclusively in assembling, classifying, and indexing the military personnel records of the World War, and for the purchase of necessary supplies and materials used in such work, $74,960.

Office of the Inspector General, $29,120.

Office of the Judge Advocate General, $112,660.

Office of the Chief of Finance, $396,100.

Office of the Quartermaster General, $825,310.
Office of the Chief Signal Officer, $166,605.
Office of the Chief of Air Corps, $258,400.
Office of the Surgeon General, $289,960.
Office of Chief of Bureau of Insular Affairs, $66,480.

Office of Chief of Engineers.

Office of Chief of Engineers, $139,620: *Provided*, That the services of skilled draftsmen, civil engineers, and such other services as the Secretary of War may deem necessary may be employed only in the office of the Chief of Engineers, to carry into effect the various appropriations for rivers and harbors and flood control, surveys, and preparation for and the consideration of river and harbor and flood control estimates and bills, to be paid from such appropriations: *Provided further*, That the expenditures on this account for the fiscal year 1940 shall not exceed $585,680; the Secretary of War shall each year, in the Budget, report to Congress the number of persons so employed, their duties, and the amount paid to each.

Provisos.
Services of skilled draftsmen, etc.

Maximum expenditures, fiscal year 1940.
Report to Congress.

Office of Chief of Ordnance.

Office of Chief of Ordnance, $439,420: *Provided*, That the services of such additional technical and clerical personnel as the Secretary of War may deem necessary may be employed only in the office of the Chief of Ordnance, to carry into effect the various appropriations for development, manufacture, storage, and issue of ordnance and ordnance stores, to be paid from such appropriations: *Provided further*, That the expenditures on this account for the fiscal year 1940 shall not exceed $100,000, and the Secretary of War shall each year, in the Budget, report to Congress the number of persons so employed, their duties, and the amount paid to each.

Provisos.
Technical, etc., personnel.

Maximum expenditures, fiscal year 1940.
Report to Congress.

Office of Chief of Chemical Warfare Service, $50,790.
Office of Chief of Infantry, $13,880.
Office of Chief of Cavalry, $11,100.
Office of Chief of Field Artillery, $5,040.
Office of Chief of Coast Artillery, $33,160.
Office of Chief of Chaplains, $8,240.
National Guard Bureau, War Department, $153,952.

Proviso.
No increase in certain details.

In all, salaries, War Department, $5,026,885: *Provided*, That the number of warrant officers and enlisted men on duty in the offices of the Chiefs of Ordnance, Engineers, Coast Artillery, Field Artillery, Cavalry, Infantry, and Chaplains on March 5, 1934, shall not be increased, and in lieu of warrant officers and enlisted men whose services in such offices shall have been terminated for any cause prior to July 1, 1940, their places may be filled by civilians, for the pay of whom, in accordance with the Classification Act of 1923, as amended, the appropriation "Pay of the Army" shall be available.

Civilians to fill vacancies.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Restriction on exceeding average salaries.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

In expending appropriations or portions of appropriations contained in this Act, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretary of War, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the

Exception.

Proviso.
Restriction not applicable to certain grades of clerical-mechanical service.
No reduction in fixed salaries.

42 Stat. 1490.
5 U. S. C. § 666.
Transfers without reduction.
Higher rates permitted.
If only one position in a grade.

rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law; or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

OFFICE OF THE SECRETARY

CONTINGENT EXPENSES, WAR DEPARTMENT

Department contingent expenses.
Post, p. 992.

For stationery; purchase of professional and scientific books, law books, including their exchange; books of reference, pamphlets, periodicals, newspapers, maps; typewriting and adding machines, and other labor-saving devices, including their repair and exchange; furniture and repairs to same; carpets, linoleum, filing equipment, photo supplies, towels, ice, brooms, soap, sponges; maintenance, repair, and operation of motor trucks and one motor-propelled passenger-carrying vehicle, to be used only for official purposes; freight and express charges; street-car fares; postage to Postal Union countries; and other absolutely necessary expenses, $270,000, and it shall not be lawful to expend, unless otherwise specifically provided herein, for any bureau, office, or branch of the War Department or of the Army having or maintaining an office in the War Department proper, at Washington, District of Columbia, any sum out of appropriations contained in this Act (or accruing thereto) made for the Military Establishment for any of the purposes mentioned or authorized in this paragraph.

LIBRARY, SURGEON GENERAL'S OFFICE

Library expenses.

For the purchase of the necessary books of reference, periodicals, and technical supplies and equipment, $25,000.

ARMY MEDICAL MUSEUM

Preservation, etc., of specimens.

For the procurement, preparation, and preservation of specimens and the purchase of technical supplies and equipment, $10,000.

PRINTING AND BINDING, WAR DEPARTMENT

Printing and binding.
Post, p. 992.
Proviso.
Medical bulletins.

For printing and binding for the War Department, except such as may be otherwise provided for in accordance with existing law, $546,000: *Provided*, That the sum of $3,000, or so much thereof as may be necessary, may be used for the publication, from time to time, of bulletins prepared under the direction of the Surgeon General of the Army, for the instruction of medical officers, when approved by the Secretary of War.

MILITARY ACTIVITIES

CONTINGENCIES OF THE ARMY

Army contingencies.

For all emergencies and extraordinary expenses, including the employment of translators, and exclusive of all other personal services in the War Department or any of its subordinate bureaus or offices in the District of Columbia, or in the Army at large, but impossible to be anticipated or classified, and for examination of estimates of appro-

priations and of military activities in the field, to be expended on the approval or authority of the Secretary of War, and for such purposes as he may deem proper, and his determination thereon shall be final and conclusive upon the accounting officers of the Government, $17,500.

EDUCATIONAL ORDERS

Appropriations contained in this Act for the procurement of munitions shall be available for the objects and purposes embraced by the provisions of the Act of June 16, 1938 (52 Stat. 707–708): *Provided*, That expenditures in pursuance hereof shall not exceed, in the aggregate, $2,000,000.

Educational orders.
52 Stat. 707.
50 U. S. C., Supp. IV, §§ 91–94.
Ante, p. 560; *post*, p. 993.
Proviso.
Maximum expenditure.

GENERAL STAFF CORPS

MILITARY INTELLIGENCE ACTIVITIES

For miscellaneous expenses requisite for and incident to the military intelligence activities of the Army and maintenance of the military attachés at the United States Embassies and Legations abroad, including the purchase of law books, maps, professional books of reference, and subscriptions to newspapers and periodicals; for the hire of interpreters, special agents, and guides, and for such other purposes as the Secretary of War may deem proper, including not to exceed $5,000 for the actual and necessary expenses of officers of the Army on duty abroad for the purpose of observing operations of armies of foreign states at war, to be paid upon certificates of the Secretary of War that the expenditures were necessary for obtaining military information, $125,000, to be expended under the direction of the Secretary of War, and $10,000 of such sum shall be available immediately: *Provided*, That section 3648, Revised Statutes (31 U. S. C. 529), shall not apply to payments made from appropriations contained in this Act in compliance with the laws of foreign countries or their ministerial regulations under which the military attachés are required to operate.

Miscellaneous expenses.
Post, p. 993.

Observing operations of foreign armies.

Proviso.
Provisions waived.
R. S. § 3648.
31 U. S. C. § 529.

FIELD EXERCISES

For expenses required for the conduct of special field exercises, including participation therein by the National Guard and the Organized Reserves, and including pay and travel of temporary employees and officers and enlisted men of the National Guard and the Organized Reserves, not otherwise provided for, allowances for enlisted men for quarters and rations, movement of matériel, maintenance and operation of structures and utilities, and any other requisite supplies and services, and for settlement of claims (not exceeding $500 each) for damages to or loss of private property resulting from such exercises that have accrued or may hereafter accrue, when payment thereof will be accepted by the owners of the property in full satisfaction of such damages, and each claim is substantiated by a report of a board of officers appointed by the commanding officer of the troops engaged, and is approved by the Secretary of War, whose action thereon shall be conclusive, $382,650.

Participation of National Guard, etc.

Supplies and services.
Private property damage claims.

ARMY WAR COLLEGE

For expenses of the Army War College, being for the purchase of the necessary special stationery; textbooks, books of reference, scientific and professional papers, newspapers, and periodicals; maps; police utensils; employment of temporary, technical, or special services, and expenses of special lectures; for the pay of employees; and for all other absolutely necessary expenses, $76,198.

Expenses.

ADJUTANT GENERAL'S DEPARTMENT

COMMAND AND GENERAL STAFF SCHOOL, FORT LEAVENWORTH, KANSAS

Expenses.

For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and material for instruction; employment of temporary, technical, special, and clerical services; and for other necessary expenses of instruction, at the Command and General Staff School, Fort Leavenworth, Kansas, $75,300, of which $31,100 shall be available exclusively for the replacement of machinery.

WELFARE OF ENLISTED MEN

Equipment and conduct of clubs, libraries, etc.

For the equipment and conduct of school, reading, lunch, and amusement rooms, service clubs, chapels, gymnasiums, and libraries, including periodicals and other publications and subscriptions for newspapers, salaries of civilians employed in the hostess and library services, transportation of books and equipment for these services, rental of films, purchase of slides for and making repairs to moving-picture outfits, and for similar and other recreational purposes at training and mobilization camps now established or which may be hereafter established, $35,440.

FINANCE DEPARTMENT

PAY OF THE ARMY

Officers.
Post, p. 993.

52 Stat. 8.
10 U. S. C., Supp. IV, §§ 91, 121, 481.

Longevity.

Enlisted men.

Regular Army Reserve.
National Guard.
Aviation increase.
Philippine Scouts.
Longevity.
Retired officers, etc.

Civil-service messengers at headquarters, etc.

Contract surgeons, nurses, etc.
Rent, subsistence, etc.

Payment of exchange by officers serving in foreign countries.

For pay of not to exceed an average of thirteen thousand one hundred and six commissioned officers, to include fifty Medical Corps officers and twenty-five Dental Corps officers, authorized by Act of January 29, 1938 (52 Stat. 8), $36,017,416; pay of officers, National Guard, $100; pay of warrant officers, $1,361,180; aviation increase to commissioned and warrant officers of the Army, including not to exceed thirty-six medical officers, $2,705,533, none of which shall be available for increased pay for making aerial flights by nonflying officers (except flight surgeons) at a rate in excess of $1,440 per annum and flight surgeons at a rate in excess of $720 per annum, which shall be the legal maximum rates as to such officers; additional pay to officers for length of service, $10,201,502; pay of an average of not to exceed one hundred and sixty-five thousand enlisted men of the line and staff, not including the Philippine Scouts, $69,688,888; Regular Army Reserve, $400,000; pay of enlisted men of National Guard, $100; aviation increase to enlisted men of the Army, $774,361; pay of enlisted men of the Philippine Scouts, $1,050,447; additional pay for length of service to enlisted men, $5,535,750; pay of commissioned officers on the retired list, $12,256,977; pay of retired warrant officers and retired members of the Army Nurse Corps, $1,378,033; increased pay to not to exceed eight retired officers on active duty, $8,213; pay of retired enlisted men, $13,924,988; pay not to exceed sixty civil-service messengers at not to exceed $1,200 each at headquarters of the several Territorial departments, corps areas, Army and corps headquarters, Territorial districts, tactical divisions and brigades, service schools, camps, and ports of embarkation and debarkation, $72,000; pay and allowances of contract surgeons, $39,576; pay of nurses, $950,320; rental allowances, including allowances for quarters for enlisted men on duty where public quarters are not available, $7,185,834; subsistence allowances, $6,750,087; interest on soldiers' deposits, $70,000; payment of exchange by officers serving in foreign countries, and when specially authorized by the Secretary of War, by officers disbursing funds pertaining to the War Department, when serving in Alaska, and all foreign money received shall be charged to

and paid out by disbursing officers of the Army at the legal valuation fixed by the Secretary of the Treasury, $100; in all, $170,371,405, of which amount $1,000,000 shall be immediately available; and the money herein appropriated for "Pay of the Army" shall be accounted for as one fund: *Provided*, That during the fiscal year ending June 30, 1940, no officer of the Army shall be entitled to receive an addition to his pay in consequence of the provisions of the Act approved May 11, 1908 (10 U. S. C. 803): *Provided further*, That no part of this or any other appropriation contained in this Act shall be available for the pay of any person, civil or military, not a citizen of the United States, unless in the employ of the Government or in a pay status on July 1, 1937, under appropriations for the War Department, nor for the pay of any such person beyond the period of enlistment or termination of employment, but nothing herein shall be construed as applying to instructors of foreign languages at the Military Academy, or to Filipinos in the Army Transport Service, or to persons employed outside of the continental limits of the United States except enlisted men of the Regular Army, other than Philippine Scouts, upon expiration of enlistment, and this provision shall be subject to the provisions of the Act entitled "An Act for the protection of certain enlisted men of the Army", approved August 19, 1937: *Provided further*, That, without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Army on disbursing duty and charged in their official accounts, except receipts to be credited to river and harbor and flood-control appropriations and retirement deductions, may be used by them as required for current expenditures, all necessary bookkeeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts: *Provided further*, That there shall be deposited in the Treasury of the United States to the credit of miscellaneous receipts the sum of $20,987.39, such amount being the balance of funds belonging to military organizations of the Army, disbanded at the conclusion of the World War.

Accounting.

Provisos.
No allowance to officer owning mount.
35 Stat. 108.
10 U. S. C. § 803.
Citizenship requirements.

No pay beyond enlistment period, etc.

Foreign language instructors.
Filipinos in Army Transport Service, etc.

Reenlistment of aliens.
50 Stat. 696.

Receipts of public moneys from sales, etc., use of.

Deposit of funds of disbanded military organizations.

No payment shall be made from money appropriated in this Act to any officer on the retired list of the Army who, for himself or for others, is engaged in the selling of, contracting for the sale of, or negotiating for the sale of, to the Army or the War Department, any war materials or supplies.

Pay forbidden to a retired officer selling supplies to Army.

No appropriation for the pay of the Army shall be available for the pay of any officer or enlisted man on the active list of the Army who is engaged in any manner with any publication which is or may be issued by or for any branch or organization of the Army or military association in which officers or enlisted men have membership and which carries paid advertising of firms doing business with the War Department: *Provided, however*, That nothing herein contained shall be construed to prohibit officers from writing or disseminating articles in accordance with regulations issued by the Secretary of War.

Officers, etc., engaged with certain service publications; pay forbidden.

Proviso.
Writing, etc., of articles by officers.

TRAVEL OF THE ARMY

For travel allowances and travel in kind, as authorized by law, for persons traveling in connection with the military activities of the War Department, including mileage, transportation, reimbursement of actual expenses, or per diem allowances, to officers and contract surgeons; transportation of troops; transportation, or reimbursement therefor, of nurses, enlisted men, recruits, recruiting parties, applicants for enlistment between recruiting stations and recruiting depots, rejected applicants for enlistment, general prisoners, cadets and

Travel allowances, etc.
Post, p. 993.

Recruiting expenses.

accepted cadets from their homes to the Military Academy, discharged cadets, civilian employees, civilian witnesses before courts martial, and dependents of military personnel; travel pay to discharged military personnel; transportation of discharged prisoners and persons discharged from Saint Elizabeths Hospital after transfer thereto from the military service, to their homes, or elsewhere as they may elect, the cost in each case not to be greater than to the place of last enlistment; hot coffee for troops traveling when supplied with cooked or travel rations; commutation of quarters and rations to enlisted men traveling on detached duty when it is impracticable to carry rations, and to applicants for enlistment and general prisoners traveling under orders; per diem allowances or actual cost of subsistence while in a travel status, to nurses, civilian employees, and civilian witnesses before courts martial, $2,927,020, of which amount $100,000 shall be available immediately, and such total amount may be increased, subject to the approval of the Director of the Bureau of the Budget, by transfers from other appropriations for the Military Establishment of such amounts as may be required in addition to those herein provided for travel in connection with development, procurement, production, maintenance, or construction activities; and, with such exception, no other appropriation in this Act shall be available for any expense for or incident to travel of personnel of the Regular Army or civilian employees under the War Department, except the appropriation "Contingencies of the Army" and the appropriations for the National Guard, the Organized Reserves, the Reserve Officers' Training Corps; Citizens' Military Training Camps, and the National Board for the Promotion of Rifle Practice, and except as may be provided for in the appropriation "Air Corps, Army": *Provided*, That the expert accountant, Inspector General's Department, shall be entitled to the same travel allowances as other employees of the War Department: *Provided further*, That, in addition to the authority contained in section 67, National Defense Act of June 3, 1916, as amended, a total of not to exceed $2,500 of the appropriations available to the War Department chargeable with expenses of travel shall be available for expenses incident to attendance at meetings of technical, professional, scientific, and other similar organizations, when, in the judgment of the Secretary of War, such attendance would be of benefit in the conduct of the work of the War Department: *Provided further*, That the appropriations "Travel of the Army" and "Army Transportation" current at the date of relief from duty station of personnel traveling under orders shall be charged with all expenses properly chargeable to such appropriations in connection with the travel enjoined, including travel of dependents and transportation of authorized baggage and household effects of such personnel, regardless of the dates of arrival at destination of the persons so traveling.

Commutation of quarters, rations, etc.

Civilians.

Transfers from other appropriations.

Restriction.

Provisos.
Travel allowance, expert accountant.

Attendance at meetings.
39 Stat. 199.
32 U. S. C. § 22.

Personnel traveling under orders; expenses.

Dependents, etc.

EXPENSES OF COURTS MARTIAL

Courts martial, expenses.
Post, p. 993.

For expenses of courts martial, courts of inquiry, military commissions, retiring boards, and compensation of reporters and witnesses attending same, contract stenographic reporting services, and expenses of taking depositions and securing other evidence for use before the same, $40,000.

APPREHENSION OF DESERTERS, AND SO FORTH

Apprehension of deserters, etc.

For the apprehension, securing, and delivering of soldiers absent without leave and of deserters, including escaped military prisoners, and the expenses incident to their pursuit; and no greater sum than $25 for each deserter or escaped military prisoner shall, in the discre-

tion of the Secretary of War, be paid to any civil officer or citizen for such services and expenses; for a donation of $10 to prisoner discharged otherwise than honorably upon his release from confinement under court-martial sentence involving dishonorable discharge, $15,000.

FINANCE SERVICE

Clerks, etc.
Post, p. 993.

For compensation of clerks and other employees of the Finance Department, including not to exceed $900 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), $1,180,718.

46 Stat. 818.
5 U. S. C. § 118a.

CLAIMS FOR DAMAGES TO AND LOSS OF PRIVATE PROPERTY

Private property damages, etc.

For payment of claims, including claims of military and civilian personnel in and under the War Department, not exceeding $500 each in amount for damages to or loss of private property incident to the training, practice, operation, or maintenance of the Army that have accrued, or may hereafter accrue, from time to time, $8,000: *Provided*, That settlement of such claims shall be made by the General Accounting Office, upon the approval and recommendation of the Secretary of War, where the amount of damages has been ascertained by the War Department, and payment thereof will be accepted by the owners of the property in full satisfaction of such damages.

Proviso.
Settlement by General Accounting Office, etc.

CLAIMS OF OFFICERS, ENLISTED MEN, AND NURSES OF THE ARMY FOR DESTRUCTION OF PRIVATE PROPERTY

Destruction of private property of officers, etc.

For the payment of claims of officers, enlisted men, and nurses of the Army for private property lost, destroyed, captured, abandoned, or damaged in the military service of the United States, under the provisions of an Act approved March 4, 1921 (31 U. S. C. 218–222), $15,000.

41 Stat. 1436.
31 U. S. C. §§ 218–222.

QUARTERMASTER CORPS

Subsistence of the Army.
Post, p. 993.

Subsistence of the Army: Purchase of subsistence supplies: For issue as rations to troops, including retired enlisted men when ordered to active duty, civil employees when entitled thereto, hospital matrons, applicants for enlistment while held under observation, general prisoners of war, and general prisoners at posts; ice for issue to organizations of enlisted men and offices at such places as the Secretary of War may determine, and for preservation of stores; for the subsistence of the masters, officers, crews, and employees of the vessels of the Army Transport Service; meals for recruiting parties and applicants for enlistment while under observation; for sales to officers, including members of the Officers' Reserve Corps while on active duty, and enlisted men of the Army. For payments: Of the regulation allowances of commutation in lieu of rations to enlisted men on furlough, and to enlisted men when stationed at places where rations in kind cannot be economically issued, including retired enlisted men when ordered to active duty. For payment of the regulation allowance of commutation in lieu of rations for enlisted men, applicants for enlistment while held under observation, civilian employees who are entitled to subsistence at public expense, and general prisoners while sick in hospitals, to be paid to the surgeon in charge; advertising; for providing prizes to be established by the Secretary of War for enlisted men of the Army who graduate from the Army schools for bakers and cooks, the total amount of such prizes at the various schools not to exceed $900 per annum; and for other necessary expenses incident to the purchase, testing, care, preservation, issue, sale, and accounting for subsistence supplies for the

Army Transport Service.

Sales to officers, etc.

Allowances of commutation in lieu of rations.

Prizes, etc.

Subsistence supplies.

Proviso.
Butter substitutes, restriction.

Army; in all, $29,510,250: *Provided*, That none of the money appropriated in this Act shall be used for the purchase of oleomargarine or butter substitutes for other than cooking purposes, except to supply an expressed preference therefor or for use where climatic or other conditions render the use of butter impracticable.

Regular supplies of the Army.
Post, p. 993.
Field cooking appliances, etc.

Regular supplies of the Army: Regular supplies of the Quartermaster Corps, including their care and protection; field ranges, field stoves for cooking food, coffee roasters, field bakery equipment, and appliances for cooking and serving food at posts (except fixed installations in buildings), in the field and when traveling, and repair and maintenance of such equipment; authorized issues of candles and matches; authorized issues of soap, toilet paper, and towels; for the necessary furniture, textbooks, paper, and equipment for the post schools and libraries, and for schools for noncommissioned officers; for the purchase and issue of instruments, office furniture, stationery, and other authorized articles for the use of officers' schools at the several military posts; for purchase of commercial newspapers, periodicals, market reports, technical books, and so forth; for equipment and furniture for kitchens and mess halls, each and all for the enlisted men, including recruits; for forage, salt, and vinegar for the horses, mules, oxen, and other draft and riding animals of the Quartermaster Corps at the several posts and stations and with the armies in the field, for the horses of the several regiments of Cavalry and batteries of Artillery and such companies of Infantry and Scouts as may be mounted, and for remounts and for the authorized number of officers' horses, including bedding for the animals; for seeds and implements required for the raising of forage at remount depots and on military reservations in the Hawaiian, Philippine, and Panama Canal Departments, and for labor and expenses incident thereto, including, when specifically authorized by the Secretary of War, the cost of irrigation; for the purchase of implements and hire of labor for harvesting hay on military reservations; for straw for soldiers' bedding, stationery, typewriters and exchange of same, including blankbooks and blank forms for the Army, certificates for discharged soldiers, and for printing department orders and reports, $3,626,700.

Furniture, school supplies, etc.

Periodicals, technical books, etc.

Forage, etc.

Seeds and implements.

Bedding, stationery, etc.

Clothing and equipage.
Post, p. 993.
Purchase, manufacture, etc.

Clothing and equipage: For cloth, woolens, materials, and for the purchase and manufacture of clothing for the Army, including retired enlisted men when ordered to active duty for issue and for sale; for payment of commutation of clothing due to warrant officers of the mine-planter service and to enlisted men; for altering and fitting clothing and washing and cleaning when necessary; for operation of laundries, existing or now under construction, including purchase and repair of laundry machinery therefor; for the authorized issues of laundry materials for use of general prisoners confined at military posts without pay or allowances, and for applicants for enlistment while held under observation; for equipment and repair of equipment of existing dry-cleaning plants, salvage and sorting storehouses, hat-repairing shops, shoe-repair shops, clothing-repair shops, and garbage-reduction works; for equipage, including authorized issues of toilet articles, barbers' and tailors' material, for use of general prisoners confined at military posts without pay or allowances and applicants for enlistment while held under observation; issue of toilet kits to recruits upon their first enlistment, and issue of housewives to the Army; for expenses of packing and handling and similar necessaries; for a suit of citizen's outer clothing and when necessary an overcoat, the cost of all not to exceed $30, to be issued each soldier discharged otherwise than honorably, to each enlisted man convicted by civil court for an offense resulting in confinement in a penitentiary or other civil prison, and to each enlisted

Laundries, etc.

Repair shops.

Toilet kits.

Citizen's outer clothing.

man ordered interned by reason of the fact that he is an alien enemy, or, for the same reason, discharged without internment; for indemnity to officers and men of the Army for clothing and bedding, and so forth, destroyed since April 22, 1898, by order of medical officers of the Army for sanitary reasons, $12,463,900, of which amount not exceeding $60,000 shall be available immediately for the procurement and transportation of fuel for the service of the fiscal year 1940: *Provided*, That laundry charges, other than for service now rendered without charge, shall be so adjusted that earnings in conjunction with the value placed upon service rendered without charge shall aggregate an amount not less than $50,000 below the cost of maintaining and operating laundries and dry-cleaning plants.

Indemnity for destroyed clothing, etc.

Fuel.

Proviso.
Laundry charges.

Incidental expenses of the Army: Postage; hire of laborers in the Quartermaster Corps, including the care of officers' mounts when the same are furnished by the Government; compensation of clerks and other employees of the Quartermaster Corps, including not to exceed $900 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act of June 26, 1930 (5 U. S. C. 118a), and clerks, foremen, watchmen, and organist for the United States Disciplinary Barracks; incidental expenses of recruiting; for the operation of coffee-roasting plants; for the payment of entrance fees for Army rifle and pistol teams participating in competitions; for tests and experimental and development work and scientific research to be performed by the Bureau of Standards for the Quartermaster Corps; for inspection service and instruction furnished by the Department of Agriculture which may be transferred in advance; for such additional expenditures as are necessary and authorized by law in the movements and operation of the Army and at military posts, and not expressly assigned to any other departments, $3,691,546.

Incidental expenses.
Post, p. 993.

Living quarters.

46 Stat. 818.
5 U. S. C. § 118a.

Recruiting.

Rifle competition, fees, tests, etc.

Inspection service, etc.

Army transportation: For transportation of Army supplies; of authorized baggage, including packing and crating; of horse equipment; and of funds for the Army; for transportation on Army vessels, notwithstanding the provisions of other law, of privately owned automobiles of Regular Army personnel upon change of station; for the purchase or construction, not to exceed $242,600, alteration, operation, and repair of boats and other vessels, including not to exceed $180,000 for use exclusively in the preparation of plans, by contract or otherwise, for a new Army transport; for wharfage, tolls, and ferriage; for drayage and cartage; for the purchase, manufacture (including both material and labor), maintenance, hire, and repair of pack saddles and harness; for the purchase, hire, operation, maintenance, and repair of wagons, carts, drays, other vehicles, and horse-drawn and motor-propelled passenger-carrying vehicles required for the transportation of troops and supplies and for official military and garrison purposes; for hire of draft and pack animals; for travel allowances to officers of National Guard on discharge from Federal service as prescribed in the Act of March 2, 1901 (10 U. S. C. 751), and to enlisted men of National Guard on discharge from Federal service, as prescribed in amendatory Act of September 22, 1922 (10 U. S. C. 752), and to members of the National Guard who have been mustered into Federal service and discharged on account of disability; in all, $15,525,061, of which amount not exceeding $250,000 for the procurement and transportation of fuel for the service of the fiscal year 1940, and not exceeding $3,000,000 for the procurement of motor vehicles, shall be available immediately: *Provided*, That not to exceed $225,000 may be expended for the purchase of light and medium passenger-carrying automobiles at a unit cost of not to exceed $750 for light automobiles and $1,200 for medium automobiles, including

Army transportation.
Post, p. 993.
Supplies.
Privately owned automobiles.

Boats, etc.

Vehicles.

Travel allowances, National Guard.

31 Stat. 902.
10 U. S. C. § 751.

42 Stat. 1021.
10 U. S. C. § 752.

Fuel and vehicles, amount immediately available for purchase.

Provisos.
Motor vehicles, etc.

Ambulances, motorcycles, etc.

Not available for designated vehicles except for salvaging.

Exceptions.

Transportation costs, supplies, equipment, etc.

the value of any vehicle exchanged, and not to exceed $600,000 may be expended for the purchase or exchange of motor-propelled ambulances, motorcycles, and trucks of station-wagon type: *Provided further*, That no appropriation contained in this Act shall be available for any expense of any character, other than as may be incident to salvaging or scrapping, on account of any motor-propelled vehicle procured prior to January 1, 1920, except tanks, tractors, ambulances, fire trucks, searchlight trucks, three hundred and ninety modernized Class B trucks, and vehicles in use by Reserve Officers' Training Corps units on February 19, 1935: *Provided further*, That during the fiscal year 1940 the cost of transportation from point of origin to the first point of storage or consumption of supplies, equipment, and material in connection with the manufacturing and purchasing activities of the Quartermaster Corps may be charged to the appropriations from which such supplies, equipment, and material are procured.

HORSES, DRAFT AND PACK ANIMALS

Horses, draft and pack animals, purchase.

Encouragement of breeding of riding horses.

For the purchase of draft and pack animals and horses within limits as to age, sex, and size to be prescribed by the Secretary of War for remounts for officers entitled to public mounts, for the United States Military Academy, and for such organizations and members of the military service as may be required to be mounted, and for all expenses incident to such purchases (including $92,030 for encouragement of the breeding of riding horses suitable for the Army, in cooperation with the Bureau of Animal Industry, Department of Agriculture, including the purchase of animals for breeding purposes and their maintenance), $307,150.

MILITARY POSTS

Construction, maintenance, etc.
Post, p. 1327.

R. S. §§ 1136, 3734.
10 U. S. C. § 1339; 40 U. S. C. § 267.

R. S. § 3709.
41 U. S. C. § 5.

Technical, etc., services.

Air Corps stations.
49 Stat. 610.
10 U. S. C., Supp. IV, §§ 1343a–1343d.
Radio aids to air navigation.
Military posts, construction, etc.
50 Stat. 857.
Obligations under contract authorizations.

52 Stat. 651.

For construction and installation of buildings, flying fields, and appurtenances thereto, including interior facilities, fixed equipment, necessary services, roads, connections to water, sewer, gas, and electric mains, purchase and installation of telephone and radio equipment, and similar improvements, and procurement of transportation incident thereto, without reference to sections 1136 and 3734, Revised Statutes (10 U. S. C. 1339; 40 U. S. C. 267); general overhead expenses of transportation, engineering, supplies, inspection and supervision, and such services as may be necessary in the office of the Quartermaster General; and the engagement by contract or otherwise without regard to section 3709, Revised Statutes (41 U. S. C. 5), and at such rates of compensation as the Secretary of War may determine, of the services of architects or firms or corporations thereof and other technical and professional personnel as may be necessary; $8,594,878, to remain available until expended and to be applied as follows: For work authorized by the Act of August 12, 1935 (49 Stat. 610–611): At Hickam Field, Hawaii, $3,086,978; Albrook Field, Canal Zone, $2,014,400; and radio aids to air navigation, $322,500; for work authorized by the Act of August 26, 1937 (50 Stat. 857–862): At Fort Clayton, Canal Zone, $689,500; Fort Davis, Canal Zone, $553,000; and Fort Kobbe, Canal Zone, $90,000; and for the payment of obligations incurred in the amount of $1,838,500 under the contract authorizations provided for under this head in the Military Appropriation Act for the fiscal year 1939.

ACQUISITION OF LAND

Hatbox Field, Okla., radiobeacon site.
52 Stat. 652.

Not to exceed $5,000 of the unexpended balance of the appropriation under this head in the Military Appropriation Act, 1939, is hereby made available until expended for the acquisition of a site for

a radiobeacon as an aid to air navigation, in the vicinity of Hatbox Field, Oklahoma, as authorized by the Act of August 12, 1935 (49 Stat. 610).

49 Stat. 610.
10 U. S. C., Supp. IV, §§ 1343a–1343d.

Acquisition of land, Mitchel Field, New York: For an additional amount for the acquisition of land in the vicinity of Mitchel Field, New York, as authorized by the Acts approved August 12, 1935 (49 Stat. 610), and July 1, 1937 (50 Stat. 452), $520,000, to remain available until expended.

Mitchel Field, N. Y.

49 Stat. 610.
10 U. S. C., Supp. IV, §§ 1343a–1343d.
50 Stat. 452.

Acquisition of land, West Point, New York: For an additional amount for the acquisition of land in the vicinity of West Point, New York, as authorized by the Acts approved March 3, 1931 (46 Stat. 1491), and July 1, 1937 (50 Stat. 452), $338,000, to remain available until expended.

West Point, N. Y.

46 Stat. 1491.
50 Stat. 452.

Acquisition of land, Ogden Ordnance Depot, Utah: For the acquisition of land adjacent to the site of the Ogden Ordnance Depot, Utah, as authorized by the Act of August 12, 1935 (49 Stat. 610), including the removal of existing utilities, $232,000, to remain available until expended.

Ogden Ordnance Depot, Utah.

49 Stat. 610.
10 U. S. C., Supp. IV, §§ 1343a–1343d.

BARRACKS AND QUARTERS AND OTHER BUILDINGS AND UTILITIES

Construction, maintenance, etc.
Post, p. 994.

For all expenses incident to the construction, installation, operation, and maintenance of buildings, utilities, appurtenances, and accessories necessary for the shelter, protection, and accommodation of the Army and its personnel and property, where not specifically provided for in other appropriations, including personal services, purchase and repair of furniture for quarters for officers, warrant officers, and noncommissioned officers, and officers' messes and wall lockers and refrigerators for Government-owned buildings as may be approved by the Secretary of War, care and improvement of grounds, flooring and framing for tents, rental of buildings, including not to exceed $900 in the District of Columbia, provided space is not available in Government-owned buildings, and grounds for military purposes, lodgings for recruits and applicants for enlistment, water supply, sewer and fire-alarm systems, fire apparatus, roads, walks, wharves, drainage, dredging channels, purchase of water, disposal of sewage, shooting galleries, ranges for small-arms target practice, field, mobile, and railway artillery practice, including flour for paste for marking targets, such ranges and galleries to be open as far as practicable to the National Guard and organized rifle clubs under regulations to be prescribed by the Secretary of War; warehouse and fuel handling equipment; stoves required for use of the Army for heating offices, hospitals, barracks, quarters, recruiting stations, and United States disciplinary barracks, also ranges and stoves for cooking food at posts, for post bakery and bake-oven equipment and apparatus and appliances for cooking and serving food when constituting fixed installations in buildings, including maintenance and repair of such heating and cooking appliances; for furnishing heat and light for the authorized allowance of quarters for officers, enlisted men, and warrant officers, including retired enlisted men when ordered to active duty, contract surgeons when stationed at and occupying public quarters at military posts, officers of the National Guard attending service and garrison schools, and for recruits, guards, hospitals, storehouses, offices, the buildings erected at private cost, in the operation of the Act approved May 31, 1902 (10 U. S. C. 1346), and buildings for a similar purpose on military reservations authorized by War Department regulations; for sale of fuel to officers; fuel and engine supplies required in the operation of modern batteries at established posts, $14,203,400, of which amount $2,500,000 shall be available immediately for the pro-

Rentals.

Water, roads, etc.

Target practice, etc.

Warehouse and fuel handling equipment.

Stoves and cooking appliances.

Heat, light, etc.

Buildings erected at private cost.
32 Stat. 282.
10 U. S. C. § 1346.

Fuel, engine supplies, etc.

curement and transportation of fuel for the service of the fiscal year 1940: *Provided*, That the amounts to be assessed and collected by the Secretary of War for expenditure for maintenance purposes at Fort Monroe, Virginia, under the provisions of the Act of August 1, 1894 (28 Stat. 212), shall be $13,520 for wharf and $5,053 for roads and sewerage system: *Provided further*, That this appropriation shall be available for the rental of offices, garages, and stables for military attachés: *Provided further*, That no part of the funds herein appropriated shall be available for construction of a permanent nature of an additional building or an extension or addition to an existing building, the cost of which in any case exceeds $20,000: *Provided further*, That the monthly rental rate to be paid out of this appropriation for stabling any animal shall not exceed $15.

Provisos.
Fort Monroe, Va., wharf, etc.

28 Stat. 212.

Military attachés, rental of offices, etc.

Construction, limitation on cost.

Stabling rental.

CONSTRUCTION AND REPAIR OF HOSPITALS

For construction and repair of hospitals at military posts already established and occupied, including all expenditures for construction and repairs required at the Army and Navy Hospital at Hot Springs, Arkansas, and for the construction and repair of general hospitals and expenses incident thereto, and for additions needed to meet the requirements of increased garrisons, and for temporary hospitals in standing camps and cantonments; for the alteration of permanent buildings at posts for use as hospitals, construction and repair of temporary hospital buildings at permanent posts, construction and repair of temporary general hospitals, rental or purchase of grounds, and rental and alteration of buildings for use for hospital purposes in the District of Columbia and elsewhere, including necessary temporary quarters for hospital personnel, outbuildings, heating and laundry apparatus, plumbing, water and sewers, and electric work, cooking apparatus, and roads and walks for the same, $494,709.

Construction and repair of hospitals.
Post, p. 994.

Temporary hospitals, etc.

The appropriations contained in this Act which are available for the procurement or manufacture of munitions of war of special or technical design may be used for the development and procurement of gages, dies, jigs, and other special aids and appliances, production studies, factory plans, and other production data, including specifications and detailed drawings, in accordance with the provisions of sections 120 and 123 of the National Defense Act, as amended. Such appropriations may also be used for the purchase of letters patent, applications for letters patent, and licenses under letters patent and applications for letters patent that pertain to such equipment or material for which the appropriations are made.

Appropriations for procurement, etc., of munitions of technical design.
Use of, for procurement of gages, dies, jigs, etc.

39 Stat. 213, 215.
50 U. S. C. §§ 80, 78.
Purchase, etc., of letters patent.

SIGNAL CORPS

SIGNAL SERVICE OF THE ARMY

Telegraph and telephone systems: Purchase, equipment, operation, and repair of military telegraph, telephone, radio, cable, and signaling systems; signal equipment and stores, heliographs, signal lanterns, flags, and other necessary instruments; wind vanes, barometers, anemometers, thermometers, and other meteorological instruments; photographic and cinematographic work performed for the Army by the Signal Corps; motorcycles, motor-driven and other vehicles for technical and official purposes in connection with the construction, operation, and maintenance of communication or signaling systems, and supplies for their operation and maintenance; professional and scientific books of reference, pamphlets, periodicals, newspapers, and maps for use of the Signal Corps and in the office of the Chief Signal Officer; telephone apparatus, including rental and payment for commercial, exchange, message, trunk-line, long-distance, and

Telegraph and telephone systems.
Post, p. 994.

Telephone apparatus, etc.

leased-line telephone service at or connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, excepting the local telephone service for the various bureaus of the War Department in the District of Columbia, and toll messages pertaining to the office of the Secretary of War; electric time service; the rental of commercial telegraph lines and equipment, and their operation at or connecting any post, camp, cantonment, depot, arsenal, headquarters, hospital, aviation station, or other office or station of the Army, including payment for official individual telegraph messages transmitted over commercial lines; electrical installations and maintenance thereof at military posts, cantonments, camps, and stations of the Army, fire control and direction apparatus, and material for Field Artillery; salaries of civilian employees, including those necessary as instructors at vocational schools; supplies, general repairs, reserve supplies, and other expenses connected with the collecting and transmitting of information for the Army by telegraph or otherwise; experimental investigation, research, purchase, and development, or improvements in apparatus, and maintenance of signaling and accessories thereto, including machines, instruments, and other equipment for laboratory and repair purposes; lease, alteration, and repair of such buildings required for storing or guarding Signal Corps supplies, equipment, and personnel when not otherwise provided for, including the land therefor, the introduction of water, electric light and power, sewerage, grading, roads and walks, and other equipment required, $7,828,804, of which $1,490,071 shall be available immediately for the objects embraced by this paragraph, including the employment of persons and means at the seat of government and elsewhere.

Exceptions.

Rental of lines, etc.

Electrical installations.

Civilian employees.

Experimental investigation, etc.

Amount available immediately.

AIR CORPS

AIR CORPS, ARMY

For creating, maintaining, and operating at established flying schools and balloon schools courses of instruction for officers, students, and enlisted men, including cost of equipment and supplies necessary for instruction, purchase of tools, equipment, materials, machines, textbooks, books of reference, scientific and professional papers, instruments, and materials for theoretical and practical instruction; for maintenance, repair, storage, and operation of airships, war balloons, and other aerial machines, including instruments, materials, gas plants, hangars, and repair shops, and appliances of every sort and description necessary for the operation, construction, or equipment of all types of aircraft, and all necessary spare parts and equipment connected therewith and the establishment of landing and take-off runways; for purchase of supplies for securing, developing, printing, and reproducing photographs in connection with aerial photography; improvement, equipment, maintenance, and operation of plants for testing and experimental work, and procuring and introducing water, electric light and power, gas, and sewerage, including maintenance, operation, and repair of such utilities at such plants, for the procurement of helium gas; for travel of officers of the Air Corps by air in connection with the administration of this appropriation, including the transportation of new aircraft from factory to first destination; salaries and wages of civilian employees as may be necessary; transportation of materials in connection with consolidation of Air Corps activities; experimental investigations and purchase and development of new types of airplanes, autogiros, and balloons, accessories thereto, and aviation engines, including plans, drawings, and specifications thereof; for the purchase, manufacture, and construction of airplanes and balloons, including instruments

Instruction, etc., expenses. *Post*, p. 995.

Aircraft operation, etc.

Runways.

Helium gas.

Civilian employees.

Development of new types of aircraft.

Purchase, construction, etc., of aircraft.

and appliances of every sort and description necessary for the operation, construction (airplanes and balloons), or equipment of all types of aircraft, and all necessary spare parts and equipment connected therewith; or the marking of military airways where the purchase of land is not involved; for the purchase, manufacture, and issue of special clothing, wearing apparel, and similar equipment for aviation purposes; for all necessary expenses connected with the sale or disposal of surplus or obsolete aeronautical equipment, and the rental of buildings, and other facilities for the handling or storage of such equipment; for the services of not more than four consulting engineers at experimental stations of the Air Corps as the Secretary of War may deem necessary, at rates of pay to be fixed by him not to exceed $50 a day for not exceeding fifty days each and necessary traveling expenses; purchase of special apparatus and appliances, repairs, and replacements of same used in connection with special scientific medical research in the Air Corps; for maintenance and operation of such Air Corps printing plants outside of the District of Columbia as may be authorized in accordance with law; for publications, station libraries, special furniture, supplies and equipment for offices, shops, and laboratories; for special services, including the salvaging of wrecked aircraft; for settlement of claims (not exceeding $250 each) for damage to persons and private property resulting from the operation of aircraft at home and abroad when each claim is substantiated by a survey report of a board of officers appointed by the commanding officer of the nearest aviation post and approved by the Chief of Air Corps and the Secretary of War, $94,737,281, of which $3,000,000 shall be available under the appropriation "Air Corps, Army, 1938", and $15,826,894 shall be available under the appropriation "Air Corps, Army, 1939", for payments under contracts for the procurement of new airplanes and of equipment, spare parts, and accessories for airplanes, as authorized by said appropriations, and of which $26,936,841 shall be available immediately for the objects embraced by this paragraph, including the employment of persons and means at the seat of government and elsewhere: *Provided*, That $10,000 shall be transferred to and made available to the Bureau of Mines on July 1, 1939, for supplying helium: *Provided further*, That in addition to the amounts herein appropriated the Chief of the Air Corps, when authorized by the Secretary of War, may enter into contracts between the date of the approval of this Act and July 1, 1940, for the procurement of new airplanes and for the procurement of equipment, spare parts, and accessories for airplanes to an amount not in excess of $32,205,988, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof: *Provided further*, That of the amount herein appropriated and the amount herein authorized for contractual obligation not less than $57,494,962 (exclusive of $18,826,894 for payment of obligations incurred under the above-mentioned contract authorizations for the fiscal years 1938 and 1939) shall be applied to the procurement of new airplanes and their equipment and accessories, of which amount of $57,494,962 not less than $56,113,200 shall be applied to the procurement of combat airplanes and their equipment and accessories: *Provided further*, That no part of this or any other appropriation contained in this Act shall be available for any expense incident to the use of Crissy Field, California, as an air station: *Provided further*, That the sum of $22,000 of the appropriation for Air Corps, Army, fiscal year 1935, the sum of $331,376 of the appropriation for Air Corps, Army, fiscal year 1936, and the sum of $2,703,230 of the

Marking of military airways.

Consulting engineers.

Special apparatus and appliances.

Printing plants, etc.

Settlement of claims.

50 Stat. 455.
52 Stat. 654.
New airplanes, equipment, etc.

Provisos.
Helium.
Post, p. 724.

Procurement of new airplanes, etc.

Combat airplanes.

Crissy Field, Calif., restriction on use of funds for.

Sums available for incurred obligations.
48 Stat. 626; 49 Stat. 133; 49 Stat. 1290.

appropriation for Air Corps, Army, fiscal year 1937, shall remain available until June 30, 1940, for the payment of obligations incurred under contracts executed prior to July 1, 1937.

MEDICAL DEPARTMENT

ARMY

MEDICAL AND HOSPITAL DEPARTMENT

For the manufacture and purchase of medical and hospital supplies, including disinfectants, for military posts, camps, hospitals, hospital ships and transports, for laundry work for enlisted men and Army nurses while patients in a hospital, and supplies required for mosquito destruction in and about military posts in the Canal Zone; for the purchase of veterinary supplies and hire of veterinary surgeons; for expenses of medical supply depots; for medical care and treatment of patients, including supernumeraries, not otherwise provided for, including care and subsistence in private hospitals of officers, enlisted men, and civilian employees of the Army, of applicants for enlistment, and of prisoners of war and other persons in military custody or confinement, when entitled thereto by law, regulation, or contract: *Provided*, That this shall not apply to officers and enlisted men who are treated in private hospitals or by civilian physicians while on furloughs or leaves of absence in excess of twenty-four hours; for the proper care and treatment of epidemic and contagious diseases in the Army or at military posts or stations, including measures to prevent the spread thereof, and the payment of reasonable damages not otherwise provided for for bedding and clothing injured or destroyed in such prevention; for the care of insane Filipino soldiers in conformity with the Act of Congress approved May 11, 1908 (24 U. S. C. 198); for the pay of male and female nurses, not including the Army Nurse Corps, and of cooks and other civilians employed for the proper care of sick officers and soldiers, under such regulations fixing their number, qualifications, assignments, pay, and allowances as shall have been or shall be prescribed by the Secretary of War; for the pay of civilian physicians employed to examine physically applicants for enlistment and enlisted men and to render other professional services from time to time under proper authority; for the pay of other employees of the Medical Department; for the payment of express companies and local transfers employed directly by the Medical Department for the transportation of medical and hospital supplies, including bidders' samples and water for analysis; for supplies for use in teaching the art of cooking to the enlisted force of the Medical Department; for the supply of Army and Navy Hospital at Hot Springs, Arkansas; for advertising, laundry, and all other necessary miscellaneous expenses of the Medical Department, $1,551,072.

Supplies.
Post, p. 995.

Private treatment.

Proviso.
If on furlough, etc.

Epidemic and contagious diseases.

Insane Filipino soldiers.
35 Stat. 122.
24 U. S. C. § 198.

Nurses.

Civilian physicians.

Army and Navy Hospital, Hot Springs, Ark.

HOSPITAL CARE, CANAL ZONE GARRISONS

For paying the Panama Canal such reasonable charges, exclusive of subsistence, as may be approved by the Secretary of War for caring in its hospitals for officers, enlisted men, military prisoners, and civilian employees of the Army admitted thereto upon the request of proper military authority, $50,000: *Provided*, That the subsistence of the said patients, except commissioned officers, shall be paid to said hospitals out of the appropriation for subsistence of the Army at the rates provided therein for commutation of rations for enlisted patients in general hospitals.

Hospital care, Canal Zone garrisons.

Proviso.
Subsistence payments.

CORPS OF ENGINEERS

ENGINEER SERVICE, ARMY

Equipment, instruments, etc.

Engineer School, maintenance, etc.

Maps, surveys, etc.

Rentals.

Operating, etc., expenses.

Procurement of engineer equipment.

52 Stat. 657.

For the design, development, procurement, maintenance, alteration, repair, installation, storage, and issue of engineer equipment, instruments, appliances, supplies, materials, tools, and machinery required in the equipment and training of troops and in military operations, including military surveys and the Engineer School; for the operation and maintenance of the Engineer School, including (a) compensation of civilian lecturers, and (b) purchase and binding of scientific and professional books, pamphlets, papers, and periodicals; for the procurement, preparation, and reproduction of maps and similar data for military purposes; for expenses incident to the Engineer service in military operations, including military surveys, and including (a) research and development of improved methods in such operations, (b) the rental of storehouses and grounds within and outside the District of Columbia, and (c) repair and alteration of buildings; for heat, light, power, water, and communication service, not otherwise provided for; and for the compensation of employees required in these activities, $1,044,340, of which amount not to exceed $180,000 shall be available for payments under contracts for the procurement of Engineer equipment under the authorization contained in the Military Appropriation Act for the fiscal year 1939.

ORDNANCE DEPARTMENT

ORDNANCE SERVICE AND SUPPLIES, ARMY

Manufacture, issue, etc.
Post, p. 995.

Contingent expenses.

Vehicles.

Ammunition for military salutes.

Libraries of Ordnance Department.

Consulting engineers.

Contracts for ordnance material, etc.

52 Stat. 657.

For manufacture, procurement, storage, and issue, including research, planning, design, development, inspection, test, alteration, maintenance, repair, and handling of ordnance material, together with the machinery, supplies, and services necessary thereto; for supplies and services in connection with the general work of the Ordnance Department, comprising police and office duties, rents, tolls, fuel, light, water, advertising, stationery, typewriting and computing machines, including their exchange, and furniture, tools, and instruments of service; to provide for training and other incidental expenses of the ordnance service; for instruction purposes, other than tuition; for the purchase, completely equipped, of trucks, and for maintenance, repair, and operation of motor-propelled and horse-drawn freight and passenger-carrying vehicles; for ammunition for military salutes at Government establishments and institutions to which the issues of arms for salutes are authorized; for services, material, tools, and appliances for operation of the testing machines and chemical laboratory in connection therewith; for publication for libraries of the Ordnance Department, including the Ordnance Office, including subscriptions to periodicals; for services of not more than four consulting engineers as the Secretary of War may deem necessary, at rates of pay to be fixed by him not to exceed $50 per day for not exceeding fifty days each, and for their necessary traveling expenses, $53,173,100, of which not to exceed $12,900,000 shall be available for payments under contracts for the procurement or production of ordnance material, machinery, and supplies under the authorization contained in the Military Appropriation Act for the fiscal year 1939, and of which $2,067,100 shall be available immediately for the objects embraced by this paragraph, including the employment of persons and means at the seat of government and elsewhere; also, in addition, the Chief of Ordnance, when authorized by the Secretary of War may enter into contracts prior to July 1, 1940, for the procurement or production of ordnance material, machinery, and supplies to an

amount not in excess of $8,000,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

ROCK ISLAND BRIDGE, ROCK ISLAND, ILLINOIS

For operating, repair, and preservation of Rock Island bridges and viaduct, and maintenance and repair of the arsenal street connecting the bridges, $32,835. Operating bridges, etc.

REPAIRS OF ARSENALS

For repairs and improvements of ordnance establishments, and to meet such unforeseen expenditures as accidents or other contingencies may require, $1,050,000. Repairs of arsenals. *Post*, p. 996.

CHEMICAL WARFARE SERVICE

For purchase, manufacture, and test of chemical warfare gases or other toxic substances, gas masks, or other offensive or defensive materials or appliances required for gas-warfare purposes; investigations, research, design, experimentation, and operation, purchase of chemicals, special scientific and technical apparatus and instruments, including services connected therewith; for the payment of part-time or intermittent employment of such scientists and technicists as may be contracted for by the Secretary of War, in his discretion, at a rate of pay not exceeding $20 per diem for any person so employed; for the purchase, maintenance, repair, and operation of freight- and passenger-carrying motor vehicles; construction, maintenance, and repair of plants, buildings, and equipment, and the machinery therefor; receiving, storing, and issuing of supplies, comprising police and office duties, rents, tolls, fuels, gasoline, lubricants, paints and oils, rope and cordage, light, water, advertising, stationery, typewriting and adding machines including their exchange, office furniture, tools, and instruments; for incidental expenses; for civilian employees; for libraries of the Chemical Warfare Service and subscriptions to periodicals; for expenses incidental to the organization, training, and equipment of special gas troops not otherwise provided for, including the training of the Army in chemical warfare, both offensive and defensive, together with the necessary schools, tactical demonstrations, and maneuvers; for current expenses of chemical projectile filling plants and proving grounds, including construction and maintenance of rail transportation, repairs, alterations, accessories, building and repairing butts and targets, clearing and grading ranges, $1,663,000.

Purchase, manufacture, etc., of gases. *Post*, p. 996.

Part-time employment of scientists, etc.

Vehicles.

Plants, buildings, machinery, etc.

Civilian employees.

Special gas troops.

Projectile filling plants and proving grounds.

CHIEF OF INFANTRY

INFANTRY SCHOOL, FORT BENNING, GEORGIA

For the procurement of books, publications, instruments, and materials, pay of employees, and other necessary expenses for instruction at the Infantry School, $60,027. Instruction expenses.

CHIEF OF CAVALRY

INSTRUCTION IN CAVALRY ACTIVITIES

For the purchase of textbooks, books of reference, scientific and professional papers, instruments, and materials for instruction; employment of temporary, technical, special, and clerical services; and for other necessary expenses of instruction at the Cavalry School, Fort Riley, Kansas; and for the instruction of the Army in cavalry activities, $28,120. Instruction expenses.

CHIEF OF FIELD ARTILLERY

INSTRUCTION IN FIELD ARTILLERY ACTIVITIES

Instruction expenses.

For the pay of employees; the purchase of books, pamphlets, periodicals, and newspapers; procurement of supplies, materials, and equipment for instruction purposes; and other expenses necessary in the operation of the Field Artillery School of the Army, and for the instruction of the Army in field artillery activities, $30,990.

CHIEF OF COAST ARTILLERY

COAST ARTILLERY SCHOOL, FORT MONROE, VIRGINIA

Instruction expenses.

For purchase of engines, generators, motors, machines, measuring and nautical instruments, special apparatus, and materials for experimental purposes for the engineering and artillery and military art departments and enlisted specialists division; for purchase and binding of professional books treating of military and scientific subjects for library, for use of school, and for temporary use in coast defense; for newspapers and periodicals; for incidental expenses of the school, including chemicals, stationery, printing and binding; hardware; materials; cost of special instruction of officers detailed as instructors; employment of temporary, technical, or special services; for office furniture and fixtures; for machinery; for maintenance, operation, and repair of motortrucks; and unforeseen expenses; in all, $28,260.

Printing and binding.

SEACOAST DEFENSES

Expenses.

For all expenses incident to the preparation of plans and the construction, purchase, installation, equipment, maintenance, repair, and operation of fortifications and other works of defense, and their accessories, including personal services, ammunition storage, maintenance of channels to submarine-mine wharves, purchase of lands and rights-of-way as authorized by law, and experimental, test, and development work, as follows:

United States.

United States, $2,965,012, of which $887,537 shall be available for construction work by the Corps of Engineers until June 30, 1941;

Insular departments.

Insular departments, $1,710,014;

Panama Canal.

Panama Canal, $2,575,497, of which $1,146,000 shall be available for construction work by the Corps of Engineers until June 30, 1941;

In all, $7,250,523.

UNITED STATES MILITARY ACADEMY

PAY OF MILITARY ACADEMY

Cadets.

Cadets: For pay of cadets, $1,375,920: *Provided*, That during the fiscal year ending June 30, 1940, no officer of the Army shall be entitled to receive any increase in pay or allowances because of detail or assignment to duty in any capacity at the Military Academy:

Provisos.
Army detail, pay restriction.

Retired Army officer as librarian.

Provided further, That the duties of librarian of the United States Military Academy may be performed by an officer of the Regular Army retired from active service under the provisions of section 1251, Revised Statutes, and detailed on active duty for that purpose.

R. S. § 1251.
10 U. S. C. § 933.

Civilians.

Civilians: For pay of employees, $320,880.

MAINTENANCE AND OPERATION, UNITED STATES MILITARY ACADEMY

Designated expenses.

For text and reference books for instruction; increase and expense of library (not exceeding $6,000); office equipment and supplies; stationery, blank books, forms, printing and binding, and periodicals;

diplomas for graduates; expense of lectures; apparatus, equipment, supplies, and materials for purpose of instruction and athletics, and maintenance and repair thereof; musical instruments and maintenance of band; care and maintenance of organ; equipment for cadet mess; postage, telephones, and telegrams; freight and expressage; for commutation of rations for cadets in lieu of the regular established ration; maintenance of children's school (not exceeding $12,200); contingencies for superintendent of the academy, to be expended in his discretion (not to exceed $7,100, of which $900 shall be available immediately); expenses of the members of the Board of Visitors (not exceeding $1,500); contingent fund, to be expended under the direction of the Academic Board (not exceeding $1,000); improvement, repair, and maintenance of buildings and grounds (including roads, walls, and fences); shooting galleries and ranges; cooking, heating, and lighting apparatus and fixtures and operation and maintenance thereof; maintenance of water, sewer, and plumbing systems; maintenance of and repairs to cadet camp; fire-extinguishing apparatus; machinery and tools and repairs of same; maintenance, repair, and operation of motor-propelled vehicles; policing buildings and grounds; furniture, refrigerators, and lockers for Government-owned buildings at the academy and repair and maintenance thereof; fuel for heat, light, and power; and other necessary incidental expenses in the discretion of the superintendent; in all, $1,635,000: *Provided*, That not to exceed $3,750 of this amount shall be available to liquidate the indebtedness of cadets separated from the service for any reason during their first year, who at the time of their separation are in debt to the cadet store.

Board of Visitors.

Proviso.
Liquidation of certain debts to cadet store.

NATIONAL GUARD

ARMING, EQUIPPING, AND TRAINING THE NATIONAL GUARD

For procurement of forage, bedding, and so forth, for animals used by the National Guard, $646,393.

Forage, etc.

For compensation of help for care of materials, animals, and equipment, $2,768,332, of which $210,000 shall be available exclusively for the compensation of employees engaged upon Federal property custodial and accounting work in the offices of property and disbursing officers for the United States.

Care of materials, animals, etc.
Post, p. 996.

For expenses, camps of instruction and air fields, field and supplemental training, including construction and maintenance, and the hire (at a rate not to exceed $1 per diem), repair, maintenance, and operation of motor-propelled passenger-carrying vehicles, $10,896,937: *Provided*, That not to exceed $25,000 of this appropriation shall be available for the settlement of claims (not exceeding $500) for damages to or loss of private property incident to the operation of camps of instruction, either during the stay of National Guard units in such camps or while thereto or therefrom en route: *Provided further*, That not to exceed $500,000 of this appropriation shall be available for construction at concurrent camps.

Instruction expenses.

Provisos.
Settlement of claims.

Construction at concurrent camps.

For expenses, selected officers and enlisted men, military service schools, $444,570.

Service schools, instruction, etc.

For pay of property and disbursing officers for the United States, at a rate not less than $2,400 per annum, $126,900.

Property and disbursing officers.

For general expenses, equipment, and instruction, National Guard, the hire (at a rate not to exceed $1 per diem), repair, maintenance, and operation of motor-propelled passenger- and non-passenger-carrying vehicles, and the medical and hospital treatment of members of the National Guard who suffer personal injury or contract disease in

Equipment, etc.
Post, p. 996.

Medical, etc., treatment.

line of duty, and other expenses in connection therewith, including pay and allowances, subsistence, transportation, and burial expenses, as authorized by the Act of June 15, 1936 (49 Stat. 1507), $913,606.

Burial expenses. 49 Stat. 1507. 10 U. S. C., Supp. IV, §§ 455a–d.

For travel of officers, warrant officers, and enlisted men of the Regular Army detailed to, or while on, duty with the National Guard, including transportation of dependents, transportation of mounts, and transportation, packing, and crating of household goods and effects as authorized by law, $280,586.

Travel, Army officers, etc. *Post*, p. 996.

For transportation of equipment and supplies, $387,942.

Transportation of equipment, etc. *Post*, p. 996.

For expenses of enlisted men of the Regular Army on duty with the National Guard, including payment of an allowance for quarters at the rate of $35 per month to each man not furnished quarters in kind, $334,375.

Army enlisted men, details. *Post*, p. 996.

For pay of National Guard (armory drills), $14,711,365.

Pay, armory drills. *Post*, p. 996.

No part of the appropriations made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer or enlisted man of the National Guard who may be drawing a pension, disability allowance, disability compensation, or retired pay (where retirement has been made on account of physical disability or age) from the Government of the United States: *Provided*, That nothing in this provision shall be so construed as to prevent the application of funds herein contained to the pay, allowances, or traveling expenses of any officer or enlisted man of the National Guard who may surrender said pension, disability allowance, disability compensation, or retired pay for the period of his service in the National Guard: *Provided further*, That adjutants general who may be drawing such emoluments may be continued in a federally recognized status without pay under this Act.

No pay to National Guard officer, etc., drawing pension.

Provisos. Surrender of pension.

Adjutants general, continuation in present status without pay.

ARMS, UNIFORMS, EQUIPMENT, AND SO FORTH, FOR FIELD SERVICE, NATIONAL GUARD

To procure by purchase or manufacture and issue from time to time to the National Guard, upon requisition of the Governors of the several States and Territories or the commanding general, National Guard of the District of Columbia, such military equipment and stores of all kinds and reserve supply thereof as are necessary to arm, uniform, and equip for field service the National Guard of the several States, Territories, and the District of Columbia, including animals, motor trucks, motorcycles, field ambulances, and station wagons and to repair such of the aforementioned articles of equipage and military stores as are or may become damaged when, under regulations prescribed by the Secretary of War, such repair may be determined to be an economical measure and as necessary for their proper preservation and use, $14,067,299, and of the total of such amount $500,000 shall be available exclusively for defraying the cost of increasing the strength of the National Guard above approximately two hundred and five thousand officers and men, and all of the sums appropriated in this Act on account of the National Guard shall be accounted for as one fund, and of the total of all sums appropriated in this Act on account of the National Guard, $1,500,000 shall be available immediately: *Provided*, That specifications for motor vehicles, which shall be so drawn as to admit of competition, shall to the extent otherwise practicable conform with the requirements of the National Guard: *Provided further*, That the sum of $30,000 of the appropriation for National Guard, fiscal year 1937, shall remain available until June 30, 1940, for the payment of obligations incurred under contracts for airplanes, spare parts, and accessories executed prior to July 1, 1937:

Procurement of arms and equipment. *Post*, p. 997.

Requisitions from Governors, etc.

Motor trucks, etc.

Increase in strength.

Accounting.

Provisos. Specifications for motor vehicles.

Contract obligations.

Provided further, That the value of issues made to any State, Territory, or the District of Columbia to replace property surveyed in accordance with section 87, National Defense Act of June 3, 1916, as amended, shall not be charged to the apportionments required by section 67 of that Act, but no such replacement issue shall be made in excess of receipts theretofore collected and covered into the Treasury as miscellaneous receipts pursuant to said section 87, as amended, and section 4 (a) and (b) (22) of the Permanent Appropriation Repeal Act of June 26, 1934: *Provided further*, That the Secretary of War is hereby authorized to issue from surplus stores and material on hand and purchased for the United States Army such articles of clothing and equipment and Field Artillery, Engineer, and Signal material and ammunition as may be needed by the National Guard organized under the provisions of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916 (32 U. S. C. 21), as amended. This issue shall be made without charge against National Guard appropriations except for actual expenses incident to such issue.

Replacement of damaged property.
39 Stat. 204.
32 U. S. C. § 47.

39 Stat. 199.
32 U. S. C. § 22.

48 Stat. 1227.
31 U. S. C. § 725c.
Clothing, equipment, etc., from Army surplus stores.

39 Stat. 199.
32 U. S. C. § 21.
Issue without charge against fund; exception.

No appropriation contained in this Act shall be available for any expense for or on account of a larger number of mounted units and wagon companies of the National Guard than were in existence on June 30, 1932: *Provided*, That officers, warrant officers, and enlisted men of the National Guard and Organized Reserves, who, under regulations prescribed by the Secretary of War, volunteer to participate without pay as competitors or range officers in the national matches to be held during the fiscal year 1940, may attend such matches without pay, notwithstanding any provision of law to the contrary, but shall be entitled to travel and subsistence allowances at the same rates as are provided for civilians who attend and participate in said matches, but this proviso shall not operate to prohibit the pay of such competitors or range officers, provided funds for such payment are available from the appropriation "Promotion of rifle practice, 1940", nor shall any provision in this Act operate to deprive a Reserve officer ordered to active duty incident to the national matches of pay for the full period of such active duty, provided funds for such payment are available from the appropriation "Promotion of rifle practice, 1940": *Provided further*, That officers, warrant officers, and enlisted men of the National Guard and Organized Reserves may be ordered to duty, with their consent, for the care, maintenance, and operation of the ranges used in the conduct of the national matches, and such officers, warrant officers, and enlisted men while so engaged shall be entitled to the same pay, subsistence, and transportation as officers, warrant officers, and enlisted men of corresponding grades of the Regular Army are entitled by law, which expense shall be provided by the appropriation "Promotion of rifle practice"; and after being duly mustered may be paid for the period from the date of leaving home rendezvous to date of return thereto as determined in advance, both dates inclusive.

Increase of mounted units, etc., restriction on use of funds for.

Provisos.
Participation in national matches.

Travel and subsistence allowances.

Post, p. 617.
Reserve officers.

Care, etc., of ranges.

Post, p. 617.

ORGANIZED RESERVES

For pay and allowances of members of the Officers' Reserve Corps on active duty in accordance with law; mileage, reimbursement of actual traveling expenses, or per diem allowances in lieu thereof, as authorized by law: *Provided*, That the mileage allowance to members of the Officers' Reserve Corps when called into active service for training for fifteen days or less shall not exceed 4 cents per mile; for

Officers' Reserve Corps, members on active duty.
Post, p. 997.

Proviso.
Mileage allowance.

travel in kind, or reimbursement in lieu thereof, as now authorized by law for officers of the Regular Army, of dependents of Reserve officers who have been ordered to active duty for periods in excess of fifteen days; pay, transportation, subsistence, clothing, and medical and hospital treatment of members of the Enlisted Reserve Corps; conducting correspondence or extension courses for instruction of members of the Reserve Corps, including necessary supplies, procurement of maps and textbooks, and transportation and traveling expenses of employees; purchase of training manuals, including Government publications and blank forms, subscriptions to magazines and periodicals of a professional or technical nature; establishment, maintenance, and operation of Organized Reserve headquarters and of camps for training of the Organized Reserves; for miscellaneous expenses incident to the administration of the Organized Reserves, including the maintenance and operation of motor-propelled passenger-carrying vehicles and purchase of thirty such vehicles; for the actual and necessary expenses, or per diem in lieu thereof, at rates authorized by law, incurred by officers and enlisted men of the Regular Army and Reserve officers ordered to active duty for periods in excess of fifteen days traveling on duty in connection with the Organized Reserves, and for travel of dependents, and packing and transportation of baggage of such personnel; for expenses incident to the use, including upkeep and depreciation costs, of supplies, equipment, and matériel furnished in accordance with law from stocks under the control of the War Department, except that not to exceed $1,083,440 of this appropriation shall be available for expenditure by the Chief of the Air Corps for the production and purchase of new airplanes and their equipment, spare parts, and accessories; for transportation of baggage, including packing and crating, of Reserve officers ordered to active duty for not less than six months; for the medical and hospital treatment of members of the Officers' Reserve Corps and of the enlisted Reserve Corps, who suffer personal injury or contract disease in line of duty, as provided by the Act of June 15, 1936 (49 Stat. 1507), and for such other purposes in connection therewith as are authorized by the said Act, including pay and allowances, subsistence, transportation, and burial expenses; in all, $12,802,557; and no part of such amount shall be available for any expense incident to giving flight training to any officer of the Officers' Reserve Corps unless he shall be found physically and professionally qualified to perform aviation service as an aviation pilot, by such agency as the Secretary of War may designate: *Provided*, That not to exceed $171,000 of this appropriation may be used for establishment, operation, and maintenance of Organized Reserve headquarters.

Enlisted Reserve Corps.

Correspondence, etc., courses.

Training manuals.

Headquarters and training camps.

Vehicles.

New airplanes.

Baggage transportation.

Medical and hospital treatment.

49 Stat. 1507.
10 U. S. C., Supp. IV, §§ 455a–455d.

Flight training restriction.

Proviso.
Organized Reserve headquarters.

None of the funds appropriated elsewhere in this Act, except for printing and binding, field exercises, and for pay and allowances of officers and enlisted men of the Regular Army, and for mileage, reimbursement of actual traveling expenses, or per-diem allowances in lieu thereof, as authorized by law, to Air Corps Reserve officers on extended active duty, shall be usd for expenses in connection with the Organized Reserves, but available supplies and existing facilities at military posts shall be utilized to the fullest extent practicable.

Restriction on use of other funds.

Use of available supplies, etc.

No appropriation made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer of the Organized Reserves who may be drawing a pension, disability allowance, disability compensation, or retired pay from the Government of the United States: *Provided*, That nothing in this provision shall be so construed as to prevent the application of funds herein contained to

No pay to officer drawing pension, etc.

Proviso.
Surrender of pension.

the pay, allowances, or traveling expenses of any officer or enlisted man of the Reserve Corps who may surrender said pension, disability allowance, disability compensation, or retired pay for the period of his active duty in the Reserve Corps.

Reserve officer on active duty, pay restriction.
General Staff detail excepted.

No appropriation made in this Act shall be expended for the pay of a Reserve officer on active duty for a longer period than fifteen days, except such as may be detailed for duty with the War Department General Staff under section 3a and section 5 (b) of the National Defense Act, as amended (10 U. S. C. 26, 37), or who may be detailed for courses of instruction at the general or special service schools of the Army, or to Corps Area staff schools, or for duty as instructors at civilian military training camps, appropriated for in this Act, or for duty with the Air Corps, under the provisions of section 1 of the Act of June 16, 1936 (49 Stat. 1524), or who may be detailed to active duty with the Regular Army under the provisions of the Act of August 30, 1935 (10 U. S. C. 369a): *Provided*, That the pay and allowances of such additional officers and nurses of the Medical Reserve Corps as are required to supplement the like officers and nurses of the Regular Army in the care of beneficiaries of the United States Veterans' Administration treated in Army hospitals may be paid from the funds allotted to the War Department by that Administration under existing law.

41 Stat. 760.
10 U. S. C. §§ 37, 26; Supp. IV, § 26 (note).
Other details.

49 Stat. 1524.
10 U. S. C., Supp. IV, § 292b-2.
49 Stat. 1028.
10 U. S. C., Supp. IV, § 369a.
Proviso.
Medical Reserve Corps, Veterans' Administration patients in Army hospitals.

CITIZENS' MILITARY TRAINING

RESERVE OFFICERS' TRAINING CORPS

For the procurement, maintenance, and issue, under such regulations as may be prescribed by the Secretary of War, to institutions at which one or more units of the Reserve Officers' Training Corps are maintained, of such public animals, means of transportation, supplies, tentage, equipment, and uniforms as he may deem necessary, including cleaning and laundering of uniforms and clothing at camps; and to forage, at the expense of the United States, public animals so issued, and to pay commutation in lieu of uniforms at a rate to be fixed annually by the Secretary of War; for transporting said animals and other authorized supplies and equipment from place of issue to the several institutions and training camps and return of same to place of issue when necessary; for purchase of training manuals, including Government publications and blank forms; for the establishment and maintenance of camps for the further practical instruction of the members of the Reserve Officers' Training Corps, and for transporting members of such corps to and from such camps, and to subsist them while traveling to and from such camps and while remaining therein so far as appropriations will permit, or, in lieu of transporting them to and from such camps and subsisting them while en route, to pay them travel allowance at the rate of 5 cents per mile for the distance by the shortest usually traveled route from the places from which they are authorized to proceed to the camp and for the return travel thereto, and to pay the return travel pay in advance of the actual performance of the travel; for expenses incident to the use, including upkeep and depreciation costs, of supplies, equipment, and matériel furnished in accordance with law from stocks under the control of the War Department; for pay for students attending advanced camps at the rate prescribed for soldiers of the seventh grade of the Regular Army; for the payment of commutation of subsistence to members of the senior division of the Reserve Officers' Training Corps, at a rate not exceeding the cost of the garrison ration prescribed for the Army, as authorized in the

Supplies, etc.

Training camps, etc.

Travel allowance.

Students attending advanced camps.

Subsistence commutation, senior division.

39 Stat. 194; 41 Stat. 778.
10 U. S. C. § 387.
Medical, etc., treatment.

Act approved June 3, 1916, as amended by the Act approved June 4, 1920 (10 U. S. C. 387); for the medical and hospital treatment of members of the Reserve Officers' Training Corps, who suffer personal injury or contract disease in line of duty, and for other expenses in connection therewith, including pay and allowances, subsistence, transportation, and burial expenses, as authorized by the Act of June 15, 1936 (49 Stat. 1507); for mileage, traveling expenses, or transportation, for transportation of dependents, and for packing and transportation of baggage, as authorized by law, for officers, warrant officers, and enlisted men of the Regular Army traveling on duty pertaining to or on detail to or relief from duty with the Reserve Officers' Training Corps; for the purchase, maintenance, repair, and operation of motor vehicles, including station wagons, $4,964,544, of which amount $400,000 shall be available immediately: *Provided*, That the Secretary of War is authorized to issue, without charge, in lieu of purchase, for the use of the Reserve Officers' Training Corps, so many horses now belonging to the Regular Army as he may consider desirable: *Provided*, That uniforms and other equipment or material issued to the Reserve Officers' Training Corps in accordance with law shall be furnished from surplus stocks of the War Department without payment from this appropriation, except for actual expense incurred in the manufacture or issue: *Provided further*, That in no case shall the amount paid from this appropriation for uniforms, equipment, or material furnished to the Reserve Officers' Training Corps from stocks under the control of the War Department be in excess of the price current at the time the issue is made: *Provided further*, That none of the funds appropriated in this Act shall be used for the organization or maintenance of an additional number of mounted, motor transport, or tank units in the Reserve Officers' Training Corps in excess of the number in existence on January 1, 1928: *Provided further*, That none of the funds appropriated in this Act shall be available for any expense on account of any student in Air Corps, Dental Corps, or Veterinary units not a member of such units on May 5, 1932, but such stoppage of further enrollments shall not interfere with the maintenance of existing units: *Provided further*, That none of the funds appropriated elsewhere in this Act, except for printing and binding and pay and allowances of officers and enlisted men of the Regular Army, shall be used for expenses in connection with the Reserve Officers' Training Corps.

49 Stat. 1507.
10 U. S. C., Supp. IV, §§ 455a–455d.

Vehicles.

Provisos.
Issue of Army horses.

Uniforms, etc., from Army surplus stock.

Current price not to be exceeded.

Limitation on number of mounted, etc., units.

No additional students in designated units.

Restriction on use of other funds.

MILITARY SUPPLIES AND EQUIPMENT FOR SCHOOLS AND COLLEGES

Procurement and issue.
41 Stat. 780.
10 U. S. C. § 1180.
R. S. § 1225.
34 U. S. C. § 1129.

For the procurement and issue as provided in section 55c of the Act approved June 4, 1920 (10 U. S. C. 1180), and in section 1225, Revised Statutes, as amended, under such regulations as may be prescribed by the Secretary of War, to schools and colleges, other than those provided for in section 40 of the Act above referred to, of such arms, tentage, and equipment, and of ammunition, targets, and target materials, including the transporting of same, and the overhauling and repair of articles issued, as the Secretary of War shall deem necessary for proper military training in said schools and colleges, $8,900.

CITIZENS' MILITARY TRAINING CAMPS

Uniforms, transportation expenses, etc.

41 Stat. 779.
10 U. S. C. § 442.

For furnishing, at the expense of the United States, to warrant officers, enlisted men, and civilians attending training camps maintained under the provisions of section 47d of the National Defense Act of June 3, 1916, as amended (10 U. S. C. 442), uniforms including altering, fitting, washing, and cleaning when necessary, subsist-

ence, or subsistence allowances and transportation, or transportation allowances, as prescribed in said section 47d, as amended; for such expenditures as are authorized by said section 47d as may be necessary for the establishment and maintenance of said camps, including recruiting and advertising therefor, and the cost of maintenance, repair, and operation of passenger-carrying vehicles; for expenses incident to the use, including upkeep and depreciation costs, of supplies, equipment, and matériel furnished in accordance with law from stocks under the control of the War Department; for gymnasium and athletic supplies (not exceeding $20,000); for mileage, reimbursement of traveling expenses, or allowance in lieu thereof as authorized by law, for officers of the Regular Army and Organized Reserves, and for the travel expenses of enlisted men of the Regular Army, traveling on duty in connection with citizens' military training camps; for purchase of training manuals, including Government publications and blank forms; for medical and hospital treatment of members of the citizens' military training camps, who suffer personal injury or contract disease in line of duty, and for other expenses in connection therewith, including subsistence, transportation, and burial expenses, as authorized by the Act of June 15, 1936 (49 Stat. 1507); in all, $2,275,000, of which $200,000 shall be immediately available: *Provided*, That the funds herein appropriated shall not be used for the training of any person in the first year or lowest course who shall have reached his twenty-fourth birthday before the date of enrollment: *Provided further*, That none of the funds appropriated elsewhere in this Act except for printing and binding and for pay and allowances of officers and enlisted men of the Regular Army shall be used for expenses in connection with citizens' military training camps: *Provided further*, That uniforms and other equipment or matériel furnished in accordance with law for use at citizens' military training camps shall be furnished from surplus stocks of the War Department without payment from this appropriation, except for actual expense incurred in the manufacture or issue: *Provided further*, That in no case shall the amount paid from this appropriation for uniforms, equipment, or matériel furnished in accordance with law for use at citizens' military training camps from stocks under the control of the War Department be in excess of the price current at the time the issue is made.

Vehicles, maintenance, etc.

Purchase of training manuals.

Medical and hospital treatment.

Burials.

49 Stat. 1507.
10 U. S. C., Supp. IV, §§ 455a–455d.

Provisos.
Age limitation.

Restriction on use of other funds.

Uniforms, etc., from Army surplus stock.

Current price not to be exceeded.

NATIONAL BOARD FOR PROMOTION OF RIFLE PRACTICE, ARMY

Promotion of rifle practice: For construction, equipment, and maintenance of rifle ranges, the instruction of citizens in marksmanship, and promotion of practice in the use of rifled arms; for arms, ammunition, targets, and other accessories for target practice, for issue and sale in accordance with rules and regulations prescribed by the National Board for the Promotion of Rifle Practice and approved by the Secretary of War; for clerical services, including not exceeding $25,000 in the District of Columbia; for procurement of materials, supplies, trophies, prizes, badges, and services, as authorized in section 113, Act of June 3, 1916, and in War Department Appropriation Act of June 7, 1924; for the conduct of the National Matches, including incidental travel of rifle teams and of individuals and of Marine Corps and other detachments required in the operation of the matches; and for maintenance of the National Board for the Promotion of Rifle Practice, including not to exceed $7,500 for its incidental expenses as authorized by Act of May 28, 1928; to be expended under the direction of the Secretary of War, $645,656.

Promotion of rifle practice.

Instruction expenses, etc.
Post, p. 997.

Supplies, etc.

39 Stat. 211; 43 Stat. 510.
32 U. S. C. §§ 183, 186, 181.

45 Stat. 786.
32 U. S. C. §§ 181a–181c; Supp. IV, § 181b.

No pay to officer, etc., using time-measuring device.

No part of the appropriations made in this Act shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person having charge of the work of any employee of the United States Government while making or causing to be made with a stop watch, or other time-measuring device, a time study of any job of any such employee between the starting and completion thereof, or of the movements of any such employee while engaged upon such work; nor shall any part of the appropriations made in this Act be available to pay any premiums or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant.

Limitation on cash rewards.

Private use of Government vehicles.

SEC. 2. No part of any money appropriated by this Act shall be used for maintaining, driving, or operating any Government-owned motor-propelled passenger-carrying vehicle assigned for the exclusive use of persons other than the Secretary of War and medical officers on out-patient medical service.

Limitation on use of funds for post exchanges.

SEC. 3. No part of any appropriation made by this Act shall be used in any way to pay any expense in connection with the conduct, operation, or management of any post exchange, branch exchange, or subexchange within any State, Territory, or the District of Columbia, save and except for real assistance and convenience to military personnel and civilians employed or serving at military posts and to retired enlisted naval personnel in supplying them with articles of small personal needs, not similar to those furnished by the Government: *Provided*, That the commanding officer of the post at which any such exchange is situated shall certify on the monthly report of the post exchange council that such exchange was, during the period covered by such report, operated in compliance with this section: *Provided further*, That at posts isolated from a convenient market the Secretary of War may broaden the nature of the articles to be sold.

Provisos.
Report required.

Isolated posts.

Short title.

SEC. 4. This Act may be cited as the "Military Appropriation Act, 1940".

Approved, April 26, 1939.

[CHAPTER 89]

April 26, 1939
[S. 828]
[Public, No. 45]

AN ACT

To permit the President to acquire and convert, as well as to construct, certain auxiliary vessels for the Navy.

Navy.

50 Stat. 544.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to authorize the construction of certain auxiliary vessels for the Navy", approved July 30, 1937 (50 Stat. 544), is hereby amended by inserting after the word "authorized", in the fifth line thereof, the words "to acquire and convert or", so that the said section as amended will read as follows:

Auxiliary vessels, acquisition and conversion or construction of certain, authorized.

"That for the purpose of furnishing or replacing auxiliary vessels urgently necessary for the proper maintenance and operation of the Navy, the President of the United States is hereby authorized to acquire and convert or to undertake the construction of about thirty-six thousand and fifty tons (light displacement tonnage) of such auxiliary vessels as follows, at a total cost for all vessels of not more than $50,000,000;

Types.

"(a) One seaplane tender of about eight thousand three hundred tons;

"(b) One destroyer tender of about nine thousand tons;

"(c) One mine sweeper of about six hundred tons;
"(d) One submarine tender of about nine thousand tons;
"(e) One fleet tug of about one thousand one hundred and fifty tons; and
"(f) One oil tanker of about eight thousand tons."

Sums available; usage.

SEC. 2. Sums heretofore or hereafter appropriated or made available for the commencement or for the construction and machinery, and armor, armament, and ammunition of auxiliary vessels for the Navy shall be held and considered to be available either for the acquisition and conversion or for the construction of such vessels.

Certain cost provisions deleted.

SEC. 3. The Act entitled "An Act making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1937, and for prior fiscal years, to provide supplemental appropriations for the fiscal year ending June 30, 1938, and for other purposes" (50 Stat. 755), is hereby amended by deleting therefrom, at page 768, the words "and the cost of either shall not exceed the estimated cost thereof set forth on pages 524 and 525 of the hearings of the House Committee on Appropriations on the Third Deficiency Appropriation Bill for the fiscal year 1937": *Provided*, That nothing herein contained shall be construed as increasing the limit of the total cost of $50,000,000 imposed by the Act of July 30, 1937, on the auxiliary vessels authorized therein.

50 Stat. 768.
Post, p. 1551.

Proviso.
Limit of cost not to be increased.
50 Stat. 544.

Approved, April 26, 1939.

[CHAPTER 90]

AN ACT

April 26, 1939
[H. R. 899]
[Public, No. 46]

To provide for the establishment of a Coast Guard station on the east coast of the Keweenaw Peninsula, Michigan.

Keweenaw Peninsula, Mich.
Establishment of Coast Guard station on east coast.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to establish a Coast Guard station on the east coast of the Keweenaw Peninsula, Michigan, at such point as the Commandant of the Coast Guard may recommend.

Approved, April 26, 1939.

[CHAPTER 91]

AN ACT

April 26, 1939
[H. R. 1661]
[Public, No. 47]

Granting the consent of Congress to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge across the Mahoning River at or near Marshall Street, Youngstown, Ohio.

Mahoning River.
Bridge authorized across, at Youngstown, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge, and approaches thereto, across the Mahoning River, at a point suitable to the interests of navigation, at or near Marshall Street, Youngstown, Mahoning County, Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges and other structures over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 26, 1939.

[CHAPTER 92]

AN ACT

April 26, 1939
[H. R. 1776]
[Public, No. 48]

To provide for the assignment of medical officers of the Public Health Service for duty on vessels of the Coast and Geodetic Survey, and for other purposes.

Coast and Geodetic Survey.
Assignment of medical officers of Public Health Service on vessels of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That upon the request of the Secretary of Commerce, the Secretary of the Treasury may detail medical officers of the United States Public Health Service for duty on vessels of the United States Coast and Geodetic Survey and when so detailed the pay, allowances, and traveling expenses of these officers shall be reimbursed to applicable Public Health Service appropriations.

Expenses reimbursable.

Medical, etc., treatment and hospitalization of personnel, including dependents.

SEC. 2. Under such regulations as may be prescribed by the President, upon the recommendation of the Surgeon General with the approval of the Secretary of the Treasury and the Secretary of Commerce, all commissioned officers, ships' officers and members of the crews of the vessels of the United States Coast and Geodetic Survey, including those on shore duty and those on detached duty, whether on active duty or retired, and all dependent members of families of such personnel shall be entitled to medical, surgical, and dental treatment and hospitalization by the United States Public Health Service in the same manner and to the same extent as are now or may hereafter be provided by law and regulations for officers and enlisted men of the United States Coast Guard and their dependents. Collections of the Public Health Service for the hospitalization of such dependent members of families shall be credited to the applicable appropriation for the operation of marine hospitals and relief stations.

Use of collections for hospitalization of dependents.

Approved, April 26, 1939.

[CHAPTER 93]

AN ACT

April 26, 1939
[H. R. 1962]
[Public, No. 49]

Granting the consent of Congress to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge across the Mahoning River at or near Cedar Street, Youngstown, Ohio.

Mahoning River.
Bridge authorized across, at Youngstown, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the city of Youngstown, Ohio, to construct, maintain, and operate a free highway bridge, and approaches thereto, across the Mahoning River, at a point suitable to the interests of navigation, at or near Cedar Street, Youngstown, Mahoning County, Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges and other structures over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 26, 1939.

[CHAPTER 94]

AN ACT

April 26, 1939
[H. R. 2635]
[Public, No. 50]

Granting the consent of Congress to Westmoreland County in the State of Pennsylvania to construct, maintain, and operate a free highway intercounty bridge and approaches across the Allegheny River, connecting Valley Camp in Westmoreland County and East Deer Township in Allegheny County, to connect State Highway Routes Numbered 28 and 56.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Westmoreland County in the State of Pennsylvania to construct, maintain, and operate a free highway bridge and approaches thereto across the Allegheny River, at a point suitable to the interests of navigation, connecting Valley Camp in Westmoreland County and East Deer Township in Allegheny County, to connect State Highway Routes Numbered 28, which runs from East Pittsburgh to Tarentum, East Deer Township, Allegheny County, and Numbered 56 (Freeport Road), Lower Burrell Township, Westmoreland County, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Allegheny River.
Bridge authorized across, between Westmoreland and Allegheny Counties, Pa.
Location.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, April 26, 1939.

[CHAPTER 95]

AN ACT

April 26, 1939
[H. R. 2661]
[Public, No. 51]

To extend the times for commencing and completing the construction of a bridge across the Saint Lawrence River at or near Ogdensburg, New York.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Saint Lawrence River at or near Ogdensburg, New York, authorized to be built by the Saint Lawrence Bridge Commission and its successors and assigns, by an Act of Congress approved June 14, 1933, and heretofore extended by Acts of Congress approved June 8, 1934, May 28, 1935, April 11, 1936, and August 12, 1937, are hereby further extended one and three years, respectively, from the date of approval of this Act.

Saint Lawrence River.
Time extended for bridging, at Ogdensburg, N. Y.

48 Stat. 141, 927; 49 Stat. 301, 1202; 50 Stat. 631.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, April 26, 1939.

[CHAPTER 96]

AN ACT

April 26, 1939
[H. R. 3225]
[Public, No. 52]

Authorizing the Department of Highways of the State of Ohio to construct, maintain, and operate a free highway bridge across the Ottawa River at or near the city of Toledo, State of Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the Department of Highways of the State of Ohio be, and is hereby, authorized to construct, maintain, and operate a free highway bridge and approaches thereto across the Ottawa River, at a point suitable to the interests of navigation, at or near the city of Toledo, in accordance with the provi-

Ottawa River.
Bridge authorized across, near Toledo, Ohio.

34 Stat. 84.
33 U. S. C. §§ 491-498.

sions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Right to acquire real estate, etc.

SEC. 2. There is hereby conferred upon the Department of Highways of the State of Ohio all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, operation, and maintenance of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Amendment.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 26, 1939.

[CHAPTER 97]

April 26, 1939
[H. R. 3234]
[Public, No. 53]

AN ACT

To provide for the completion of the Navy and Marine Memorial.

Navy and Marine Memorial.
Appropriation authorized for completion of.
Designated expenditures.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $100,000, said sum to be expended as follows: Not to exceed $5,000 for architectural fees and full satisfaction of all obligations in connection with the original contract between the Navy and Marine Memorial Association and the architect, and not more than $44,384 for the design, professional services, disbursements, materials, and in full satisfaction of all obligations in connection with the original contract between the Navy and Marine Memorial Association and the sculptor, and the remainder, or so much thereof as may be necessary, to be expended under the direction of the National Park Service for the completion of the Navy and Marine Memorial, in accordance with the official plans therefor as approved by the Fine Arts Commission, except that the contract proposal shall not exclude any suitable green granite or stone appropriate for that use. The National Park Service is authorized to modify the structural details if necessary, without deviating from the design.

Use of green granite, etc.
Modification of structural details.

Time limitation.

SEC. 2. All contracts shall be on condition that the work shall be completed within one year from the passage of the Act.

Drives, parking space, and landscaping.

SEC. 3. The National Park Service is further authorized and directed to provide adequate drives, parking space, and landscaping to provide for the enjoyment of this memorial by its visitors.

Approved, April 26, 1939.

[CHAPTER 98]

April 26, 1939
[H. R. 3418]
[Public, No. 54]

AN ACT

Granting the consent of Congress to the Highway Department of Davidson County, of the State of Tennessee, to construct a bridge across Cumberland River, at a point approximately one and three-fourths miles below Clees Ferry, connecting a belt-line highway in Davidson County, State of Tennessee, known as the Old Hickory Boulevard.

Cumberland River.
Bridge authorized across, near Clees Ferry, Tenn.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Highway Department of Davidson County, of the State of Tennessee, and its successors and assigns, to construct, maintain, and operate a bridge and approaches thereto

across the Cumberland River at a point suitable to the interests of navigation, at a point approximately one and three-fourths miles below Clees Ferry, connecting a belt-line highway in Davidson County, State of Tennessee, known as the Old Hickory Boulevard, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

Location.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, April 26, 1939.

[CHAPTER 99]

AN ACT

April 26, 1939
[H. R. 3589]
[Public, No. 55]

Granting the consent of Congress to the State Highway Commission of North Carolina to construct, maintain, and operate a free highway bridge across Waccamaw River between Old Dock and Ash, North Carolina.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State Highway Commission of North Carolina to construct, maintain, and operate a free highway bridge and approaches thereto across Waccamaw River, at a point suitable to the interests of navigation, between Old Dock and Ash, in the counties of Columbus and Brunswick, State of North Carolina, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

Waccamaw River.
Bridge authorized across, between Old Dock and Ash, N. C.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, April 26, 1939.

[CHAPTER 100]

AN ACT

April 26, 1939
[H. R. 4243]
[Public, No. 56]

Granting the consent of Congress to the State of Indiana to construct, maintain, and operate a free highway bridge across the Wabash River at or near Peru, Indiana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Indiana to construct, maintain, and operate a free highway bridge and approaches thereto across the Wabash River, at a point suitable to the interests of navigation, at or near Peru, Indiana, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

Wabash River.
Bridge authorized across, near Peru, Ind.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, April 26, 1939.

[CHAPTER 101]

AN ACT

April 26, 1939
[H. R. 4432]
[Public, No. 57]

Granting the consent of Congress to the city of Warren, Ohio, to construct, maintain, and operate a free footbridge over Mahoning River, near Stiles Street Northwest, Warren, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the city of Warren, Ohio, to construct, maintain, and operate a free footbridge, and approaches thereto, across the Mahoning River, at a point suitable to the interests

Mahoning River.
Footbridge authorized across, at Warren, Ohio.

of navigation, at or near Stiles Street Northwest, Warren, Trumbull County, Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges and other structures over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 26, 1939.

[CHAPTER 102]

AN ACT

April 26, 1939
[H. R. 4527]
[Public, No. 58]

To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near Rock Island, Illinois, to a place at or near the city of Davenport, Iowa.

Mississippi River.
Time extended for bridging, Rock Island, Ill., to Davenport, Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Mississippi River at or near Rock Island, Illinois, to a place at or near the city of Davenport, Iowa, authorized to be built by the city of Rock Island, Illinois, or its assigns, by an Act of Congress approved March 18, 1938, are hereby extended one and three years, respectively, from the date of the approval of this Act.

52 Stat. 110.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 26, 1939.

[CHAPTER 103]

AN ACT

April 26, 1939
[H. R. 4830]
[Public, No. 59]

To amend the Act approved April 27, 1937, entitled "An Act to simplify accounting."

Simplification of accounting.
50 Stat. 119.
31 U. S. C., Supp. IV, § 668a.
Payments for metered services.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved April 27, 1937 (Public, Numbered 57), is amended to read as follows:

"Hereafter, in making payments for commodities or services the quantity of which is determined by metered readings, such as gas, electricity, water, steam, and the like, and for telephone services, where the period covered by the charge begins in one fiscal year or allotment period and ends in another, the entire amount of the payment may be regarded as a charge against the appropriation or allotment current at the end of such period."

Approved, April 26, 1939.

[CHAPTER 104]

JOINT RESOLUTION

April 26, 1939
[S. J. Res. 90]
[Pub. Res., No. 12]

To amend the joint resolution approved June 16, 1938, entitled "Joint resolution to create a Temporary National Economic Committee."

Temporary National Economic Committee, authorized appropriation increased.
52 Stat. 706.
Post, pp. 629, 984.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 6 of the joint resolution entitled "Joint resolution to create a Temporary National Economic Committee", approved June 16, 1938, is amended by striking out "$500,000" and inserting in lieu thereof "$1,100,000".

Allotments of certain funds increased.

SEC. 2. Subsection (b) of such section is amended by striking out "$100,000" and inserting in lieu thereof "$220,000"; and by striking out "$400,000" and inserting in lieu thereof "$880,000".

Approved, April 26, 1939.

[CHAPTER 106]

AN ACT

April 29, 1939
[H. R. 5287]
[Public, No. 60]

Relating to the importation of distilled spirits for consumption at the New York World's Fair, 1939, and the Golden Gate International Exposition of 1939, and to duties on certain articles to be exhibited at the New York World's Fair, 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Federal Alcohol Administration Act, as amended, shall not apply to the importation, for the account of a foreign government, of distilled spirits, wine, or malt beverages produced in its own country, for on-premises consumption in the national pavilion restaurant of such foreign government at the New York World's Fair, 1939, or at the Golden Gate International Exposition of 1939; nor shall regulations 13 under the provisions of section 2871 of the Internal Revenue Code apply to such importation, if such distilled spirits, wine, or malt beverages are entered for customs purposes in the name of the duly authorized representative of the national pavilion restaurant of the foreign government responsible for the importation: *Provided*, That the individual containers of all such distilled spirits, wine, or malt beverages shall, prior to release from customs custody, have firmly affixed thereto a label stating the country of origin of such beverages, and bearing a statement to the effect that the same have been imported solely for consumption at the New York World's Fair, 1939, or the Golden Gate International Exposition of 1939, as the case may be: *Provided further*, That the removal from the premises of any national pavilion restaurant of any distilled spirits, wine, or malt beverages imported under the provisions of this Act for on-premises consumption in such national pavilion is forbidden otherwise than for destruction or exportation under customs supervision, and in the event any of the distilled spirits, wine, or malt beverages so imported are not consumed upon the premises of the national pavilion restaurant and are removed from such premises for consumption or for sale or other commercial purposes in the United States, such distilled spirits, wine, and malt beverages so removed shall be seized and forfeited. All distilled spirits, wine, and malt beverages removed in violation of this proviso, the containers thereof, and every vehicle or vessel used in the transportation thereof, shall be seized and forfeited. Such seizure and forfeiture, and the disposition of such property subsequent to seizure and forfeiture, or the disposition of the proceeds from the sale of such property, shall be in accordance with existing laws or those hereafter in existence relating to seizures, forfeitures, and dispositions of property or proceeds, for violation of the internal-revenue laws: *And provided further*, That nothing in this section shall authorize the importation of distilled spirits in containers of larger than one gallon capacity.

New York World's Fair, 1939, and the Golden Gate International Exposition of 1939.
Importation of distilled spirits for on-premises consumption.
49 Stat. 977.
27 U. S. C., Supp. IV, ch. 8.
I. R. C. § 2871.
Ante, p. 331.
Condition.
Provisos.
Labeling requirements.
Removal restrictions.
Seizure and forfeiture for violation.
Capacity of containers.

SEC. 2. The joint resolution entitled "Joint resolution to permit articles imported from foreign countries for the purpose of exhibition at the New York World's Fair, 1939, New York City, New York, to be admitted without payment of tariff, and for other purposes", approved August 16, 1937 (50 Stat. 668), is amended by adding at the end thereof the following:

New York World's Fair 1939, Inc.
50 Stat. 668.

"SEC. 2. Notwithstanding the provisions of the last proviso to the foregoing section, the New York World's Fair 1939, Incorporated, shall not be liable for the payment of duty on articles imported under this joint resolution, to be exhibited or used by or for the account of a foreign government, if (a) the New York World's Fair 1939, Incorporated, declares at the time of entry that the articles are to be so exhibited or used; (b) the New York World's Fair 1939, Incorporated, furnishes to the appropriate collector of customs the name

Release of liability as consignee in certain cases.

and address of the duly authorized commissioner of the foreign government by which or for whose account the articles are to be so exhibited or used; and (c) the New York World's Fair 1939, Incorporated, within thirty days from the date of entry furnishes to the appropriate collector of customs a declaration of such duly authorized commissioner that his government will pay all duties, taxes, and other charges accruing on such articles, under such regulations as the Secretary of the Treasury may prescribe. Such commissioner shall possess all the rights of a consignee. This section shall remain in full force and effect until ninety days after the final termination of the New York World's Fair."

Duration of section.

San Francisco Bay Exposition.

SEC. 3. The joint resolution entitled "Joint resolution providing for the importation of articles free from tariff or other customs duty for the purpose of exhibition at the Golden Gate International Exposition, to be held at San Francisco, California, in 1939, and for other purposes", approved May 18, 1937 (50 Stat. 187), is amended by adding at the end thereof the following:

50 Stat. 187.

Release of liability as consignee in certain cases.

"SEC. 2. Notwithstanding the provisions of the last proviso to the foregoing section, the San Francisco Bay Exposition shall not be liable for the payment of duty on articles imported under this joint resolution, to be exhibited or used by or for the account of a foreign government, if (a) the San Francisco Bay Exposition declares at the time of entry that the articles are to be so exhibited or used; (b) the San Francisco Bay Exposition furnishes to the appropriate collector of customs the name and address of the duly authorized commissioner of the foreign government by which or for whose account the articles are to be so exhibited or used; and (c) the San Francisco Bay Exposition within thirty days from the date of entry furnishes to the appropriate collector of customs a declaration of such duly authorized commissioner that his government will pay all duties, taxes, and other charges accruing on such articles under such regulations as the Secretary of the Treasury may prescribe. Such commissioner shall possess all the rights of a consignee. This section shall remain in full force and effect until ninety days after the final termination of the Golden Gate International Exposition."

Duration of section.

New York World's Fair, 1939.

Tourist literature for free distribution, free entry.

Post, p. 1221.

SEC. 4. Tourist literature containing scenic, historical, geographic, time table, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States, all the foregoing, if their entry is not prohibited, and if of bona fide foreign authorship and classifiable under paragraph 1410 of the Tariff Act of 1930, shall be admitted without payment of duty if imported for gratuitous distribution within the exhibits of foreign governments at the New York World's Fair, 1939.

46 Stat. 656. 19 U. S. C. § 1001, par. 1410.

Approved, April 29, 1939.

[CHAPTER 107]

AN ACT

May 2, 1939
[H. R. 5219]
[Public, No. 61]

Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes.

Second Deficiency Appropriation Act, fiscal year 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

LEGISLATIVE

SENATE

James Hamilton Lewis.
Payment to widow.

For payment to Rose Douglas Lewis, widow of Honorable James Hamilton Lewis, late a Senator from the State of Illinois, $10,000.

Miscellaneous items, fiscal year 1939; unobligated balance continued available.

For miscellaneous items, exclusive of labor, fiscal year 1939, $75,000.

The unobligated balance of the appropriation for miscellaneous items, exclusive of labor, contingent fund of the Senate, for the fiscal year 1939, is reappropriated and made available for the fiscal year 1940.

Inquiries and investigations, unobligated balance continued available.

The unobligated balance of the appropriation for expenses of inquiries and investigations ordered by the Senate, contingent fund of the Senate, for the fiscal year 1939, is reappropriated and made available for the fiscal year 1940.

Senate kitchens and restaurants.

For repairs, improvements, equipment, and supplies for Senate kitchens and restaurants, Capitol Building and Senate Office Building, including personal and other services, to be expended from the contingent fund of the Senate, under supervision of the Committee on Rules, United States Senate, fiscal year 1939, $15,000.

HOUSE OF REPRESENTATIVES

J. Burrwood Daly.
Payment to widow.

For payment to the widow of J. Burrwood Daly, late a Representative from the State of Pennsylvania, $10,000.

Telegraph and telephone service.

Contingent expenses, telegraph and telephone service: For an additional amount for telegraph and telephone service, House of Representatives, fiscal year, 1938, $11,000.

ARCHITECT OF THE CAPITOL

CAPITOL BUILDING AND GROUNDS

Capitol buildings.
52 Stat. 390.

Capitol buildings: For an additional amount for the Capitol Building, including the same objects specified under this head in the Legislative Branch Appropriation Act, 1939, $14,569.

LIBRARY OF CONGRESS

Acquisition of the Pinckney Papers.

Acquisition of the Pinckney Papers: For the purpose of acquiring for the Library of Congress by purchase, or otherwise, the whole, or any part, of the papers of Charles Cotesworth Pinckney and Thomas Pinckney, including therewith a group of documents relating to the Constitutional Convention of 1787, now in the possession of Harry Stone, of New York City, as authorized by law, fiscal year 1939, to continue available during the fiscal year 1940, $37,500.

Ante, p. 572.

GOVERNMENT PRINTING OFFICE

OFFICE OF SUPERINTENDENT OF DOCUMENTS

General expenses.
52 Stat. 397.

General expenses: For an additional amount for the fiscal year 1939, for general expenses, Office of Superintendent of Documents, including the same objects specified under this head in the Legislative Branch Appropriation Act, 1939, $20,000.

INDEPENDENT ESTABLISHMENTS

BOARD OF TAX APPEALS

Printing and binding.

Printing and binding, Board of Tax Appeals: For an additional amount for printing and binding for the Board of Tax Appeals, fiscal year 1939, $12,000.

CIVIL AERONAUTICS AUTHORITY

Civil Aeronautics Authority Fund, 1939. 52 Stat. 982.

Civil Aeronautics Authority Fund, 1939: For carrying out the provisions of the Civil Aeronautics Act of 1938, in addition to the amount provided for that purpose by section 203 (b) of said Act, fiscal year 1939, $1,186,195, of which $144,750 shall be available exclusively for the procurement of airplanes for the use of the Air Safety Board.

Airplanes for Air Safety Board.

MARITIME LABOR BOARD

Salaries and expenses.

Salaries and expenses: For an additional amount for salaries and expenses of the Maritime Labor Board, fiscal year 1939, including the same objects and under the same limitations specified under this head in the Second Deficiency Appropriation Act, fiscal year 1938, $20,000.

52 Stat. 1117.

NATIONAL MEDIATION BOARD

National Railroad Adjustment Board, referees. 52 Stat. 422.

The limitation of $35,000 contained in the appropriation "Salaries and Expenses, National Railroad Adjustment Board, National Mediation Board, 1939", available only for the services of referees, is hereby increased to not to exceed $50,000 and there is hereby transferred to such appropriation from the appropriation "Printing and Binding, National Railroad Adjustment Board, National Mediation Board, 1939", not to exceed $10,000.

Fund transferred.

RAILROAD RETIREMENT BOARD

Salaries and expenses.

Salaries and expenses: For an additional amount for three Board members and for all other authorized and necessary expenditures of the Railroad Retirement Board in performing the duties imposed by law or in pursuance of law, fiscal year 1939, including the same objects and under the same limitations specified under this head in the Independent Offices Appropriation Act, fiscal year 1939, $325,000.

52 Stat. 423.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

Scientific research, etc.

For an additional amount for scientific research, technical investigations, and special reports in the field of aeronautics, fiscal years 1939 and 1940, including the same objects and under the same limitations specified in the Independent Offices Appropriation Act, 1940, $223,980: *Provided*, That the limitation under this head in said Act upon the amount that may be expended for personal services in the District of Columbia during the fiscal year 1940 is hereby increased to $150,000.

Ante, p. 535.

Proviso. Personal services.

Langley Field, Va., improvements.

For construction and equipment of additional laboratory buildings and research facilities on the military reservation at Langley Field, Virginia, including connections to public utilities, and rights-of-way for, and installation of, power lines, to be immediately available and to remain available until expended, $2,140,000.

EXPORT-IMPORT BANK OF WASHINGTON

Limitation on amount for administrative expenses increased. 52 Stat. 431.

Export-Import Bank of Washington: The limitation of $50,000 for administrative expenses of the Export-Import Bank of Washington for the fiscal year 1939 contained in the Independent Offices Appropriation Act, 1939, is hereby increased to $60,000.

FEDERAL HOUSING ADMINISTRATION

Administrative expenses.

Salaries and expenses, Federal Housing Administration: In addition to the funds made available to the Federal Housing Administration for administrative expenses by the Independent Offices Appropriation Act, 1939, and Public Resolution Numbered 3 of the Seventy-sixth Congress, approved March 4, 1939, not to exceed

52 Stat. 433.

Ante, p. 511.

$1,600,000 of the mutual mortgage insurance fund and not to exceed $900,000 of the funds advanced to the Administration by the Reconstruction Finance Corporation are hereby made available for administrative expenses of such Administration for the fiscal year 1939, including the same objects specified under this head in such Act.

GENERAL ACCOUNTING OFFICE

Salaries and expenses, General Accounting Office: For an additional amount for administrative expenses incident to carrying out the work of the General Accounting Office in connection with duties imposed upon that Office by the Emergency Relief Appropriation Act of 1938, fiscal year 1939, $150,000.

Salaries and expenses.

52 Stat. 809.

SECURITIES AND EXCHANGE COMMISSION

Salaries and expenses: For an additional amount for five Commissioners, and other personal services in the District of Columbia, and for all other authorized expenditures of the Securities and Exchange Commission in performing the duties imposed by law or in pursuance of law, including the employment of experts when necessary, fiscal year 1939, including the same objects specified under this head in the Independent Offices Appropriation Act, 1939, $350,000.

Salaries and expenses.

52 Stat. 424.

Printing and binding: For an additional amount for printing and binding for the Securities and Exchange Commission, fiscal year 1939, $15,000.

Printing and binding.

52 Stat. 425.

COMMODITY CREDIT CORPORATION

The limitation of $520,288 for administrative expenses of the Commodity Credit Corporation for the fiscal year 1939 contained in the Independent Offices Appropriation Act, 1939, which was increased to $700,000 in the Second Deficiency Appropriation Act, 1938, is hereby further increased to $2,200,000.

Administrative expenses.

52 Stat. 430, 1116.

TEMPORARY NATIONAL ECONOMIC COMMITTEE

For an additional amount for each and every purpose requisite and incident to carrying out the provisions of the joint resolution of the Seventy-fifth Congress entitled "Joint resolution to create a temporary national economic committee", approved June 16, 1938, to be immediately available and to remain available until expended, including rent and personal services in the District of Columbia and elsewhere by contract or otherwise; contract stenographic reporting services; books of reference; traveling expenses; employment of messenger service by contract or otherwise, and all other necessary expenses, $120,000, of which amount not to exceed $24,000 shall be available for expenditure by the Temporary National Economic Committee, and not to exceed $96,000 shall be available for allocation by the President to the departments and agencies represented on the committee to enable them to carry out their functions under the joint resolution: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered hereunder when the aggregate amount involved does not exceed the sum of $100: *Provided further*, That the committee shall file reports as required by the said resolution prior to March 1, 1940.

Expenses.

Ante, p. 624; *post*, p. 984.

52 Stat. 705.

Allocations to departments and agencies.

Provisos.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Filing reports, time limitation.

RUSHMORE NATIONAL MEMORIAL COMMISSION

Appropriations for the Mount Rushmore National Memorial Commission shall be available for the purchase of one automobile station wagon at a cost not to exceed nine hundred dollars ($900) and for the operation and maintenance of same.

Automobile station wagon.

SOCIAL SECURITY BOARD

Grants to States for unemployment compensation administration.
49 Stat. 626.
42 U. S. C., Supp. IV, § 501.

Grants to States for unemployment compensation administration: For an additional amount for grants to States, fiscal year 1939, for unemployment compensation administration, as authorized in Title III of the Social Security Act, approved August 14, 1935, as amended, including rentals in the District of Columbia and elsewhere, $10,000,000.

DISTRICT OF COLUMBIA

Commission on Mental Health.

Commission on Mental Health, District of Columbia: For an additional amount for compensation of members of the Commission on Mental Health of the District of Columbia, and other personal services, including payment of witness fees and mileage, fiscal year 1939, $9,820.

District Buildings, salaries.

District Buildings, salaries, District of Columbia: For an additional amount for personal services, including the same objects and under the same limitations and conditions applicable to the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $5,066.

52 Stat. 158.

Expenses.

District Buildings, expenses, District of Columbia: For an additional amount for fuel, light and power, repairs, laundry, and miscellaneous supplies, fiscal year 1939, $1,630.

Minimum Wage Board.

Minimum Wage Board, salaries, District of Columbia: For an additional amount for personal services, fiscal year 1939, $1,200.

Public schools, administrative and supervisory officers.

Public schools, salaries: For an additional amount for personal services of administrative and supervisory officers in accordance with the Act fixing and regulating the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia, approved June 4, 1924 (43 Stat. 367–375), including salaries of presidents of teachers colleges in the salary schedule for first assistant superintendents, fiscal year 1939, $10,000.

43 Stat. 367.

Clerks and other employees.

Public schools, salaries, District of Columbia: For an additional amount for personal services of clerks and other employees, fiscal year 1939, $1,370.

Maintenance expenses.

Public schools, expenses: For an additional amount for fuel, gas, and electric light and power, under the same conditions and limitations applicable to the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $3,000.

52 Stat. 168.

Tuberculosis sanatoria.

Tuberculosis sanatoria: For an additional amount for provisions, fuel, forage, including the same objects and under the same limitations and conditions applicable to the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $15,000.

52 Stat. 175.

Fees of jurors and witnesses.

Fees of jurors and witnesses: For an additional amount for fees of jurors and witnesses, District Court of the United States for the District of Columbia, including the same objects specified under this head in the District of Columbia Appropriation Act, fiscal year 1938, $11,812.95.

50 Stat. 378.

Writs of lunacy.

Writs of lunacy: For an additional amount for writs of lunacy, including the same objects specified under this head in the District of Columbia Appropriation Act, fiscal year 1938, $190.

50 Stat. 379.

Judgments.

Judgments: For the payment of final judgments, including costs, rendered against the District of Columbia, as set forth in House Document Numbered 77, Seventy-sixth Congress, $29,318.57, together with the further sum to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment.

Interest.

Judgments, highway fund: For the payment of final judgments, including costs, rendered against the District of Columbia, as set forth in House Document Numbered 77, Seventy-sixth Congress, $4,520.14, together with the further sum to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment, payable from the special fund created by section 1 of the Act entitled "An Act to provide for a tax on motor vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924 (43 Stat. 106), as amended, and accretions by repayment of assessments.

Shell Eastern Petroleum Products, Inc., and Texas Company, judgments.

Payment from special highway fund.

43 Stat. 106; 50 Stat. 676.

Department of Vehicles and Traffic, inspection of motor vehicles, highway fund, District of Columbia: For an additional amount for carrying out the provisions of the Act entitled "An Act to provide for the annual inspection of all motor vehicles in the District of Columbia", approved February 18, 1938, including the same objects and under the same conditions and limitations applicable to the appropriation for this purpose in the Second Deficiency Appropriation Act, fiscal year 1938, approved June 25, 1938, $22,330.

Inspection of motor vehicles, highway fund.

52 Stat. 78.

52 Stat. 1124.

Division of expenses: The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which such sums are provided.

Division of expenses.

DEPARTMENT OF AGRICULTURE

FOREST SERVICE

Fighting forest fires: For an additional amount for fighting and preventing forest fires, including the same purposes and objects specified under this head in the Agricultural Appropriation Act for the fiscal year 1939, $2,480,000.

Fighting forest fires.

52 Stat. 727.

The appropriation under the Forest Service, Department of Agriculture, for New England hurricane damage, contained in the First Deficiency Appropriation Act, fiscal year 1939, is hereby amended by including with the States named therein the State of New York: *Provided*, That the Federal Government shall not expend of such appropriation in such State an amount in excess of $60,000.

New England hurricane damage.
Ante, p. 513.
State of New York included.

Proviso.
Limitation.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

Dutch elm disease eradication: For an additional amount for Dutch elm disease eradication, including the same objects and conditions specified under this heading in the Agricultural Appropriation Act for the fiscal year 1939, $100,000.

Dutch elm disease eradication.

52 Stat. 732.

FOOD AND DRUG ADMINISTRATION

Enforcement of the Federal Food, Drug, and Cosmetic Act: For an additional amount to enable the Secretary of Agriculture to carry into effect the provisions of the Act of June 25, 1938 (52 Stat. 1040), including the employment of persons and means in the District of Columbia and elsewhere, fiscal year 1939, $15,000, which shall be available immediately for listing and certification of coal-tar colors in accordance with section 706 of such Act, which section is hereby made immediately effective; and the current appropriation for the

Federal Food, Drug, and Cosmetic Act, enforcement.

52 Stat. 1040.
21 U. S. C., Supp. IV, ch. 9.

Listing and certification of coal-tar colors; availability of funds.

34 Stat. 768.

enforcement of the Food and Drugs Act of June 30, 1906, as amended, is hereby made available to carry out the provisions of such Act of June 25, 1938, for such periods as they are effective during the fiscal year 1939.

THE SUGAR ACT OF 1937

Administrative expenses.

Administration of the Sugar Act of 1937: For an additional amount to enable the Secretary of Agriculture to carry into effect the provisions, other than those specifically relating to the Philippine Islands, of the Sugar Act of 1937, approved September 1, 1937 (7 U. S. C. 1100–1183), fiscal year 1939, including the same objects specified under this head in the Department of Agriculture Appropriation Act, 1939, $5,000,000, together with $1,500,000 of the unobligated balance of the appropriation provided under this head by the joint resolution approved February 4, 1938 (52 Stat. 27); in all, not to exceed $6,500,000.

50 Stat. 903.
7 U. S. C., Supp. IV, §§ 1100–1183.
52 Stat. 747.
52 Stat. 27.

INTERNATIONAL PRODUCTION CONTROL COMMITTEES

Limitation in amount increased.

The limitation in the amount which the Secretary of Agriculture may expend for the objects specified under this heading in the Department of Agriculture Appropriation Act, 1939, is hereby increased from $17,500 to $25,500, such additional amount to be payable from the appropriation for the fiscal year 1939 for carrying into effect the Sugar Act of 1937.

52 Stat. 747.
50 Stat. 903.
7 U. S. C., Supp. IV, §§ 1100–1183.

DEPARTMENT OF COMMERCE

BUREAU OF MARINE INSPECTION AND NAVIGATION

Extra compensation for overtime services, local inspectors, customs officers, etc.

Salaries and general expenses: The amount of $50,000, available only for the payment of extra compensation for overtime services of local inspectors of steam vessels and their assistants and United States shipping commissioners and their deputies and assistants, contained under the heading "Bureau of Marine Inspection and Navigation, salaries and general expenses", in the Department of Commerce Appropriation Act, 1939, is hereby made available also for the payment of extra compensation for overtime services of customs officers and employees, for which the United States receives reimbursement, in accordance with the provisions of the Act of May 11, 1938 (52 Stat. 275–276, 345).

52 Stat. 275.
52 Stat. 345.

NATIONAL BUREAU OF STANDARDS

Salaries and expenses.

Salaries and expenses: For an additional amount for the general operation and administration of the Bureau, fiscal year 1939, including the same objects specified under this head in the Department of Commerce Appropriation Act, 1939, $3,000.

52 Stat. 276.

BUREAU OF LIGHTHOUSES

Transportation of effects of employees; limitation increased.

General expenses: The limitation of $3,500 for packing, crating, and transporting personal household effects of employees, not exceeding six thousand pounds in any one case, when transferred from one official station to another for permanent duty, contained under the heading "Bureau of Lighthouses, general expenses", in the Department of Commerce Appropriation Act, 1939, is hereby increased to $5,000.

52 Stat. 278.

Aids to navigation, special projects.

Special projects aids to navigation: For an additional amount for establishing and improving aids to navigation and other works, fiscal year 1939, to be expended in accordance with the provisions appearing under the heading "Special projects, vessels, and aids to navigation", contained in the Department of Commerce Appropriation Act, 1939, $837,000, to continue available until expended.

52 Stat. 279.

PATENT OFFICE

Salaries: For an additional amount for salaries for the Commissioner of Patents and other personal services in the District of Columbia, fiscal year 1939, $145,000. Salaries.

DEPARTMENT OF THE INTERIOR

NATIONAL BITUMINOUS COAL COMMISSION

The paragraph in the Second Deficiency Appropriation Act, fiscal year 1938, under the caption "National Bituminous Coal Commission" is hereby amended by striking out the following proviso: "*Provided*, That expenditures during the fiscal year 1939 under this head and under the head 'Salaries and expenses, Office of the Consumers' Counsel, National Bituminous Coal Commission,' shall not exceed an amount equal to the aggregate receipts covered into the Treasury under the provisions of section 3 of the Bituminous Coal Act of 1937." Certain limitations on expenditures removed. 52 Stat. 1128.

NATIONAL PARK SERVICE

Salaries and general expenses, public buildings and grounds in the District of Columbia: For an additional amount for administration, protection, and maintenance of public buildings and grounds in the District of Columbia, under the jurisdiction of the National Park Service, including the same objects specified under this head in the Interior Department Appropriation Act, 1939, fiscal year 1939, $375,000. Public buildings and grounds, D. C. Salaries and general expenses. 52 Stat. 335.

BUREAU OF INDIAN AFFAIRS

Maintenance, San Carlos irrigation project, Gila River Reservation, Arizona: For an additional amount for the operation and maintenance (including excess water charges for the calendar year 1937) of the San Carlos project for the irrigation of lands in the Gila River Indian Reservation, Arizona, $75,000, reimbursable, together with $67,975 (power revenues), from which latter amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; in all, $142,975. Gila River Reservation, Ariz., maintenance of San Carlos irrigation project. 48 Stat. 1227. 31 U. S. C. § 725c.

Irrigation systems on Indian reservations: For an additional amount for the construction, repair, and rehabilitation of irrigation systems on Indian reservations, including the same objects and limitations specified under this head in the Interior Department Appropriation Act, 1939, to remain available until June 30, 1940, as follows: Irrigation systems on Indian reservations. 52 Stat. 307.

Arizona: Colorado River, $1,000,000, reimbursable. Colorado River, Ariz.

BUREAU OF RECLAMATION, GENERAL FUND, CONSTRUCTION

Parker Dam power project, Arizona: For continuation of construction of the Parker power plant, transmission lines, substations, and appurtenant works, fiscal years 1939 and 1940, $4,000,000, from the general fund of the Treasury, to be repaid from net revenues received under contracts made pursuant to the authority of the Act of August 30, 1935 (49 Stat. 1039). Parker Dam power project, Ariz. 49 Stat. 1039.

OFFICE OF EDUCATION

Further development of vocational education: For an additional amount for carrying out the provisions of sections 1, 2, and 3 of the Act entitled "An Act to provide for the further development of vocational education in the several States and Territories", approved June 8, 1936 (49 Stat. 1488–1490), fiscal year 1939, $52,068. Further development of vocational education. 49 Stat. 1488. 20 U. S. C., Supp. IV, §§ 15h–j.

GOVERNMENT IN THE TERRITORIES

Alaska.
Alaska Railroad.

Territory of Alaska, the Alaska Railroad: For an additional amount to be available from the general fund of the Treasury for every expenditure requisite for and incident to the authorized work of the Alaska Railroad, including the same purposes and the same objects specified under this head in the Interior Department Appropriation Act, 1939, including $1,000 additional for printing and binding, and including $45,000 for replacement of a warehouse destroyed by fire, $200,000, to continue available until expended.

52 Stat. 339.
Printing and binding.
Warehouse.

Care of insane.

Insane of Alaska: For an additional amount for the care and custody of persons legally adjudged insane in Alaska, including the same objects and for the same services specified in the Interior Department Appropriation Act, 1938, fiscal year 1938, $759.50.

50 Stat. 612.

Puerto Rico Reconstruction Administration.
Post, p. 930.
52 Stat. 810.

Puerto Rico Reconstruction Administration: For relief and work relief in Puerto Rico, fiscal year 1939, including the same objects and for the same purposes specified in section 1 (4) of the Emergency Relief Appropriation Act of 1938, $1,000,000, which amount shall be added to and become a part of the appropriation contained in section 1 (4) of said Act.

Division of Territories and Island Possessions, expenses.
Post, pp. 986, 1321.

Expenses, Division of Territories and Island Possessions: For expenses of the Division of Territories and Island Possessions in the administration and development of possessions of the United States, including salaries in the District of Columbia and elsewhere (such employment to be by contract, if deemed necessary, without regard to the provisions of section 3709 of the Revised Statutes), rent, traveling expenses, purchase of necessary books, documents, newspapers and periodicals, stationery, hire of automobiles, purchase of equipment, supplies, and provisions, and all other necessary expenses, fiscal year 1939, to remain available until June 30, 1940, $10,000.

R. S. § 3709.
41 U. S. C. § 5.

Saint Croix, defraying of deficit.

Government of the Virgin Islands: For an additional amount for defraying the deficit in the treasury of the municipal government of Saint Croix because of the excess of current expenses over current revenues for the fiscal year 1939, $45,000.

SAINT ELIZABETHS HOSPITAL

Continuous-treatment buildings.

Continuous-treatment buildings: For an additional amount for completion of construction and equipment of two continuous-treatment buildings, including preparation of plans and specifications, advertising, and supervision, fiscal year 1939, to remain available until June 30, 1940, $70,000.

DEPARTMENT OF JUSTICE

CONTINGENT EXPENSES

Contingent expenses.

Contingent expenses: For an additional amount for contingent expenses, Department of Justice, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $21,000.

52 Stat. 259.

Printing and binding.

Printing and binding: For an additional amount for printing and binding for the Department of Justice and the courts of the United States, fiscal year 1939, $30,000.

FEDERAL BUREAU OF INVESTIGATION

Salaries and expenses.

Salaries and expenses: For an additional amount for salaries and expenses, Federal Bureau of Investigation, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $450,000.

52 Stat. 259.

Claims for damages: For the payment of claims for damages to any person or damages to or loss of privately owned property caused by employees of the Federal Bureau of Investigation, acting within the scope of their employment, considered, adjusted, and determined by the Attorney General, under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims arising out of the activities of the Federal Bureau of Investigation", approved March 20, 1936 (49 Stat. 1184), as fully set forth in House Document Numbered 198, Seventy-sixth Congress, $16.

Claims for damages.

49 Stat. 1184.
5 U. S. C., Supp. IV, § 300b.

Construction of target range: For an additional amount for construction of target range, fiscal year 1939, to remain available until June 30, 1940, including the same objects specified under this head in the Second Deficiency Appropriation Act, fiscal year 1938, $100,000.

Quantico, Va., target range.

52 Stat. 1137.

PENAL AND CORRECTIONAL INSTITUTIONS

United States Penitentiary, Leavenworth, Kansas: For an additional amount for the United States Penitentiary at Leavenworth, Kansas, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $39,000, of which amount not to exceed $2,790 may be expended for salaries and wages of officers and employees.

Leavenworth, Kans.

52 Stat. 262.

United States Penitentiary Annex, Leavenworth, Kansas: For an additional amount for the United States Penitentiary Annex at Leavenworth, Kansas, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $50,000, of which amount not to exceed $2,325 may be expended for salaries and wages of officers and employees.

52 Stat. 262.

United States Penitentiary, Atlanta, Georgia: For an additional amount for the United States Penitentiary at Atlanta, Georgia, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $80,000, of which amount not to exceed $3,225 may be expended for salaries and wages of officers and employees.

Atlanta, Ga.

52 Stat. 262.

United States Northeastern Penitentiary: For an additional amount for the United States penitentiary in the Northeast, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $80,000, of which amount not to exceed $9,300 may be expended for salaries and wages of officers and employees.

Northeastern Penitentiary.

52 Stat. 262.

Federal Industrial Institution for Women, Alderson, West Virginia: For an additional amount for the Federal Industrial Institution for Women, at Alderson, West Virginia, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $30,000.

Federal Industrial Institution for Women, Alderson, W. Va.
52 Stat. 262.

United States Southwestern Reformatory: For an additional amount for the United States Southwestern Reformatory, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $65,000, of which amount not to exceed $10,230 may be expended for salaries and wages of officers and employees.

Southwestern Reformatory.

52 Stat. 262.

United States Hospital for Defective Delinquents: For an additional amount for the United States Hospital for Defective Delinquents, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $20,000, of which amount not to exceed $1,530 may be expended for salaries and wages of officers and employees.

United States Hospital for Defective Delinquents.

52 Stat. 263.

Federal Reformatory Camp, Petersburg, Virginia: For an additional amount for the Federal Reformatory Camp at Petersburg, Virginia, fiscal year 1939, including the same objects specified under

Federal Reformatory Camp, Petersburg, Va.

52 Stat. 263.

this head in the Department of Justice Appropriation Act, 1939, $35,000, of which amount not to exceed $5,115 may be expended for salaries and wages of officers and employees.

Support of prisoners in non-Federal institutions and in Alaska.

Support of United States prisoners in non-Federal institutions and in Alaska: For an additional amount for support of United States prisoners, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $280,000.

52 Stat. 264.

JUDICIAL

TERRITORIAL COURTS

Hawaii.

Salaries: For an additional amount for salaries, justices and judges, Territory of Hawaii, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, and including salaries of judges retired under the Act of May 31, 1938, $7,500.

52 Stat. 266.
52 Stat. 591.
48 U. S. C., Supp. IV, §§ 634 b, c.

SALARIES OF JUDGES

Salaries.

For an additional amount for salaries of circuits, district, and retired judges, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $100,000.

52 Stat. 267.

MARSHALS, AND OTHER EXPENSES OF UNITED STATES COURTS

Jurors and witnesses.

Fees of jurors and witnesses: For an additional amount for fees of jurors and witnesses, United States courts, fiscal year 1938, including the same objects specified under this head in the Department of Justice Appropriation Act, 1938, $46,500.

50 Stat. 278.

Bailiffs, etc.

Salaries and expenses of bailiffs, and so forth: For an additional amount for pay of bailiffs, and so forth, United States courts, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $37,000.

52 Stat. 268.

Miscellaneous salaries.

Miscellaneous salaries: For an additional amount for miscellaneous salaries, United States courts, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $30,000.

52 Stat. 268.

Miscellaneous expenses.

Miscellaneous expenses (other than salaries): For an additional amount for miscellaneous expenses, United States courts, fiscal year 1939, including the same objects specified under this head in the Department of Justice Appropriation Act, 1939, $150,000.

52 Stat. 268.

DEPARTMENT OF LABOR

OFFICE OF THE SECRETARY

Commissioners of Conciliation.

Commissioners of Conciliation: For an additional amount for salaries and expenses, Commissioners of Conciliation, including the same objects specified under this head in the Department of Labor Appropriation Act for the fiscal year 1934, $380.15.

47 Stat. 1408.

BUREAU OF LABOR STATISTICS

Investigation of labor conditions in Hawaii.

Not to exceed $2,000 of the unexpended balance of the appropriation "Investigation of Labor Conditions in Hawaii, Bureau of Labor Statistics, 1939", contained in the Second Deficiency Appropriation Act, fiscal year 1938, is hereby continued available until June 30, 1940.

52 Stat. 1139.

IMMIGRATION AND NATURALIZATION SERVICE

Salaries, Office of Commissioner of Immigration and Naturalization: For an additional amount for the employment of temporary personal services in the District of Columbia, fiscal year 1939, to remain available until December 31, 1939, $20,700. Temporary personal services.

Salaries, field service, Immigration and Naturalization Service: For an additional amount for the employment of temporary personnel, fiscal year 1939, to remain available until December 31, 1939, $24,520. Field service.

NAVY DEPARTMENT

OFFICE OF THE SECRETARY

Claim for damages by collision with naval vessels: To pay claims for damages adjusted and determined by the Secretary of the Navy under the provisions of the Act entitled "An Act to amend the Act authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels", approved December 28, 1922, as fully set forth in House Document Numbered 186, Seventy-sixth Congress, $3,187.36. Collision damage claims. 42 Stat. 1066. 34 U. S. C. § 599.

Contingent expenses, Navy Department: For professional and technical books and periodicals, and so forth, including the same objects specified under this head in the Navy Department and Naval Service Appropriation Act for the fiscal year 1939, $750. Contingent expenses. 52 Stat. 245.

BUREAU OF NAVIGATION

NAVAL OBSERVATORY

Salaries: For an additional amount for salaries, Naval Observatory, fiscal year 1939, $1,700. Salaries.

TRAINING, EDUCATION, AND WELFARE, NAVY

Naval Training Station, Newport, Rhode Island: For an additional amount for maintenance, operation, and so forth, for the fiscal year 1939, including the same objects specified under this head in the Naval Appropriation Act for the fiscal year 1939, $120,000. Newport, R. I., Naval Training Station. 52 Stat. 225.

BUREAU OF SUPPLIES AND ACCOUNTS

Fuel and transportation: The Secretary of the Treasury is hereby authorized and directed to transfer the sum of $490,000 of the unexpended balance of the appropriation "Fuel and Transportation, Bureau of Supplies and Accounts, 1939" to the appropriation "Fuel and Transportation, Bureau of Supplies and Accounts, 1938". Fuel and transportation. 52 Stat. 236. 50 Stat. 108.

BUREAU OF YARDS AND DOCKS

Contingent, Bureau of Yards and Docks: For an additional amount for contingent expenses, and so forth, including the same object specified under this head in the Act making appropriation for the Navy Department and the naval service for the fiscal year 1939 (52 Stat. 238), $47,000. Contingent expenses. 52 Stat. 238.

Public works, Bureau of Yards and Docks: Toward the following public-works and public-utilities projects at a cost not to exceed the amount stated for such project, respectively, $200,000, which amount, together with unexpended balances of appropriations heretofore made under this head, shall be disbursed and accounted for in accordance with existing law and shall constitute one fund: Public works.

Annapolis, Md., Naval Radio Station. *Post*, p. 774.

Naval Radio Station, Annapolis, Maryland: Purchase of land, $125,000;

Dahlgren, Va., Naval Proving Ground.

Naval Proving Ground, Dahlgren, Virginia: Replacement of Gambo Creek Bridge, $75,000.

REPLACEMENT OF NAVAL VESSELS

Construction and machinery.

Construction and machinery: For an additional amount on account of hulls and outfits of vessels and machinery of vessels heretofore authorized (and appropriated for in part), to remain available until expended, including the same objects and under the same conditions and limitations prescribed under this head in the Naval Appropriation Act for the fiscal year 1939, $24,000,000.

52 Stat. 242.

Armor, armament, and ammunition.

Armor, armament, and ammunition: For an additional amount toward the armor, armament, and ammunition for vessels heretofore authorized (and appropriated for in part), to remain available until expended, including the same objects and under the same conditions and limitations prescribed under this head in the Naval Appropriation Act for the fiscal year 1939, $12,500,000.

52 Stat. 242.

POST OFFICE DEPARTMENT

OUT OF THE POSTAL REVENUES

OFFICE OF THE POSTMASTER GENERAL

Personal or property damage claims, 1939.

Personal or property damage claims, 1939: For an additional amount to enable the Postmaster General to pay claims for damages, occurring during the fiscal year 1939, or in prior fiscal years, including the same objects specified under this head in the Post Office Department Appropriation Act, 1939, $30,000.

52 Stat. 141.

Transfer of designated unexpended balances.

Unexpended balances of appropriations for the Post Office Department are hereby transferred and made available for the purposes of the appropriations to which transferred, as follows: The sum of $130,000 from "Foreign Mail Transportation, 1937" to "Contract Air Mail Service, 1937"; the sum of $247,403 from "Foreign Mail Transportation, 1938" to "Contract Air Mail Service, 1938"; the sum of $590,000 from "Foreign Mail Transportation, 1939" to "Contract Air Mail Service, 1939"; and the sum of $100,000 from "Railway Mail Service, Salaries, 1939" to "Railway Postal Clerks, Travel Allowances, 1939".

49 Stat. 1849.

50 Stat. 159.

52 Stat. 144.

52 Stat. 143.

DEPARTMENT OF STATE

OFFICE OF THE SECRETARY

Printing and binding.

Printing and binding: For an additional amount for printing and binding, Department of State, fiscal year 1939, including the same objects specified under this head in the Department of State Appropriation Act, 1939, $15,000.

52 Stat. 249.

FOREIGN INTERCOURSE

Colombia and Venezuela, ambassadors. 52 Stat. 249.

So much as may be necessary of the appropriation for salaries of Ambassadors and Ministers contained in the Department of State Appropriation Act, 1939, shall be available for the salaries of Ambassadors Extraordinary and Plenipotentiary to Colombia and Venezuela at the rate of $17,500 per annum each.

Foreign Service clerks, salaries.

Salaries, Foreign Service clerks: For an additional amount for salaries, Foreign Service clerks, fiscal year 1939, including the same objects specified under this head in the Department of State Appropriation Act, 1939, $41,700.

52 Stat. 251.

Contingent expenses, Foreign Service: For an additional amount for contingent expenses, Foreign Service, fiscal year 1939, including the same objects specified under this head in the Department of State Appropriation Act, 1939, $140,000.

Contingent expenses.

52 Stat. 252.

Allowances, Foreign Service: The amount which may be expended for allowances for living quarters, including heat, fuel, and light, from the appropriation "Office and Living Quarters, Foreign Service, 1939", is hereby increased from $1,140,000 to $1,160,000.

Living quarters, allowances.

52 Stat. 250.

For an additional amount for allowance to widows or heirs of Foreign Service officers who die abroad, fiscal year 1933, including the same objects specified under this head in the Act making appropriations for the Department of State for the fiscal year 1933, $91.67.

Allowance to widows, etc.

52 Stat. 250.

CONTRIBUTIONS, QUOTAS, AND SO FORTH

Not to exceed $72.84 of the unexpended balance of the appropriation "United States Contributions to International Commissions, Congresses, and Bureaus, 1938", is hereby made available for expenses incurred during the fiscal year 1938 of the American group of the Interparliamentary Union.

Interparliamentary Union, expenses of American group.

50 Stat. 267.

MISCELLANEOUS

International Pacific Salmon Fisheries Commission: For an additional amount for International Pacific Salmon Fisheries Commission, fiscal year 1939, including the same objects specified under this head in the Department of State Appropriation Act, 1939, and including the purchase and exchange of one passenger-carrying automobile for official use in the field, $10,000.

International Pacific Salmon Fisheries Commission.

52 Stat. 257.

Automobile for field use.

Fifteenth International Congress of Architects: For an additional amount for the Fifteenth International Congress of Architects, fiscal year 1939, to remain available until December 31, 1939, including the same objects specified under this head in the Department of State Appropriation Act, 1939, $6,000.

Fifteenth International Congress of Architects.

52 Stat. 257.

Arbitration of smelter fumes controversy, United States and Canada: For an additional amount for arbitration of smelter fumes controversy, United States and Canada, including the same objects specified under this head in the Department of State Appropriation Act, 1937, fiscal year 1939, to remain available until June 30, 1940, $10,000, together with the unexpended balance of the appropriation for this purpose for the fiscal years 1936–1938.

Arbitration of smelter fumes controversy.

49 Stat. 1319.

TREASURY DEPARTMENT

There is authorized to be transferred, during the fiscal year 1939, with the approval of the Director of the Bureau of the Budget, from the funds appropriated to the Office of Commissioner of Accounts and Deposits and Division of Bookkeeping and Warrants by section 1 (5) of the Emergency Relief Appropriation Act of 1938, not to exceed $375,000 to the Procurement Division, Branch of Supply, and not to exceed $54,000 to the Office of the Treasurer of the United States, for administrative expenses incurred by those offices in carrying out the purposes of the Emergency Relief Appropriation Act of 1938, the amounts so transferred to be in addition to funds appropriated by the aforesaid Act to the two offices, respectively, for the same purpose.

Transfer of funds authorized.

52 Stat. 810.

Amounts to be additional.

Payments to Federal land banks on account of reductions in the interest rate on mortgages: For an additional amount to enable the Secretary of the Treasury to pay each Federal land bank such amount as the Land Bank Commissioner certifies to the Secretary of the Treasury is equal to the amount by which interest payments on

Payments to Federal land banks, reductions in interest rate on mortgages.

mortgages held by such land banks have been reduced during the fiscal year 1939, and prior thereto, in accordance with the provisions of paragraph twelfth of section 12 of the Federal Farm Loan Act (12 U. S. C. 771), as amended, fiscal year 1939, $10,250,000.

48 Stat. 43.
12 U. S. C. § 771; Supp. VI, § 771.

BUREAU OF INTERNAL REVENUE

Refunding internal-revenue collections.

Refunding internal-revenue collections: For an additional amount for refunding internal-revenue collections, as provided by law, including the payment of claims for the fiscal year 1939 and prior years and accounts arising under "Allowance or draw-back (Internal Revenue)", "Redemption of stamps (Internal Revenue)", "Refunding legacy taxes, Act of March 30, 1928", and "Repayment of taxes on distilled spirits destroyed by casualty", $3,800,000: *Provided*, That a report shall be made to Congress by internal-revenue districts and alphabetically arranged of all disbursements hereunder in excess of $500 as required by section 3 of the Act of May 29, 1928 (26 U. S. C. 1676), including the names of all persons and corporations to whom such payments are made, together with the amount paid to each.

45 Stat. 398.

Proviso.
Report to Congress of refunds.

45 Stat. 996.
26 U. S. C. § 1676.

COAST GUARD

Coast Guard and Public Health Service, damage claims.

Claims for damages, operation of vessels, Coast Guard, and Public Health Service: To pay claims for damages adjusted and determined by the Secretary of the Treasury under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims for damages resulting from the operation of vessels of the Coast Guard and the Public Health Service, in sums not exceeding $3,000 in any one case", approved June 15, 1936, as fully set forth in Senate Document Numbered 49, and House Document Numbered 197, Seventy-sixth Congress, $941.44.

49 Stat. 1514.
14 U. S. C., Supp. IV, § 71.

Outfits.

Outfits: For an additional amount for outfits, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $142,200, to remain available until June 30, 1940.

52 Stat. 129.

Station improvements.

Rebuilding and repairing stations, and so forth: For an additional amount for rebuilding and repairing stations, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $1,318,400, to remain available until June 30, 1940.

52 Stat. 130.

Rebuilding and repairing stations, and so forth: For an additional amount for rebuilding and repairing stations, fiscal year 1940, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $334,000.

52 Stat. 130.

Communication lines.

Communication lines: For an additional amount for communication lines, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $106,400, to remain available until June 30, 1940.

52 Stat. 130.

Repairs to vessels.

Repairs to vessels: For an additional amount for repairs to Coast Guard vessels, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $28,000, to remain available until June 30, 1940.

52 Stat. 130.

PUBLIC HEALTH SERVICE

Injured emergency relief workers, medical, etc., services.

The limitation of not to exceed $400,000 in the amount authorized to be allocated by the Administrator of the Works Progress Administration to the Public Health Service for furnishing medical, surgical, and hospital services to injured emergency relief workers as contained in the Second Deficiency Appropriation Act, fiscal year 1938 (52 Stat. 1152), is hereby increased to not to exceed $800,000.

52 Stat. 1152.

Pay of other employees: For an additional amount for pay of other employees, Public Health Service, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $40,350.

Pay of other employees.

52 Stat. 132.

National Institute of Health, maintenance: For an additional amount for maintaining the National Institute of Health, fiscal year 1939, $51,000.

National Institute of Health.

WAR DEPARTMENT

MILITARY ACTIVITIES

GENERAL STAFF CORPS

Contingencies, Military Intelligence Division: There is hereby transferred to the appropriation "Contingencies, Military Intelligence Division, 1939", the sum of $12,500 from the appropriation "Pay of the Army, 1939".

Military Intelligence Division, contingencies.
Transfer of funds.
52 Stat. 644, 645.

QUARTERMASTER CORPS

Army transportation: For an additional amount for Army transportation, including the same objects specified under this head in the Military Appropriation Act, 1939, to remain available until June 30, 1940, $426,456: *Provided*, That the amount authorized for the purchase or construction of boats and other vessels in such appropriation is hereby increased from $242,000 to $262,000.

Army transportation.

52 Stat. 650.

Proviso.
Boats, etc., amount increased.

Barracks and quarters: For an additional amount for barracks and quarters, including the same objects specified under this head in the Military Appropriation Act for the fiscal year 1939, to remain available until June 30, 1940, and to be expended without reference to the limitation as to the cost of construction contained in said Act and in section 1339, title 10, U. S. C., $790,000.

Barracks and quarters.

52 Stat. 652.
Availability and expenditure.

10 U. S. C. § 1339.

Acquisition of land: For the acquisition of land, as authorized by the Act of August 12, 1935 (49 Stat. 610), in the vicinity of Wright Field, Ohio, fiscal year 1939, to remain available until June 30, 1940, $8,000.

Acquisition of land near Wright Field, Ohio.
49 Stat. 610.

AIR CORPS

Development of rotary-wing aircraft: For rotary-wing aircraft research, development, procurement, experimentation, and operation for service testing, as authorized by the Act approved June 30, 1938 (52 Stat. 1255), and for all purposes authorized therein, including the employment of personnel in the departmental service at the seat of government, printing and binding, and travel of military and civilian personnel engaged on work for which this appropriation is made, fiscal year 1939, to remain available until expended, $300,000.

Development of rotary-wing aircraft.

52 Stat. 1255.

Printing and binding.

SEACOAST DEFENSES

For an additional amount for seacoast defenses, United States, including the same objects specified under this head in the Military Appropriation Act for the fiscal year 1939, to remain available until June 30, 1940, $265,000.

Seacoast defenses.
Post, p. 1327.

52 Stat. 659.

UNITED STATES MILITARY ACADEMY

Pay of Military Academy: There is hereby transferred to the appropriation "Pay of Military Academy, 1939", for the pay of cadets, the sum of $50,000 from the appropriation "Reserve Officers' Training Corps, 1939".

Pay, funds transferred.
52 Stat. 659, 664.

NATIONAL GUARD

Instruction, etc., expenses.

Expenses, camps of instruction, field and supplemental training: For an additional amount for expenses, camps of instruction, field and supplemental training, including the same objects specified under this head in the Military Appropriation Act for the fiscal year 1939, to remain available until June 30, 1940, $73,000.

52 Stat. 660.

CIVIL FUNCTIONS

CORPS OF ENGINEERS

Battleship Oregon, mooring.

For payment of expenses chargeable to the Federal Government in preparing and constructing a mooring for the battleship Oregon and removing such battleship to such mooring, as authorized by the Act approved June 14, 1938 (52 Stat. 678), fiscal year 1939, to remain available until expended, $25,000.

52 Stat. 678.

THE PANAMA CANAL

Goethals Memorial, C. Z., completion.

For completion of a memorial to Major General George W. Goethals within the Canal Zone authorized by the Act of August 24, 1935 (49 Stat. 743), as amended by the Act of May 23, 1938 (52 Stat. 436), including travel expenses of the members of the Goethals Memorial Commission appointed by the President under authority of said Act of August 24, 1935, and of the employees of said Commission, employment of an architect or architects without regard to the provisions of other laws applicable to the employment or compensation of officers and employees of the United States, stationery and supplies, and all other necessary expenses, fiscal year 1939, to remain available until expended, $155,000, together with the unexpended balance of the appropriation of $5,000 made under this head by the War Department Civil Appropriation Act, 1938: *Provided*, That section 3709, Revised Statutes (41 U. S. C. 5), shall not apply in the case of any expenditure hereunder where the aggregate amount involved does not exceed $500.

49 Stat. 743; 52 Stat. 436.

Travel expenses.

Architect.

50 Stat. 520.

Proviso.

Minor purchases.

R. S. § 3709.

41 U. S. C. § 5.

TITLE II—SPECIAL APPROPRIATIONS, MILITARY ESTABLISHMENT

MILITARY ACTIVITIES

QUARTERMASTER CORPS

Clothing and equipage.

Clothing and equipage: For an additional amount for clothing and equipage for the Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $1,017,388.

52 Stat. 649.

Supplies and services.

Army transportation.

Army transportation: For an additional amount for Army transportation, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $1,000,000, of which amount not in excess of $130,000 may be utilized for the purchase or construction of boats and other vessels.

52 Stat. 650.

Boats, etc.

SIGNAL CORPS

Signal Service of the Army: For an additional amount for Signal Service of the Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $2,571,250.

Signal Service.

52 Stat. 653.

MEDICAL DEPARTMENT

Medical and Hospital Department: For an additional amount for Medical and Hospital Department, Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $295,000.

Medical and Hospital Department.

52 Stat. 656.

CORPS OF ENGINEERS

Engineer Service, Army: For an additional amount for Engineer Service, Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $2,900,000, and, in addition, the Chief of Engineers, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the procurement of engineer equipment to an amount not in excess of $1,000,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of costs thereof.

Engineer Service.

52 Stat. 657.

Procurement of engineer equipment, contracts.

ORDNANCE DEPARTMENT

Ordnance service and supplies, Army: For an additional amount for ordnance service and supplies, Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, tuition of officers of the Ordnance Department at educational institutions, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $55,366,362, and in addition, the Chief of Ordnance, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for ordnance service and supplies, to an amount not in excess of $44,000,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof: *Provided*, That the President may, with their consent, order Ordnance Reserve officers and Specialist Reserve officers assigned to the Ordnance Department to active duty for such periods as may be necessary to carry out the purposes of this appropriation, and the pay and allowances of such officers while so assigned shall be charged to this appropriation.

Ordnance service and supplies.

52 Stat. 657.

Tuition of officers.

Contracts.

Proviso.
Assignment of Reserve officers to active duty.

CHEMICAL WARFARE SERVICE

Chemical Warfare Service, Army: For an additional amount for Chemical Warfare Service, Army, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of

Chemical Warfare Service.

52 Stat. 658.

supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, to remain available until June 30, 1940, $1,110,000, and, in addition, the Chief of Chemical Warfare Service, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the procurement of chemical-warfare equipment to an amount not in excess of $740,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of costs thereof.

Contracts.

SEACOAST DEFENSES

Expenses.
Post, p. 996.

52 Stat. 659.

For additional amounts for seacoast defenses, comprising the same objects specified under this head in the Military Appropriation Act, 1939, and including the employment of persons and the procurement of supplies and services, printing and binding, and communication service, at the seat of government and elsewhere, fiscal year 1939, as follows:

United States, $3,295,631, of which $1,222,738 shall remain available until expended;

Insular departments, $766,284, of which $41,900 shall remain available until expended;

Panama Canal, $1,416,372, of which $688,805 shall remain available until expended;

Availability.

In all, $5,478,287, of which $1,953,443 shall remain available until expended; and in addition, when authorized by the Secretary of War, contracts may be entered into prior to July 1, 1940, for the procurement of equipment for seacoast defenses, such action in each case to be deemed a contractual obligation of the Federal Government for the payment of the cost thereof, as follows:

Contracts.

United States, $591,000;

Insular Departments, $339,000;

Panama Canal, $131,000;

In all, $1,061,000.

TITLE III—JUDGMENTS AND AUTHORIZED CLAIMS

PROPERTY DAMAGE CLAIMS

Payment.

SEC. 301. (a) For the payment of claims for damages to or losses of privately owned property, adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (U. S. C., title 31, secs. 215–217), as fully set forth in House Document Numbered 195 of the Seventy-sixth Congress, as follows:

42 Stat. 1066.
31 U. S. C. §§ 215–217.

Farm Credit Administration, $25.80;

Veterans' Administration, $20;

Works Progress Administration, $418.67;

Department of Agriculture, $406.31;

Department of the Interior, $476;

Navy Department, $309.75;

War Department, $1,627.65;

Treasury Department, $262.01;

Post Office Department (payable from postal revenues), $272.32;

In all, $3,818.51.

(b) For the payment of claims for damages to or losses of privately owned property, adjusted and determined by the following respective departments and independent offices, under the provisions

of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (U. S. C., title 31, secs. 215–217), as fully set forth in Senate Document Numbered 47 of the Seventy-sixth Congress, as follows: 42 Stat. 1066. 31 U. S. C. §§ 215–217.

Social Security Board, $11;
Works Progress Administration, $1,374.46;
Department of Agriculture, $1,125.69;
Department of Commerce, $195;
Department of the Interior, $1,247.33;
Department of Justice, $36.36;
Navy Department, $76.80;
Treasury Department, $5;
War Department, $2,172.23;
Post Office Department (payable from postal revenues), $188.70;
In all, $6,432.57.

JUDGMENTS, UNITED STATES COURTS

SEC. 302. (a) For payment of the final judgments and decrees, including costs of suits, which have been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by the Judicial Code, approved March 3, 1911 (28 U. S. C. 41, 258, 761–765), certified to the Seventy-sixth Congress in Senate Document Numbered 48, and House Document Numbered 185 under the following Departments and establishments, namely: Payment. 24 Stat. 505. 28 U. S. C. § 41, par. 20; §§ 258, 761–765.

Department of Agriculture, $1,105.68;
Department of the Interior, $5,675;
War Department, $5,920;
In all, $12,700.68, together with such additional sum as may be necessary to pay interest and costs as specified in such judgments or as provided by law. Interest and costs.

(b) For the payment of judgment, including costs of suit, rendered against the Government of the United States by a United States district court under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damages caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes", approved March 3, 1925 (46 U. S. C. 781–789), certified to the Seventy-sixth Congress in House Document Numbered 185, under the following department: Suits in admiralty, Navy Department. 43 Stat. 1112. 46 U. S. C. §§ 781–790.

Navy Department, $2,764.90; together with such additional sum as may be necessary to pay interest as specified in such judgment or as provided by law.

(c) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise. Time of payment.

(d) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of the Act. Interest.

JUDGMENTS, COURT OF CLAIMS

SEC. 303. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-sixth Congress in Senate Document Numbered 50, and House Document Numbered 196, under the following departments and establishments, namely: Payment.

Department of the Interior, $296,011.42;
Department of Justice, $40;

Department of Labor, $13,493.36;
Navy Department, $36,122.91;
Treasury Department, $28,795.64;
War Department, $49,306.43.

Interest.

In all, $423,769.76, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

Time of payment.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

AUDITED CLAIMS

Payment.

SEC. 304. (a) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1936 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in House Document Numbered 190, Seventy-sixth Congress, there is appropriated as follows:

18 Stat. 110.
31 U. S. C. § 713.

23 Stat. 254.
5 U. S. C. § 266.

Legislative.

Legislative: For public printing and binding, Government Printing Office, $178.20.

Independent Offices.

Independent Offices: For salaries and expenses, Civil Service Commission, $52.44.

For Federal Civil Works Administration, $8.55.

For farmers' crop production and harvesting loans, Farm Credit Administration, $322.25.

For loans and relief in stricken agricultural areas (transfer to Farm Credit Administration), $55.

For salaries and expenses, Farm Credit Administration, $55.96.

For special investigation, Federal Communications Commission, $33.45.

For Federal Trade Commission, $48.06.

For Interstate Commerce Commission, $7.

For salaries and expenses, National Archives, $73.89.

For National Industrial Recovery, National Recovery Administration, $195.55.

40 Stat. 1009.

For operations under Mineral Act of October 5, 1938, $443.78.

For Public Works Administration, allotment to National Resources Board, $1.87.

For Securities and Exchange Commission, $202.07.

For military and naval compensation, Veterans' Bureau, $20.10.

For salaries and expenses, Veterans' Administration, $7,221.49.

Department of Agriculture.

Department of Agriculture: For salaries and expenses, Extension Service, $14.80.

For salaries and expenses, Weather Bureau, $3.10.

For salaries and expenses, Bureau of Animal Industry, $3.62.

For salaries and expenses, Bureau of Plant Industry, $31.67.

For salaries and expenses, Forest Service, $165.06.

For salaries and expenses, Bureau of Agricultural Economics, $25.99.

For salaries and expenses, Bureau of Biological Survey, $12.07.

For salaries and expenses, Bureau of Home Economics, $16.40.

For salaries and expenses, Food and Drug Administration, $129.81.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, $80.05.

For salaries and expenses, Soil Conservation Service, $16.11.

For miscellaneous expenses, Department of Agriculture, 46 cents.

For special research fund, Department of Agriculture, $33.

For plant reserve stations, Soil Conservation Service, 45 cents.

For loans and relief in stricken agricultural areas (transfer to Agriculture), $185.79.

For working fund, Agriculture, Agricultural Adjustment Administration, $19.86.

For working fund, Agriculture, Biological Survey (Federal emergency relief, surplus relief, National Industrial Recovery), $6.63.

For National Industrial Recovery, Agricultural Adjustment Administration, $4.12.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $4,071.25.

Department of Commerce.

Department of Commerce: For miscellaneous expenses, Bureau of Fisheries, $177.93.

For party expenses, Coast and Geodetic Survey, $4.50.

For general expenses, Lighthouse Service, $83.30.

For salaries and expenses, Bureau of Navigation and Steamboat Inspection, $51.31.

For air-navigation facilities, $112.59.

For testing, inspection, and information service, National Bureau of Standards, $18.64.

For shellfish investigation, Bureau of Fisheries, $13.05.

For district and cooperative office service, Department of Commerce, $3.35.

For promoting commerce in Europe and other areas, $17.30.

For aircraft in Commerce, $13.86.

Department of the Interior.

Department of the Interior: For Petroleum Administration (transfer to Interior), $21.03.

For Geological Survey, $16.24.

For salaries and expenses, vocational education, Office of Education, $28.69.

For conservation of health among Indians, $45.

For Indian school support, $12.30.

For purchase and transportation of Indian supplies, $25.58.

For Indian service supply fund, $894.81.

For Indian boarding schools, $1,103.89.

For emergency conservation fund (transfer from War to Interior, Indians, Act of June 19, 1934), $5.60.

48 Stat. 1021.

For expenses of organizing Indian corporations, and so forth, $17.30.

For loans and relief in stricken agricultural areas (transfer from Agriculture to Interior, Indians), $13.72.

For maintenance, Wapato irrigation and drainage system, and so forth, Yakima Reservation, Washington (receipt limitation), $2,288.39.

Department of Justice.

Department of Justice: For salaries, fees, and expenses of marshals, United States courts, $1,110.85.

For fees of jurors and witnesses, United States courts, $117.91.

For salaries and expenses, veterans' insurance litigation, Department of Justice, $22.50.

For salaries and expenses, Division of Investigation, Department of Justice, $6.86.

For contingent expenses, Department of Justice, 75 cents.

For fees of commissioners, United States courts, $972.

For fees and expenses of Conciliation Commissioners, United States courts, $25.

For salaries, district court, Panama Canal Zone, $320.86.

Department of Labor.

Department of Labor: For salaries and expenses, Immigration and Naturalization Service, $347.80.

For salaries and expenses, Bureau of Labor Statistics, $22.43.

For United States Employment Service, Department of Labor, $42.08.

For salaries and expenses, Women's Bureau, $35.45.

For investigation of cost of living in the United States, $8.26.

Navy Department.

For salaries and expenses, Commissioners of Conciliation, $8.26.

Navy Department: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $467.57.

For miscellaneous expenses, Navy, $2.64.

For organizing the Naval Reserve, $336.96.

For engineering, Bureau of Engineering, $10,200.

For pay, subsistence, and transportation, Navy, $1,829.98.

For pay of the Navy, $1.40.

For maintenance, Bureau of Supplies and Accounts, $176.80.

For general expenses, Marine Corps, $12.16.

For pay, Marine Corps, $225.28.

For aviation, Navy, $3,040.87.

For increase of the Navy, emergency construction, $17,348.83.

For construction and repair, Bureau of Construction and Repair, $9,748.75.

Department of State.

Department of State: For salaries, Foreign Service officers, $834.18.

For transportation of Foreign Service officers, $23.94.

For contingent expenses, Foreign Service, $1.90.

For office and living quarters, Foreign Service, $42.66.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (State), $241.90.

Treasury Department.

Treasury Department: For stationery, Treasury Department, $14.20.

For salaries and expenses, Division of Disbursement, $11.28.

For collecting the revenue from customs, $82.15.

For collecting the internal revenue, $237.47.

For salaries and expenses, Bureau of Narcotics, $54.52.

For contingent expenses, Coast Guard, $611.02.

For Coast Guard, $7.47.

For repairs to Coast Guard vessels, $5.36.

For pay and allowances, Coast Guard, $984.33.

For pay of personnel and maintenance of hospitals, Public Health Service, $142.86.

For interstate quarantine service, $10.

For furniture and repairs of same for public buildings, $79.70.

For furniture and repairs of same for public buildings, Procurement Division, $3.15.

For general expenses, Procurement Division, $7.75.

For general administrative expenses, public works branch, Procurement Division, $3.

For mechanical equipment for public buildings, Procurement Division, $9.

For repairs and preservation of public buildings, Procurement Division, 50 cents.

For repairs, preservation, and equipment, public buildings, Procurement Division, $80.21.

For plate printing, Bureau of Engraving and Printing, $14.40.

For increase of compensation, Treasury Department, $4.82.

For expenses, Division of Mental Hygiene, Public Health Service, $11.50.

War Department.

War Department: For pay, and so forth, of the Army, $869.40.
For pay of the Army, $431.14.
For extra pay to volunteers, War with Spain, $440.80.
For Reserve Officers' Training Corps, $128.06.
For National Guard, $100.59.
For Organized Reserves, $46.22.
For Army transportation, $524.21.
For increase of compensation, Military Establishment, $79.67.
For Air Corps, Army, $85.70.
For replacing Army transportation, $271.37.
For claims of officers and men of the Army for destruction of private property (Act March 3, 1885), $114.61. 23 Stat. 350.
For promotion of rifle practice, $6.90.
For pay, and so forth, of the Army, War with Spain, $32.56.
For travel of the Army, 81 cents.
For travel, military and civil personnel, War Department, $52.12.
For replacing ordnance and ordnance stores, $38.72.
For supplies, services, and transportation, Quartermaster Corps, $5.98.
For replacing clothing and equipage, $78.12.
For clothing and equipage, $23.50.
For general appropriations, Quartermaster Corps, $5,962.49.
For cemeterial expenses, War Department, $11.14.
For emergency conservation fund (transfer to War, Act March 31, 1933), $79.64. 48 Stat. 22.
For emergency conservation fund (transfer to War, Act June 19, 1934), $115.98. 48 Stat. 1021.

Post Office Department.

Post Office Department—Postal Service (Out of the Postal Revenues): For clerks, first- and second-class post offices, $68.75.
For freight, express, or motor transportation of equipment, and so forth, $15.29.
For indemnities, domestic mail, $162.74.
For operating supplies for public buildings, Post Office Department, $3.31.
For railroad transportation and mail messenger service, $206.
For railway postal clerk, travel allowance, $82.63.
For Rural Delivery Service, $412.59.
For special-delivery fees, $8.53.
For village delivery service, $5.11.
Total, audited claims, section 304 (a), $79,124.48, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office. Total; additional sum, increases in rates of exchange.

Additional audited claims.

(b) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1936 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Senate Document Numbered 51, Seventy-sixth Congress, there is appropriated as follows: 18 Stat. 110. 31 U. S. C. § 713. 23 Stat. 254. 5 U. S. C. § 266.

Independent Offices.

Independent Offices: For Federal Civil Works Administration, $18.47.
For farmers' crop production and harvesting loans, Farm Credit Administration, $184.95.
For National Industrial Recovery, Federal Emergency Relief Administration, surplus relief, $4.93.
For Federal Trade Commission, $64.67.

For National Industrial Recovery, National Recovery Administration, $10.90.

40 Stat. 1009. For operations under Mineral Act of October 5, 1918, $2,500.

For Army pensions, $5.55.

For medical and hospital services, Veterans' Bureau, $39.75.

For salaries and expenses, Veterans' Bureau, $6.15.

For salaries and expenses, Veterans' Administration, $22,376.20.

Department of Agriculture. **Department of Agriculture:** For salaries and expenses, Bureau of Animal Industry, $16.41.

For salaries and expenses, Bureau of Plant Industry, $12.04.

For salaries and expenses, Forest Service, $5.97.

For salaries and expenses, Food and Drug Administration, $8.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, $242.66.

For salaries and expenses, Bureau of Biological Survey, $42.65.

For salaries and expenses, Bureau of Agricultural Economics, $16.04.

For salaries and expenses, Soil Conservation Service, $107.48.

For plant reserve stations, Soil Conservation Service, $5.25.

For general expenses, Agricultural Adjustment Administration, $1,280.53.

For working fund, Agriculture, Animal Industry (Agricultural Adjustment Administration), $325.

For chinch bug control, Department of Agriculture, $43.96.

For emergency relief and public works, Agriculture, wildlife refuges, $589.20.

For loans and relief in stricken agricultural areas (transfer to Agriculture) (silviculture), $35.95.

For elimination of diseased cattle, Department of Agriculture, $25.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $617.84.

Department of Commerce. **Department of Commerce:** For air-navigation facilities, $7.31.

For general expenses, Lighthouse Service, $88.20.

Department of the Interior. **Department of the Interior:** For salaries and expenses, Division of Grazing Control, Department of the Interior, $26.25.

For salaries and expenses, public buildings and grounds in the District of Columbia, National Park Service, $1.28.

For general expenses, Indian Service, $1.80.

For purchase and transportation of Indian supplies, $4.49.

For pay of Indian police, $23.41.

For agriculture and stock raising among Indians, $4.

For Indian schools, support, $6.

For Indian school buildings, $7.25.

For clinical survey of disease conditions among Indians, $3.87.

For conservation of health among Indians, $51.05.

For support of Indians and administration of Indian property, $116.14.

For loans and relief in stricken agricultural areas (transfer from Agriculture to Interior, Indians), $12.50.

Department of Justice. **Department of Justice:** For salaries and expenses, Bureau of Prohibition, $25.75.

For salaries and expenses, Division of Investigation, $184.27.

For fees and expenses of conciliation commissioners, United States courts, $175.

For fees of commissioners, United States courts, $1,771.96.

For miscellaneous expenses, United States courts, $2.

For support of United States prisoners, $189.30.

For pay of special assistant attorneys, United States courts, $2.20.

For United States penitentiary, McNeil Island, Washington, maintenance, $351.86.

Department of Labor.

Department of Labor: For miscellaneous expenses, Bureau of Naturalization, $1.60.

For salaries and expenses, Bureau of Immigration, $3.95.

For salaries and expenses, Immigration and Naturalization Service, $61.84.

For National Industrial Recovery, Labor, United States Employment Service, $3.36.

For United States Employment Service, Department of Labor, $5.75.

Navy Department.

Navy Department: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $163.86.

For aviation, Navy, $18,288.28.

For pay, subsistence, and transportation, Navy, $197.25.

For transportation, Bureau of Navigation, $10.55.

For engineering, Bureau of Engineering, $300.05.

For pay of the Navy, $44.67.

For maintenance, Bureau of Supplies and Accounts, $1.98.

Department of State.

Department of State: For salaries, chargés d'affaires ad interim, $27.08.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (State), $17.09.

For contingent expenses, Foreign Service, $449.63.

For contingent expenses, Foreign Missions, $65.88.

Treasury Department.

Treasury Department: For Coast Guard, $60.

For pay and allowances, Coast Guard, $75.25.

For contingent expenses, Coast Guard, $68.71.

For collecting the internal revenue, $83.37.

For enforcement of Narcotic and National Prohibition Acts, internal revenue, 75 cents.

For collecting the revenue from customs, $2.

For pay of personnel and maintenance of hospitals, Public Health Service, $3.

For general administrative expenses, Public Works branch, Procurement Division, $334.25.

For general expenses of public buildings, $4.40.

For repairs, preservation, and equipment, public buildings, Procurement Division, $46.

War Department.

War Department: For general appropriations, Quartermaster Corps, $4,324.76.

For pay, and so forth, of the Army, $817.28.

For pay of the Army, $6.84.

For Army transportation, $56.81.

For Reserve Officers' Training Corps, $21.30.

For National Guard, $82.48.

For travel of the Army, $55.83.

For Signal Service of the Army, $30,151.68.

For extra pay to volunteers, War with Spain, $64.

For Air Corps, Army, $26.28.

For supplies, services, and transportation, Quartermaster Corps, $50.25.

For barracks and quarters, $26.67.

For claims of officers and men of the Army for destruction of private property (Act March 3, 1885), $56.62.

23 Stat. 350.
31 U. S. C. §§ 218-222.

For increase of compensation, Military Establishment, $92.60.

For cemeterial expenses, $35.62.

48 Stat. 22.

For emergency conservation fund (transfer to War, Act March 31, 1933), $1,062.91.

48 Stat. 1021.

For emergency conservation fund (transfer to War, Act June 19, 1934), $20.78.

For increase of compensation, rivers and harbors, $5.

Post Office Department.

Post Office Department—Postal Service (out of the Postal Revenues): For clerks, first- and second-class post offices, $200.

For indemnities, domestic mail, $13.30.

For Railway Mail Service, salaries, $448.12.

For Rural Delivery Service, $394.09.

For separating mails, $90.

Total; additional sum, increases in rates of exchange.

Total, audited claims, section 304 (b), $90,065.21, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office.

Short title.

SEC. 305. This Act may be cited as the "Second Deficiency Appropriation Act, fiscal year 1939".

Approved, May 2, 1939.

[CHAPTER 109]

AN ACT

May 3, 1939
[H. R. 2320]
[Public, No. 62]

To provide domiciliary care, medical and hospital treatment, and burial benefits to certain veterans of the Spanish-American War, the Philippine Insurrection, and the Boxer Rebellion.

Veterans of designated wars, etc.
Domiciliary care, medical, etc., treatment, and burial benefits extended to certain.
48 Stat. 9, 11; 49 Stat. 729.
38 U. S. C. §§ 706, 717; Supp. IV, § 706.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in addition to persons entitled to domiciliary care, medical and hospital treatment, and burial benefits under the provisions of sections 6 and 17, Public Law Numbered 2, Seventy-third Congress, as amended (U. S. C., title 38, secs. 706 and 717), and regulations issued pursuant thereto, as amended, those persons recognized as veterans of the Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, under public laws in effect on March 19, 1933, are hereby included within the provisions of the aforesaid section 6, as amended, and the second proviso of the aforesaid section 17, and regulations issued pursuant thereto, as amended, in the same manner and to the same extent as the provisions are now or may hereafter be applied to veterans of any war as specified therein.

Approved, May 3, 1939.

[CHAPTER 110]

AN ACT

May 3, 1939
[H. R. 3134]
[Public, No. 63]

To amend the Act entitled "An Act authorizing the temporary detail of United States employees, possessing special qualifications, to governments of American republics and the Philippines, and for other purposes", approved May 25, 1938.

American Republics, Philippine Islands, and Liberia.
52 Stat. 442.
5 U. S. C., Supp. IV, § 118e.
Temporary detail of United States employees to, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act authorizing the temporary detail of United States employees, possessing special qualifications, to governments of American republics and the Philippines, and for other purposes", approved May 25, 1938, be, and the same is hereby, amended to read as follows:

"That the President of the United States be, and hereby is, authorized, whenever he finds that the public interest renders such a course advisable, upon agreement with the government of any other American republic or the Government of the Commonwealth of the Philippine Islands, or the Government of Liberia, if such government is desirous of obtaining the services of a person having special scientific or other technical or professional qualifications, other than those

persons covered by the Act of May 19, 1926 (44 Stat. 565), as amended by the Act of May 14, 1935 (49 Stat. 218), from time to time to detail for temporary service of not exceeding one year at a time, under such government, any such person in the employ of the Government of the United States: *Provided*, That the President may, in extraordinary circumstances, extend the period of such detail for one or more additional periods of not to exceed six months each: *Provided further*, That while so detailed, such person shall be considered, for the purpose of preserving his rights and privileges as such, an officer or employee of the Government of the United States and of the department or agency from which detailed and shall continue to receive therefrom compensation, and he may receive additional compensation from the department or agency from which detailed not to exceed 50 per centum of the compensation he was receiving as an officer or employee of the United States at the time of detail, and shall receive from the United States reimbursement for travel expenses to and from the place of detail and monthly allowances determined by the President to be adequate for quarters and subsistence during the period of such detail. The additional compensation, travel expenses, and other allowances authorized by this Act to be paid to any such officer or employee shall be paid from any appropriations available for the payment of compensation and travel expenses of the officers and employees of the department or agency from which he is detailed: *Provided, however*, That if any government to which a detail is authorized by this Act shall express the desire to reimburse this Government in whole or in part for the expenses of such detail, the President is authorized, when he deems it in the public interest, to accept such reimbursement and the amount so received may be credited to (a) appropriations current at the time the expenses of such detail are to be or have been paid, (b) appropriations current at the time such amounts are received, or (c) in part as provided under (a) and in part as provided under (b) hereof; and such amount shall be available for the purposes of the appropriations to which credited: *And provided further*, That if any such government shall express the desire to provide advances of funds to be used by this Government, in whole or in part for the expenses of such detail, the President is authorized, when he deems it in the public interest, to accept such advances of funds, and the amounts so received may be established as a trust fund, to be available for the purpose and under the provisions of this Act until the termination of the detail; any unexpended balance of the trust fund to be returned to the foreign government making the advance."

44 Stat. 565; 49 Stat. 218.
34 U. S. C. § 441a; Supp. IV, § 441a.
Maximum period.
Provisos.
Extensions.
Status.
Additional compensation.
Travel expenses.
Monthly allowances.
Funds available for payment of additional compensation, etc.
Acceptance of reimbursement for expenses.
Credit of amount so received.
Acceptance of advances of funds.

Approved, May 3, 1939.

[CHAPTER 113]

JOINT RESOLUTION

Making supplemental appropriations for printing and binding and stationery for the Treasury Department for the fiscal year ending June 30, 1939.

May 6, 1939
[H. J. Res. 279]
[Pub. Res., No. 13]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department for the fiscal year ending June 30, 1939, namely:

Treasury Department.
Supplemental appropriations, fiscal year 1939.

Printing and binding, Treasury Department: For an additional amount for printing and binding, Treasury Department, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $163,000.

Printing and binding.
52 Stat. 123.

Stationery.

Stationery, Treasury Department: For an additional amount for stationery for the Treasury Department, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $113,400.

52 Stat. 123.

Approved, May 6, 1939.

[CHAPTER 114]

May 6, 1939
[S. 1034]
[Public, No. 64]

AN ACT

To authorize the Secretary of War to terminate certain leases of the Long Island Railroad Company.

Long Island Railroad Company.
Termination of certain leases authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to terminate the leases between the Long Island Railroad Company and the Secretary of War dated May 7, 1926, and November 1, 1926, of property described therein as the United States Army Base, Bay Ridge, Brooklyn, New York, upon the railroad company placing the railroad tracks and facilities located on the premises covered by these leases in good and safe operating condition, giving all title to the railroad company's freight station, railroad tracks, and facilities to the United States now on the said premises, and paying in addition six months' rental, at the going rate, from the time of the termination of the leases as the consideration for the termination thereof.

Terms and conditions.

Approved, May 6, 1939.

[CHAPTER 115]

May 6, 1939
[H. R. 4492]
[Public, No. 65]

AN ACT

Making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1940, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—TREASURY DEPARTMENT

Treasury Department Appropriation Act 1940.

That the following sums are appropriated out of any money in the Treasury not otherwise appropriated, for the Treasury Department for the fiscal year ending June 30, 1940, namely:

OFFICE OF THE SECRETARY

Salaries.

Experts.

Salaries: Secretary of the Treasury, Under Secretary of the Treasury, three Assistant Secretaries of the Treasury, and other personal services in the District of Columbia, including the temporary employment of experts, $235,860: *Provided*, That in expending appropriations or portions of appropriations contained in this Act for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretaries of the Treasury and the Assistant Postmasters General, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the com-

Provisos.
Salaries limited to average rates under Classification Act; exceptions.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Advances in meritorious cases.

pensation rates of the grade, but not more often than once in any fiscal year, and then only to the next higher rate: *Provided further*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, (2) to require the reduction in salary of any person whose compensation was fixed, as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Not applicable to clerical-mechanical service.
No reduction in fixed salaries.
5 U. S. C. § 666.
Transfers without reduction.
Higher salary rates permitted.
If only one position in a grade.

Old-age reserve account, Social Security Act: For an amount sufficient as an annual premium for the payments required under title II of the Social Security Act, approved August 14, 1935 (42 U. S. C. 401), and authorized to be appropriated to the old-age reserve account established under section 201 (a) of the Act, $580,000,000, of which $30,000,000 shall be available immediately: *Provided*, That such amount shall be available until expended for making payments required under the Act, and the amounts not required for current payments shall be invested in accordance with the provisions of such Act.

Old-age reserve account, Social Security Act.
49 Stat. 622.
42 U. S. C., Supp. IV, § 401.
Proviso.
Availability, etc.

Payments to Federal land banks on account of reductions in interest rate on mortgages: To enable the Secretary of the Treasury to pay each Federal land bank such amount as the Land Bank Commissioner certifies to the Secretary of the Treasury is equal to the amount by which interest payments on mortgages held by such land bank have been reduced during the fiscal year 1940, and prior thereto, in accordance with the provisions of paragraph "Twelfth" of section 12 of the Federal Farm Loan Act (12 U. S. C. 771), as amended, $29,700,000.

Payments to Federal land banks on account of reductions in interest rate on mortgages.
48 Stat. 43.
12 U. S. C., § 771; Supp. IV, § 771.

Payments to the Federal Farm Mortgage Corporation on account of reductions in interest rate on mortgages: To enable the Secretary of the Treasury to pay to the Federal Farm Mortgage Corporation such amount as the Governor of the Farm Credit Administration certifies to the Secretary of the Treasury is equal to the amount by which interest payments on mortgages held by such Corporation have been reduced during the fiscal year 1940, in accordance with the provisions of section 32 of the Emergency Farm Mortgage Act of 1933, approved May 12, 1933 (12 U. S. C. 1016), as amended, such payments to be made quarterly, beginning as soon as practicable after October 1, 1939, $7,425,000.

Payments to Federal Farm Mortgage Corporation on account of reductions in interest rate on mortgages.
48 Stat. 48.
12 U. S. C. § 1016; Supp. IV, § 1016.

Advances to Railroad Unemployment Insurance Account: To enable the Secretary of the Treasury to advance to the Railroad Unemployment Insurance Account, pursuant to Section 10 (d) of the Act of June 25, 1938 (52 Stat. 1104), such sums as the Railroad Retirement Board shall request for the purpose of paying benefits, $23,750,000, to be immediately available.

Railroad Unemployment Insurance Account, advances to.
52 Stat. 1104.
45 U. S. C., Supp. IV, § 360.

DIVISION OF RESEARCH AND STATISTICS

Salaries: For personal services in the District of Columbia, $170,000.

Salaries.

OFFICE OF GENERAL COUNSEL

Salaries: For the General Counsel and other personal services in the District of Columbia, $135,420.

Salaries.

OFFICE OF CHIEF CLERK

Salaries.

Salaries: For the Chief Clerk and other personal services in the District of Columbia, $146,660.

MISCELLANEOUS AND CONTINGENT EXPENSES, TREASURY DEPARTMENT

Department contingent, etc., expenses.

Operating expenses, Department buildings.

Books, periodicals, etc.

Traveling expenses.

Vehicles.

Fuel, light, power, etc.

Furniture, etc.

Streetcar fares.

Sales of lands and other property.

R. S. §§ 3749, 3750. 40 U. S. C. §§ 301, 302.

Provisos.

Additional funds. *Post*, pp. 658, 660, 662, 657.

37 Stat. 414. 31 U. S. C. § 669.

Minor purchases without advertising. R. S. § 3709. 41 U. S. C. § 5.

For miscellaneous and contingent expenses of the office of the Secretary and the bureaus and offices of the Department, including operating expenses of the Treasury, Treasury Annex, Auditors', and Liberty Loan Buildings; newspaper clippings, financial journals, books of reference, law books, technical and scientific books, newspapers, and periodicals, expenses incurred in completing imperfect series, library cards, supplies, and all other necessary expenses connected with the library; not exceeding $5,000 for traveling expenses, including the payment of actual transportation and subsistence expenses to any person whom the Secretary of the Treasury may from time to time invite to the city of Washington or elsewhere for conference and advisory purposes in furthering the work of the Department; freight, expressage, telegraph and telephone service; purchase and exchange of motortrucks and one passenger automobile (at a cost not exceeding $1,800) for the Secretary of the Treasury, and maintenance and repair of motortrucks and three passenger automobiles (one for the Secretary of the Treasury and two for general use of the Department), all to be used for official purposes only; file holders and cases; fuel, oils, grease, and heating supplies and equipment; gas and electricity for lighting, heating, and power purposes, including material, fixtures, and equipment therefor; purchase, exchange, and repair of typewriters and labor-saving machines and equipment and supplies for same; floor covering and repairs thereto; furniture and office equipment, including supplies therefor and repairs thereto; awnings, window shades, and fixtures; cleaning supplies and equipment; drafting equipment; flags; hand trucks, ladders; miscellaneous hardware; streetcar fares not exceeding $750; thermometers; lavatory equipment and supplies; tools and sharpening same; laundry service; laboratory supplies and equipment, removal of rubbish; postage; custody, care, protection, and expenses of sales of lands and other property of the United States, acquired and held under sections 3749 and 3750 of the Revised Statutes (40 U. S. C. 301, 302), the examination of titles, recording of deeds, advertising, and auctioneers' fees in connection therewith; and other absolutely necessary articles, supplies, and equipment not otherwise provided for; $220,000: *Provided*, That the appropriations for the Public Debt Service, Internal Revenue Service, Federal Alcohol Administration, and Division of Disbursement for the fiscal year 1940 are hereby made available for the payment of items otherwise properly chargeable to this appropriation, the provisions of section 6, Act of August 23, 1912 (31 U. S. C. 669), to the contrary notwithstanding: *Provided further*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Treasury Department when the aggregate amount involved does not exceed the sum of $50.

CUSTODY OF TREASURY BUILDINGS

Operating force, salaries.

Salaries of operating force: For the Superintendent of Treasury Buildings and for other personal services in the District of Columbia, including the operating force of the Treasury Building, the Treasury Annex, the Liberty Loan Building, the Auditors' Building, and of

other buildings under the control of the Treasury Department, except the buildings of the Bureau of Engraving and Printing, $320,000.

Guard force, salaries and expenses.

Salaries and expenses, guard force: For salaries and expenses of the guard force for Treasury Department buildings in the District of Columbia, including the Bureau of Engraving and Printing, including not to exceed $4,000 for purchase, repair, and cleaning of uniforms, and for the purchase of arms and ammunition and miscellaneous equipment, $279,500: *Provided*, That this appropriation may be reimbursed in an amount not exceeding $40,000, for service rendered in the Bureau of Engraving and Printing in connection with the protection of currency, bonds, stamps, and other papers of value the cost of producing which is not covered and embraced in the direct appropriations for such Bureau: *Provided further*, That the Secretary of the Treasury may detail an agent of the Secret Service to supervise such force.

Provisos.
Reimbursement for designated service.

Secret Service supervisor.

DIVISION OF PRINTING

Salaries.

Salaries: For the Chief, Division of Printing, and other personal services in the District of Columbia, $70,060.

Printing and binding.

Printing and binding: For printing and binding for the Treasury Department, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, except the Bureau of Internal Revenue, and including materials for the use of the bookbinder, located in the Treasury Department, but not including work done at the New York Customhouse bindery authorized by the Joint Committee on Printing in accordance with the Act of March 1, 1919 (44 U. S. C. 111), and for the cost of transportation to field offices of printed and bound material, including cost of necessary packing boxes and packing materials, $473,000.

Work excluded.

40 Stat. 1270.
44 U. S. C. § 111.

Stationery.

Stationery: For stationery for the Treasury Department and its several bureaus and offices, and field services thereof, including tags, labels, and index cards, printed in the course of manufacturing, packing boxes and other materials necessary for shipping stationery supplies, and cost of transportation of stationery supplies purchased free on board point of shipment and of such supplies shipped from Washington to field offices, $610,000.

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS

Salaries.

Salaries: For Commissioner of Accounts and Deposits and other personal services in the District of Columbia, including the Division of Bookkeeping and Warrants, $356,180.

Division of Disbursement.
Salaries and expenses.

Division of Disbursement, salaries and expenses: For personal services in the District of Columbia and in the field, stationery, travel, rental of equipment, and all other necessary miscellaneous and contingent expenses, $1,400,000: *Provided*, That with the approval of the Director of the Bureau of the Budget there may be transferred to this appropriation from funds available for the Agricultural Adjustment Administration, Federal Housing Administration, United States Housing Authority, Federal Surplus Commodities Corporation, Federal Prison Industries, Railroad Retirement Board, Social Security Board, United States Maritime Commission, and the Federal Crop Insurance Corporation, such sums as may be necessary to cover the expense incurred in performing the function of disbursement therefor.

Proviso.
Transfer of funds from designated agencies.

Contingent expenses, public moneys.
R. S. § 3653.
31 U. S. C. § 545.

Contingent expenses, under the requirements of section 3653 of the Revised Statutes (31 U. S. C. 545), for the collection, safekeeping, transfer, and disburse-

ment of the public money, transportation of notes, bonds, and other securities of the United States, transportation of gold coin, gold bullion, and gold certificates transferred to Federal Reserve banks and branches, United States mints and assay offices, and the Treasury, after March 9, 1933, actual expenses of examiners detailed to examine the books, accounts, and money on hand at the several depositories, including national banks acting as depositories under the requirements of section 3649 of the Revised Statutes (31 U. S. C. 548), also including examinations of cash accounts at mints, $150,000.

Examination of depositories.

R. S. § 3649.
31 U. S. C. § 548.

Recoinage of minor coins.

Recoinage of minor coins: To enable the Secretary of the Treasury to continue the recoinage of worn and uncurrent minor coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, $25,000.

Recoinage of silver coins.

Recoinage of silver coins: To enable the Secretary of the Treasury to continue the recoinage of worn and uncurrent subsidiary silver coins of the United States now in the Treasury or hereafter received, and to reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same will produce in new coins, $475,000.

Relief of the indigent, Alaska.

Relief of the indigent, Alaska: For the payment to the United States district judges in Alaska but not to exceed 10 per centum of the receipts from licenses collected outside of incorporated towns in Alaska, to be expended for the relief of persons in Alaska who are indigent and incapacitated through nonage, old age, sickness, or accident, $20,000.

Refund of moneys erroneously received and covered.

Refund of moneys erroneously received and covered: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 18 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, and any other collections erroneously received and covered which are not properly chargeable to any other appropriation, $35,000.

48 Stat. 1231.
31 U. S. C. § 725q.

Government losses in shipment (Revolving Fund).

Fund for Payment of Government Losses in Shipment (Revolving Fund): For an additional amount for the revolving fund for payment of Government losses in shipment, created in accordance with the provisions of section 2 of the Government Losses in Shipment Act, approved July 8, 1937 (50 Stat. 479–484), including not to exceed $1,000 for expenses other than personal services, incurred in the defense, safeguard, or recovery of valuables, or the value thereof, replacement of which shall have been made out of the fund, or for which a claim for replacement shall have been made, $1,000.

50 Stat. 479.
5 U. S. C., Supp. IV, § 134a.

Payment of unclaimed moneys.

Payment of unclaimed moneys: To enable the Secretary of the Treasury to meet any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 17 of the Permanent Appropriation Repeal Act of 1934, approved June 26, 1934, payable from the funds held by the United States in the trust fund receipt account "Unclaimed moneys of individuals whose whereabouts are unknown", $15,000.

48 Stat. 1230.
31 U. S. C. § 725p.

PUBLIC DEBT SERVICE

Salaries and expenses.

Salaries and expenses: For necessary expenses connected with the administration of any public-debt issues and United States paper-currency issues with which the Secretary of the Treasury is charged, including the purchase of law books, directories, books of reference, pamphlets, periodicals, and newspapers, and the maintenance, operation, and repair of a motor-propelled bus or station wagon for use

Reference books, etc.

of the Destruction Committee, and including the Commissioner of the Public Debt and other personal services in the District of Columbia, $2,348,000: *Provided*, That the amount to be expended for personal services in the District of Columbia shall not exceed $2,319,500.

Personal services.

Proviso. Limitation.

Expenses of loans: The indefinite appropriation "Expenses of loans, Act of September 24, 1917, as amended and extended" (31 U. S. C. 760, 761), shall not be used during the fiscal year 1940 to supplement the appropriation herein made for the current work of the Public Debt Service, and the amount obligated under such indefinite appropriation during such fiscal year shall not exceed $3,595,000.

Expenses of loans, restriction. 31 U. S. C. §§ 760, 761.

Distinctive paper for United States securities: For distinctive paper for United States currency and Federal Reserve bank currency, including transportation of paper, traveling, mill, and other necessary expenses, and salaries of employees and allowance, in lieu of expenses, of officer or officers detailed from the Treasury Department, not exceeding $50 per month each when actually on duty; in all, $851,470: *Provided*, That in order to foster competition in the manufacture of distinctive paper for United States securities, the Secretary of the Treasury is authorized, in his discretion, to split the award for such paper for the fiscal year 1940 between the two bidders whose prices per pound are the lowest received after advertisement.

Distinctive paper for U. S. securities.

Proviso. Division of award.

DIVISION OF APPOINTMENTS

Salaries: For the Chief of the Division, and other personal services in the District of Columbia, $44,700.

Salaries.

BUREAU OF CUSTOMS

Salaries and expenses: For collecting the revenue from customs, for the detection and prevention of frauds upon the customs revenue, and not to exceed $100,000 for the securing of evidence of violations of the customs laws; for expenses of transportation and transfer of customs receipts from points where there are no Government depositories; not to exceed $84,500 for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), but not to exceed $1,700 for any one person; not to exceed $500 for subscriptions to newspapers; not to exceed $2,000 for improving, repairing, maintaining, or preserving buildings, inspection stations, office quarters, including living quarters for officers, sheds, and sites along the Canadian and Mexican borders acquired under authority of the Act of June 26, 1930 (19 U. S. C. 68); and including the purchase (not to exceed $87,500), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary for official use in field work; $21,204,600, of which such amount as may be necessary shall be available for the payment of extra compensation earned by customs officers or employees for overtime services, at the expense of the parties in interest, in accordance with the provisions of section 5 of the Act approved February 13, 1911, as amended by the Act approved February 7, 1920, and section 451 of the Tariff Act, 1930 (19 U. S. C. 261, 267, and 1451): *Provided*, That the receipts from such parties in interest for such overtime services shall be deposited as a refund to the appropriation from which such overtime compensation is paid, in accordance with the provisions of section 524 of the Tariff Act of 1930 (19 U. S. C. 1524); for the cost of seizure, storage, and disposition of any merchandise, vehicle and team, automobile, boat, air or water craft, or any other conveyance seized under the provisions of the customs laws, for the purchase of arms, ammunition, and accesso-

Salaries and expenses.

Transfer of receipts from points lacking Government depositories.

Living quarters. 46 Stat. 818. 5 U. S. C. § 118a.

Quarters along borders. 46 Stat. 817. 19 U. S. C. § 68.

Vehicles.

Overtime service at expense of parties in interest.

36 Stat. 901; 41 Stat. 402; 46 Stat. 715. 19 U. S. C. §§ 261, 267, 1451; Supp. IV, §1451.

Provisos. Deposit of receipts as refund to appropriation. 46 Stat. 741. 19 U. S. C. § 1524; Supp. IV, §1454.

Cost of seizure, etc., under customs laws.

Details to D. C. from field force.

46 Stat. 741.
19 U. S. C. § 1525.
Vehicle restriction.

Advance payments in foreign countries.
R. S. § 3648.
31 U. S. C. § 529; Supp. IV, § 529b.

Refunds and drawbacks.

ries, and $493,360 shall be available for personal services in the District of Columbia exclusive of ten persons from the field force authorized to be detailed under section 525 of the Tariff Act of 1930: *Provided*, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in the District of Columbia except one for use in connection with the work of the customhouse in Georgetown: *Provided further*, That hereafter section 3648 of the Revised Statutes (31 U. S. C. 529b) shall not apply to payments made for the Bureau of Customs in foreign countries.

Refunds and drawbacks: For the refund or payment of customs collections or receipts, and for the payment of debentures or drawbacks, bounties, and allowances, as authorized by law, $17,000,000.

BUREAU OF THE BUDGET

Salaries and expenses.

Salaries and expenses: For every expenditure requisite for and incident to the work of the Bureau of the Budget, including personal services in the District of Columbia and elsewhere, contract stenographic reporting services, traveling expenses, including expenses of attendance at meetings when necessary in furthering the work of the Bureau of the Budget, streetcar fares, law books, books of reference, periodicals, office equipment and supplies, maintenance, repair and operation of passenger-carrying automobiles for official use, and not to exceed $5,000 for temporary employment of persons or organizations by contract or otherwise without regard to section 3709 of the Revised Statutes, or the civil-service laws, or the Classification Act of 1923, as amended, $479,280.

Reference books.

Automobiles.

Temporary employment.
R. S. § 3709.
41 U. S. C. § 5.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Printing and binding.

For printing and binding, $40,000; and not to exceed $4,000 of the appropriation for salaries and expenses, Bureau of the Budget, fiscal year 1939, may be transferred to the appropriation for printing and binding, Bureau of the Budget, fiscal year 1939.

OFFICE OF TREASURER OF THE UNITED STATES

Salaries.

Salaries: For Treasurer of the United States, Assistant Treasurer, and for other personal services in the District of Columbia, $1,209,000.

Redeeming Federal Reserve and national currency.

Salaries (Reimbursable): For personal services in the District of Columbia, in redeeming Federal Reserve and national currency, $69,000, to be reimbursed by the Federal Reserve and national banks.

OFFICE OF THE COMPTROLLER OF THE CURRENCY

Salaries.

Salaries: Comptroller of the Currency and other personal services in the District of Columbia, $248,000.

BUREAU OF INTERNAL REVENUE

Salaries and expenses.

Salaries and expenses: For salaries and expenses in connection with the assessment and collection of internal-revenue taxes and the administration of the internal-revenue laws, including the administration of such provisions of other laws as are authorized by or pursuant to law to be administered by or under the direction of the Commissioner of Internal Revenue; including the Commissioner of Internal Revenue, Assistant General Counsel for the Bureau of Internal Revenue, an assistant to the Commissioner, a special deputy commissioner, five deputy commissioners, one stamp agent (to be reimbursed by the stamp manufacturers), and the necessary officers, collectors, deputy collectors, attorneys, experts, agents, accountants, inspectors, investigators, chemists, supervisors, storekeeper-gaugers, guards, clerks, janitors, and messengers in the District of Columbia, the several col-

Commissioner, Assistant General Counsel, and other personal services.

lection districts, the several divisions of internal-revenue agents and the several supervisory districts, to be appointed as provided by law; the securing of evidence of violations of the Acts, the cost of chemical analyses made by others than employees of the United States and expenses incident to such chemists testifying when necessary; telegraph and telephone service, rent in the District of Columbia and elsewhere, postage, freight, express, necessary expenses incurred in making investigations in connection with the enrollment or disbarment of practitioners before the Treasury Department in internal-revenue matters, expenses of seizure and sale, and other necessary miscellaneous expenses, including stenographic reporting services; for the acquisition of property under the provisions of title III of the Liquor Law Repeal and Enforcement Act, approved August 27, 1935 (49 Stat. 872–881), and the operation, maintenance, and repair of property acquired under such title III; for the purchase (not to exceed $25,000), exchange, hire, maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary, for official use of the Alcohol Tax Unit in field work; printing and binding (not to exceed $525,000); and the purchase of such supplies, equipment, furniture, mechanical devices, laboratory supplies, law books and books of reference, and such other articles as may be necessary for use in the District of Columbia, the several collection districts, the several divisions of internal-revenue agents, and the several supervisory districts, $59,877,500, of which amount not to exceed $10,812,000 may be expended for personal services in the District of Columbia: *Provided*, That no part of this amount shall be used in defraying the expenses of any officer designated above, subpenaed by the United States court to attend any trial before a United States court or preliminary examination before any United States commissioner, which expenses shall be paid from the appropriation for "Fees of jurors and witnesses, United States courts": *Provided further*, That not more than $100,000 of the total amount appropriated herein may be expended by the Commissioner of Internal Revenue for detecting and bringing to trial persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violation.

Securing of evidence of law violations.

Miscellaneous expenses.

Acquisition of property.
49 Stat. 879.
40 U. S. C., Supp. IV, § 304f.

Printing and binding.

Supplies, furniture, etc.

Personal services.

Provisos.
Expenses of officers attending trials, etc.

Post, p. 905.

Detection and prosecution of violations.

Salaries and administrative expenses for refunding processing and related taxes and administering Title III, Revenue Act of 1936: For salaries and expenses in connection with (1) the assessment and collection of the tax on unjust enrichment imposed by Title III, Revenue Act of 1936, (2) the making of refunds and payments of processing and related taxes, as authorized by Titles IV and VII of the Revenue Act of 1936, and (3) the refund of taxes collected under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), as authorized by the Second Deficiency Appropriation Act, fiscal year 1938, including personal services and rent in the District of Columbia and elsewhere, the hiring of experts, stationery and office supplies, equipment, furniture, mechanical devices, law books and books of reference, trade journals, stenographic reporting service, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, fees of expert witnesses, and fees and mileage of witnesses, which shall be the same as are paid witnesses in the courts of the United States and may be paid in advance upon certification of such officer as the Commissioner of Internal Revenue or the Secretary of the Treasury may designate, $3,500,000, of which amount not to exceed $1,160,000 may be expended for personal services in the District of Columbia.

Refund of processing, etc., taxes.
49 Stat. 1734.
26 U. S. C., Supp. IV, §§ 345–345e.
Post, p. 1325.

49 Stat. 1739, 1747.
7 U. S. C., Supp. IV, §§ 641–643; §§ 644–659.
Tax refunds under Cotton, Tobacco, and Potato Acts.
48 Stat. 598, 1275; 49 Stat. 782.
52 Stat. 1150.

Printing and binding.
Witness fees and mileage.

Personal services.

Refunding internal-revenue collections.

Refunding internal-revenue collections: For refunding internal-revenue collections, as provided by law, including the payment of claims for the fiscal year 1940 and prior years and accounts arising under "Allowance or draw-back (Internal Revenue)", "Redemption of stamps (Internal Revenue)", "Refunding legacy taxes, Act of March 30, 1928", and "Repayment of taxes on distilled spirits destroyed by casualty", $38,000,000: *Provided*, That a report shall be made to Congress by internal-revenue districts and alphabetically arranged of all disbursements hereunder in excess of $500 as required by section 3 of the Act of May 29, 1928 (26 U. S. C. 1676), including the names of all persons and corporations to whom such payments are made, together with the amount paid to each.

45 Stat. 398.

Proviso.
Report to Congress.

45 Stat. 996.
26 U. S. C. § 1676.

Refunds and payments of processing and related taxes.
49 Stat. 1739, 1747.
7 U. S. C., Supp. IV, §§ 641–643; §§ 644–659.
48 Stat. 598, 1275; 49 Stat. 782.

Refunds and payments of processing and related taxes: For refunds and payments of processing and related taxes as authorized by Titles IV and VII, Revenue Act of 1936; for refunds of taxes collected (including penalties and interest) under the Cotton Act of April 21, 1934, as amended (48 Stat., p. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat., p. 1275), and the Potato Act of August 24, 1935 (49 Stat., p. 782), in accordance with the Second Deficiency Appropriation Act, fiscal year 1938 (52 Stat. 1150), and as otherwise authorized by law; and for redemption of tax stamps purchased under the aforesaid Tobacco and Potato Acts, there is hereby continued available during the fiscal year 1940 the unexpended balance of the funds made available to the Treasury Department for these purposes for the fiscal year 1939 by the Second Deficiency Appropriation Act, fiscal year 1938.

52 Stat. 1150.

Redemption of tax stamps.
Unexpended balance continued available.

Alaska railroads, additional income tax.

Additional income tax on railroads in Alaska: For the payment to the Treasurer of Alaska of an amount equal to the tax of 1 per centum collected on the gross annual income of all railroad corporations doing business in Alaska, on business done in Alaska, which tax is in addition to the normal income tax collected from such corporations on net income, and the amount of such additional tax to be applicable to general Territorial purposes, $19,200.

UNITED STATES PROCESSING TAX BOARD OF REVIEW

Salaries and expenses.
49 Stat. 1748.
7 U. S. C., Supp. IV, § 648.

Salaries and expenses: For salaries and expenses of the Board of Review established by section 906 of the Revenue Act of 1936 for review of the disallowance by the Commissioner of Internal Revenue of claims for refund of processing taxes filed under title VII, Revenue Act of 1936, including personal services and rent in the District of Columbia and elsewhere, stationery and office supplies, equipment, furniture, mechanical devices, law books and books of reference, press releases, trade journals, periodicals and newspapers, contract reporting services, telegraph and telephone services, postage, freight, express, printing and binding, notarial fees, travel expenses, and such other miscellaneous expenses as may be authorized or approved by the Secretary of the Treasury for the work of this Board, $162,500.

49 Stat. 1747.
7 U. S. C., Supp. IV, §§ 644-659.

Printing and binding.

FEDERAL ALCOHOL ADMINISTRATION

Salaries and expenses.
49 Stat. 977.
27 U. S. C., Supp. IV, §§ 201-212.

Salaries and expenses: For the purpose of administering the provisions of the "Federal Alcohol Administration Act", approved August 29, 1935 (27 U. S. C. 201), as amended, including personal and other services; supplies and materials; equipment; communication service; stationery; travel and subsistence expenses as authorized by law; maintenance, repair, and operation of automobiles; law books, books of reference, magazines, periodicals, and newspapers; contract stenographic reporting service; the securing of evidence of violations of the Act; and miscellaneous and contingent expenses, $425,000.

Securing of evidence of violations.

BUREAU OF NARCOTICS

Salaries and expenses: For expenses to enforce the Act of December 17, 1914 (26 U. S. C. 1383–1391), as amended by the Revenue Act of 1918 (26 U. S. C. 1040–1064), the Narcotic Drugs Import and Export Act, as amended (21 U. S. C. 171–184), and the Marihuana Tax Act of 1937 (26 U. S. C. 1399–1399q); pursuant to the Act of March 3, 1927 (5 U. S. C. 281c), and the Act of June 14, 1930 (5 U. S. C. 282–282c), including the employment of executive officers, attorneys, agents, inspectors, chemists, supervisors, clerks, messengers, and other necessary employees in the field and in the Bureau of Narcotics in the District of Columbia, to be appointed as authorized by law; the securing of information and evidence of violations of the Acts; the costs of chemical analyses made by others than employees of the United States; the transportation of household and other personal effects incident to the change of headquarters of all employees engaged in field activities, not to exceed five thousand pounds in any one case, together with the necessary expenses incident to packing, crating, boxing, and draying same; the purchase of such supplies, equipment, mechanical devices, books, and such other expenditures as may be necessary in the several field offices; cost incurred by officers and employees of the Bureau of Narcotics in the seizure, storage, and disposition of property under the internal-revenue laws when the same is disposed of under section 3460, Revised Statutes (26 U. S. C. 1624); purchase (not to exceed $10,000), exchange, hire, maintenance, repair, and operation of motor-propelled or horse-drawn passenger-carrying vehicles when necessary for official use in field work; purchase of arms and ammunition, and for rental of necessary quarters in the District of Columbia and elsewhere; in all, $1,306,700 of which amount not to exceed $192,000 may be expended for personal services in the District of Columbia: *Provided*, That the Secretary of the Treasury may authorize the use by narcotic agents of motor vehicles confiscated under the provisions of the Act of August 27, 1935 (27 U. S. C. 157), and to pay the cost of acquisition, maintenance, repair, and operation thereof: *Provided further*, That not exceeding $10,000 may be expended for the collection and dissemination of information and appeal for law observance and law enforcement, including cost of printing, purchase of newspapers, and other necessary expenses in connection therewith and not exceeding $1,500 for attendance at meetings concerned with the work of the Bureau of Narcotics: *Provided further*, That not exceeding $10,000 may be expended for services or information looking toward the apprehension of narcotic law violators who are fugitives from justice: *Provided further*, That moneys expended from this appropriation for the purchase of narcotics including marihuana, and subsequently recovered shall be reimbursed to the appropriation for enforcement of the Narcotic Acts current at the time of the deposit.

Salaries and expenses.
38 Stat. 785.
26 U. S. C. §§ 1383–1391, 1040–1064; Supp. IV, §§ 1383, 1041.
35 Stat. 614; 42 Stat. 596.
21 U. S. C. §§ 171–184.
50 Stat. 551.
26 U. S. C., Supp. IV, §§ 1399–1399q.
44 Stat. 1381.
5 U. S. C. §§ 281–281c.
46 Stat. 585.
5 U. S. C. §§ 282–282c.

Transportation of personal effects.

Seizures, etc.

R. S. § 3460.
26 U. S. C. § 1624.

Vehicles.

Rent.

Personal services.

Provisos.
Use of confiscated vehicles.
49 Stat. 874.
27 U. S. C., Supp. IV, § 157.

Law observance.

Apprehension of narcotic law violators.

Reimbursement for sums expended.

COAST GUARD

Office of the Commandant: For personal services in the District of Columbia, $400,000: *Provided*, That no part of any appropriation contained in this Act shall be used to pay any enlisted man of the Coast Guard while detailed for duty at Coast Guard headquarters if such detail increases the total number of enlisted men detailed on such duty at any time above ten.

For every expenditure requisite for and incident to the authorized work of the Coast Guard, including the expense of maintenance, repair, and operation of vessels forfeited to the United States and delivered to the Treasury Department under the terms of the Act

Office of the Commandant.
Post, p. 1326.
Proviso.
Details at headquarters, restriction.

Service expenditures.

43 Stat. 1116.
19 U. S. C. §§ 522-524.

approved March 3, 1925 (27 U. S. C. 41), maintenance, repair, exchange, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes at headquarters and in the field, motion-picture equipment (not to exceed $30,000) and material for official purposes, and the rental of quarters in the District of Columbia, as follows:

Pay and allowances.
Post, p. 1325.

Pay and allowances: For pay and allowances prescribed by law for commissioned officers, cadets, warrant officers, petty officers, and other enlisted men, active and retired, temporary cooks, surfmen, substitute surfmen, and three civilian instructors, retired pay for certain members of the former Life Saving Service authorized by the Act approved April 14, 1930 (14 U. S. C. 178a), and not exceeding $8,000 for cash prizes for men for excellence in boatmanship, gunnery, target practice, and engineering competitions; for carrying out the provisions of the Act of June 4, 1920 (34 U. S. C. 943); not to exceed $7,500 for cost of special instruction, including maintenance of students; rations or commutation thereof for cadets, petty officers, and other enlisted men, mileage and expenses allowed by law for officers; and traveling expenses of other persons traveling on duty under orders from the Treasury Department, including transportation of cadets, enlisted men, and applicants for enlistment, with subsistence and transfers en route, or cash in lieu thereof; expenses of recruiting for the Coast Guard, rent of rendezvous, and expenses of maintaining the same; advertising for and obtaining men and apprentice seamen and applicants for appointment as cadets; transportation and packing allowances for baggage or household effects of commissioned officers, warrant officers, and enlisted men; and including not to exceed $23,000 for the recreation, amusement, comfort, contentment, and health of the enlisted men of the Coast Guard, to be expended in the discretion of the Secretary of the Treasury, $18,445,500: *Provided*, That no part of this appropriation shall be used for increased pay at a rate in excess of $1,440 per annum to any nonflying commissioned officer or commissioned officer observer for making aerial flights; which rate shall be the legal maximum rate of such increased pay as to any such officer;

Retired members of former Life Saving Service.
46 Stat. 164.
14 U. S. C. § 178a.
Cash prizes.
Death allowances.
41 Stat. 824.
34 U. S. C. § 943.
Traveling expenses.
Recruiting.
Proviso.
Increased pay for aerial flights.

Fuel and water.

Fuel and water: For fuel, lubricating oil, kerosene, and water, and for the furnishing of heat, light, and power (service) for vessels, stations, and houses of refuge, $1,450,000;

Outfits, stores, etc.

Outfits: For outfits, including necessary supplies and equipment, medals, newspapers, and periodicals for statistical purposes, rental of mechanical accounting machinery, repairs to portable equipment at shore units, ship chandlery, engineers' stores, and draft animals and their maintenance, $1,600,000;

Station improvements.

Rebuilding and repairing stations: For rebuilding and repairing stations and houses of refuge, temporary leases, rent, and improvements of property for Coast Guard purposes, including use of additional land where necessary, $265,000;

Communication lines.

Communication lines: For coastal communication lines and facilities and their maintenance, and communication service, $136,000;

Civilian field employees.

Civilian employees: For compensation of civilian employees in the field, including clerks to district commanders and per diem labor, $206,750;

Contingent expenses.
Post, p. 1326.

Contingent expenses: For contingent expenses, including subsistence of shipwrecked and destitute persons succored by the Coast Guard, and of prisoners while in the custody of the Coast Guard; instruments, apparatus, and services necessary to the carrying on of scientific investigation, and not exceeding $4,000 for experimental and research work; care, transportation, and burial of deceased officers and enlisted men, including those who die in Government

hospitals; apprehension of deserters; wharfage, towage, freight, storage, advertising, surveys, entrance fees in matches for the rifle team, and special equipment therefor; and all other necessary expenses which are not included under any other heading, $85,300;

Rifle matches, entrance fees.

Repairs to vessels: For repairs to Coast Guard vessels and boats, exclusive of aircraft, including cost of salvage operations when incident to the repairs thereof, $1,600,000;

Repairs to vessels.

For repairs to Coast Guard aircraft, including cost of salvage operations when incident to the repairs thereof, $525,000;

Aircraft repairs.

Additional airplanes: For additional airplanes and their equipment, including radio equipment, spare parts, and accessories, to be constructed or purchased in the discretion of the Secretary of the Treasury, $477,000, to remain available until June 30, 1941;

Additional airplanes.

No part of the appropriations contained in this Act under the Coast Guard, nor of any appropriation heretofore made, shall be used for the construction for the Coast Guard of any new permanent aviation shore station or for the permanent enlargement of the capacity of any existing aviation shore station, but this limitation shall not apply to expenditures for completion of construction for which funds were made available by the Second Deficiency Appropriation Act, fiscal year 1938;

Aviation shore stations, etc., restrictions.

Exceptions.

52 Stat. 1151.

Interchange of appropriations: Such part of any appropriation for the Coast Guard, contained in this Act, except the appropriations "Pay and allowances", "Civilian employees", and "Salaries, Office of the Commandant", as may be necessary for freight and express charges on materials, supplies, and equipment, may be transferred, with the approval of the Director of the Bureau of the Budget, to the appropriation for contingent expenses of the Coast Guard in order to make such payments;

Interchange of appropriations.

Total, Coast Guard, exclusive of Office of the Commandant, $24,790,550: *Provided*, That not more than a total of $2,200,000 out of the appropriations contained in this Act under the caption "Coast Guard" except the appropriations "Salaries, Office of the Commandant" and "Additional airplanes" may be expended for aviation.

Proviso.
Aviation expenditure.

BUREAU OF ENGRAVING AND PRINTING

For the work of engraving and printing, exclusive of repay work, during the fiscal year 1940, United States currency and internal-revenue stamps, including opium orders and special-tax stamps required under the Act of December 17, 1914 (26 U. S. C. 1040, 1383), checks, drafts, and miscellaneous work, as follows:

Work authorized.

38 Stat. 786.
26 U. S. C. §§ 1040, 1383; Supp. IV, § 1383.

Salaries and expenses: For the Director, two Assistant Directors, and other personal services in the District of Columbia, including wages of rotary press plate printers at per diem rates and all other plate printers at piece rates to be fixed by the Secretary of the Treasury, not to exceed the rates usually paid for such work; for engravers' and printers' materials and other materials, including distinctive and nondistinctive paper, except distinctive paper for United States currency and Federal Reserve bank currency; equipment of, repairs to, and maintenance of buildings and grounds and for minor alterations to buildings; directories, technical books and periodicals, examples of engraving and printing, including foreign securities and stamps, and books of reference, not exceeding $500; traveling expenses not to exceed $2,000; miscellaneous expenses, including not to exceed $1,500 for articles approved by the Secretary of the Treasury as being necessary for the protection of the person of employees; for transfer to the Bureau of Standards for scientific investigations in connection with the work of the Bureau of Engraving and Print-

Salaries and expenses.

Materials, etc.

Reference books, etc.

Scientific investigations.

Vehicles.

ing, not to exceed $15,000; and for the maintenance and driving of two motor-propelled passenger-carrying vehicles; $8,450,000, to be expended under the direction of the Secretary of the Treasury.

Credit of proceeds from work.

During the fiscal year 1940 all proceeds derived from work performed by the Bureau of Engraving and Printing, by direction of the Secretary of the Treasury, not covered and embraced in the appropriation for such Bureau for such fiscal year, instead of being covered into the Treasury as miscellaneous receipts, as provided by the Act of August 4, 1886 (31 U. S. C. 176), shall be credited when received to the appropriation for said Bureau for the fiscal year 1940.

24 Stat. 227.
31 U. S. C. § 176.

SECRET SERVICE DIVISION

Salaries.

Salaries: For the Chief of the Division and other personal services in the District of Columbia, $53,460.

Suppressing counterfeiting, etc.

Suppressing counterfeiting and other crimes: For salaries and other expenses under the authority or with the approval of the Secretary of the Treasury in detecting, arresting, and delivering into the custody of the United States marshal or other officer having jurisdiction, dealers and pretended dealers in counterfeit money, persons engaged in counterfeiting, forging, and altering United States notes, bonds, national-bank notes, Federal Reserve notes, Federal Reserve bank notes, and other obligations and securities of the United States and of foreign governments (including endorsements thereon and assignments thereof), as well as the coins of the United States and

Other crimes.

of foreign governments, and persons committing other crimes against the laws of the United States relating to the Treasury Department and the several branches of the public service under its control;

Vehicles.

purchase (not to exceed $15,000), exchange, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles when necessary; purchase of arms and ammunition; traveling expenses; and for no other purpose whatsoever, except in the performance of

Protection of the President, etc.

other duties specifically authorized by law, and in the protection of the person of the President and the members of his immediate family and of the person chosen to be President of the United States, $817,500: *Provided*, That no part of the amount herein appropriated

Provisos.
Witness fees.

shall be used in defraying the expenses of any person subpenaed by the United States courts to attend any trial before a United States court or preliminary examination before any United States commissioner, which expenses shall be paid from the appropriation for "Fees of witnesses and jurors, United States courts": *Provided further*, That of the amount herein appropriated not to exceed $15,000

Securing information concerning violations, etc.

may be expended in the discretion of the Secretary of the Treasury for the purpose of securing information concerning violations of the laws relating to the Treasury Department, and for services or information looking toward the apprehension of criminals.

White House Police.

White House Police: Captain, lieutenant, three sergeants, and for fifty-five privates, at rates of pay provided by law; in all, $146,900.

Uniforms and equipment.

For uniforming and equipping the White House Police, including the purchase, issue, and repair of revolvers, and the purchase and issue of ammunition and miscellaneous supplies, to be procured in such manner as the President in his discretion may determine, $3,750.

PUBLIC HEALTH SERVICE

Salaries, Office of Surgeon General.

Salaries, Office of Surgeon General: For personal services in the District of Columbia, $323,340.

Commissioned officers, pay, etc.
Post, p. 901.

Commissioned officers, pay, and so forth: For pay, allowance, and commutation of quarters for not to exceed 445 regular active commissioned officers (including the Surgeon General and assistant sur-

geons general) and for pay of regular commissioned officers on waiting orders, $1,959,800: *Provided*, That the above limitation on the number of regular active commissioned officers may be exceeded by the number (not in excess of twenty) of regular active commissioned officers assigned to Federal penal and correctional institutions.

Proviso.
Exceeding limitation on number; restriction.

Acting assistant surgeons, pay: For pay of acting assistant surgeons (noncommissioned medical officers), $320,000.

Acting assistant surgeons, pay.

Pay of other employees: For pay of all other employees (attendants, and so forth), $1,000,000.

Pay of other employees.

Freight, transportation, and so forth: For freight, transportation, and traveling expenses, including allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), not to exceed $5,000 but not to exceed $1,700 for any one person; the expenses, except membership fees, of officers when officially detailed to attend meetings for the promotion of public health; contract stenographic reporting services; not to exceed $450 for journals and scientific books, office of the Surgeon General; not to exceed $1,000 for the preparation of public-health exhibits designed to demonstrate the cause, prevalence, methods of spread, and measures for preventing diseases dangerous to the public health, including personal services and the cost of acquiring, transporting, and displaying exhibit material; and the packing, crating, drayage, and transportation of the personal effects of commissioned officers, scientific personnel, administrative assistants, aides, dietitians, pharmacists, and nurses of the Public Health Service, upon permanent change of station, $25,000: *Provided*, That funds expendable for transportation and traveling expenses may also be used for preparation for shipment and transportation to their former homes of remains of officers who die in line of duty.

Freight, transportation, etc.
Living quarters.

46 Stat. 818.
5 U. S. C. § 118a.

Public-health exhibits.

Transportation of personal effects.

Proviso.
Transportation of remains of officers.

National Institute of Health, maintenance: For maintaining the National Institute of Health, $125,000.

National Institute of Health.
Post, p. 1304.

Pay of personnel and maintenance of hospitals: For medical examinations, including the amount necessary for the medical inspection of aliens, as required by section 16 of the Act of February 5, 1917 (8 U. S. C. 152), medical, surgical, and hospital services and supplies, including prosthetic and orthopedic supplies to be furnished under regulations approved by the Secretary of the Treasury, for beneficiaries (other than patients of the Veterans' Administration) of the Public Health Service and persons detained in hospitals of the Public Health Service under the quarantine or immigration laws and regulations, including necessary personnel and reserve commissioned officers of the Public Health Service, personal services in the District of Columbia and elsewhere, including the furnishing and laundering of white duck coats, trousers, smocks, aprons, and caps to employees whose duties make necessary the wearing of same, maintenance, minor repairs, equipment, leases, fuel, lights, water, freight, transportation and travel, the maintenance, exchange, and operation of motortrucks and passenger motor vehicles for official use in field work (including not to exceed $3,000 for the purchase of motor-propelled passenger-carrying vehicles) and one for use in connection with the administrative work of the Public Health Service in the District of Columbia, purchase of ambulances, transportation, care, maintenance, and treatment of lepers, including transportation to their homes in the continental United States of recovered indigent leper patients, court costs, and other expenses incident to proceedings heretofore or hereafter taken for commitment of mentally incompetent persons to hospitals for the care and treatment of the insane, and reasonable burial expenses (not exceeding $100 for any patient

Pay of personnel and maintenance of hospitals.
Medical examinations, etc.
39 Stat. 885.
8 U. S. C. § 152.

Personal services.
General expenses.

Vehicles.

Lepers, insane, etc.

dying in hospital), $6,719,000: *Provided*, That the Immigration Service shall permit the Public Health Service to use the hospitals at Ellis Island Immigration Station for the care of Public Health Service patients free of expense for physical upkeep, but with a charge of actual cost of fuel, light, water, telephone, and similar supplies and services, to be covered into the proper Immigration Service appropriations; and money collected by the Immigration Service on account of hospital expenses of persons detained in hospitals of the Public Health Service under the immigration laws and regulations shall be covered into the Treasury as miscellaneous receipts: *Provided further*, That no part of this sum shall be used for the quarantine service (except for persons detained in hospitals of the Public Health Service at points where no quarantine hospital facilities are available), the prevention of epidemics, or scientific work of the character provided for under the appropriations which follow.

Provisos.
Use of hospitals at Ellis Island Immigration Station.

Designated receipts to be covered into the Treasury.

Uses forbidden.

Quarantine service.

Quarantine service: For maintenance and ordinary expenses, exclusive of pay of officers and employees of United States quarantine stations, including the exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles for official use in field work and not to exceed $9,500 for the purchase of motor-propelled passenger-carrying vehicles, $287,980.

Prevention of epidemics.

Prevention of epidemics: To enable the President, in case only of threatened or actual epidemic of infectious or contagious disease, to aid State and local boards or otherwise in his discretion, in preventing and suppressing the spread of the same, and in such emergency in the execution of any quarantine laws which may be then in force, $305,000, including the purchase of newspapers and clippings from newspapers containing information relating to the prevalence of disease and the public health.

Interstate quarantine service.

Interstate quarantine service: For cooperation with State and municipal health authorities in the prevention of the spread of contagious and infectious diseases in interstate traffic, including the purchase and exchange, not to exceed $1,000, and maintenance, repair, and operation of passenger-carrying automobiles, $36,500.

Biologic products.
Regulation of sale of viruses, etc.

Biologic products: To regulate the propagation and sale of viruses, serums, toxins, and analogous products, including arsphenamine, for the preparation of curative and diagnostic biologic products, including personal services of Reserve commissioned officers and other personnel, $53,000.

Division of Venereal Diseases, maintenance.
40 Stat. 886.
42 U. S. C. §§ 24, 25.
52 Stat. 439.
42 U. S. C., Supp. IV, § 25a.

Division of Venereal Diseases: For the maintenance and expenses of the Division of Venereal Diseases, established by sections 3 and 4, chapter XV, of the Act approved July 9, 1918 (42 U. S. C. 24, 25), and for the purpose of carrying out the provisions of the Act of May 24, 1938 (52 Stat. 439–440), including rent and personnel and other services in the District of Columbia and elsewhere; items otherwise properly chargeable to the appropriations for printing and binding, stationery, and miscellaneous and contingent expenses for the Treasury Department; purchase of reports, documents, and other material for publication and of reprints from State, city, and private publications; purchase (not to exceed $1,500), maintenance, repair, and operation of passenger-carrying automobiles for official use in field work; transportation; traveling expenses, including attendance at public meetings when directed by the Surgeon General; and the packing, crating, drayage, and transportation of personal effects of commissioned officers, scientific personnel, pharmacists, administrative assistants, aides, dietitians, and nurses of the Public Health Service upon permanent change of station, $5,000,000.

General expenses.

Vehicles.

Attendance at meetings.

Division of Mental Hygiene: For carrying out the provisions of section 4 of the Act of June 14, 1930 (21 U. S. C. 196, 225); for maintenance and operation of the United States Public Health Service Hospital, Lexington, Kentucky, and the United States Public Health Service Hospital of Fort Worth, Texas, in accordance with the provisions of the Act of January 19, 1929 (21 U. S. C. 221–237), including personal services in the District of Columbia (not to exceed $39,180) and elsewhere; traveling expenses; firearms and ammunition; necessary supplies and equipment; reimbursement to the working capital fund for articles or services furnished by the industrial activities; subsistence and care of inmates; expenses incurred in pursuing and identifying escaped inmates, including rewards for their capture; expenses of interment or transporting remains of deceased inmates including the remains of persons voluntarily admitted; purchase and exchange of farm products and livestock; law books, books of reference, newspapers, and periodicals; furnishing and laundering of uniforms and other distinctive wearing apparel necessary for employees in the performance of their official duties; transportation when necessary, within continental United States and under regulations approved by the Secretary of the Treasury, of persons voluntarily admitted and discharged as cured; tobacco for inmates; purchase and exchange (not to exceed $1,250), and maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, $1,217,700.

Division of Mental Hygiene.
46 Stat. 586.
21 U. S. C. §§ 196, 225.
Lexington, Ky., and Fort Worth, Tex., hospitals.
45 Stat. 1085.
21 U. S. C. §§ 221–237.

Vehicles.

Grants to States for public-health work: For the purpose of assisting States, counties, health districts, and other political subdivisions of the States in establishing and maintaining adequate public-health services, including the training of personnel for State and local health work, as authorized in sections 601 and 602, title VI, of the Social Security Act, approved August 14, 1935 (49 Stat. 634), $8,000,000.

Grants to States for public-health work.
Post, p. 1303.
49 Stat. 634.
42 U. S. C., Supp. IV, §§ 801, 802.

Disease and sanitation investigations: For carrying out the provisions of section 603 of the Social Security Act, approved August 14, 1935, and section 1 of the Act of August 14, 1912, including rent and personnel and other services in the District of Columbia and elsewhere and items otherwise properly chargeable to the appropriations for printing and binding, stationery, and miscellaneous and contingent expenses for the Treasury Department, the provisions of section 6, Act of August 23, 1912 (31 U. S. C. 669), to the contrary notwithstanding, the packing, crating, drayage, and transportation of the personal effects of commissioned officers, scientific personnel, pharmacists, administrative assistants, aides, dietitians, and nurses of the Public Health Service upon permanent change of station, and including the purchase (not to exceed $2,500), exchange, maintenance, repair, and operation of passenger-carrying automobiles for official use in field work, $1,600,000, of which not to exceed $50,000 shall be available for investigations to determine the possibly harmful effects on human beings of spray insecticides on fruits and vegetables.

Disease and sanitation investigations.
49 Stat. 635.
42 U. S. C., Supp. IV, § 803.
37 Stat. 309.
42 U. S. C. § 1.
Post, p. 1304.

37 Stat. 414.
31 U. S. C. § 669.

Automobiles.

National Cancer Institute: For carrying into effect the provisions of section 7 (b) of the National Cancer Institute Act, approved August 5, 1937, $570,000.

National Cancer Institute.
50 Stat. 562.
42 U. S. C., Supp. IV, § 137 f (b).

BUREAU OF THE MINT

OFFICE OF DIRECTOR OF THE MINT

Salaries: For the Director of the Mint and other personal services in the District of Columbia, $106,500.

Salaries.

Transportation of bullion and coin: For transportation of bullion and coin, by registered mail or otherwise, between mints, assay

Transportation of bullion and coin.

offices, and bullion depositories, $215,000, including compensation of temporary employees and other necessary expenses incident thereto.

Contingent expenses, etc.

Contingent expenses and examination of mints: For assay laboratory chemicals, fuel, materials, balances, weights, and other necessaries, including books, periodicals, specimens of coins, ores, and incidentals, for rent in the District of Columbia, and for examination of mints, expense in visiting mints for the purpose of superintending the annual settlements, and for special examinations and for the collection of statistics relative to the annual production and consumption of the precious metals in the United States, $12,000.

Mints and assay offices.
Salaries and expenses.

Salaries and expenses, mints and assay offices: For compensation of officers and employees of the mints at Philadelphia, Pennsylvania, San Francisco, California, Denver, Colorado, and New Orleans, Louisiana, the assay offices at New York, New York, and Seattle, Washington, and the bullion depositories at Fort Knox, Kentucky, and West Point, New York, including necessary personal services for carrying out the provisions of the Gold Reserve Act of 1934 and the Silver Purchase Act of 1934, and any Executive orders, proclamations and regulations issued thereunder, and for incidental and contingent expenses, including traveling expenses, new machinery, and repairs, arms, and ammunition, uniforms and accessories for guards, protective devices and their maintenance, training of employees in use of firearms and protective devices, purchase (not exceeding $1,500) of a motor bus, maintenance, repair, and operation of two motor busses for use at the Fort Knox Bullion Depository, cases and enameling for medals manufactured, net wastage in melting and refining and in coining departments, loss on sale of sweeps arising from the treatment of bullion and the manufacture of coins, not to exceed $500 for the expenses of the annual assay commission, not exceeding $1,000, for the acquisition, at the dollar face amount or otherwise of specimen and rare coins, including United States and foreign gold coins and pieces of gold used as, or in lieu of, money, and ores, for addition to the Government's collection of such coins, pieces and ores, $2,016,000.

Expenses, Gold Reserve and Silver Purchase Acts.
48 Stat. 337, 1178.
31 U. S. C. §§ 440-446; 448-448e.

Protective devices.
Motor busses.

Annual assay commission.
Acquisition of specimen and rare coins.

Medals to Mrs. Richard Aldrich and posthumously to Anna Bouligny.

Medals to Mrs. Richard Aldrich and posthumously to Anna Bouligny: For carrying out the provisions of the Act entitled "An Act authorizing the President to present gold medals to Mrs. Richard Aldrich and posthumously to Anna Bouligny", approved June 20, 1938 (Private, Numbered 644, Seventy-fifth Congress, third session), $1,200.

52 Stat. 1365.

PROCUREMENT DIVISION—PUBLIC BUILDINGS BRANCH

Maintenance.
35 Stat. 537.
31 U. S. C. § 683.

For carrying into effect the provisions of the Public Buildings Acts, as provided in section 6 of the Act of May 30, 1908 (31 U. S. C. 683), and for the repair, preservation, and upkeep of all completed public buildings under the control of the Treasury Department (other than life saving stations of the United States Coast Guard), the mechanical equipment and the grounds thereof, and sites acquired for buildings, and for the operation of certain completed and occupied Treasury buildings, including furniture and repairs thereof, but exclusive, with respect to operation, of buildings of the United States Coast Guard, of hospitals, quarantine stations, and other Public Health Service buildings, mints, bullion depositories, and assay offices, the Treasury, Treasury Annex, Liberty Loan, and Auditors' Buildings:

General administrative expenses.

General administrative expenses: For architectural, engineering, mechanical, administrative, clerical, and other personal services; traveling expenses, including expenses of employees directed by the Secretary of the Treasury to attend meetings of technical and pro-

fessional societies and educational exhibits in connection with subjects related to the work of the Division of Procurement, Public Buildings Branch, and transportation of household goods, incident to change of headquarters of all employees engaged in field activities not to exceed five thousand pounds at any one time, together with the necessary expenses incident to packing and draying same; advertising, not exceeding $1,000 for expenses of educational exhibits, specifically approved by the Secretary of the Treasury, testing instruments, law books, books of reference, technical periodicals and journals, drafting materials, especially prepared paper, typewriting machines, adding machines, and other mechanical labor-saving devices, and exchange of same, carpets, electric-light fixtures, furniture, equipment, and repairs thereto, telegraph and telephone service, freight, expressage, and postage incident to the transportation of drawings to and from the office and such other contingencies, articles, services, or supplies as the Secretary of the Treasury may deem necessary and specially order or approve in connection with any of the work of the Procurement Division, Public Buildings Branch; rent in the District of Columbia and elsewhere, including ground rent of the Federal buildings at Salamanca, New York, and Columbus, Mississippi, for which payment may be made in advance, and including such expenses necessary to wind up the affairs of the United States Housing Corporation and effect its dissolution; $930,000, of which amount not to exceed $509,000 may be expended for personal services in the District of Columbia and not to exceed $286,000 for personal services in the field: *Provided*, That the foregoing appropriations shall not be available for the cost of surveys, plaster models, progress photographs, test pits and borings, or mill and shop inspections, but the cost thereof shall be construed to be chargeable against the construction appropriations of the respective projects to which they relate: *Provided further*, That no expenditures shall be made hereunder for transportation of operating supplies for public buildings: *And provided further*, That in no case shall the rates of compensation for the mechanical labor force in the field under this appropriation be in excess of the rates current at the time and in the place where such services are employed.

Salamanca, N. Y., and Columbus, Miss., ground rent.
U. S. Housing Corporation, dissolution.

Personal services.

Provisos.
Cost of surveys, models, etc.

Transportation of operating supplies.

Pay rates, mechanical labor force.

Repair, preservation, and equipment, public buildings: For repairs, alterations, improvement, and preservation of completed Federal buildings (including Marcus Hook), the grounds and approaches thereof, wharves, and piers, together with the necessary dredging adjacent thereto, and care and safeguarding, not otherwise provided for, of sites acquired for Federal buildings, including tools and materials for the use of the custodial and mechanical force, wire partitions and insect screens, installation and repair of mechanical equipment, gas, and electric-light fixtures, conduits, wiring, platform scales, and tower clocks; vaults and lockbox equipment in all buildings completed and occupied, and for necessary safe equipments in buildings under the administration of the Treasury Department, including repairs thereto, and changes in, maintenance of, and repairs to the pneumatic-tube system in New York City installed under franchise of the city of New York, approved June 29, 1909, and June 11, 1928, and the payment of any obligations arising thereunder in accordance with the provisions of the Acts approved August 5, 1909 (36 Stat. 120), and May 15, 1928 (45 Stat. 533), $2,750,000: *Provided*, That the appropriation herein made shall not be available for the payment of personal services, except for work done under contract, or for temporary job labor under exigency in an amount not to exceed $100 at one time at any one building: *Provided further*, That the total expenditures for the fiscal year for the repair and preservation of buildings

Repair, preservation, and equipment, public buildings.

Pneumatic-tube system, New York City.

36 Stat. 120; 45 Stat. 533.

Provisos.
Personal services, restriction.

Limitation on amounts for repair, etc.

not reserved by the vendors on sites acquired for buildings or the enlargement of buildings and the installation and repair of the mechanical equipment thereof shall not exceed 20 per centum of the annual rental of such buildings.

Operating force for public buildings.

Operating force for public buildings: For personal services, including also telephone operators for the operation of telephone switchboards or equivalent telephone switching equipment jointly serving in each case two or more governmental activities, $1,650,000: *Provided*, That in no case shall the rates of compensation for the mechanical labor force under this appropriation be in excess of the rates current at the time and in the place where such services are employed.

Proviso. Wage rates.

Furniture, etc.

Furniture and repairs of furniture, public buildings: For furniture, carpets, and repairs of same, for certain completed and occupied Treasury buildings, and for public buildings in course of construction which are to be operated by the Public Buildings Branch, $60,000: *Provided*, That the foregoing appropriation shall not be used for personal services except for work done under contract or for temporary job labor under exigency and not exceeding at one time the sum of $100 at any one building: *Provided further*, That all furniture now owned by the United States in other public buildings or in buildings rented by the United States shall be used, so far as practicable, whether it corresponds with the present regulation plan for furniture or not.

Provisos. Personal services, restriction.

Use of present furniture.

Operating supplies. Fuel, light, power, etc.

Operating supplies, public buildings: For fuel, steam, gas for lighting and heating purposes, water, ice, lighting supplies, electric current for lighting, heating, and power purposes, telephone service for custodial forces; removal of ashes and rubbish, snow, and ice; cutting grass and weeds, washing towels, and miscellaneous items for use of the custodial forces in the care and maintenance of such public buildings, the grounds thereof, and the equipment and furnishings therein; temporary job labor under exigency not exceeding at one time the sum of $100 at any one building; miscellaneous supplies, tools, and appliances required in the operation (not embracing repairs) of the mechanical equipment, including heating, plumbing, hoisting, gas piping, ventilating, vacuum-cleaning, air-conditioning and refrigerating apparatus, electric-light plants, meters, interior pneumatic tube and intercommunicating telephone systems, conduit wiring, call bell and signal systems in such buildings, and for the transportation of articles or supplies, authorized herein, $510,000: *Provided*, That this appropriation shall be available for contracts for telephone switchboards or equivalent telephone-switching equipment jointly serving in each case two or more governmental activities in buildings under the Treasury Department where it is found that joint service is economical and in the interest of the Government, and any Government activity receiving such service shall pay promptly by check upon the written request of the Director of Procurement, either in advance or after the service has been furnished, for deposit to the credit of this appropriation, all or part of the estimated or actual cost thereof, as the case may be, and proper adjustments upon the basis of the actual cost shall be made for service paid for in advance.

Miscellaneous.

Proviso. Contracts for telephone switchboards, etc.

Payment for service.

Construction outside D. C.

Construction of public buildings outside of the District of Columbia: For continuation of construction of, and acquisition of sites for, public buildings outside of the District of Columbia, including the purposes and objects, and subject to the limitations, specified under this head in the Third Deficiency Appropriation Act, fiscal year 1937, and also including those increases in the limits of cost of certain authorized projects, twenty-five in number, as specified in House Document Numbered 177, Seventy-sixth Congress, $30,000,000:

Post, p. 1305.

50 Stat. 773.

Provided, That the provisions of section 322 of the Act of June 30, 1932 (47 Stat. 412), shall not apply with respect to the rental of temporary quarters for housing Federal activities during the replacement or remodeling of buildings authorized under this or previous Acts.

Proviso. Rental of temporary quarters. 47 Stat. 412. 40 U. S. C. § 40a.

Social Security Board and Railroad Retirement Board Buildings: For continuation of the acquisition of the necessary land and the construction of buildings for the Social Security Board and the Railroad Retirement Board, $8,000,000.

Social Security Board and Railroad Retirement Board Buildings, site and construction.

War Department Building: For continuation of the acquisition of land as a site for buildings for the War Department, and for continuation of the construction of the first building unit, $5,000,000.

War Department Building, site and construction.

Government Printing Office, annex buildings, Washington, District of Columbia: For completion of construction of annex buildings for the Government Printing Office, $2,800,000.

Government Printing Office, completion of annex buildings.

Payment of claims for relief of contractors, Act of June 16, 1934: To enable the Secretary of the Treasury to make payment of claims settled and certified by the Comptroller General of the United States under the provisions of the Act entitled "An Act to provide relief to Government contractors whose costs of performance were increased as a result of compliance with the Act approved June 16, 1933, and for other purposes", approved June 16, 1934 (41 U. S. C. 28), not to exceed $300,000 of the unexpended balance of the appropriation available for this purpose for the fiscal year 1939 is continued available until June 30, 1940.

Relief of Government contractors. Losses due to compliance with codes. 48 Stat. 974. 41 U. S. C. § 28. Unexpended balance, amount continued available.

PROCUREMENT DIVISION—BRANCH OF SUPPLY

Salaries and expenses: For the Director of Procurement and other personal services in the District of Columbia and in the field service, and for miscellaneous expenses, including office supplies and materials, purchase and exchange of motortrucks and maintenance thereof, telegrams, telephone service, traveling expenses, office equipment, fuel, light, electric current, and other expenses for carrying into effect regulations governing the procurement, warehousing, and distribution by the Procurement Division of the Treasury Department of property, equipment, stores, and supplies in the District of Columbia and in the field (including not to exceed $500 to settle claims for damages caused to private property by motor vehicles used by the Procurement Division), $460,000: *Provided*, That the Secretary of the Treasury is authorized and directed during the fiscal year 1940 to transfer to this appropriation from any appropriations or funds available to the several departments and establishments of the Government such amounts as may be approved by the Director of the Bureau of the Budget, not to exceed the amount of the annual compensation of employees heretofore or hereafter transferred or detailed to the Procurement Division, Branch of Supply, respectively, from any such department or establishment, where the transfer or detail of such employees was or will be incident to a transfer of a function or functions to that Division: *Provided further*, That payments during the fiscal year 1940 to the general supply fund for materials, supplies (including fuel), and services, and overhead expenses, for all issues shall be made on the books of the Treasury Department by transfer and counter-warrants prepared by the Procurement Division of the Treasury Department and countersigned by the Comptroller General, such warrants to be based solely on itemized invoices prepared by the Procurement Division at issue prices to be fixed by

Salaries and expenses. *Post*, p. 1326.

Damage claims.

Provisos. Transfer of funds for compensation of detailed employees.

Payments for materials, etc.

Credit of advances to general supply fund.
47 Stat. 417.
31 U. S. C. § 686.

the Director of Procurement: *Provided further*, That advances received pursuant to law (31 U. S. C. 686) from departments and establishments of the United States Government and the government of the District of Columbia during the fiscal year 1940 shall be credited to the general supply fund: *Provided further*, That not to exceed $700,000 shall be available from the general supply fund during the fiscal year 1940 for personal services: *Provided further*, That the term "fuel" shall be held to include "fuel oil": *Provided further*, That the requirements of sections 3711 and 3713 of the Revised Statutes (40 U. S. C. 109) relative to the weighing of coal and wood and the separate certificate as to the weight, measurement, or quantity of coal and wood purchased shall not apply to purchases by the Procurement Division at free-on-board destination outside of the District of Columbia: *Provided further*, That the reconditioning and repair of surplus property and equipment, for disposition or reissue to Government service, may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation "Salaries and expenses, Branch of Supply, Procurement Division".

Personal services.

"Fuel" construed.

Separate certificate waived.
R. S. §§ 3711, 3713.
40 U. S. C. § 109.

Cost of reconditioning equipment.

Repairs to typewriting machines.

Repairs to typewriting machines (except bookkeeping and billing machines) in the Government service in the District of Columbia may be made at cost by the Procurement Division, payment therefor to be effected by charging the proper appropriation and crediting the appropriation "Salaries and expenses, Procurement Division, Branch of Supply".

Prices of standard typewriting machines; exceptions.

No part of any money appropriated by this or any other Act shall be used during the fiscal year 1940 for the purchase of any standard typewriting machines, except bookkeeping and billing machines, at a price in excess of the following for models with carriages which will accommodate paper of the following widths, to wit: Ten inches (correspondence models), $70; twelve inches, $75; fourteen inches, $77.50; sixteen inches, $82.50; eighteen inches, $87.50; twenty inches, $94; twenty-two inches, $95; twenty-four inches, $97.50; twenty-six inches, $103.50; twenty-eight inches, $104; thirty inches, $105; thirty-two inches, $107.50; or, for standard typewriting machines distinctively quiet in operation, the maximum prices shall be as follows for models with carriages which will accommodate paper of the following widths, to wit: Ten inches, $80; twelve inches, $85; fourteen inches, $90; eighteen inches, $95.

Check clearance, etc., expenses.

With the approval of the Director of the Bureau of the Budget, there may be transferred sums (not exceeding a total of $475,000) to the appropriations, "Salaries, Office of Treasurer of the United States, 1940", "Contingent expenses, Treasury Department, 1940", "Printing and binding, Treasury Department, 1940", and "Stationery, Treasury Department, 1940", from funds available for the Agricultural Adjustment Administration, Home Owners' Loan Corporation, Farm Credit Administration, Tennessee Valley Authority, Federal Farm Mortgage Corporation, Reconstruction Finance Corporation, Federal land banks and other banks and corporations under the supervision of the Farm Credit Administration, Railroad Retirement Board, Soil Conservation Service, including Soil Conservation and Domestic Allotment, Social Security Board, Federal Housing Administration, United States Housing Authority, Civilian Conservation Corps, Public Works Administration, Commodity Credit Corporation, Rural Electrification Administration, and corporations and banks under the Federal Home Loan Bank Board to cover the expenses incurred on account of such respective activities in clearing of checks, servicing of bonds, handling of collections, and rendering of accounts therefor.

MISCELLANEOUS ITEMS, TREASURY DEPARTMENT

AMERICAN PRINTING HOUSE FOR THE BLIND

American Printing House for the Blind, expenses.
44 Stat. 1060.
20 U. S. C. § 101; Supp. IV, § 101.

To enable the American Printing House for the Blind more adequately to provide books and apparatus for the education of the blind in accordance with the provisions of the Act approved February 8, 1927 (20 U. S. C. 101), $115,000.

Short title.

This title may be cited as the "Treasury Department Appropriation Act 1940".

TITLE II—POST OFFICE DEPARTMENT

Post Office Department Appropriation Act, 1940.
5 Stat. 80.
5 U. S. C. § 380; 39 U. S. C. § 786.

The following sums are appropriated in conformity with the Act of July 2, 1836 (5 U. S. C. 380, 39 U. S. C. 786), for the Post Office Department for the fiscal year ending June 30, 1940, namely:

POST OFFICE DEPARTMENT, WASHINGTON, DISTRICT OF COLUMBIA

OFFICE OF THE POSTMASTER GENERAL

Salaries.

Salaries: For the Postmaster General and other personal services in the office of the Postmaster General in the District of Columbia, $228,344.

SALARIES IN BUREAUS AND OFFICES

Salaries in bureaus and offices.

For personal services in the District of Columbia in bureaus and offices of the Post Office Department in not to exceed the following amounts, respectively:

Office of the First Assistant Postmaster General, $388,500.
Office of the Second Assistant Postmaster General, $579,260.
Office of the Third Assistant Postmaster General, $798,560.
Office of the Fourth Assistant Postmaster General, $474,240.
Office of the Solicitor for the Post Office Department, $92,500.
Office of the chief inspector, $237,000.
Office of the purchasing agent, $47,240.
Bureau of Accounts, $108,000.

CONTINGENT EXPENSES, POST OFFICE DEPARTMENT

Department contingent expenses.

Vehicles.

Correspondence addressed abroad.

49 Stat. 2768.

Attendance at meetings.

For contingent and miscellaneous expenses; stationery and blank books, index and guide cards, folders and binding devices, including purchase of free penalty envelopes; telegraph and telephone service, furniture and filing cabinets and repairs thereto; purchase, exchange, maintenance, and repair of tools, electrical supplies, typewriters, adding machines, and other labor-saving devices; purchase (including exchange) of one motor-propelled passenger-carrying vehicle at not to exceed $1,800, and for maintenance of motor trucks and of two motor-driven passenger-carrying vehicles, to be used only for official purposes (one for the Postmaster General and one for the general use of the Department); streetcar fares; floor coverings; postage stamps for correspondence addressed abroad, which is not exempt under article 49 of the London convention of the Universal Postal Union; purchase and exchange of law books, books of reference, railway guides, city directories, and books necessary to conduct the business of the Department; newspapers, not exceeding $200; expenses, except membership fees, of attendance at meetings or conventions concerned with postal affairs, when incurred on the written authority of the Postmaster General, not exceeding $2,000; expenses of the purchasing agent and of the Solicitor and attorneys connected with his office while traveling on business of the Department, not exceeding $800; and other expenses not otherwise provided for; $86,500.

Printing and binding.

For printing and binding for the Post Office Department, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $905,000.

Field service appropriations, restriction on use for Department.

Appropriations hereinafter made for the field service of the Post Office Department, except as otherwise provided, shall not be expended for any of the purposes hereinbefore provided for on account of the Post Office Department in the District of Columbia: *Provided*, That the actual and necessary expenses of officials and employees of the Post Office Department and Postal Service, when traveling on official business, may continue to be paid from the appropriations for the service in connection with which the travel is performed, and appropriations for the fiscal year 1940 of the character heretofore used for such purposes shall be available therefor: *Provided further*, That appropriations hereinafter made, except such as are exclusively for payment of compensation, shall be immediately available for expenses in connection with the examination of estimates for appropriations in the field including per diem allowances in lieu of actual expenses of subsistence.

Provisos.
Travel expenses.

Examination of estimates for appropriations in the field.

FIELD SERVICE, POST OFFICE DEPARTMENT

OFFICE OF THE POSTMASTER GENERAL

Travel, etc., expenses.

Travel expenses, Postmaster General and Assistant Postmasters General: For travel and miscellaneous expenses in the Postal Service, offices of the Postmaster General and Assistant Postmasters General, $3,000.

Damage claims.

Personal or property damage claims: To enable the Postmaster General to pay claims for damages, occurring during the fiscal year 1940, or in prior fiscal years, to persons or property in accordance with the provisions of the Deficiency Appropriation Act, approved June 16, 1921 (5 U. S. C. 392), as amended by the Act approved June 22, 1934 (48 Stat. 1207), $45,000.

42 Stat. 63; 48 Stat. 1207.
5 U. S. C. § 392.

Adjusted losses and contingencies.

Adjusted losses and contingencies: To enable the Postmaster General to pay to postmasters, Navy mail clerks, and assistant Navy mail clerks or credit them with the amount ascertained to have been lost or destroyed during the fiscal year 1940, or prior fiscal years, through burglary, fire, or other unavoidable casualty resulting from no fault or negligence on their part, as authorized by the Act approved March 17, 1882, as amended, $220,000.

22 Stat. 29.
39 U. S. C. § 49.

OFFICE OF CHIEF INSPECTOR

Inspectors, salaries.

Salaries of inspectors: For salaries of fifteen inspectors in charge of divisions and six hundred inspectors, $2,336,000.

Traveling and miscellaneous expenses.

Traveling and miscellaneous expenses: For traveling expenses of inspectors, inspectors in charge, the chief post-office inspector, and the assistant chief post-office inspector, and for the traveling expenses of four clerks performing stenographic and clerical assistance to post-office inspectors in the investigation of important fraud cases; for tests, exhibits, documents, photographs, office and other necessary expenses incurred by post-office inspectors in connection with their official investigations, including necessary miscellaneous expenses of division headquarters, and not to exceed $500 for technical and scientific books and other books of reference needed in the operation of the Post Office Inspection Service, $630,000: *Provided*, That not exceeding $28,000 of this sum shall be available for transfer by the Postmaster General to other departments and independent establishments for chemical and other investigations.

Investigations, etc.

Proviso.
Chemical, etc., investigations.

Clerks, division headquarters: For compensation of one hundred and ninety-four clerks at division headquarters of post-office inspectors, $480,000.

Clerks, division headquarters.

Payment of rewards: For payment of rewards for the detection, arrest, and conviction of post-office burglars, robbers, highway mail robbers, and persons mailing or causing to be mailed any bomb, infernal machine, or mechanical, chemical, or other device or composition which may ignite or explode, $55,000: *Provided*, That rewards may be paid in the discretion of the Postmaster General, when an offender of the classes mentioned was killed in the act of committing the crime or in resisting lawful arrest: *Provided further*, That no part of this sum shall be used to pay any rewards at rates in excess of those specified in Post Office Department Order 9273, dated July 25, 1936: *Provided further*, That of the amount herein appropriated not to exceed $20,000 may be expended, in the discretion of the Postmaster General, for the purpose of securing information concerning violations of the postal laws and for services and information looking toward the apprehension of criminals.

Payment of rewards.

Provisos.
Death of offender.

Rate limitation.

Securing information.

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL

Compensation to postmasters: For compensation to postmasters, including compensation as postmaster to persons who, pending the designation of an acting postmaster, assume and properly perform the duties of postmaster in the event of a vacancy in the office of postmaster of the third or fourth class, and for allowances for rent, light, fuel, and equipment to postmasters of the fourth class, $49,650,000.

Compensation to postmasters.

Compensation to assistant postmasters: For compensation to assistant postmasters at first- and second-class post offices, $6,975,000.

Assistant postmasters.

Clerks, first- and second-class post offices: For compensation to clerks and employees at first- and second-class post offices, including auxiliary clerk hire at summer and winter post offices, printers, mechanics, skilled laborers, watchmen, messengers, laborers, and substitutes, $200,000,000.

Clerks, first- and second-class post offices.

Clerks, contract stations: For compensation to clerks in charge of contract stations, $1,550,000.

Clerks, contract stations.

Separating mails: For separating mails at third- and fourth-class post offices, $410,000.

Separating mails.

Unusual conditions: For unusual conditions at post offices, $80,000.

Unusual conditions.

Clerks, third-class post offices: For allowances to third-class post offices to cover the cost of clerical services, $7,725,000.

Clerks, third-class post offices.

Miscellaneous items, first- and second-class post offices: For miscellaneous items necessary and incidental to the operation and protection of post offices of the first and second classes, and the business conducted in connection therewith, not provided for in other appropriations, $1,900,000.

Miscellaneous, first- and second-class post offices.

Village delivery service: For village delivery service in towns and villages having post offices of the second or third class, and in communities adjacent to cities having city delivery, $1,675,000.

Village delivery service.

Detroit River service: For Detroit River postal service, $11,460.

Detroit River service.

Carfare and bicycle allowance: For carfare and bicycle allowance, including special-delivery carfare, $1,350,000.

Carfare and bicycle allowance.

City delivery carriers: For pay of letter carriers, City Delivery Service, $139,250,000.

City delivery carriers.

Special-delivery fees: For fees to special-delivery messengers, $8,300,000.

Special-delivery fees.

Domestic Air Mail Service: For the inland transportation of mail by aircraft, as authorized by law, and for the incidental expenses

Domestic Air Mail Service.
Post, p. 1323.

thereof, including not to exceed $39,000 for supervisory officials and clerks at air-mail transfer points, travel expenses, and not to exceed $53,000 for personal services in the District of Columbia, $17,930,000.

Foreign air mail transportation. *Post*, p. 1323.

Foreign air mail transportation: For transportation of foreign mails by aircraft, as authorized by law, $10,200,000.

OFFICE OF THE SECOND ASSISTANT POSTMASTER GENERAL

Star Route Service.

Star Route Service: For inland transportation by star routes (excepting service in Alaska), including temporary service to newly established offices, $11,500,000.

Alaska.

Star Route Service, Alaska: For inland transportation by star routes in Alaska, $140,000.

Powerboat service.

Powerboat service: For inland transportation by steamboat or other powerboat routes, including ship, steamboat, and way letters, $1,225,000.

Railroad transportation and mail messenger service.

Railroad transportation and mail messenger service: For inland transportation by railroad routes and for mail messenger service, $101,990,000: *Provided*, That separate accounts be kept of the amount expended for mail messenger service: *Provided further*, That there may be expended from this appropriation for personal services in the District of Columbia not exceeding the sum of $23,000 to carry out the provisions of section 5 of the Act of July 28, 1916 (39 U. S. C. 562) (the space basis Act), and not exceeding the sum of $33,050 to carry out the provisions of section 214 of the Act of February 28, 1925 (39 U. S. C. 826) (cost ascertainment).

Provisos.
Messenger service accounting.
Personal services, limitation.

39 Stat. 429; 43 Stat. 1069.
39 U. S. C. §§ 562, 826.

Railway Mail Service.
Division superintendents, etc.

Railway Mail Service: For fifteen division superintendents, fifteen assistant division superintendents, one assistant superintendent at large, one hundred and nineteen chief clerks, one hundred and nineteen assistant chief clerks, clerks in charge of sections in the offices of division superintendents, railway postal clerks, substitute railway postal clerks, joint employees, and laborers in the Railway Mail Service, $56,000,000.

Railway postal clerks, travel allowance.

Railway postal clerks, travel allowance: For travel allowance to railway postal clerks and substitute railway postal clerks, $3,150,000.

Railway Mail Service, traveling expenses.

Railway Mail Service, traveling expenses: For actual and necessary expenses, general superintendent and assistant general superintendent, division superintendents, assistant division superintendents, assistant superintendents, chief clerks, and assistant chief clerks, Railway Mail Service, and railway postal clerks, while actually traveling on business of the Post Office Department and away from their several designated headquarters, $65,000.

Miscellaneous expenses.
Terminal offices, rent.

Railway Mail Service, miscellaneous expenses: For rent, light, heat, fuel, telegraph, miscellaneous and office expenses, telephone service, badges for railway postal clerks, rental of space for terminal railway post offices for the distribution of mails when the furnishing of space for such distribution cannot, under the Postal Laws and Regulations, properly be required of railroad companies without additional compensation, and for equipment and miscellaneous items necessary to terminal railway post offices, $455,000.

Electric- and cable-car service.

Electric- and cable-car service: For electric- and cable-car service, $290,000.

Foreign mail transportation; exception. *Proviso.*
Sea post service.

Foreign mail transportation: For transportation of foreign mails, except by aircraft, $3,250,000: *Provided*, That the Postmaster General is authorized to expend such sums as may be necessary, not to exceed $170,000, to cover the cost to the United States for maintaining sea post service on ocean steamships conveying the mails to and from the United States, including the salary of the Assistant Director, Division of International Postal Service, with headquarters at New York City.

Assistant Director, Division of International Postal Service.

Balances due foreign countries: For balances due foreign countries, fiscal year 1940 and prior years, $1,250,000.

Balances due foreign countries.

Indemnities, international mail: For payment of limited indemnity for the injury or loss of international mail in accordance with convention, treaty, or agreement stipulations, fiscal year 1940 and prior years, $11,000.

Indemnities, international mail.

Rural Delivery Service: For pay of rural carriers, auxiliary carriers, substitutes for rural carriers on annual and sick leave, clerks in charge of rural stations, and tolls and ferriage, Rural Delivery Service, and for the incidental expenses thereof, $91,600,000, of which not less than $200,000 shall be available for extensions and new service.

Rural Delivery Service.

OFFICE OF THE THIRD ASSISTANT POSTMASTER GENERAL

Manufacture and distribution of stamps and stamped paper: For manufacture of adhesive postage stamps, special-delivery stamps, books of stamps, stamped envelopes, newspaper wrappers, postal cards, and for coiling of stamps, and including not to exceed $22,500 for pay of agent and assistants to examine and distribute stamped envelopes and newspaper wrappers, and for expenses of agency, $4,599,000: *Provided*, That not to exceed $2,000 of this appropriation may be available for expenses, including the cost of preparing an appropriate display frame of United States postage stamps for exhibition purposes, of delegates designated from the Post Office Department by the Postmaster General to attend the British Philatelic Congress to be held in London, England, during the fiscal year 1940.

Stamps, stamped paper, postal cards, etc.

Proviso.
British Philatelic Congress, expenses of delegates and display.

Indemnities, domestic mail: For payment of limited indemnity for the injury or loss of pieces of domestic registered matter, insured and collect-on-delivery mail, and for failure to remit collect-on-delivery charges, $550,000.

Indemnities, domestic mail.

Unpaid money orders more than one year old: For payment of domestic money orders after one year from the last day of the month of issue of such orders, $200,000.

Unpaid money orders more than one year old.

OFFICE OF THE FOURTH ASSISTANT POSTMASTER GENERAL

Post office stationery, equipment, and supplies: For stationery for the Postal Service, including the money-order and registry system; and also for the purchase of supplies for the Postal Savings System, including rubber stamps, canceling devices, certificates, envelopes, and stamps for use in evidencing deposits, and free penalty envelopes; and for the reimbursement of the Secretary of the Treasury for expenses incident to the preparation, issue, and registration of the bonds authorized by the Act of June 25, 1910 (39 U. S. C. 760); for miscellaneous equipment and supplies, including the purchase and repair of furniture, package boxes, posts, trucks, baskets, satchels, straps, letter-box paint, baling machines, perforating machines, duplicating machines, printing presses, directories, cleaning supplies, and the manufacture, repair, and exchange of equipment, the erection and painting of letter-box equipment, and for the purchase and repair of presses and dies for use in the manufacture of letter boxes; for postmarking, rating, money-order stamps, and electrotype plates and repairs to same; metal, rubber, and combination type, dates and figures, type holders, ink pads for canceling and stamping purposes, and for the purchase, exchange, and repair of typewriting machines, envelope-opening machines, and computing machines, numbering machines, time recorders, letter balances, scales (exclusive of dormant or built-in platform scales in Federal buildings), test weights, and miscellaneous articles purchased and furnished directly to the

Stationery, etc.

Postal Savings System, supplies.

Bond expenses.

36 Stat. 817.
39 U. S. C. § 760.

Miscellaneous equipment, etc.

Letter boxes.

Purchase, etc., of machines.

Furniture, etc., rented quarters.

Postal Service, including complete equipment and furniture for post offices in leased and rented quarters; for the purchase, repair, and replacement of arms and miscellaneous items necessary for the protection of the mails; for miscellaneous expenses in the preparation and publication of post-route maps and rural delivery maps or blueprints, including tracing for photolithographic reproduction; for other expenditures necessary and incidental to post offices of the first, second, and third classes, and offices of the fourth class having or to have rural delivery service, and for letter boxes; for the purchase of atlases and geographical and technical works not to exceed $1,500; for wrapping twine and tying devices; (not more than three-fourths of the funds herein appropriated for the purchase of twine shall be expended in the purchase of twine manufactured from materials or commodities produced outside the United States) for expenses incident to the shipment of supplies, including hardware, boxing, packing, and not exceeding $62,300 for the pay of employees in connection therewith in the District of Columbia; for rental, purchase, exchange, and repair of canceling machines and motors, mechanical mail-handling apparatus, accident prevention, and other labor-saving devices, including cost of power in rented buildings and miscellaneous expenses of installation and operation of same, including not to exceed $35,000 for salaries of thirteen traveling mechanicians, and for traveling expenses, $3,000,000: *Provided*, That the Postmaster General may authorize the sale to the public of post-route maps and rural delivery maps or blueprints at the cost of printing and 10 per centum thereof added.

Post-route maps, etc.

Twine and tying devices.

Personal services.

Traveling mechanicians.

Proviso.
Sale of maps, etc.

Equipment shops, material, etc.

Equipment shops, Washington, District of Columbia: For the purchase, manufacture, and repair of mail bags and other mail containers and attachments, mail locks, keys, chains, tools, machinery, and material necessary for same, and for incidental expenses pertaining thereto; material, machinery, and tools necessary for the manufacture and repair of such other equipment for the Postal Service as may be deemed expedient; accident prevention; for the expenses of maintenance and repair of the mail bag equipment shops building and equipment, including fuel, light, power, and miscellaneous supplies and services; maintenance of grounds; for compensation to labor employed in the equipment shops and in the operation, care, maintenance, and protection of the equipment shops building, grounds, and equipment, $1,200,000, of which not to exceed $635,000 may be expended for personal services in the District of Columbia: *Provided*, That out of this appropriation the Postmaster General is authorized to use as much of the sum, not exceeding $15,000, as may be deemed necessary for the purchase of material and the manufacture in the equipment shops of such small quantities of distinctive equipments as may be required by other executive departments; and for service in Alaska, Puerto Rico, Philippine Islands, Hawaii, or other island possessions.

Personal services.

Proviso.
Distinctive equipments, manufacture.

Rent, light, fuel, and water.

Rent, light, fuel, and water: For rent, light, fuel, and water, for first-, second-, and third-class post offices, and the cost of advertising for lease proposals for such offices, $10,450,000.

Pneumatic-tube service, New York City.

Pneumatic-tube service, New York City: For rental of not exceeding twenty-eight miles of pneumatic tubes, hire of labor, communication service, electric power, and other expenses for transmission of mail in the city of New York including the Borough of Brooklyn, $550,000: *Provided*, That not to exceed $7,300 of this sum shall be available toward the cost of the relocation of the pneumatic-tube line and machinery incidental to removal of the post-office station

Provisos.
Relocation expenses, etc.

from Varick Street to Canal Street: *Provided further*, That the provisions of the Acts of April 21, 1902, May 27, 1908, and June 19, 1922 (39 U. S. C. 423), relating to contracts for the transmission of mail by pneumatic tubes or other similar devices shall not be applicable hereto.

Provisions inapplicable.
32 Stat. 114; 35 Stat. 412; 42 Stat. 661.
39 U. S. C. § 423.

Pneumatic-tube service, Boston: For the rental of not exceeding two miles of pneumatic tubes, not including labor and power in operating the same, for the transmission of mail in the city of Boston, Massachusetts, $24,000: *Provided*, That the provisions not inconsistent herewith of the Acts of April 21, 1902 (39 U. S. C. 423), and May 27, 1908 (39 U. S. C. 423), relating to the transmission of mail by pneumatic tubes or other similar devices shall be applicable hereto.

Pneumatic-tube service, Boston.

Proviso.
Provisions applicable.
32 Stat. 114; 35 Stat. 412.
39 U. S. C. § 423.

Vehicle service: For vehicle service; the hire of vehicles; the rental of garage facilities; the purchase, exchange, maintenance, and repair of motor vehicles; accident prevention; the hire of supervisors, clerical assistance, mechanics, drivers, garage men, and such other employees as may be necessary in providing vehicles and vehicle service for use in the collection, transportation, delivery, and supervision of the mail, $15,500,000: *Provided*, That the Postmaster General may, in his disbursement of this appropriation, apply a part thereof to the leasing of quarters for the housing of Government-owned motor vehicles at a reasonable annual rental for a term not exceeding ten years: *Provided further*, That the Postmaster General, during the fiscal year 1940 may purchase and maintain from the appropriation "Vehicle service" such tractors and trailer trucks as may be required in the operation of the vehicle service: *Provided further*, That no part of this appropriation shall be expended for maintenance or repair of motor-propelled passenger-carrying vehicles for use in connection with the administrative work of the Post Office Department in the District of Columbia.

Vehicle service.
Post, p. 987.

Provisos.
Housing of Government-owned vehicles.

Tractors and trailer trucks.

Maintenance, etc., of vehicles; restriction on use of funds.

Transportation of equipment and supplies: For the transportation and delivery of equipment, materials, and supplies for the Post Office Department and Postal Service by freight, express, or motor transportation, and other incidental expenses, $350,000.

Transportation of equipment and supplies.

PUBLIC BUILDINGS, MAINTENANCE AND OPERATION

Operating force: For personal services in connection with the operation of public buildings, including the Washington Post Office and the Customhouse Building in the District of Columbia, operated by the Post Office Department, together with the grounds thereof and the equipment and furnishings therein, including telephone operators for the operation of telephone switchboards or equivalent telephone switchboard equipment in such buildings jointly serving in each case two or more governmental activities, $22,742,640: *Provided*, That in no case shall the rates of compensation for the mechanical labor force be in excess of the rates current at the time and in the place where such services are employed.

Operating force.

Proviso.
Pay rates.

Operating supplies, public buildings: For fuel, steam, gas, and electric current for lighting, heating, and power purposes, water, ice, lighting supplies, removal of ashes and rubbish, snow and ice, cutting grass and weeds, washing towels, telephone service for custodial forces, and for miscellaneous services and supplies, accident prevention, vacuum cleaners, tools and appliances and repairs thereto, for the operation of completed and occupied public buildings and grounds, including mechanical and electrical equipment, but not the repair thereof, operated by the Post Office Department, including the Wash-

Operating supplies.

ington Post Office and the Customhouse Building in the District of Columbia, and for the transportation of articles and supplies authorized herein, $5,500,000: *Provided*, That the foregoing appropriation shall not be available for personal services except for work done by contract, or for temporary job labor under exigency not exceeding at one time the sum of $100 at any one building: *Provided further*, That the Postmaster General is authorized to contract for telephone service in public buildings under his administration by means of telephone switchboards or equivalent telephone switching equipment jointly serving in each case two or more governmental activities, where he determines that joint service is economical and in the interest of the Government, and to secure reimbursement for the cost of such joint service from available appropriations for telephone expenses of the bureaus and offices receiving the same.

Provisos. Personal services, restriction.

Contracts for telephone service.

Furniture, etc.

Furniture, carpets, and safes, public buildings: For the procurement, including transportation, of furniture, carpets, safes, safe and vault protective devices, and repairs of same, for use in public buildings which are now, or may hereafter be, operated by the Post Office Department, $675,000: *Provided*, That, excepting expenditures for labor for or incidental to the moving of equipment from or into public buildings, the foregoing appropriation shall not be used for personal services except for work done under contract or for temporary job labor under exigency and not exceeding at one time the sum of $100 at any one building: *Provided further*, That all furniture now owned by the United States in other public buildings or in buildings rented by the United States shall be used, so far as practicable, whether it corresponds with the present regulation plan of furniture or not.

Provisos. Personal services, restriction.

Use of present furniture.

Scientific investigations.

Transfer of funds to Bureau of Standards.

Scientific investigations: In the disbursement of appropriations contained in this title for the field service of the Post Office Department the Postmaster General may transfer to the Bureau of Standards not to exceed $20,000 for scientific investigations in connection with the purchase of materials, equipment, and supplies necessary in the maintenance and operation of the Postal Service.

Deficiency in postal revenues.

Deficiency in postal revenues: If the revenues of the Post Office Department shall be insufficient to meet the appropriations made under title II of this Act, a sum equal to such deficiency in the revenues of such Department is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated, to supply such deficiency in the revenues of the Post Office Department for the fiscal year ending June 30, 1940, and the sum needed may be advanced to the Post Office Department upon requisition of the Postmaster General.

Short title.

This title may be cited as the "Post Office Department Appropriation Act, 1940".

Travel expenses on change of station.

SEC. 2. Appropriations for the fiscal year 1940 available for expenses of travel of civilian officers and employees of the executive departments and establishments shall be available also for expenses of travel performed by them on transfer from one official station to another when authorized by the head of the department or establishment concerned in the order directing such transfer: *Provided*, That such expenses shall not be allowed for any transfer effected for the convenience of any officer or employee.

Proviso. Restriction.

Restrictions on expenditures.

SEC. 3. No appropriation available for the executive departments and independent establishments of the Government for the fiscal year ending June 30, 1940, whether contained in this Act or any other Act, shall be expended—

Cost limitation on automobiles.

(a) To purchase any motor-propelled passenger-carrying vehicle (exclusive of busses, ambulances, and station wagons), at a cost, com-

pletely equipped for operation, and including the value of any vehicle exchanged, in excess of $750, unless otherwise specifically provided for in the appropriation.

(b) For the maintenance, operation, and repair of any Government-owned motor-propelled passenger-carrying vehicle not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except in cases of medical officers on out-patient medical services and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the department or establishment concerned. The limitations of this subsection (b) shall not apply to any motor vehicles for official use of the President, or of the heads of the executive departments.

Maintenance, etc., of automobiles not for official purposes.

"Official purposes" construed.

Exceptions.

(c) For the maintenance, upkeep, and repair (exclusive of garage rent, pay of operators, tires, fuel, and lubricants) on any one motor-propelled passenger-carrying vehicle, except busses and ambulances, in excess of one-third of the market price of a new vehicle of the same make and class and in no case in excess of $400.

Maintenance, upkeep, etc., limitation.

SEC. 4. No part of the money appropriated under this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate upon vote has failed to confirm the nomination of such person.

Restriction on payments to nominees after Senate rejection.

SEC. 5. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States: *Provided*, That this section shall not apply to enlisted men of the United States Coast Guard who are on active duty in that service on the effective date of this Act, until the expiration of the period required for such enlisted men to complete their naturalization, nor shall it apply to personnel of the Coast Guard on the retired list, and enlisted men on active duty with over twelve years' honorable service who are ineligible for United States citizenship.

Citizenship, etc., provisions.

Proviso. Exceptions.

SEC. 6. On and after July 1, 1939, no executive department or independent establishment of the Government shall transmit through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list, or other article or document (except official letter correspondence, mail concerning the sale of Government securities, and all forms and blanks necessary in the administration of such departments and establishments), unless a request therefor has been previously received by such department or independent establishment or such transmission is required by law. For each quarter, beginning with the quarter commencing July 1, 1939, the head of each independent establishment and executive department (other than the Post Office Department) shall submit to the Postmaster General, within thirty days after the close of the quarter, a statement of the weight of the mail matter by classes of mail that the independent establishment or department has transmitted free of postage during such quarter, and he shall also certify to the Postmaster General at the end of each such quarter that nothing was transmitted through the mail free of postage by the independent establishment or department in violation of the pro-

Restriction on transmission of unsolicited official mail matter free of postage.
Post, p. 989.

Quarterly statements as to weight by classes.

Certification of compliance.

Provisos.
Lists of agricultural bulletins, etc., excepted.

Transmission of books, etc., to educational institutions or public libraries.

visions of this section: *Provided*, That nothing herein shall be construed to prohibit the mailing free of postage of lists of agricultural bulletins or of lists of public documents which are offered for sale by the Superintendent of Documents: *Provided further*, That this prohibition shall not apply to the transmission of such books, reports, periodicals, bulletins, pamphlets, lists, articles, or documents to educational institutions or public libraries.

Approved, May 6, 1939.

[CHAPTER 116]

AN ACT

May 8, 1939
[S. 70]
[Public, No. 66]

To amend section 90 of the Judicial Code, as amended, with respect to the terms of the Federal District Court for the Northern District of Mississippi.

Judicial Code, amendment.
49 Stat. 1362.
28 U. S. C., Supp. IV, § 170.
Mississippi judicial districts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 90 of the Judicial Code, as amended (U. S. C., 1934 edition, title 28, sec. 170), is amended to read as follows:

"SEC. 90. The State of Mississippi is divided into two judicial districts to be known as the northern and southern districts of Mississippi. The northern district shall include the territory embraced on the 1st day of December 1923 in the counties of Alcorn, Attala, Chickasaw, Choctaw, Clay, Itawamba, Lee, Lowndes, Monroe, Oktibbeha, Pontotoc, Prentiss, Tishomingo, and Winston, which

Northern district. Eastern division.

shall constitute the eastern division of said district; also the territory embraced on the date last mentioned in the counties of Benton, Calhoun, Carroll, De Soto, Grenada, Lafayette, Marshall, Montgomery, Panola, Tate, Tippah, Union, Webster, and Yalabusha, which

Western division.

shall constitute the western division of said district; also the territory embraced on the date last mentioned in the counties of Bolivar, Coahoma, Leflore, Quitman, Sunflower, Tallahatchie, and Tunica, which

Delta division.

shall constitute the Delta division of said district. The terms of the district court for the eastern division shall be held

Terms of court. Eastern division.

at Aberdeen on the first Mondays in April and October; for the

Western division.

western division, at Oxford on the first Mondays in June and

Delta division.

December; and for the Delta division, at Clarksdale on the first Mondays in May and November. The southern district shall include

Southern district. Jackson division.

the territory embraced on the 1st day of December 1923 in the counties of Amite, Copiah, Franklin, Hinds, Holmes, Leake, Lincoln, Madison, Pike, Rankin, Simpson, Smith, Scott, Wilkinson,

Western division.

and Yazoo, which shall constitute the Jackson division; also the territory embraced on the date last mentioned in the counties of Adams, Claiborne, Humphreys, Issaquena, Jefferson, Sharkey, Warren, and Washington, which shall constitute the western division;

Eastern division.

also the territory embraced on the date last mentioned in the counties of Clarke, Jasper, Kemper, Lauderdale, Neshoba, Newton, Noxubee,

Southern division.

and Wayne, which shall constitute the eastern division; also the territory embraced on the date last mentioned in the counties of George, Hancock, Harrison, Jackson, Pearl River, and Stone, which

Hattiesburg division.

shall constitute the southern division of said district; also the territory embraced on the date last mentioned in the counties of Covington, Forrest, Greene, Jefferson Davis, Jones, Lamar, Lawrence, Marion, Perry, and Walthall, which shall constitute the Hattiesburg division. Terms of the district court for the Jackson division shall

Terms of court. Jackson division.

be held at Jackson on the first Mondays in May and November; for

Western division.

the western division, at Vicksburg on the third Mondays in May

Eastern division.

and November; for the eastern division, at Meridian on the third

Southern division.

Mondays in March and September; for the southern division, at Biloxi on the third Monday in February and the first Monday in

June; and for the Hattiesburg division at Hattiesburg on the second Mondays in April and October. The clerk of the court for each district shall maintain an office in charge of himself or a deputy at each place in his district at which court is now required to be held, at which he shall not himself reside, which shall be kept open at all times for the transaction of the business of the court. The marshal for each of said districts shall maintain an office in charge of himself or a deputy at each place of holding court in his district."

Hattiesburg division.
Clerks and marshals.

SEC. 2. This Act shall take effect on July 1, 1939.

Effective date.

Approved, May 8, 1939.

[CHAPTER 117]

AN ACT

May 8, 1939
[S. 2044]
[Public, No. 67]

Making inapplicable certain reversionary provisions in the Act of March 4, 1923 (42 Stat. 1450), and a certain deed executed by the Secretary of War, in the matter of a lease to be entered into by the United States for the use of a part of the former Fort Armistead Military Reservation for air-navigation purposes.

Fort Armistead Military Reservation, Md.

Whereas the Secretary of War, pursuant to the authority contained in the Act of March 4, 1923 (42 Stat. 1450), executed a deed dated February 23, 1927, conveying to the mayor and City Council of the City of Baltimore, Maryland, the Fort Armistead Military Reservation, which Act and deed provide for a reversion of said property to the United States when it shall cease to be used for public park purposes; and

Preamble.
42 Stat. 1450.

Whereas the United States is desirous of leasing for air-navigation purposes a part (three and one-quarter acres, more or less) of said property: Now, therefore

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the reversionary provisions of the aforesaid Act and deed shall not be applicable to the aforesaid property by virtue of the leasing of said part thereof (three and one-quarter acres, more or less) by the mayor and City Council of the City of Baltimore to the United States for air-navigation purposes.

Reversionary provisions respecting use of part of, made inapplicable.

Approved, May 8, 1939.

[CHAPTER 119]

AN ACT

May 10, 1939
[H. R. 4852]
[Public, No. 68]

Making appropriations for the Department of the Interior for the fiscal year ending June 30, 1940, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of the Interior for the fiscal year ending June 30, 1940, namely:

Interior Department Appropriation Act, 1940.

OFFICE OF THE SECRETARY

SALARIES

Salaries: For the Secretary of the Interior, Under Secretary, First Assistant Secretary, Assistant Secretary, and other personal services in the District of Columbia, $549,630: *Provided*, That in expending appropriations or portions of appropriations, contained in this Act, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the First Assistant Secretary and the Assistant Secretary, the average of the salaries of the total number of persons under

Salaries.
Post, p. 985.

Provisos.
Salaries limited to average rates under Classification Act; exceptions.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed, as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Restrictions not applicable to clerical-mechanical service.

No reduction in fixed salaries. 5 U. S. C. § 666.

Transfers without reduction.

Payment at higher rate permitted.

If only one position in a grade.

OFFICE OF SOLICITOR

Personal services.

For personal services in the District of Columbia and in the field, $290,000.

DIVISION OF TERRITORIES AND ISLAND POSSESSIONS

Personal services.

For personal services in the District of Columbia, $57,000.

DIVISION OF INVESTIGATIONS

Investigation of official matters; timber protection, etc.

For investigating official matters under the control of the Department of the Interior; for protecting timber on the public lands, and for the more efficient execution of the law and rules relating to the cutting thereof; for protecting public lands from illegal and fraudulent entry or appropriation; for adjusting claims for swamplands and indemnity for swamplands; and for traveling and other expenses of persons employed hereunder, $548,000, including not exceeding $42,370 for personal services in the District of Columbia; not exceeding $56,050 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles and motorboats for the use of agents and others employed in the field service. The Secretary of the Interior shall include in his annual report a full statement of all expenditures made under authority of this paragraph.

Traveling, etc., expenses.

Vehicles and motorboats.

Annual statement of expenditures.

DIVISION OF GRAZING

Salaries and expenses.

For carrying out the provisions of the Act entitled "An Act to stop injury to the public grazing lands by preventing overgrazing and soil deterioration, to provide for their orderly use, improvement, and development, to stabilize the livestock industry dependent upon the public range, and for other purposes", approved June 28, 1934 (48 Stat. 1269), and as amended by the Act of June 26, 1936 (49 Stat. 1976), including examination and classification of lands with respect to grazing or agricultural utility, preparation of land classification maps and reports, traveling and other necessary expenses, payments for the cost of packing, crating, and transportation (including drayage) of personal effects of employees upon permanent change of station, under regulations to be prescribed by the Secretary of the

48 Stat. 1269; 49 Stat. 1976. 43 U. S. C. § 315; Supp. IV, § 315.

Classification of lands, etc.

Interior, not to exceed $62,700 for personal services in the District of Columbia, not to exceed $30,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles, and not to exceed $1,000 for expenses of attendance at meetings concerned with the work of the Division of Grazing when authorized by the Secretary of the Interior, $650,000; for payment of a salary of $5 per diem while actually employed and for the payment of necessary travel expenses, exclusive of subsistence, of members of advisory committees of local stockmen, $100,000; in all, $750,000.

Services in the District. *Post*, p. 1313.

Advisory committees of local stockmen.

For construction, purchase, and maintenance of range improvements within grazing districts, pursuant to the provisions of sections 10 and 11 of the Act of June 28, 1934 (48 Stat. 1269), and as amended by the Act of June 26, 1936 (49 Stat. 1976), and not including contributions under section 9 of said Act, $250,000: *Provided*, That expenditures hereunder shall not exceed 25 per centum of all moneys received from grazing districts under the provisions of said Act during the fiscal years 1939 and 1940.

Range improvements.

48 Stat. 1273; 49 Stat. 1978.
43 U. S. C. §§ 315i, 315j; Supp. IV, § 315i.
Proviso.
Limitation.

PETROLEUM CONSERVATION DIVISION

For cooperation with Federal and State authorities, the Interstate Oil Compact Commission and other agencies, in the conservation of oil and gas and in the enactment of uniform oil and gas conservation laws and the issuance of regulations and orders thereunder, and for the coordinating and interchange of information relative thereto, including necessary personal services in the District of Columbia, traveling expenses, rent, stationery, and office supplies, not to exceed $1,000 for necessary expenses of attendance at meetings and conferences concerned with the work of petroleum conservation when authorized by the Secretary of the Interior, not to exceed $600 for printing and binding, and not to exceed $500 for books and periodicals, $30,000.

Cooperative expenses, oil and gas conservation, etc. *Post*, p. 1313.

Services in the District.

Attendance at meetings.

Printing and binding.

CONTINGENT EXPENSES, DEPARTMENT OF THE INTERIOR

For contingent expenses of the office of the Secretary and the bureaus and offices of the Department; furniture, carpets, ice, lumber, hardware, dry goods, advertising, teletype rentals and service, telegraphing, telephone service, including personal services of temporary or emergency telephone operators; street-car fares for use by messengers not exceeding $150; expressage, diagrams, awnings, filing devices, typewriters, adding and addressing machines, and other labor-saving devices, including the repair, exchange, and maintenance thereof; constructing model and other cases and furniture; postage stamps to prepay postage on foreign mail and for special-delivery and air-mail stamps for use in the United States; traveling expenses, including necessary expenses of inspectors and attorneys; fuel and light; examination of estimates for appropriations in the field for any bureau, office, or service of the Department; not exceeding $500 for the payment of damages caused to private property by Department motor vehicles; not to exceed $1,800, to be immediately available, for the purchase, including exchange, of an automobile for the official use of the Secretary of the Interior; purchase and exchange of motor trucks, motorcycles, and bicycles, maintenance, repair, and operation of three motor-propelled passenger-carrying vehicles and motor trucks, motorcycles, and bicycles to be used only for official purposes; rent of Department garage; expense of taking testimony and preparing the same in connection with disbarment proceedings instituted against persons charged with improper practices before the Department, its bureaus and offices; expense of translations, and not exceeding $1,000 for contract stenographic reporting services; not exceeding $700 for

Department contingent expenses.

Teletype rentals, etc.

Labor-saving devices.

Fuel and light.

Private property damages.

Vehicles.

Disbarment proceedings, expenses.

Stationery, etc.

newspapers; stationery, including tags, labels, index cards, cloth-lined wrappers, and specimen bags, printed in the course of manufacture, and such printed envelopes as are not supplied under contracts made by the Postmaster General, for the Department and its several bureaus and offices, and other absolutely necessary expenses not hereinafter provided for, $125,000; and, in addition thereto, sums amounting to $49,600 for stationery supplies shall be deducted from other appropriations made for the fiscal year 1940 as follows: General Land Office $3,500; Geological Survey, $7,000; Freedmen's Hospital, $2,000; Saint Elizabeths Hospital, $2,200; National Park Service, $11,000; Bureau of Reclamation, $8,400, any unexpended portion of which shall revert and be credited to the reclamation fund; Division of Investigations, $2,000; Bureau of Mines, $9,000; Division of Grazing, $4,500; and said sums so deducted shall be credited to and constitute, together with the first-named sum of $125,000, the total appropriation for contingent expenses for the Department and its several bureaus and offices for the fiscal year 1940.

Additional, from specified appropriations.

Professional and scientific books, periodicals, etc.

For the purchase or exchange of professional and scientific books, law and medical books, and books to complete broken sets, periodicals, directories, and other books of reference relating to the business of the Department, $700, and in addition there is hereby made available from any appropriations made for any of the following bureaus or offices of the Department not to exceed the following respective sums: Indian Service, $500; Office of Education, $3,000; Bureau of Reclamation, $6,000; Geological Survey, $6,000; National Park Service, $2,200; General Land Office, $500; Bureau of Mines, $3,560.

Additional, from specified appropriations.

PRINTING AND BINDING

Printing and binding.

Post, p. 1313.

For printing and binding for the Department of the Interior, $292,550, of which $83,420 shall be for the National Park Service, $85,290 for the Bureau of Mines, and $54,500 for the Office of Education, no part of which shall be available for correspondence instruction.

Restriction.

COMMISSION OF FINE ARTS

Expenses.

36 Stat. 371.
40 U. S. C. § 104.
Periodicals, etc.
Attendance at meetings, etc.

For expenses made necessary by the Act entitled "An Act establishing a Commission of Fine Arts", approved May 17, 1910 (40 U. S. C. 104), including the purchase of periodicals, press clippings, maps, and books of reference, and payment of actual traveling expenses of the members and secretary of the Commission in attending meetings and committee meetings of the Commission either within or outside of the District of Columbia, to be disbursed on vouchers approved by the Commission, $9,700, of which amount not to exceed $6,480 may be expended for personal services in the District of Columbia.

Printing and binding.

For all printing and binding for the Commission of Fine Arts, $300.

Total, Commission of Fine Arts, $10,000.

NATIONAL BITUMINOUS COAL COMMISSION

Salaries and expenses.

50 Stat. 72.
15 U. S. C., Supp. IV, §§ 828–851.
Attendance at meetings.

Salaries and expenses: For all necessary expenditures of the National Bituminous Coal Commission in performing the duties imposed upon said Commission by the Bituminous Coal Act of 1937, approved April 26, 1937 (50 Stat. 72), including personal services and rent in the District of Columbia and elsewhere; traveling expenses, including expenses of attendance at meetings which, in the discretion of the Commission, are necessary for the efficient discharge

of its responsibilities; contract stenographic reporting services; stationery and office supplies; purchase, rental, exchange, operation, maintenance, and repair of reproducing, photographing, and other such equipment, typewriters, calculating machines, mechanical tabulating equipment, and other office appliances and labor-saving devices; printing and binding; witness fees and fees and mileage in accordance with section 8 of the Bituminous Coal Act of 1937; not to exceed $12,500 for purchase, exchange, hire, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles including one for use in the District of Columbia; garage rentals; miscellaneous items, including those for public instruction and information deemed necessary by the Commission; and not to exceed $6,000 for purchase and exchange of newspapers, law books, reference books, and periodicals, $3,500,000.

Stationery, etc.

Printing and binding.

Witness fees.
50 Stat. 86.
15 U. S. C., Supp. IV, § 838.

Vehicles.

Books, etc.

Consumers' Counsel of the National Bituminous Coal Commission, salaries and expenses: For all necessary expenditures of the office of the Consumers' Counsel of the National Bituminous Coal Commission, in performing the duties imposed upon said office of Consumers' Counsel by the Bituminous Coal Act of 1937, approved April 26, 1937 (50 Stat. 72), including witness fees and mileage for witnesses appearing in his behalf before the National Bituminous Coal Commission and including witnesses before the Interstate Commerce Commission, personal services and rent in the District of Columbia and elsewhere, traveling expenses, including not to exceed $3,000 for expenses of attendance at meetings at which matters of importance to the work of the Consumers' Counsel are to be discussed, printing and binding, contract stenographic reporting services, stationery and office supplies and equipment, and not to exceed $1,000 for newspapers, books, and periodicals, $285,000.

Consumers' Counsel's office.
Salaries and expenses.

50 Stat. 72.
15 U. S. C., Supp. IV, § 829.

Witness fees, etc.

Rent.

Attendance at meetings.

Printing and binding.

WAR MINERALS RELIEF COMMISSION

Administrative expenses: For administrative expenses made necessary by section 5 of the Act entitled "An Act to provide relief in cases of contracts connected with the prosecution of the war, and for other purposes", approved March 2, 1919 (40 Stat. 1272), including personal services, without regard to the civil-service laws and regulations; traveling and subsistence expenses; supplies and all other expenses incident to the proper prosecution of this work, both in the District of Columbia and elsewhere, $11,200.

Administrative expenses.

40 Stat. 1274.
Personal services.

BONNEVILLE PROJECT

For operation and maintenance of the Bonneville Project, Oregon, in accordance with the provisions of an Act entitled "An Act to authorize the completion, maintenance, and operation of the Bonneville project, for navigation and for other purposes", approved August 20, 1937, including maintenance and operation of transmission lines, communicating systems, and substations, purchase and exchange, maintenance and operation of automobiles, purchase of stationery and office supplies, purchase of equipment and other supplies, rent, traveling expenses, telegraph and telephone expenses, printing and binding, and all other necessary expenses, and including not to exceed $8,200 for personal services in the District of Columbia, $400,000.

Operation and maintenance.

50 Stat. 731.
16 U. S. C., Supp. IV, ch. 12B.

Printing and binding.

For construction, purchase and improvement of transmission lines, substations, and facilities and structures appurtenant thereto, and the purchase of easements and rights-of-way and improvements thereon, including personal services incident to the foregoing, in carrying out the provisions of an Act entitled "An Act to authorize the completion,

Transmission lines, easements, etc.

maintenance, and operation of the Bonneville project, for navigation and for other purposes", approved August 20, 1937, to be immediately available, $13,000,000.

50 Stat. 731.
16 U. S. C., Supp. IV, ch. 12B.

UNITED STATES HOUSING AUTHORITY

Salaries and expenses.

50 Stat. 888; 52 Stat. 820.
42 U. S. C., Supp. IV, §§ 1401-1430.

Services and rent.

Printing and binding.

Traveling, etc., expenses.

Reference books, etc.

Vehicles.

Exhibits.

Special services.

R. S. § 3709.
41 U. S. C. § 5.
5 U. S. C. §§ 631-652, 661-674; Supp. IV, §§ 673, 673c.

Provisos.
Non-Federal projects.

Reimbursement.

Nonadministrative expenses.

49 Stat. 1647.

Transportation, per diem, etc.

Use of funds for salary increases restricted.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Salaries and expenses: Not to exceed $4,500,000 of the funds of the United States Housing Authority, established by the United States Housing Act of 1937 (50 Stat. 888), as amended by the United States Housing Act Amendments of 1938 (52 Stat. 820), shall be available during the fiscal year 1940 for administrative expenses of the Authority in carrying out the provisions of said Acts, including personal services and rent in the District of Columbia and elsewhere; traveling expenses; printing and binding; procurement of supplies, equipment, and services; reproducing, photographing, and labor-saving devices and office appliances, including their repair and exchange; payment of the necessary traveling and other expenses of officers and employees of any agency of the Federal, State, or local governments whose services are utilized in the work of the Authority; not to exceed $5,000 for the purchase and exchange of law books and other books of reference, periodicals, newspapers, and press clippings; not to exceed $10,000 for purchase, including exchange, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; not to exceed $2,500 for expenses of attendance, when specifically authorized by the Administrator, at meetings or conventions concerned with the work of the Authority; not to exceed $15,000 for the preparation, mounting, shipping, and installation of exhibits; not to exceed $25,000 for employing persons or organizations, by contract or otherwise, for special reporting, engineering, technical, legal, and other services determined necessary by the Administrator, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5), and without regard to the civil-service laws and the Classification Act of 1923, as amended: *Provided*, That of the $4,500,000 hereby made available for administrative expenses of the Authority, not to exceed $1,500,000 shall be available for such expenses incurred at the site, and in connection with the construction, of the United States Housing Authority non-Federal projects, and shall be reimbursed by the public housing agencies constructing such projects, and such reimbursements shall be available for administrative expenses of the Authority: *Provided further*, That hereafter all necessary expenses in connection with the management and operation of projects transferred to the Authority by Executive Order Numbered 7732 of October 27, 1937, as modified by Executive Order Numbered 7839 of March 12, 1938, may be considered as nonadministrative expenses, notwithstanding the provisions of section 7 of the Act of June 22, 1936 (49 Stat. 1647, 1648), and be paid from the rents received from each transferred project: *Provided further*, That hereafter the funds made available for administrative expenses of the United States Housing Authority shall be available for the payment, when specifically authorized by the Administrator, of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses to persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Authority: *Provided further*, That no part of the funds made available in this paragraph for administrative expenses of the Authority shall be used to increase the salary of any position which on the date of the approval of this Act is provided for at the rate of $4,000 or more per annum, except in consequence of a reallocation of position under the Classification Act of 1923, as amended.

Annual contributions: For the payment of annual contributions to public housing agencies in accordance with section 10 of the United States Housing Act of 1937 (50 Stat. 888), as amended by the United States Housing Act Amendments of 1938 (52 Stat. 820), $5,000,000.

Annual contributions in assistance of low rentals.
50 Stat. 891; 52 Stat. 820.
42 U. S. C., Supp. IV, § 1410.

GENERAL LAND OFFICE

SALARIES

For Commissioner of the General Land Office and other personal services in the District of Columbia, $787,000, including $25,000 for temporary employees and, including one clerk, who shall be designated by the President, to sign land patents.

Salaries.
Temporary employees.
Clerk to sign land patents.

Transcribing records: For special personal services in the District of Columbia to transcribe worn and defaced records of the General Land Office, $10,000.

Transcribing records.

Binding records: For personal services in the District of Columbia, purchase and maintenance of equipment, and all other expenses requisite for and incidental to the establishment, operation, and maintenance of a branch of the Government Printing Office in the Interior Building, to bind, rebind, and repair books of record in the General Land Office, to be expended under the supervision of the Public Printer, $10,000.

Binding records.
Establishment, etc., of branch of Government Printing Office.

GENERAL EXPENSES

For traveling expenses of officers and employees, including employment of stenographers and other assistants when necessary, for separate maps of public-land States and Alaska; for the reproduction by photolithography or otherwise of official plats of surveys; for expenses of restoration to the public domain of lands in forest reserves and of lands temporarily withdrawn for forest-reserve purposes; and for expenses of hearings or other proceedings held by order of the General Land Office to determine the character of lands, whether alleged fraudulent entries are of that character or have been made in compliance with the law, and of hearings in disbarment proceedings, $15,000.

Traveling expenses, maps, etc.

Restoration of lands to public domain.

Hearings.

Disbarment proceedings.

Surveying public lands: For surveys and resurveys of public lands, examination of surveys heretofore made and reported to be defective or fraudulent, inspecting mineral deposits, coal fields, and timber districts, making fragmentary surveys, and such other surveys or examinations as may be required for identification of lands for purposes of evidence in any suit or proceeding in behalf of the United States, under the supervision of the Commissioner of the General Land Office and direction of the Secretary of the Interior, $1,000,000, including not to exceed $5,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles: *Provided*, That not to exceed $5,000 of this appropriation may be expended for salaries of employees of the field surveying service temporarily detailed to the General Land Office: *Provided further*, That not to exceed $10,000 of this appropriation may be used for the survey, classification, and sale of the lands and timber of the so-called Oregon and California Railroad lands and the Coos Bay Wagon Road lands: *Provided further*, That this appropriation may be expended for surveys made under the supervision of the Commissioner of the General Land Office, but when expended for surveys that would not otherwise be chargeable hereto it shall be reimbursed from the applicable appropriation, fund, or special deposit.

Surveying public lands.

Vehicles.

Provisos.
Temporarily detailed employees.
Oregon and California Railroad and Coos Bay Wagon Road lands.

Surveys.

Registers: For salaries and commissions of registers of district land offices, $78,000.

Registers.

Contingent expenses, land offices.

Contingent expenses of land offices: For clerk hire, rent, and other incidental expenses of the district land offices, including the expenses of depositing public money; traveling expenses of clerks detailed to examine the books and management of district land offices and to assist in the operation of said offices, and for traveling expenses of clerks transferred in the interest of the public service from one district land office to another, $160,000: *Provided*, That no expenses chargeable to the Government shall be incurred by registers in the conduct of local land offices except upon previous specific authorization by the Commissioner of the General Land Office.

Proviso. Restriction.

Fire suppression, etc., Alaska.

For the prevention and suppression of fires on the public domain in Alaska, including the maintenance of patrols, the employment of field personnel, and the use of airplanes by charter or otherwise, $37,500, of which not to exceed $5,000 may be used for the purchase, maintenance and operation of motor-propelled passenger-carrying vehicles.

Payments to States from sales of lands.

Payments to States of 5 per centum of proceeds from sales of public lands: For payment to the several States of 5 per centum of the net proceeds of sales of public lands lying within their limits, for the purpose of education or of making public roads and improvements, $2,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Proviso. Expenditures limited. 48 Stat. 1227. 31 U. S. C. § 725c.

Coos Bay Wagon Road grant lands, etc. Payment of proceeds from sales of.

Payment of proceeds of sales of Coos Bay Wagon Road grant lands and timber: For payment of 25 per centum of the balance of the proceeds from sales of the Coos Bay Wagon Road grant lands and timber within each of the counties of Coos and Douglas, Oregon, after deducting the accrued taxes in said counties and a sum equal to $2.50 per acre for the land title to which revested in the United States pursuant to the Act of February 26, 1919 (40 Stat. 1179), to be paid to the treasurer of the county for common schools, roads, highways, bridges, and port districts, $25,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

40 Stat. 1179.

Proviso. Expenditures limited. 48 Stat. 1227. 31 U. S. C. § 725c.

Revested Oregon and California Railroad, etc., grant lands. Conservation management.

Revested Oregon and California Railroad and Reconveyed Coos Bay Wagon Road Grant Lands, Oregon: For carrying out the provisions of title I of the Act entitled "An Act relating to the revested Oregon and California Railroad and Reconveyed Coos Bay Wagon Road Grant Lands situated in the State of Oregon", approved August 28, 1937 (50 Stat. 874), including fire protection and patrol on these and adjacent and intermingled public lands, through cooperative agreements with Federal, State, and county agencies, or otherwise, and including travel and other necessary expenses, and including not to exceed $5,000 for personal services in the District of Columbia, and not to exceed $2,000 for the purchase, exchange, operation, and maintenance of motor-propelled passenger-carrying vehicles, $150,000: *Provided*, That such expenditures shall be reimbursed from the 25 per centum referred to in section c, title II of the Act approved August 28, 1937, of the special fund designated the "Oregon and California Land Grant Fund".

50 Stat. 874.

Services in the District. Vehicles.

Proviso. Reimbursement.

50 Stat. 876.

Range improvements outside of grazing districts.

Range improvements on public lands outside of grazing districts (receipt limitation): For construction, purchase, and maintenance of range improvements on the public lands subject to grazing leases under the provisions of section 15 and pursuant to the provisions of section 10 of the Act of June 28, 1934 (48 Stat. 1269), as amended by the Act of June 26, 1936 (49 Stat. 1976), $60,000: *Provided*, That expenditures hereunder shall not exceed 25 per centum of all moneys received under the provisions of section 15 of said Act during the fiscal years 1939 and 1940.

48 Stat. 1275, 1273; 49 Stat. 1978. 43 U. S. C. §§ 315m, 315i; Supp. IV, §§ 315m, 315i.

Proviso. Limitation.

Payment to Oklahoma from royalties, oil and gas, south half of Red River: For payment of 37½ per centum of the royalties derived from the south half of Red River in Oklahoma under the provisions of the Act of March 4, 1923 (30 U. S. C. 233), which shall be paid to the State of Oklahoma in lieu of all State and local taxes upon tribal funds accruing under said Act, to be expended by the State in the same manner as if received under section 35 of the Act approved February 25, 1920 (30 U. S. C. 191), $7,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Oklahoma.
Payment to, from royalties, south half of Red River.

42 Stat. 1448.
30 U. S. C. § 233.
In lieu of State, etc., taxes.

41 Stat. 450.
30 U. S. C. § 191.
Proviso.
Limitation.
48 Stat. 1227.
31 U. S. C. § 725c.

BUREAU OF INDIAN AFFAIRS

SALARIES

For the Commissioner of Indians Affairs and other personal services in the District of Columbia, $533,100.

Salaries.

GENERAL EXPENSES

For transportation and incidental expenses of officers and clerks of the Bureau of Indian Affairs when traveling on official duty; for radio, telegraph, and telephone toll messages on business pertaining to the Indian Service sent and received by the Bureau of Indian Affairs at Washington, and for other necessary expenses of the Indian Service for which no other appropriation is available, $35,500.

Traveling, etc., expenses.

For advertising, inspection, storage, and all other expenses incident to the purchase of goods and supplies for the Indian Service and for payment of railroad, pipe-line, and other transportation costs of such goods and supplies, $750,000: *Provided*, That no part of this appropriation shall be used in payment for any services except bill therefor is rendered within one year from the time the service is performed.

Supplies; purchase, transportation, etc.

Proviso.
Restriction on payments.

For maintaining law and order on Indian reservations, including pay of judges of Indian courts, pay of Indian police, and pay of employees engaged in the suppression of the traffic in intoxicating liquors, marihuana, and deleterious drugs among Indians, and including traveling expenses, supplies, and equipment, $257,390.

Maintenance of law and order on Indian reservations.

For lease, purchase, construction, repair, and improvement of agency buildings, exclusive of hospital buildings, including the purchase of necessary lands for agency purposes and the installation, repair, and improvement of heating, lighting, power, and sewerage and water systems in connection therewith, $200,000: *Provided*, That no part of this appropriation shall be available for the construction of any building the total cost of which is in excess of $1,500: *Provided further*, That no part of this appropriation shall be available for tearing down or removing any building or buildings at the Federal Indian School at Tomah, Wisconsin.

Agency, etc., buildings.
Lease, purchase, etc.

Provisos.
Construction limitations.

Tomah, Wis., Indian school, restriction.

For expenses of organizing Indian chartered corporations, or other tribal organizations, in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 986), as supplemented and amended by the Acts of June 15, 1935 (49 Stat. 378), May 1, 1936 (49 Stat. 1250), and June 26, 1936 (49 Stat. 1967), including personal services, purchase of equipment and supplies, not to exceed $3,000 for printing and binding, and other necessary expenses, $80,000, of which not to exceed $18,000 may be used for personal services in the District of Columbia: *Provided*, That in the discretion of the Secretary of the Interior, not to exceed $3 per diem in lieu of subsistence may be allowed to Indians actually traveling away from their place of residence when assisting in organization work: *Provided further*, That no part of this appropriation shall be available for expenditure in

Tribal organizations, expenses.

48 Stat. 986; 49 Stat. 378, 1250, 1967.
25 U. S. C. § 469; Supp. IV, §§ 478a, 478b; 48 U. S. C., Supp. IV, §§ 358a, 362; 25 U. S. C., Supp. IV, §§ 501–509.
Services in the District.
Provisos.
Traveling allowances.

Expenditure in New Mexico.

that part of the State of New Mexico embraced in the Navajo Indian Reservation, and not to exceed $5,000 shall be available for expenditure in said State.

Vehicles, Indian Service, maintenance.

Vehicles, Indian Service: Not to exceed $479,800 of applicable appropriations made herein for the Bureau of Indian Affairs shall be available for the maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles for the use of employees in the Indian field service, and the transportation of Indian school pupils, and not to exceed $225,000 of applicable appropriations may be used for the purchase and exchange of motor-propelled passenger-carrying vehicles, and such vehicles shall be used only for official service, including the transportation of Indian school pupils.

Replacement of destroyed, etc., property.

Replacement of property destroyed by fire, flood, or storm: That to meet possible emergencies not exceeding $35,000 of the appropriations made by this Act for support of reservation and nonreservation schools, for school and agency buildings, and for conservation of health among Indians shall be available, upon approval of the Secretary of the Interior, for replacing any buildings, equipment, supplies, livestock, or other property of those activities of the Indian Service above referred to which may be destroyed or rendered unserviceable by fire, flood, or storm: *Provided*, That any diversions of appropriations made hereunder shall be reported to Congress in the annual Budget.

Proviso.
Report of diversions to Congress.

Attendance at meetings.

Authorization for attending health and educational meetings: Not to exceed $7,000 shall be available from applicable funds for expenses (not membership fees) of employees of the Indian Service when authorized by the Secretary of the Interior to attend meetings of medical, health, educational, agricultural, forestry, engineering, and industrial associations in the interest of work among the Indians.

William C. Willahan, payment to.
52 Stat. 1395.

For the relief of William C. Willahan, or his heirs, as authorized by and in conformity with sections 2, 3, and 4 of the Act of June 25, 1938 (Private Law Numbered 715, Seventy-fifth Congress), $855.23, or so much thereof as may be necessary.

INDIAN LANDS

Pueblo Indians, N. Mex.
Purchase of land and water rights, etc., from tribal funds.
52 Stat. 299.

Purchase of land and water rights, and so forth, Pueblo Indians, New Mexico (tribal funds): The unexpended balance of the appropriation from the tribal funds to the credit of the Pojoaque Pueblo, New Mexico, contained in the Interior Department Appropriation Act, fiscal year 1939, for the purchase of additional land and water rights, the development of water for irrigation and domestic purposes, the purchase of equipment for industrial advancement, and for such other purposes, except per capita payments, as may be recommended by the governing officials of the Pueblo and be approved by the Commissioner of Indian Affairs, is hereby continued available for the same purposes and under the same conditions until expended.

Navajo Indians, Ariz.
Purchase of land, reimbursable.
Reappropriation.
48 Stat. 1033.

48 Stat. 960.

Purchase of land, from tribal funds.

52 Stat. 300.

Purchase of land for the Navajo Indians, Arizona, reimbursable: The unexpended balance of the appropriation contained in the Deficiency Appropriation Act, fiscal year 1934, for the purchase of land, and improvements thereon, including water rights, for the Navajo Indians in Arizona, as authorized by and in conformity with the provisions of the Act of June 14, 1934 (48 Stat. 961), is hereby continued available for the same purposes until June 30, 1940.

Purchase of land for the Navajo Indians, Arizona (tribal funds): The unexpended balance of the appropriation of $40,000 from funds to the credit of the Navajo tribe, contained in the Interior Department Appropriation Act, fiscal year 1939, for the purchase, in accordance

with the provisions of the Act of June 14, 1934 (48 Stat. 961), of lands from the New Mexico and Arizona Land Company within the Navajo Indian Reservation, Arizona, is hereby continued available for the same purpose and under the same conditions until June 30, 1940.

48 Stat. 960.

Leasing of lands for Navajo Indians (tribal funds): For lease, pending purchase, of land and water rights for the use and benefit of Indians of the Navajo Tribe in Arizona and New Mexico, $20,000, payable from funds on deposit to the credit of the Navajo Tribe.

Lease of lands and water rights.

For the acquisition of lands, interest in lands, water rights and surface rights to lands, and for expenses incident to such acquisition, in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 985), including personal services, purchase of equipment and supplies, and other necessary expenses, $650,000, together with the unexpended balance of the appropriation for this purpose for the fiscal year 1939, of which not to exceed $25,000 shall be available for personal services in the District of Columbia: *Provided*, That in addition to the amount herein appropriated the Secretary of the Interior may also incur obligations, and enter into contracts for the acquisition of additional land, not exceeding a total of $300,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof, and appropriations hereafter made for the acquisition of land pursuant to the authorization contained in the Act of June 18, 1934, shall be available for the purpose of discharging the obligation or obligations so created: *Provided further*, That no part of the sum herein appropriated or of this contract authorization shall be used for the acquisition of land within the States of Arizona, Colorado, New Mexico, and Wyoming outside of the boundaries of existing Indian reservations.

Acquisition of lands.

48 Stat. 984.

Balance reappropriated.
52 Stat. 300.

Provisos.
Contracts.

48 Stat. 984.

Restriction on use of funds.

The unexpended balance of the appropriation of $25,000 contained in the Interior Department Appropriation Act, fiscal year 1938, for the payment of taxes, including penalties and interest, assessed against individually owned Indian land, title to which is held subject to restrictions against alienation or encumbrance except with the consent or approval of the Secretary of the Interior, when such land was purchased with trust or restricted funds with the understanding that after purchase it would be nontaxable, as authorized by the Act of June 20, 1936 (49 Stat. 1542), is hereby continued available for the same purposes until June 30, 1940.

Restricted lands, balance for payment of taxes, etc., continued available.
50 Stat. 573.

49 Stat. 1542.
25 U. S. C., Supp. IV, § 412a.

Purchase of land, Confederated Bands of Utes, Utah (tribal funds): The unexpended balances of the amounts authorized to be expended by the Interior Department Appropriation Act for the fiscal year 1939 for the purchase of additional lands and improvements for the Confederated Bands of Ute Indians in Utah, are hereby continued available for the same purposes, and for the purchase of improvements on public-domain lands, until June 30, 1940.

Confederated Bands of Utes, Utah.
Purchase of additional lands, etc.
52 Stat. 300.

Purchase of land, Cheyenne River Reservation, South Dakota (tribal funds): The unexpended balances of the appropriations from tribal funds of the Cheyenne River Indians, South Dakota, available during the fiscal year 1939 for the purchase of Indian-owned and privately owned land; and improvements thereon, in the Cheyenne River Reservation, South Dakota, are hereby continued available for the same purposes and under the same conditions, until June 30, 1940.

Cheyenne River Reservation, S. Dak.
Purchase of land, etc.
52 Stat. 300.

Purchase of land, Fort Hall Reservation, Idaho (tribal funds): The unexpended balance of the appropriation of $40,000 contained in the Second Deficiency Appropriation Act, fiscal year 1938, for the purchase of Indian-owned and privately owned lands or interests

Fort Hall Reservation, Idaho.
Purchase of land, etc.
52 Stat. 1130.

therein, and improvements thereon, payable from funds on deposit to the credit of the Fort Hall Indians, is hereby continued available, for the same purposes and under the same conditions, until June 30, 1940.

Southern Ute Indians, Colo.
Purchase of land for.
52 Stat. 1130.

Purchase of land for the Southern Ute Indians, Colorado (tribal funds): The unexpended balance of the appropriation of $20,000 contained in the Second Deficiency Appropriation Act, fiscal year 1938, for the purchase of land and improvements thereon for the Southern Ute Indians in Colorado, payable from funds on deposit to the credit of the Southern Ute Band of Ute Indians, is hereby continued available, for the same purposes and under the same conditions, until June 30, 1940.

Ute Mountain Indians, Colo.
Purchase of land for.
52 Stat. 1130.

Purchase of land for Ute Mountain Indians, Colorado (tribal funds): The unexpended balance of the appropriation of $20,000 contained in the Second Deficiency Appropriation Act, fiscal year 1938, for the purchase of land and improvements thereon for the Ute Mountain Band of Indians in Colorado, payable from funds on deposit to the credit of the Ute Mountain Band, is hereby continued available, for the same purposes and under the same conditions, until June 30, 1940.

Yakima Reservation, Wash., boundary survey.

For completion of a survey of the disputed boundary of the Yakima Reservation, Washington, $4,000, payable from funds on deposit in the Treasury to the credit of the Yakima Indian Tribe.

Improvement of land records.

Improvement of land records: For improvement of the land records in the Bureau of Indian Affairs, including personal services in the District of Columbia, printing and binding, purchase of equipment and supplies, and such other expenses as may be necessary to make permanent the land records of the Indian Service, $10,000.

Loyal Shawnee Indians, Okla., payment to.
46 Stat. 105.

Payment to loyal Shawnee Indians, Oklahoma: The unexpended balance of the appropriation of $109,746.25 contained in the First Deficiency Appropriation Act, fiscal year 1930, for payment to the loyal Shawnee Indians, in settlement of their claim arising under the twelfth article of the treaty with said Indians proclaimed October 14, 1868 (15 Stat. 513), as authorized by and in accordance with the Act of March 4, 1929 (45 Stat. 1550), is hereby reappropriated and made available until expended for the purposes authorized by the said Act of March 4, 1929.

15 Stat. 516.
45 Stat. 1550.

INDUSTRIAL ASSISTANCE AND ADVANCEMENT

Timber preservation, etc.

For the preservation of timber on Indian reservations and allotments other than the Menominee Indian Reservation in Wisconsin, the education of Indians in the proper care of forests, and the general administration of forestry and grazing work, including fire prevention and payment of reasonable rewards for information leading to arrest and conviction of a person or persons setting forest fires, or taking or otherwise destroying timber, in contravention of law on Indian lands, $341,500: *Provided*, That this appropriation shall be available for the expenses of administration of Indian forest lands from which timber is sold to the extent only that proceeds from the sales of timber from such lands are insufficient for that purpose.

Proviso.
Restriction on use of funds.

Timber sales, etc., expenses; reimbursable.

For expenses incidental to the sale of timber, and for the expenses of administration, including fire prevention, of Indian forest lands from which such timber is sold to the extent that the proceeds of such sales are sufficient for that purpose, $120,000, reimbursable to the United States as provided in the Act of February 14, 1920 (25 U. S. C. 413): *Provided*, That this appropriation shall be available for the payment of reasonable rewards for information leading to arrest and conviction of a person or persons setting forest fires, or taking or otherwise destroying timber, in contravention of law.

41 Stat. 415.
25 U. S. C. § 413.
Proviso.
Rewards for information.

For the suppression or emergency prevention of forest fires on or threatening Indian reservations, $15,000, together with $25,000 from funds held by the United States in trust for the respective tribes of Indians interested: *Provided*, That not to exceed $50,000 of appropriations herein made for timber operations shall be available upon the approval of the Secretary of the Interior, for fire-suppression or emergency prevention purposes: *Provided further*, That any diversions of appropriations made hereunder shall be reported to Congress in the annual Budget.

Suppression, etc., of forest fires.

Provisos.
Additional amount available.

Report of diversions to Congress.

For transfer to the Geological Survey for expenditures to be made in inspecting mines and examining mineral deposits on Indian lands and in supervising mining operations on restricted, tribal, and allotted Indian lands leased under the provisions of the Acts of February 28, 1891 (25 U. S. C. 336, 371, 397), May 27, 1908 (35 Stat. 312), March 3, 1909 (25 U. S. C. 396), and other Acts authorizing the leasing of such lands for mining purposes, including not to exceed $5,000 for the purchase and exchange (not to exceed $2,000), maintenance, repair, and operation of passenger-carrying vehicles, and not to exceed $11,000 for personal services in the District of Columbia, $100,000, to be reimbursed under the provisions of the Act of February 14, 1920, as amended (25 U. S. C. 413), except that reimbursement shall not be required for expenditures in connection with nonproductive Indian lands.

Geological Survey.
Transfer of sums to, for supervising mining operations.

26 Stat. 794; 35 Stat. 312, 783.
25 U. S. C. §§ 336, 371, 396, 397.
Vehicles.

Services in the District.
Reimbursement.
41 Stat. 415.
25 U. S. C. § 413.

For the purpose of obtaining remunerative employment for Indians, $40,500.

Obtaining employment for Indians.

For the purpose of developing agriculture and stock raising among the Indians, including necessary personnel, traveling and other expenses, and purchase of supplies and equipment, $675,000, of which not to exceed $15,000 may be used to conduct agricultural experiments and demonstrations on Indian school or agency farms and to maintain a supply of suitable plants or seed for issue to Indians, and not to exceed $30,000 may be used for the operation and maintenance of a sheep-breeding station on the Navajo Reservation.

Development of agriculture and stock raising.
Agricultural experiments and demonstrations.

Navajo sheep-breeding station.

For the purpose of encouraging industry and self-support among the Indians and to aid them in the culture of fruits, grains, and other crops, $175,000, which sum may be advanced to Indians for the purchase of seeds, animals, machinery, tools, implements, and other equipment; for advances to old, disabled, or indigent Indian allottees for their support; and for advances to Indians having irrigable allotments to assist them in the development and cultivation thereof: *Provided*, That except for the Navajo Indians in Arizona and New Mexico not to exceed $25,000 of the amount herein appropriated shall be expended on any one reservation or for the benefit of any one tribe of Indians: *Provided further*, That not to exceed $15,000 may be advanced to worthy Indian youths to enable them to take educational courses, including courses in nursing, home economics, forestry, and other industrial subjects in colleges, universities, or other institutions, and advances so made shall be reimbursed in not to exceed eight years, under such rules and regulations as the Secretary of the Interior may prescribe.

Loans to encourage industry, etc.

Provisos.
Limitation; exception.

Advances to Indian youths for educational purposes.

Reimbursement.

Industrial assistance (tribal funds): For advances to individual members of the tribes for the construction of homes and for the purchase of seed, animals, machinery, tools, implements, building material, and other equipment and supplies; and for advances to old, disabled, or indigent Indians for their support and burial, and Indians having irrigable allotments to assist them in the development and cultivation thereof, to be immediately available, $200,000, payable from tribal funds as follows: San Carlos, Arizona, $90,000; Menominee, Wisconsin, $100,000; Lac Court Orielles, Wisconsin, $10,000, and

Industrial assistance.
Construction of homes, purchase of seed, equipment, etc.
Advances to old, etc., Indians.

52 Stat. 302, 1130.

the unexpended balances of funds available under this head in the Interior Department Appropriation Act for the fiscal year 1939, and the Second Deficiency Act, fiscal year 1938, are hereby continued available during the fiscal year 1940 for the purposes for which they were appropriated: *Provided*, That advances may be made to worthy Indian youths to enable them to take educational courses, including courses in nursing, home economics, forestry, and other industrial subjects in colleges, universities, or other institutions, and advances so made shall be reimbursed in not to exceed eight years under such rules and regulations as the Secretary of the Interior may prescribe: *Provided further*, That all moneys reimbursed during the fiscal year 1940 shall be credited to the respective appropriations and be available for the purposes of this paragraph: *Provided further*, That funds available under this paragraph may be used for the establishment and operation of tribal enterprises when proposed by Indian tribes and approved by the Secretary of the Interior, and revenues derived therefrom shall be covered into the Treasury to the credit of the respective tribes: *Provided further*, That the unexpended balances of prior appropriations under this head for any tribe, including reimbursements to such appropriations and the appropriations made herein, may be advanced to such tribe, if incorporated, for making loans to members of the tribal corporation under rules and regulations established for the making of loans from the revolving loan fund authorized by the Act of June 18, 1934 (25 U. S. C. 470): *Provided further*, That the aforesaid $100,000 for advances to individual members of the Menominee Tribe of Wisconsin shall be advanced under rules and regulations approved by the advisory council of the Menominee Indians and the Commissioner of Indian Affairs: *Provided further*, That in no event shall the "Menominee 5 per centum log fund" be used for this purpose.

Provisos.
Advances to Indian youths for educational courses; reimbursement.

Credits and availability.

Establishment, etc., of tribal enterprises.

Loans from revolving fund.

48 Stat. 986.
25 U. S. C. § 470.
Regulation of benefits to Menominee Tribe, Wis.

Menominee 5 per centum log fund not to be used.

For an additional amount to be added to the appropriations heretofore made, for the establishment of a revolving fund for the purpose of making and administering loans to Indian chartered corporations in accordance with the Act of June 18, 1934 (48 Stat. 986), and of making and administering loans to individual Indians and to associations or corporate groups of Indians of Oklahoma in accordance with the Act of June 26, 1936 (49 Stat. 1967), $400,000, of which amount not to exceed $22,500 shall be available for personal services in the District of Columbia, and $100,000 shall be available for personal services in the field, for traveling expenses of employees, for purchase of equipment and supplies, and for other necessary expenses of administering such loans, including not more than $3,500 for printing and binding: *Provided*, That hereafter no individual of less than one-quarter degree of Indian blood shall be eligible for a loan from funds made available in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 986), and the Act of June 26, 1936 (49 Stat. 1967).

Revolving loan fund, additional amount.

48 Stat. 986.

Loans to individual Indians, etc.

49 Stat. 1967.
25 U. S. C., Supp. IV, § 501.
Services in the District.

Proviso.
Individuals of less than one-quarter degree of Indian blood.

For the development, under the direction of the Commissioner of Indian Affairs, of Indian arts and crafts, as authorized by the Act of August 27, 1935 (49 Stat. 891), including personal services, purchase and transportation of equipment and supplies, purchase of periodicals, directories, and books of reference, purchase and operation of motor-propelled passenger-carrying vehicles, telegraph and telephone services, cost of packing, crating, drayage, and transportation of personal effects of employees upon permanent change of station, expenses of exhibits and of attendance at meetings concerned with the development of Indian arts and crafts, traveling expenses, including payment of actual transportation expenses, not to exceed $2,500 for printing and binding, and other necessary expenses,

Indian arts and crafts, development.

49 Stat. 891.
25 U. S. C., Supp. IV, § 305.

Vehicles.

Printing and binding.

$46,250, of which not to exceed $16,000 shall be available for personal services in the District of Columbia: *Provided*, That no part of this appropriation shall be used to pay any salary at a rate exceeding $7,500 per annum: *Provided further*, That hereafter any appropriation for the development of Indian arts and crafts, made pursuant to the Act of August 27, 1935 (49 Stat. 891), shall be available for the payment of not to exceed $10 per diem in lieu of subsistence and other expenses of members of the Indian Arts and Crafts Board, serving without other compensation from the United States while absent from their homes on official business of the Board.

Provisos.
Salary limitation.

Indian Arts and Crafts Board, expenses.
49 Stat. 891.
25 U. S. C., Supp. IV, § 305.

Suppressing contagious diseases among livestock of Indians: The unexpended balance of the appropriation of $7,500 contained in the Second Deficiency Appropriation Act, fiscal year 1937, for reimbursing Indians of the Mescalero Reservation, New Mexico, for stock destroyed on account of being infected with Malta fever, and for expenses in connection with the eradication and prevention of this disease, is hereby made available for the same purposes for the fiscal year 1940.

Suppressing contagious diseases among livestock of Indians.
50 Stat. 221.

DEVELOPMENT OF WATER SUPPLY

For the development, rehabilitation, repair, maintenance, and operation of domestic and stock water facilities on the Navajo Reservation in Arizona, New Mexico, and Utah, the Hopi Reservation in Arizona, the Papago Reservation in Arizona, and the several Pueblos in New Mexico, including the purchase and installation of pumping and other equipment, $100,000.

Development and conservation in Arizona, New Mexico, and Utah.

IRRIGATION AND DRAINAGE

For the construction, repair, and maintenance of irrigation systems, and for purchase or rental of irrigation tools and appliances, water rights, ditches, and lands necessary for irrigation purposes for Indian reservations and allotments; for operation of irrigation systems or appurtenances thereto when no other funds are applicable or available for the purpose; for drainage and protection of irrigable lands from damage by floods or loss of water rights, upon the Indian irrigation projects named below, in not to exceed the following amounts, respectively:

Construction, maintenance, etc., of designated projects.
Post, p. 1314.

Miscellaneous projects, $20,000; Arizona: Ak Chin, $4,000; Chiu Chui, $4,000; Ganado, $1,500, together with $1,000 from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; Navajo and Hopi, miscellaneous projects, Arizona and New Mexico, $13,500; San Xavier, $2,000; California: Coachella Valley, $1,000; Morongo, $4,000; Pala and Rincon, $3,500, together with $500, from which expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of said Repeal Act; Colorado: Southern Ute, $13,000, together with $3,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the said Repeal Act; Montana: Tongue River, $3,000; Nevada: Pyramid Lake, $4,000; Walker River, $6,000; Western Shoshone, $10,000; New Mexico: Miscellaneous Pueblos, $27,500; Oregon: Warm Springs, $3,000; Washington: Colville, $5,000, together with $1,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of said Repeal Act; Lummi Diking Project, $1,000, together with $2,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of said Repeal Act;

Miscellaneous projects.
Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

Administrative expenses.

For necessary miscellaneous expenses incident to the general administration of Indian irrigation projects, including pay of employees and their traveling and incidental expenses, $75,000;

Total; reimbursable.

In all, for irrigation on Indian reservations, not to exceed $208,500, reimbursable: *Provided*, That the foregoing amounts shall be available interchangeably, in the discretion of the Secretary of the Interior, for the necessary expenditures for damages by floods and other unforeseen exigencies, but the amount so interchanged shall not exceed in the aggregate 10 per centum of all the amounts so appropriated: *Provided further*, That the cost of irrigation projects and of operating and maintaining such projects where reimbursement thereof is required by law shall be apportioned on a per-acre basis against the lands under the respective projects and shall be collected by the Secretary of the Interior as required by such law, and any unpaid charges outstanding against such lands shall constitute a first lien thereon which shall be recited in any patent or instrument issued for such lands.

Provisos.
Amounts interchangeable; limitation.

Apportionment of expenses on per-acre basis.

Unpaid charges a first lien.

San Carlos project, Ariz.
Maintenance, etc.

For operation and maintenance of the San Carlos project for the irrigation of lands in the Gila River Indian Reservation, Arizona, $140,000 (operation and maintenance collections) and $180,000 (power revenues), of which latter sum not to exceed $24,000 shall be available for major repairs in case of unforeseen emergencies caused by fire, flood, or storm, from which amount, of $140,000 and $180,000, respectively, expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; in all, $320,000.

Emergencies.

Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

Pima Indians, Ariz.
Subjugation and cropping operations on lands of.

For continuing subjugation and for cropping operations on the lands of the Pima Indians in Arizona, there shall be available not to exceed $200,000 of the revenues derived from these operations and deposited into the Treasury of the United States to the credit of such Indians, and such revenues are hereby made available for payment of irrigation operation and maintenance charges assessed against tribal or allotted lands of said Pima Indians.

Irrigation operation, etc., charges.

Colorado River Reservation, Ariz.
Maintenance, etc., of system.
36 Stat. 273.
Reimbursable.

For improvement, operation, and maintenance of the pumping plants and irrigation system on the Colorado River Indian Reservation, Arizona, as provided in the Act of April 4, 1910 (36 Stat. 273), $20,000, reimbursable, together with $20,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.

San Carlos Reservation, Ariz.
Operation, etc., of pumping plants.

Operation and maintenance, pumping plants, San Carlos Reservation, Arizona (tribal funds): For the operation and maintenance of pumping plants for the irrigation of lands on the San Carlos Reservation, in Arizona, $5,000, to be paid from the funds held by the United States in trust for the Indians of such reservation: *Provided*, That the sum so used shall be reimbursed to the tribe by the Indians benefited under such rules and regulations as the Secretary of the Interior may prescribe.

Proviso.
Reimbursement.

Yuma Reservation, Calif.-Ariz.
Reclamation, etc., charges.

For reclamation and maintenance charges on Indian lands within the Yuma Reservation, California, and on ten acres within each of the eleven Yuma homestead entries in Arizona under the Yuma reclamation project, $3,500, reimbursable.

Fort Hall system, Idaho.
Maintenance, etc.
Limitation.

For improvements, maintenance, and operation of the Fort Hall irrigation system, Idaho, $43,000, together with $25,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.

Fort Belknap Reservation, Mont.
Maintenance, etc., of systems.
Limitation.

For maintenance and operation, repairs, and purchase of stored waters, irrigation systems, Fort Belknap Reservation, Montana, $14,800, reimbursable, together with $4,200 from which amount expen-

ditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.

For maintenance and operation of the several units of the Fort Peck project, Montana, including not to exceed four thousand acres under the West Side Canal of the Poplar River Division, $19,000, reimbursable, together with $3,000 from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Fort Peck project, Mont.
Maintenance, etc.

Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

For the improvement, maintenance, and operation of the irrigation systems on the Blackfeet Indian Reservation in Montana, $15,000, reimbursable, together with $6,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Blackfeet Reservation, Mont.
Maintenance, etc., of systems.
Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

For operation and maintenance of the irrigation and power systems on the Flathead Reservation, Montana, $10,000, reimbursable, together with $120,000 (operation and maintenance collections) and $75,000 (power revenues), from which amounts of $120,000 and $75,000, respectively, expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934; in all, $205,000.

Flathead Reservation, Mont.
Maintenance, etc.

Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

For improvement, maintenance, and operation of the irrigation systems on the Crow Reservation, Montana, including maintenance assessments payable to the Two Leggins Water Users' Association and Bozeman Trail Ditch Company, Montana, properly assessable against lands allotted to the Indians and irrigable thereunder, $5,000, reimbursable, together with $35,000 from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Crow Reservation, Mont.
Maintenance, etc.

Reimbursable.
Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

For payment of annual installment of reclamation charges against Paiute Indian lands within the Newlands reclamation project, Nevada, $5,381; and for payment in advance, as provided by district law, of operation and maintenance assessments, including assessments for the operation of drains to the Truckee-Carson irrigation district, $6,053, to be immediately available; in all, $11,434.

Newlands project, Nev.
Payment of charges against Paiute lands.

Drains to Truckee-Carson district.

For operation and maintenance of the Hogback irrigation project on the Navajo Reservation in New Mexico, $15,000, reimbursable, together with $5,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Navajo Reservation, N. Mex.
Operation of Hogback project.

48 Stat. 1227.
31 U. S. C. § 725c.

For maintenance and operation of the Fruitlands irrigation project, Navajo Reservation, New Mexico, $14,000, reimbursable, together with $4,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Fruitlands project, N. Mex.
Maintenance, etc.
Limitation.

48 Stat. 1227.
31 U. S. C. § 725c.

For operation and maintenance assessments on Indian lands, and the buildings and grounds of the Albuquerque Indian School, within the Middle Rio Grande Conservancy District, New Mexico, $10,139, of which amount $7,168 shall be reimbursed in accordance with existing law.

Middle Rio Grande Conservancy District, N. Mex.
Maintenance, etc.

For final payment to the Middle Rio Grande Conservancy District, New Mexico, in accordance with the provisions of the Acts of March 13, 1928 (45 Stat. 312), and June 20, 1938 (52 Stat. 778–779), to be immediately available, $36,000, of which $15,529.29 shall be reimbursed to the United States in accordance with existing law; and the unexpended balance of the appropriation of $311,452 for payment to the Middle Rio Grande Conservancy District contained in the Act

Final payment to.

45 Stat. 312; 52 Stat. 778.
Reimbursement.

Unexpended balance reappropriated.

49 Stat. 188.

of May 9, 1935 (49 Stat. 188), is hereby reappropriated and made available for the same purposes during the fiscal year 1940.

Klamath Reservation, Oreg.
Operation of projects on; reimbursable.

For improvements, maintenance, and operation of miscellaneous irrigation projects on the Klamath Reservation, Oregon, $3,000, reimbursable, together with $4,000, from which amount expenditures shall not exceed the aggregate receipts from operation and maintenance collections on the Sand Creek and Modoc Point units covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.

Uncompahgre, etc., Utes in Utah.
Irrigation of allotted lands.

For continuing operation and maintenance and betterment of the irrigation system to irrigate allotted lands of the Uncompahgre, Uintah, and White River Utes in Utah, authorized under the Act of June 21, 1906 (34 Stat. 375), $20,000, reimbursable, together with $38,000, from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

34 Stat. 375.
Reimbursable.

Yakima Reservation, Wash.
Wapato system, maintenance, etc.

For operation and maintenance of the Wapato irrigation and drainage system, and auxiliary units thereof, Yakima Indian Reservation, Washington, $1,000, reimbursable, together with $164,000 (collections from the water users on the Wapato-Satus, Toppenish-Simcoe, and Ahtanum units), from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.
Reimbursement to reclamation fund for reservoir maintenance, etc.

For reimbursement to the reclamation fund the proportionate expense of operation and maintenance of the reservoirs for furnishing stored water to lands in the Yakima Indian Reservation, Washington, in accordance with the provisions of section 22 of the Act of August 1, 1914 (38 Stat. 604), $11,000.

38 Stat. 604.
Wind River Reservation, Wyo.
Maintenance, etc.

For operation and maintenance of irrigation systems within the ceded and diminished portions of the Wind River Reservation, Wyoming, including the Indians' pro rata share of the cost of operation and maintenance of the Riverton-Le Clair irrigation district and the Big Bend drainage district on the ceded reservation, $30,000, reimbursable, together with $20,000 from which amount expenditures shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Riverton-Le Clair district.
Big Bend district.

48 Stat. 1227.
31 U. S. C. § 725c.
Construction, repair, etc., of designated projects.

For the construction, repair, and rehabilitation of irrigation systems on Indian reservations; for the purchase or rental of equipment, tools, and appliances; for the acquisition of rights-of-way, and payment of damages in connection with such irrigation systems; for the development of domestic and stock water and water for subsistence gardens; for the purchase of water rights, ditches, and lands needed for such projects; and for drainage and protection of irrigable lands from damage by floods or loss of water rights, as follows:

Arizona.
49 Stat. 1039.

Arizona: Colorado River, as authorized by and in accordance with section 2 of the River and Harbor Act, approved August 30, 1935 (49 Stat. 1039, 1040), $1,500,000, reimbursable; Hopi, $25,000, reimbursable; Navajo, Arizona and New Mexico, $50,000, reimbursable; domestic and stock water, $50,000, reimbursable; Papago, domestic and stock water, $20,000, reimbursable; Salt River, $10,000, reimbursable; San Xavier, $30,000, reimbursable;

California.

California: Mission, $10,000, reimbursable; Sacramento, $10,000, reimbursable; Owens Valley (Carson Agency, Nevada), $75,000, reimbursable;

Colorado.

Colorado: Southern Ute, $25,000, reimbursable;

Montana.
Crow Reservation, dam.

Montana: Crow: The Secretary of the Interior may incur obligations and enter into a contract or contracts not exceeding $500,000 for the completion of a storage dam and reservoir on the Crow Indian Reservation, Montana, at a total cost of not to exceed $1,000,000, and his action in so doing shall be deemed a contractual obligation of the

Federal Government for the payment of the cost thereof, and appropriations hereafter made for this project shall be available for the purpose of discharging the obligation or obligations so created; Flathead, $500,000, reimbursable; Fort Belknap, $19,000, reimbursable; Blackfeet, $50,000, reimbursable; Fort Peck, $50,000, reimbursable;

Nevada: Western Shoshone, $25,000, reimbursable; Walker River, $10,000, reimbursable; Pyramid Lake, $75,000, reimbursable; Nevada.

New Mexico: Mescalero, $10,000, reimbursable, Pueblo, $75,000, reimbursable; New Mexico.

Utah: Uintah, $20,000, reimbursable; Utah.

Washington: Wapato, $200,000, reimbursable; Colville, $25,000, reimbursable; Washington.

Wyoming: Wind River, $15,000, reimbursable; Wyoming.

Miscellaneous garden tracts, $60,000, reimbursable; Miscellaneous garden tracts.

For surveys, investigations, and administrative expenses, including personal services in the District of Columbia and elsewhere, and not to exceed $3,000 for printing and binding, $125,000, reimbursable; Surveys, investigations, etc. Printing and binding.

In all, $3,064,000, to be immediately available, which amount, together with the unexpended balances of funds made available under this head in the Interior Department Appropriation Act, fiscal year 1939, shall remain available until June 30, 1940: *Provided*, That the foregoing amounts may be used interchangeably in the discretion of the Secretary of the Interior, but not more than 10 per centum of any specific amount shall be transferred to any other amount, and no appropriation shall be increased by more than 15 per centum. Availability. 52 Stat. 307. *Proviso.* Amounts interchangeable.

EDUCATION

For the support of Indian schools not otherwise provided for, and for other Indian educational purposes, including apprentice teachers for reservation and nonreservation schools, educational facilities authorized by treaty provisions, care of Indian children of school age attending public and private schools, and tuition and other assistance for Indian pupils attending public schools, $6,034,790: *Provided*, That not to exceed $20,000 of this appropriation may be used for the support and education of deaf and dumb or blind, physically handicapped, or mentally deficient Indian children: *Provided further*, That $60,000 of this appropriation shall be available for subsistence of pupils in reservation and nonreservation boarding schools during summer months: *Provided further*, That not more than $15,000 of the amount herein appropriated may be expended for the tuition (which may be paid in advance) of Indian pupils attending vocational or higher educational institutions, under such rules and regulations as the Secretary of the Interior may prescribe: *Provided further*, That formal contracts shall not be required, for compliance with section 3744 of the Revised Statutes (41 U. S. C. 16), for payment (which may be made from the date of admission) of tuition and for care of Indian pupils attending public and private schools, higher educational institutions, or schools for the deaf and dumb, blind, physically handicapped, or mentally deficient: *Provided further*, That not to exceed $10,000 of this appropriation may be used for printing and binding (including illustrations) in authorized Indian-school printing plants: *Provided further*, That no part of any appropriation in this Act for the Bureau of Indian Affairs shall be available for expenses of travel for the study of educational systems or practices outside the continental limits of the United States and the Territory of Alaska.

Support of Indian schools, etc. *Provisos.* Deaf and dumb or blind, etc. Subsistence, boarding schools. Vocational, etc., courses, tuition. Formal contracts not required. R. S. § 3744. 41 U. S. C. § 16. Printing and binding, limitation. Travel outside continental United States, limitation.

Support of Indian schools from tribal funds: For the support of Indian schools, and for other educational purposes, including care of Indian children of school age attending public and private schools, Support of schools from tribal funds.

tuition and other assistance for Indian pupils attending public schools, and support and education of deaf and dumb or blind, physically handicapped, or mentally deficient Indian children, there may be expended from Indian tribal funds and from school revenues arising under the Act of May 17, 1926 (25 U. S. C. 155), not more than $305,250, including not to exceed $63,750 for payment of tuition for Chippewa Indian children enrolled in public schools and care of children of school age attending private schools in the State of Minnesota, payable from the principal sum on deposit to the credit of the Chippewa Indians in the State of Minnesota arising under section 7 of the Act of January 14, 1889 (25 Stat. 645): *Provided*, That formal contracts shall not be required, for compliance with section 3744 of the Revised Statutes (41 U. S. C. 16), for payment (which may be made from the date of admission) of tuition and for care of Indian pupils attending public schools, or schools for the deaf and dumb, blind, physically handicapped, or mentally deficient.

44 Stat. 560.
25 U. S. C. § 155.
Chippewas in Minnesota.

25 Stat. 645.
Proviso.
Formal contracts not required.
R. S. § 3744.
41 U. S. C. § 16.

Education, Osage Nation, Oklahoma (tribal funds): For the education of unallotted Osage Indian children in the Saint Louis Mission Boarding School, Oklahoma, $2,000, payable from funds held in trust by the United States for the Osage Tribe.

Saint Louis Mission Boarding School, Okla.
Osage pupils.

For reimbursable loans to Indians for the payment of tuition and other expenses in recognized vocational and trade schools, including colleges and universities offering recognized vocational, trade, and professional courses, in accordance with the provisions of the Act of June 18, 1934 (48 Stat. 986), and for apprentice training in manufacturing and other commercial establishments, $135,000: *Provided*, That not more than $50,000 of the amount available for the fiscal year 1940 shall be available for loans to Indian students pursuing liberal-arts courses in high schools and colleges: *Provided further*, That advances made under this authorization shall be reimbursed in not to exceed eight years, under such rules and regulations as the Secretary of the Interior may prescribe.

Vocational and trade schools, educational loans; reimbursable.

48 Stat. 986.
25 U. S. C. § 471.

Provisos.
Liberal-arts courses.

Advances, reimbursable.

For lease, purchase, repair, and improvement of buildings at Indian schools not otherwise provided for, including the purchase of necessary lands for school purposes and the installation, repair, and improvement of heating, lighting, power, sewer, and water systems in connection therewith, and including not to exceed $15,000 for the purchase of materials for the use of Indian pupils in the construction of buildings (not to exceed $1,500 for any one building) at Indian schools not otherwise provided for, $462,200: *Provided*, That the foregoing appropriation, and appropriations in this Act for repairs and improvements at nonreservation boarding schools, shall be available to provide sponsor's contributions to projects for the construction, repair, or improvement of Indian school buildings approved by and carried on under funds of the Works Progress Administration or the National Youth Administration.

School buildings.
Lease, improvement, etc.

Proviso.
Construction, etc., under Works Progress Administration or National Youth Administration.

For support and education of Indian pupils at the following nonreservation boarding schools in not to exceed the following amounts, respectively:

Nonreservation boarding schools.
Support, etc., of designated.

Phoenix, Arizona: For four hundred and fifty pupils, including not to exceed $2,500 for printing and issuing school paper, $154,750; for pay of superintendent or other officer in charge, drayage, and general repairs and improvements, $25,000; for printing equipment, $6,000; in all, $185,750;

Phoenix, Ariz.

Sherman Institute, Riverside, California: For six hundred and fifty pupils, including not to exceed $2,000 for printing and issuing school paper, $221,000; for pay of superintendent, drayage, and general repairs and improvements, $23,500; for printing equipment, $6,000; in all, $250,500;

Sherman Institute, Riverside, Calif.

Haskell Institute, Lawrence, Kansas: For six hundred and twenty-five pupils, including not to exceed $2,500 for printing and issuing school paper, $212,500; for pay of superintendent, drayage, and general repairs and improvements, including necessary drainage work, $25,000; in all, $237,500; Haskell Institute, Lawrence, Kans.

Pipestone, Minnesota: For three hundred pupils, $97,750; for pay of superintendent, drayage, and general repairs and improvements, $16,000; in all, $113,750; Pipestone, Minn.

Carson City, Nevada: For five hundred and twenty-five pupils, $168,500; for pay of principal, drayage, and general repairs and improvements, $20,000; for the purchase of land and improvements, including water rights, livestock and farm equipment, and for the development of a farm unit, including the erection of improvements and the purchase of machinery and equipment, $50,000; in all, $238,500; Carson City, Nev.

Albuquerque, New Mexico: For six hundred pupils, $204,000; for pay of superintendent or other officer in charge, drayage, and general repairs and improvements, $25,000; for the purchase of land and improvements thereon, $37,500; in all, $266,500; Albuquerque, N. Mex.

Santa Fe, New Mexico: For four hundred pupils, $142,000; for drayage, and general repairs and improvements, $15,000; in all, $157,000; Santa Fe, N. Mex.

Wahpeton, North Dakota: For three hundred pupils, $97,250; for pay of superintendent, drayage, and general repairs and improvements, $13,000; in all, $110,250; Wahpeton, N. Dak.

Chilocco, Oklahoma: For six hundred and fifty pupils, including not to exceed $2,000 for printing and issuing school paper, $221,000; for pay of superintendent, drayage, and general repairs and improvements, $25,000; in all, $246,000; Chilocco, Okla.

Sequoyah Orphan Training School, near Tahlequah, Oklahoma: For three hundred and fifty orphan Indian children of the State of Oklahoma belonging to the restricted class, $114,250; for pay of superintendent, drayage, and general repairs and improvements, $15,000; in all, $129,250; Sequoyah Orphan Training School, Okla.

Carter Seminary, Oklahoma: For one hundred and sixty-five pupils, $57,525; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $64,525; Carter Seminary, Okla.

Euchee, Oklahoma: For one hundred and fifteen pupils, $41,025; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $48,025; Euchee, Okla.

Eufaula, Oklahoma: For one hundred and forty pupils, $48,650; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $55,650; Eufaula, Okla.

Jones Academy, Oklahoma: For one hundred and seventy-five pupils, $61,125; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $68,125; Jones Academy, Okla.

Wheelock Academy, Oklahoma: For one hundred and thirty pupils, $45,050; for pay of principal, drayage, and general repairs and improvements, $7,000; in all, $52,050; Wheelock Academy, Okla.

Chemawa, Oregon: For four hundred and fifty pupils, including not to exceed $1,000 for printing and issuing school paper, $152,250; for local vocational-training program directed from the school, $10,000; for pay of superintendent, drayage, and general repairs and improvements, $20,000; in all, $182,250; Chemawa, Oreg.

Flandreau, South Dakota: For four hundred and fifty pupils, $159,750; for pay of superintendent, drayage, and general repairs and improvements, $19,000; in all, $178,750; Flandreau, S. Dak.

Pierre, South Dakota: For three hundred pupils, $97,750; for pay of superintendent, drayage, and general repairs and improvements, $16,000; in all, $113,750; Pierre, S. Dak.

Total, nonreservation boarding schools.
Proviso.
Sums interchangeable.

In all, for above-named nonreservation boarding schools, not to exceed $2,698,125: *Provided*, That 10 per centum of the foregoing amounts shall be available interchangeably for expenditures for similar purposes in the various boarding schools named, but not more than 10 per centum shall be added to the amount appropriated for any one of said boarding schools or for any particular item within any boarding school. Any such interchanges shall be reported to Congress in the annual Budget.

Report to Congress.

Public and special Indian day schools, Five Civilized Tribes, etc., tuition.

For tuition and for care and other assistance for Indian pupils attending public schools and special Indian day schools in the Cherokee, Creek, Choctaw, Chickasaw, and Seminole Nations and the Quapaw Agency in Oklahoma, $397,200, to be expended in the discretion of the Secretary of the Interior and under rules and regulations to be prescribed by him: *Provided*, That not to exceed $21,500 may be expended for the payment of salaries of public-school teachers, employed by the State, county, or district in special Indian day schools in full-blood Indian communities, where there are not adequate white day schools available for their attendance.

Proviso.
Employment of public-school teachers when facilities inadequate.

Alaska natives.
Support, education, relief of destitution, etc.

Natives in Alaska: To enable the Secretary of the Interior, in his discretion and under his direction, to provide for support and education and relief of destitution of the Eskimos, Aleuts, Indians, and other natives of Alaska, including necessary traveling expenses of pupils to and from boarding schools in Alaska; purchase, repair, and rental of school buildings, including purchase of necessary lands; textbooks and industrial apparatus; pay and necessary traveling expenses of superintendents, teachers, physicians, and other employees; repair, equipment, maintenance, and operation of vessels; and all other necessary miscellaneous expenses which are not included under the above special heads, $951,380, to be immediately available and to remain available until June 30, 1941: *Provided*, That a report shall be made to Congress covering expenditures from the amount herein provided for relief of destitution.

Miscellaneous expenses.

Proviso.
Report to Congress.

CONSERVATION OF HEALTH

Designated expenses.

For conservation of health among Indians, including equipment, materials, and supplies; repairs and improvements to buildings and plants; compensation and traveling expenses of officers and employees and renting of quarters for them when necessary; transportation of patients and attendants to and from hospitals and sanatoria; returning to their former homes and interring the remains of deceased patients; and not exceeding $25,000 for clinical surveys and general medical research in connection with tuberculosis, trachoma, and venereal and other disease conditions among Indians, including cooperation with State and other organizations engaged in similar work and payment of traveling expenses and per diem of physicians, nurses, and other persons whose services are donated by such organizations, and including printing and binding circulars and pamphlets for use in preventing and suppressing trachoma and other contagious and infectious diseases, $5,088,170, including not to exceed $3,743,060 for the following-named hospitals and sanatoria:

Suppressing trachoma, etc.

Allotments to specified hospitals.

Arizona.

Arizona: Indian Oasis Hospital, $27,260; Kayenta Sanatorium, $52,000; Fort Defiance Sanatorium and Southern Navajo General Hospital, $268,780; Phoenix Sanatorium, $107,560; Pima Hospital, $27,600; Truxton Canyon Hospital, $14,000; Western Navajo Hospital, $35,700; Chin Lee Hospital, $16,620; Fort Apache Hospital, $29,700; Hopi Hospital, $40,000; Leupp Hospital, $27,800; San Carlos Hospital, $32,300; Tohatchi Hospital, $17,200; Colorado River Hospital, $22,000; San Xavier Sanatorium, $45,000; Phoenix Hospital, $42,000; Winslow Sanatorium, $60,000;

California: Hoopa Valley Hospital, $25,000; Soboba Hospital, $25,620; Fort Bidwell Hospital, $25,000; Fort Yuma Hospital, $22,000; California

Colorado: Ute Mountain Hospital, $15,000; Edward T. Taylor Hospital, $25,000; Colorado.

Idaho: Fort Lapwai Sanatorium, $90,000; Fort Hall Hospitals, $15,900; Idaho.

Iowa: Sac and Fox Sanatorium, $75,000; Iowa.

Minnesota: Pipestone Hospital, $22,500; Cass Lake Hospital, $30,000; Fond du Lac Hospital, $25,000; Red Lake Hospital, $22,500; White Earth Hospital, $22,000; Minnesota.

Mississippi: Choctaw Hospital, $25,000; Mississippi.

Montana: Blackfeet Hospital, $45,000; Fort Peck Hospital, $26,400; Crow Hospital, $32,000; Fort Belknap Hospital, $30,000; Tongue River Hospital, $28,000; Montana.

Nebraska: Winnebago Hospital, $47,000; Nebraska.

Nevada: Carson Hospital, $27,000; Walker River Hospital, $25,000; Western Shoshone Hospital, $20,000; Nevada.

New Mexico: Albuquerque Sanatorium, $104,660; Jicarilla Hospital and Sanatorium, $62,620; Mescalero Hospital, $23,000; Eastern Navajo Hospital, $55,000; Northern Navajo Hospital, $45,000; Taos Hospital, $20,000; Zuñi Hospital, $35,000; Albuquerque Hospital, $50,000; Charles H. Burke Hospital, $30,000; Santa Fe Hospital, $44,000; Toadlena Hospital, $13,000; New Mexico.

North Carolina: Cherokee Hospital, $25,000; North Carolina.

North Dakota: Turtle Mountain Hospital, $41,600; Fort Berthold Hospital, $18,000; Fort Totten Hospital, $23,000; Standing Rock Hospital, $38,000; Fort Totten Preventorium, $20,000; North Dakota.

Oklahoma: Cheyenne and Arapahoe Hospital, $36,000; Choctaw and Chickasaw Sanatorium and General Hospital, $195,000; Shawnee Sanatorium, $100,000; Claremore Hospital, $76,300; Clinton Hospital, $22,000; Pawnee and Ponca Hospital, $38,000; Kiowa Hospital, $130,000; William W. Hastings Hospital, $70,000; Oklahoma.

Oregon: Warm Springs Hospital, $20,000; Oregon.

South Dakota: Crow Creek Hospital, $22,000; Pine Ridge Hospitals, $53,000; Rosebud Hospital, $45,000; Yankton Hospital, $23,000; Cheyenne River Hospital, $35,000; Sioux Sanatorium, $140,000; Sisseton Hospital, $33,000; South Dakota.

Utah: Uintah Hospital, $30,000; Utah.

Washington: Yakima Sanatorium, $40,000; Tacoma Sanatorium, $225,000; Tulalip Hospital, $12,600; Colville Hospital, $35,000; Washington.

Wisconsin: Hayward Hospital, $40,600; Tomah Hospital, $32,620; Wisconsin.

Wyoming: Wind River Hospital, $29,620: Wyoming.

Provided, That 10 per centum of the foregoing amounts shall be available interchangeably for expenditures in the various hospitals named, but not more than 10 per centum shall be added to the amount appropriated for any one of said hospitals or for any particular item within any hospital, and any interchange of appropriations hereunder shall be reported to Congress in the annual Budget: *Provided further*, That nonreservation boarding schools receiving specific appropriations shall contribute on a per diem basis for the hospitalization of pupils in hospitals located at such schools and supported from this appropriation: *Provided further*, That in the discretion of the Secretary of the Interior and under such rules and regulations as may be prescribed by him, fees may be collected from Indians for medical, hospital, and dental service and any fees so collected shall be covered into the Treasury of the United States. *Provisos.* Sums interchangeable. Report to Congress. Hospitalization of pupils; basis of contribution. Fees for medical, etc., services.

Medical relief in Alaska: To enable the Secretary of the Interior, in his discretion and under his direction through the Bureau of Indian Affairs, with the advice and cooperation of the Public Health Service, **Medical relief in Alaska.**

Hospital buildings, etc.

to provide for the medical and sanitary relief of the Eskimos, Aleuts, Indians, and other natives of Alaska; purchase, repair, rental, and equipment of hospital buildings; books and surgical apparatus; pay and necessary traveling expenses of physicians, nurses, and other employees, and all other necessary miscellaneous expenses which are not included under the above special heads, $440,000, to be available immediately and to remain available until June 30, 1941.

Availability.

Reindeer service.

Reindeer service: For supervision of reindeer in Alaska and instruction in the care and management thereof, including salaries and travel expenses of employees, purchase, rental, erection, and repair of range cabins, purchase and maintenance of communication and other equipment, and all other necessary miscellaneous expenses, including $3,000 for the purchase and distribution of reindeer, $75,000, to be immediately available, and to remain available until June 30, 1941.

GENERAL SUPPORT AND ADMINISTRATION

General support and administration.

For general support of Indians and administration of Indian property, including pay of employees authorized by continuing or permanent treaty provisions, $2,743,700: *Provided*, That in the discretion of the Secretary of the Interior, and under such rules and regulations as may be prescribed by him, fees may be collected from individual Indians for services performed for them, and any fees so collected shall be covered into the Treasury of the United States.

Proviso.
Fees for services.

Support of Indians, etc., under specified agencies, from tribal funds.

For general support of Indians and administration of Indian property under the jurisdiction of the following agencies, to be paid from the funds held by the United States in trust for the respective tribes, in not to exceed the following sums, respectively:

Arizona.

Arizona: Fort Apache, $54,000; Navajo, $2,500 for all necessary expenses of holding a tribal fair, including erection of structures, awards for exhibits and events, feeding of livestock, and labor and materials; Pima (Camp McDowell), $300; San Carlos, $60,000; Truxton Canyon, $6,500; in all, $123,300;

California.
Post, p. 1315.

California: Mission, $20,000;

Colorado.
Post, p. 1315.

Colorado: Consolidated Ute (Southern Ute), $78,000, including the purchase of land, the subjugation thereof, and the construction of improvements thereon;

Florida.

Florida: Seminole, $6,000, including the purchase of cattle for the establishment of a tribal herd;

Idaho.

Idaho: Fort Hall, $4,000 for the purchase of equipment, materials, and supplies for the eradication of noxious weeds;

Iowa.

Iowa: Sac and Fox, $2,000;

Montana.

Montana: Flathead, $24,000;

Nevada.

Nevada: Carson, the unexpended balances of the appropriations under this head for the Walker River, Summit Lake, and Pyramid Lake Indians, for the fiscal year 1938 are hereby continued available for the same purposes until June 30, 1940; Western Shoshone, $3,000;

North Carolina.

North Carolina: Cherokee, $8,000;

Oklahoma.

Oklahoma: Seminole, $7,787 for reconstruction of community house;

Oregon.
Post, p. 1315.

Oregon: Klamath, $93,760;

Utah.

Utah: Uintah and Ouray, $10,000, of which amount not to exceed $3,000 shall be available for the payment of an agent employed under a contract approved by the Secretary of the Interior;

Washington.

Washington: Puyallup, $1,000 for upkeep of the Puyallup Indian cemetery; Taholah, $24,650 (Makah, $9,500; Shoalwater, $15,150); Yakima, $250; Tulalip, $1,000; in all, $26,900;

Wisconsin.
Post, p. 1315.

Wisconsin: Keshena, $71,500, including $20,000 for monthly allowances, under such rules and regulations as the Secretary of the Inte-

rior may prescribe, to old and indigent members of the Menominee Tribe who reside with relatives or friends;

In all, not to exceed $478,247.

Quinaielt Reservation, Wash., expenses of attorney.

Expenses of attorneys, Quinaielt Reservation, Washington (tribal funds): The unexpended balance of the appropriation of $1,500 of the funds on deposit to the credit of the Quinaielt Indians, Washington, contained in the Second Deficiency Appropriation Act, fiscal year 1938, for expenses incurred by the attorney of record in prosecuting the claims of the Quinaielt Tribe in the Court of Claims, as authorized by the Act of February 12, 1925 (43 Stat. 886), is hereby continued available, for the same purposes and under the same conditions, until expended.

52 Stat. 1131.

43 Stat. 886.

Chippewas in Minnesota, aid in school attendance, etc.

Relief of Chippewa Indians in Minnesota (tribal funds): Not to exceed $40,000 of the principal sum on deposit to the credit of the Chippewa Indians of Minnesota, arising under section 7 of the Act entitled "An Act for the relief and civilization of the Chippewa Indians in the State of Minnesota", approved January 14, 1889 (25 Stat. 645), may be expended, in the discretion of the Secretary of the Interior, in aiding indigent Chippewa Indians including boarding-home care of pupils attending public or high schools.

25 Stat. 645.

Relief of needy Indians.

Relief of needy Indians: For the relief of Indians in need of assistance, including cash grants; the purchase of subsistence supplies, clothing, and household goods; medical, burial, housing, transportation, and all other necessary expenses, $100,000, payable from funds on deposit to the credit of the particular tribe concerned: *Provided*, That expenditures hereunder may be made without regard to section 3709, United States Revised Statutes, or to the Act of May 27, 1930 (46 Stat. 391), as amended.

Proviso.
Expenditures.
R. S. § 3709.
41 U. S. C. § 5.
46 Stat. 391.
18 U. S. C. § 744a.

Attorneys.

For compensation and expenses of an attorney or attorneys employed by the Chippewa Tribe under a contract, approved by the Secretary of the Interior on April 15, 1937, $6,000, or so much thereof as may be necessary, payable from the principal sum on deposit to the credit of the Chippewa Indians of Minnesota, arising under section 7 of the Act entitled "An Act for the relief and civilization of the Chippewa Indians in the State of Minnesota", approved January 14, 1889 (25 Stat. 645), and the amount herein appropriated shall be available for compensation earned and expenses incurred during the period covered by said contract.

25 Stat. 645.
Availability.

Five Civilized Tribes, Okla.
Expenses of tribal officers, from tribal funds.

Expenses of tribal officers, Five Civilized Tribes, Oklahoma (tribal funds): For the current fiscal year money may be expended from the tribal funds of the Choctaw, Chickasaw, Creek, and Seminole Tribes for equalization of allotments, per capita, and other payments authorized by law to individual members of the respective tribes, salaries and contingent expenses of the governor of the Chickasaw Nation and chief of the Choctaw Nation, one mining trustee for the Choctaw and Chickasaw Nations, at salaries at the rate heretofore paid for the said governor and said chief and $3,000 for the said mining trustee, chief of the Creek Nation at $600 and one attorney each for the Choctaw and Chickasaw Tribes employed under contract approved by the President under existing law: *Provided*, That the expenses of the above-named officials shall be determined and limited by the Commissioner of Indian Affairs at not to exceed $2,500 each: *Provided further*, That so much as may be necessary may be expended from the tribal funds of the Creek Nation for payment of the salary of the principal chief for the period from February 12, 1935, to June 30, 1936.

Provisos.
Limitation on expenses.

Principal chief, salary for designated period.

Osage Agency, Okla.
Agency, etc., expenses.

Support of Osage Agency and pay of tribal officers, Oklahoma (tribal funds): For the support of the Osage Agency, and for necessary expenses in connection with oil and gas production on the Osage

Reservation, Oklahoma, including pay of necessary employees, the tribal attorney and his stenographer, one special attorney in tax and other matters, and pay of tribal officers; payment of damages to individual allottees; repairs to buildings, rent of quarters for employees, traveling expenses, printing, telegraphing, and telephoning, and purchase, repair, and operation of automobiles, $189,680, payable from funds held by the United States in trust for the Osage Tribe of Indians in Oklahoma: *Provided*, That not more than $1,800 may be used for the employment of a curator for the Osage Museum, which employee shall be an Osage Indian and shall be appointed without regard to civil-service laws and regulations upon the recommendation of the Osage tribal council: *Provided further*, That this appropriation shall be available, for traveling and other expenses, including not to exceed $5 per diem in lieu of subsistence, and not to exceed 5 cents per mile for use of personally owned automobiles, of members of the tribal council and other members of the tribe, when engaged on tribal business, including visits to the District of Columbia when duly authorized or approved in advance by the Commissioner of Indian Affairs.

Provisos.
Employment of curator for Museum.

Travel, etc.

Rehabilitation of needy Choctaw Indians, Okla.

Rehabilitation of needy Choctaw Indians: For the rehabilitation of needy Choctaw Indians, in Oklahoma, including the purchase of land in the vicinity of the Council House of the Choctaw Indians, Tuskahoma, Oklahoma, the construction of improvements on newly acquired land, and such other purposes as may be recommended by the advisory council of the Choctaw Tribe and approved by the Commissioner of Indian Affairs, $100,000, payable from funds on deposit to the credit of the Choctaw Indians of Oklahoma, which sum together with the unexpended balance of the appropriation of $50,000 from Choctaw tribal funds for the acquisition of lands, and so forth, contained in the Interior Department Appropriation Act, fiscal year 1939, shall remain available until expended: *Provided*, That title to any land or improvements purchased under the provisions of this paragraph shall be taken in the name of the United States in trust for the Choctaw Tribe.

52 Stat. 315.
Proviso.
Title in trust.

Tribal councils, traveling, etc., expenses.

Supplies and equipment.

Visits to Washington, D. C.

Expenses of tribal councils or committees thereof (tribal funds): For traveling and other expenses of members of tribal councils, business committees, or other tribal organizations, when engaged on business of the tribes, including supplies and equipment, not to exceed $5 per diem in lieu of subsistence, and not to exceed 5 cents per mile for use of personally owned automobiles, and including not more than $25,000 for visits to Washington, District of Columbia, when duly authorized or approved in advance by the Commissioner of Indian Affairs, $50,000, payable from funds on deposit to the credit of the particular tribe interested: *Provided*, That, except for the Navajo Tribe, not more than $5,000 shall be expended from the funds of any one tribe or band of Indians for the purposes herein specified: *Provided further*, That no part of this appropriation shall be available for expenses of members of tribal councils, business committees, or other tribal organizations, when in Washington, for more than a thirty-day period, unless the Secretary of the Interior shall in writing approve a longer period.

Provisos.
Limitation on expenditures.

Expense allowance, limitation.

Makah Reservation, Wash., attorney.

Expenses of attorneys, Makah Reservation, Washington (tribal funds): Not to exceed $1,700 of the funds on deposit to the credit of the Makah Indians, Washington, is hereby made available for the fiscal years 1939 and 1940 for payment of the compensation and expenses of an attorney employed by the Makah Tribe under a contract executed September 7, 1938, and approved by the Secretary of the Interior on November 30, 1938.

Yakima Indians, attorneys.

For expenses of an attorney or attorneys employed by the Yakima Tribe under a contract approved by the Secretary of the Interior on

July 27, 1938, $3,000, payable from funds on deposit to the credit of the Yakima Indians: *Provided*, That expenditures hereunder shall be deducted from the expenses allowed to the attorney or attorneys in connection with any judgment recovered by said Indians.

Proviso.
Deduction from any judgment received.

For compensation and expenses of an attorney or attorneys employed by the Shoshone Indian Tribe under a contract approved by the Secretary of the Interior on January 30, 1939, $20,000, or so much thereof as may be necessary, payable from funds on deposit in the Treasury to the credit of such tribe; and the amount herein appropriated shall be available for compensation earned and expenses incurred during the period covered by said contract.

Shoshone Indians, attorneys employed under contract.

ROADS AND BRIDGES

For maintenance and repair of that portion of the Gallup-Shiprock Highway within the Navajo Reservation, New Mexico, including the purchase of machinery, $20,000, reimbursable: *Provided*, That other than for supervision and engineering only Indian labor shall be employed for such maintenance and repair work.

Gallup-Shiprock Highway, N. Mex., maintenance, etc.
Proviso.
Indian labor.

For construction, improvement, repair, and maintenance of Indian reservation roads under the provisions of the Acts of May 26, 1928 (25 U. S. C. 318a), June 16, 1936 (49 Stat. 1521), and June 8, 1938 (52 Stat. 633–636), $2,250,000, to be immediately available and to remain available until expended: *Provided*, That not to exceed $11,200 of the foregoing amount may be expended for personal services in the District of Columbia: *Provided further*, That not to exceed $100,000 of this appropriation shall be available for purchase, lease, construction, or repair of structures for housing road materials, supplies, and equipment, and for quarters for road crews but the cost of any structure erected hereunder shall not exceed $7,500: *Provided further*, That the unexpended balance of the appropriation under this head contained in the Second Deficiency Appropriation Act, fiscal year 1938, shall continue available for the same purpose until expended.

Reservation roads, construction, etc.
45 Stat. 750; 49 Stat. 1521; 52 Stat. 633.
25 U. S. C. § 318a; Supp. IV, § 318b.
Provisos.
Services in the District.
Structures for housing materials, etc.
Unexpended balance available.
52 Stat. 1133.

CONSTRUCTION AND REPAIR

For the construction, repair, or rehabilitation of school, agency, hospital, or other buildings and utilities, including the purchase of land and the acquisition of easements or rights-of-way when necessary, and including the purchase of furniture, furnishings, and equipment, as follows:

School, agency, hospital, etc., buildings.

Alaska: Hospital and quarters, $210,000;

Alaska.

Carson, Nevada: Dormitory facilities, $165,000;

Carson, Nev.

Cherokee, North Carolina: Reconstruction of farm and dairy facilities, $10,000; improvements to heating plant and distribution lines, $15,000; day school and quarters, $23,000;

Cherokee, N. C.

Cheyenne and Arapahoe, Oklahoma: Dormitory facilities, $75,000; employees' quarters, $15,000; employees' quarters (student project), $6,000;

Cheyenne and Arapahoe, Okla.

Cheyenne River, South Dakota: Office building, $35,000; one dwelling, $7,500;

Cheyenne River, S. Dak.

Chilocco, Oklahoma: Employees' quarters (student project), $7,500;

Chilocco, Okla.

Consolidated Ute, Colorado: Office building, $30,000; employees' quarters, $15,000;

Consolidated Ute, Colo.

Flandreau, South Dakota: Employees' quarters (student project), $10,000;

Flandreau, S. Dak.

Fort Berthold, North Dakota: Improvement of sewer system, $20,000;

Fort Berthold, N. Dak.

Fort Peck, Montana: One dwelling, $7,500;

Fort Peck, Mont.

Great Lakes, Wis.

Great Lakes, Wisconsin: Addition to school building (Lac du Flambeau), $40,000;

Haskell Institute, Kans.

Haskell Institute, Kansas: Employees' quarters (student project), $6,000; improvements to utilities, $10,000;

Hoopa Valley, Calif.

Hoopa Valley, California: Remodeling and enlarging hospital, $13,000;

Jicarilla, N. Mex.

Jicarilla, New Mexico: Improvements to power plant, $25,000; dormitory facilities, $75,000;

Keshena, Wis.

Keshena, Wisconsin: Dwellings for employees, $15,000;

Kiowa, Okla.

Kiowa, Oklahoma: Riverside, dormitory facilities, $75,000; Fort Sill, dormitory facilities, $75,000;

Navajo, Ariz.

Navajo, Arizona: Superintendent's residence (Window Rock), $10,000; dwelling for employee at sheep experiment station (Fort Wingate), $6,500; employees' building (Fort Defiance), $75,000;

Pima, Ariz.

Pima, Arizona: Hospital and quarters, $175,000; one dwelling, $7,500;

Pine Ridge, S. Dak.

Pine Ridge, South Dakota: Employees' cottages, $22,500;

Rocky Boy's, Mont.

Rocky Boy's, Montana: Improvements to sewer system, $15,000;

Rosebud, S. Dak.

Rosebud, South Dakota: Quarters for hospital attendants, $15,000;

Sac and Fox, Iowa.

Sac and Fox, Iowa: Improvements to heating plant and distribution lines, $25,000;

Chemawa, Oreg.

Chemawa, Oregon: Remodeling and improving hospital, $15,000;

San Carlos, Ariz.

San Carlos, Arizona: One dwelling, $7,500;

San Xavier, Ariz.

San Xavier, Arizona: Cottages for employees, $15,000;

Sells, Ariz.

Sells, Arizona: Improving water supply, $15,000; cottages for employees, $15,000; warehouse, $20,000;

Seminole, Fla.

Seminole, Florida: Cottage for employee, $4,500;

Shawnee Sanatorium, Okla.

Shawnee Sanatorium, Oklahoma: Remodeling women's semiambulant building, $25,000; fireproof auditorium and occupational-therapy building, $35,000;

Sherman Institute, Calif.

Sherman Institute, California: Improvements to utilities, including the connection of the school sewer lines with the system of the city of Riverside, $35,000; warehouse (student project), $10,000;

Standing Rock, N. Dak.

Standing Rock, North Dakota: Utilities distribution lines, $35,000; jail and quarters, $15,000; cottages for employees, $22,500; dairy barn, $15,000;

United Pueblos, N. Mex.

United Pueblos, New Mexico: Cottages for employees, $8,000; remodeling dormitory (Santa Fe), $60,000; repairs to buildings (Taos), $10,000;

Warm Springs, Oreg.

Warm Springs, Oregon: Dairy barn, $12,000; office building, $25,000;

Winnebago, Nebr.

Winnebago, Nebraska: Improvements to water system, $10,000; cottages for farm agents, $15,000;

Administrative expenses.

For administrative expenses, including personal services in the District of Columbia and elsewhere; not to exceed $2,500 for printing and binding; purchase of periodicals, directories, and books of reference; purchase and operation of motor-propelled passenger-carrying vehicles; traveling expenses of employees; rent of office and storage space; telegraph and telephone tolls; and all other necessary expenses not specifically authorized herein, $175,000; in all, $1,936,500, to be immediately available, and to remain available until June 30, 1941: *Provided*, That not to exceed 10 per centum of the amount of any specific authorization may be transferred, in the discretion of the Commissioner of Indian Affairs, to the amount of any other specific authorization, but no limitation shall be increased more than 10 per centum by any such transfer: *Provided further*, That the unexpended balances of appropriations made available under this head in the Interior Department Appropriation Act, fiscal year 1938, and in the Second Deficiency Appropriation Act, fiscal year 1938, shall continue available for the same purposes until June 30, 1940.

Provisos.
Transfers of amounts; limitation.

Unexpended balances continued available.
50 Stat. 590; 52 Stat. 1130.

ANNUITIES AND PER CAPITA PAYMENTS

For fulfilling treaties with Senecas of New York: For permanent annuity in lieu of interest on stock (Act of February 19, 1831, 4 Stat. 442), $6,000.

Senecas, N. Y.
4 Stat. 442.

For fulfilling treaties with Six Nations of New York: For permanent annuity, in clothing and other useful articles (article 6, treaty of November 11, 1794), $4,500.

Six Nations, N. Y.
7 Stat. 46.

For fulfilling treaties with Choctaws, Oklahoma: For permanent annuity (article 2, treaty of November 16, 1805, and article 13, treaty of June 22, 1855), $3,000; for permanent annuity for support of light horsemen (article 13, treaty of October 18, 1820, and article 13, treaty of June 22, 1855), $600; for permanent annuity for support of blacksmith (article 6, treaty of October 18, 1820, and article 9, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $600; for permanent annuity for education (article 2, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $6,000; for permanent annuity for iron and steel (article 9, treaty of January 20, 1825, and article 13, treaty of June 22, 1855), $320; in all, $10,520.

Choctaws, Okla.
7 Stat. 98.
11 Stat. 611.
7 Stat. 210.
7 Stat. 234.

For fulfilling treaties with Pawnees, Oklahoma: For permanent annuity (article 2, treaty of September 24, 1857, and article 3, agreement of November 23, 1892), $30,000.

Pawnees, Okla.
11 Stat. 729; 27 Stat. 644.

For payment of Sioux benefits to Indians of the Sioux reservations, as authorized by the Act of March 2, 1889 (25 Stat. 895), as amended, $250,000.

Indians of Sioux reservations.
25 Stat. 895.

For payment of interest on moneys held in trust for the several Indian tribes, as authorized by various Acts of Congress, $950,000.

Interest on trust funds.

The balance of $262.18 of the fund appropriated by the Act of August 23, 1894 (28 Stat. 451), to pay the judgment of the Court of Claims in favor of the Western Cherokees, and turned into the Treasury of the United States pursuant to the Act of February 12, 1929 (45 Stat. 1164), and reappropriated and restored on the books of the Treasury to the credit of the Western Cherokees by the Act of May 9, 1938 (52 Stat. 318), is hereby made available for expenses of attorneys in connection with suits on behalf of said Indians.

Western Cherokees.
Fund made available for attorneys' expenses.
28 Stat. 451; 45 Stat. 1164.
52 Stat. 318.

Appropriations herein made for the support of Indians and administration of Indian property, the support of schools, including nonreservation boarding schools and for conservation of health among Indians shall be available for the purchase of supplies, materials, and repair parts, for storage in and distribution from central warehouses, garages, and shops, and for the maintenance and operation of such warehouses, garages, and shops, and said appropriations shall be reimbursed for services rendered or supplies furnished by such warehouses, garages, or shops to any activity of the Indian Service.

Central warehouses.
Availability of funds for purchase, distribution, etc., of supplies, from.

Appropriations made for the Indian Service for the fiscal year 1940 shall be available for travel expenses of employees on official business; for travel expenses and the cost of packing, crating, drayage, and transportation of personal effects of employees upon permanent change of station with or without a change in official position; for the purchase of ice, and for the purchase of rubber boots for official use of employees.

Travel expenses, etc.

The appropriations available for expenditure for the benefit of the natives of Alaska may be used for the payment of traveling expenses of new appointees from Seattle, Washington, to their posts of duty in Alaska, and of traveling expenses, packing, crating, and transportation (including drayage) of personal effects of employees upon permanent change of station within Alaska, under regulations to be prescribed by the Secretary of the Interior.

Traveling expenses, new appointees from Seattle to Alaska.

BUREAU OF RECLAMATION

Sums appropriated from reclamation fund; availability.
32 Stat. 388.
43 U. S. C. §§ 391, 411.

The following sums are appropriated out of the special fund in the Treasury of the United States created by the Act of June 17, 1902 (43 U. S. C. 391, 411), and therein designated "the reclamation fund", to be available immediately:

Salaries and expenses.

Salaries and expenses: For the Commissioner of Reclamation and other personal services in the District of Columbia, $115,000; for travel and other necessary expenses, $35,000, including not to exceed $15,000 for printing and binding; in all, $150,000;

Printing and binding.

Administrative provisions and limitations.
32 Stat. 388.
43 U. S. C. § 391.

Administrative provisions and limitations: For all expenditures authorized by the Act of June 17, 1902, and Acts amendatory thereof or supplementary thereto, known as the reclamation law, and all other Acts under which expenditures from said fund are authorized, including not to exceed $100,000 for personal services and $15,000 for other expenses in the office of the chief engineer, $20,000 for telegraph, telephone, and other communication service, $5,000 for photographing and making photographic prints, $41,250 for personal services, and $7,500 for other expenses in the field legal offices; examination of estimates for appropriations in the field; refunds of overcollections and deposits for other purposes; not to exceed $15,000 for lithographing, engraving, printing, and binding; purchase of ice; purchase of rubber boots for official use by employees; maintenance and operation of horse-drawn and motor-propelled passenger vehicles; not to exceed $25,000 for purchase and exchange of horse-drawn and motor-propelled passenger-carrying vehicles; packing, crating, and transportation (including drayage) of personal effects of employees upon permanent change of station, under regulations to be prescribed by the Secretary of the Interior; payment of damages caused to the owners of lands or other private property of any kind by reason of the operations of the United States, its officers or employees, in the survey, construction, operation, or maintenance of irrigation works; payment for official telephone service in the field hereafter incurred in case of official telephones installed in private houses when authorized under regulations established by the Secretary of the Interior; not to exceed $1,000 for expenses, except membership fees, of attendance, when authorized by the Secretary, upon meetings of technical and professional societies required in connection with official work of the Bureau; payment of rewards, when specifically authorized by the Secretary of the Interior, for information leading to the apprehension and conviction of persons found guilty of the theft, damage, or destruction of public property: *Provided*, That no part of any sum provided for in this Act for operation and maintenance of any project or division of a project by the Bureau of Reclamation shall be used for the irrigation of any lands within the boundaries of an irrigation district which has contracted with the Bureau of Reclamation and which is in arrears for more than twelve months in the payment of any charges due the United States, and no part of any sum provided for in this Act for such purpose shall be used for the irrigation of any lands which have contracted with the Bureau of Reclamation and which are in arrears for more than twelve months in the payment of any charges due from said lands to the United States;

Vehicles.

Property damages.

Attendance at meetings, etc.

Proviso.
Restriction where district is in arrears.

Examination and inspection of projects.

Examination and inspection of projects and operation and maintenance of reserved works: For examination of accounts and inspection of the works of various projects and divisions of projects operated and maintained by irrigation districts or water users' associations, and bookkeeping, accounting, clerical, legal, and other expenses incurred in accordance with contract provisions for the

repayment of such expenses by the districts or associations; and for operation and maintenance of the reserved works of a project or division of a project when irrigation districts, waters users' associations, or Warren Act contractors have contracted to pay in advance but have failed to pay their proportionate share of the cost of such operation and maintenance, to be expended under regulations to be prescribed by the Secretary of the Interior, $10,000;

Maintenance of reserved works.

Yuma project, Arizona-California: For operation and maintenance, $70,000: *Provided*, That not to exceed $25,000 from the power revenues shall be available during the fiscal year 1940 for the operation and maintenance of the commercial system;

Yuma, Ariz.-Calif.

Proviso. Operation of commercial system.

Boise project, Idaho: For operation and maintenance, $30,000;

Boise, Idaho.

Minidoka project, Idaho: For operation and maintenance, reserved works, $11,600: *Provided*, That not to exceed $50,000 from the power revenues shall be available during the fiscal year 1940 for the operation of the commercial system; and not to exceed $100,000 from power revenues shall be available during the fiscal year 1940 for continuation of construction, south side division;

Minidoka, Idaho.

Proviso. Operation of commercial system.

South side division, construction.

Buffalo Rapids project, Montana: For operation and maintenance, $25,000;

Buffalo Rapids, Mont.

North Platte project, Nebraska-Wyoming: Not to exceed $70,000 from the power revenues shall be available during the fiscal year 1940, for the operation and maintenance of the commercial system; and not to exceed $6,000 from power revenues allocated to the Northport irrigation district under subsection I, section 4, of the Act of December 5, 1924 (43 U. S. C. 501), shall be available during the fiscal year 1940 for payment on behalf of the Northport irrigation district, to the Farmers' irrigation district for carriage of water; and not to exceed $175,000 from power revenues shall be available for betterments and additions to the power system;

North Platte, Nebr.-Wyo.

Operation of commercial system.

Payment to Farmers' district for water.

43 Stat. 703.
43 U. S. C. § 501.

Rio Grande project, New Mexico-Texas: For operation and maintenance, $30,000;

Rio Grande, N. Mex.-Tex.

Owyhee project, Oregon: For operation and maintenance, $100,000;

Owyhee, Oreg.

Klamath project, Oregon-California: For operation and maintenance, $68,000: *Provided*, That revenues received from the lease of marginal lands, Tule Lake division, shall be available for refunds to the lessees in such cases where it becomes necessary to make refunds because of flooding or other reasons within the terms of such leases;

Klamath, Oreg.-Calif.

Proviso. Use of revenues from Tule Lake division.

Yakima project, Washington: For operation and maintenance, $260,000: *Provided*, That not to exceed $25,000 from power revenues shall be available during the fiscal year 1940 for operation and maintenance of the power system;

Yakima, Wash.

Proviso. Operation of power system.

Kendrick project, Wyoming: Not to exceed $100,000 from the power revenues shall be available during the fiscal year 1940, for the operation and maintenance of the power system;

Kendrick, Wyo.

Riverton project, Wyoming: For operation and maintenance, $50,000: *Provided*, That not to exceed $30,000 from the power revenues shall be available during the fiscal year 1940 for the operation and maintenance of the commercial system;

Riverton, Wyo.

Proviso. Operation of commercial system.

Shoshone project, Wyoming: For operation and maintenance, Willwood division, $15,000: *Provided*, That not to exceed $25,000 from power revenues shall be available during the fiscal year 1940 for the operation and maintenance of the commercial system;

Shoshone, Wyo.

Proviso. Operation of commercial system.

Secondary and economic investigations: For cooperative and general investigations, including investigations necessary to determine the economic conditions and financial feasibility of projects and investigations and other activities relating to the reorganization, settlement of lands, and financial adjustments of existing projects, including examination of soils, classification of land, land-settlement activ-

Secondary and economic investigations.

ities, including advertising in newspapers and other publications, and obtaining general economic and settlement data, $25,000, together with the unexpended balance of the appropriation for these purposes for the fiscal year 1939: *Provided*, That the expenditures from this appropriation for any reclamation project shall be considered as supplementary to the appropriation for that project and shall be accounted for and returned to the reclamation fund as other expenditures under the Reclamation Act: *Provided further*, That the expenditure of any sums from this appropriation for investigations of any nature requested by States, municipalities, or other interests shall be upon the basis of the State, municipality, or other interest advancing at least 50 per centum of the estimated cost of such investigation;

52 Stat. 320.

Provisos.
Expenditures considered supplementary; accounting.

Investigations; division of expenses.

Operation and maintenance administration.
Post, p. 1316.

Operation and maintenance administration: For necessary pay of employees, traveling and other expenses incident to the general administration of reclamation projects, either operated and maintained by the Bureau or transferred to water users' organizations for operation and maintenance, and incident to the sale of temporarily and permanently unproductive public lands as authorized by the Act of May 16, 1930 (46 Stat. 367), including giving information and advice to settlers on reclamation projects in the selection of lands, equipment, and livestock, the preparation of land for irrigation, the selection of crops, methods of irrigation and agricultural practice, and general farm management, the cost of which shall be charged to the general reclamation fund and shall not be charged as a part of the construction or operation and maintenance cost payable by the water users under the projects, $15,000;

46 Stat. 367.
43 U. S. C. § 424.
Information to settlers.

Limitation of expenditures.

Limitation of expenditures: Under the provisions of this Act no greater sum shall be expended, nor shall the United States be obligated to expend during the fiscal year 1940, on any reclamation project appropriated for herein, an amount in excess of the sum herein appropriated therefor, nor shall the whole expenditures or obligations incurred for all of such projects for the fiscal year 1940 exceed the whole amount in the reclamation fund for the fiscal year;

Interchange of appropriations.

Interchange of appropriations: Ten per centum of the foregoing amounts shall be available interchangeably for expenditures on the reclamation projects named; but not more than 10 per centum shall be added to the amount appropriated for any one of said projects, except that should existing works or the water supply for lands under cultivation be endangered by floods or other unusual conditions, an amount sufficient to make necessary emergency repairs shall become available for expenditure by further transfer of appropriation from any of said projects upon approval of the Secretary of the Interior;

Emergency flood repairs.

Construction of designated projects.

Construction: For commencement and continuation of construction of the following projects in not to exceed the following amounts, respectively, to be expended from the Reclamation Fund under the same general conditions and in the same manner and for the same objects of expenditure as specified for projects hereinbefore in this Act under the caption "Bureau of Reclamation", to be reimbursable under the reclamation law, and to remain available until expended:

Gila, Ariz.

Gila project, Arizona, $700,000;

Colorado-Big Thompson, Colo.

Colorado-Big Thompson project, Colorado, $1,500,000;

Paonia, Colo.

Paonia project, Colorado, $300,000;

Boise, Payette division, Idaho.

Boise project, Idaho, Payette division, $500,000;

Minidoka, Idaho.
Proviso.
Additional unit; reimbursement.

Minidoka project, Idaho, $100,000: *Provided*, That expenditures from this or any other appropriation for the installation of an additional unit in the Minidoka power plant shall be reimbursed wholly from power revenues derived from operation of said unit and after such reimbursement said revenues shall be the property of the United States;

Carlsbad project, New Mexico, $100,000; Carlsbad, N. Mex.
Tucumcari project, New Mexico, $250,000; Tucumcari, N. Mex.
Rio Grande project, New Mexico-Texas, $483,000; Rio Grande, N. Mex.-Tex.
Lugert-Altus project, Oklahoma, $500,000: *Provided*, That as a condition precedent to the expenditure of this appropriation for such project an amount at least equal thereto shall be made available for expenditure by the Secretary of the Interior, by transfer from any funds appropriated for the construction of flood-control projects, as authorized in the Act of June 28, 1938 (52 Stat. 1215, 1219); Lugert-Altus, Okla. *Proviso.* Funds available. 52 Stat. 1219.
Owyhee project, Oregon, $270,000; Owyhee, Oreg.
Deschutes project, Oregon, $400,000; Deschutes, Oreg.
Provo River project, Utah, $1,350,000; Provo River, Utah.
Yakima project, Washington, Roza division, $900,000; Yakima, Roza division, Wash.
Kendrick project, Wyoming, $925,000; Kendrick, Wyo.
Riverton project, Wyoming, $100,000; Riverton, Wyo.
Shoshone project, Wyoming: Heart Mountain division, $450,000; Willwood division, $45,000; Shoshone, Wyo.

General investigations: To enable the Secretary of the Interior, through the Bureau of Reclamation, to carry on engineering and economic investigations of proposed Federal reclamation projects, surveys for reconstruction, rehabilitation, or extensions of existing projects, and studies of water conservation and development plans, including Colorado River Basin investigations, such investigations, surveys, and studies to be carried on by said Bureau either independently, or, if deemed advisable by the Secretary of the Interior, in cooperation with State agencies and other Federal agencies, including the Corps of Engineers, National Resources Committee, and the Federal Power Commission, $900,000; General investigations.

For administrative expenses on account of the above projects, including personal services and other expenses in the District of Columbia and in the field, $750,000, in addition to and for the same objects of expenditure as are hereinbefore enumerated in paragraphs 2 and 3 under the caption "Bureau of Reclamation"; in all, $10,523,000: *Provided*, That of this amount not to exceed $75,000 may be expended for personal services in the District of Columbia. Administrative expenses. *Ante*, p. 714. *Proviso.* Personal services.

The unexpended balances of the amounts appropriated from the reclamation fund, special fund, under the caption "Bureau of Reclamation, Construction", in the Interior Department Appropriation Acts, fiscal years 1937, 1938, and 1939 and in the Second Deficiency Act, fiscal year 1938, shall remain available for the same purposes until expended. Certain unexpended balances continued available. 49 Stat. 1784; 50 Stat. 595; 52 Stat. 321, 1133.

The Public Works Administration allotments made available to the Department of the Interior, Bureau of Reclamation, pursuant to the National Industrial Recovery Act of June 16, 1933, either by direct allotments or by transfer of allotments originally made to another Department or agency, and the allocations made to the Department of the Interior, Bureau of Reclamation, from the appropriation contained in the Emergency Relief Appropriation Act of 1935 and the Emergency Relief Appropriation Act of 1937, shall remain available for the purposes for which allotted during the fiscal year 1940: *Provided*, That the allocation from the Emergency Relief Appropriation Act of 1937 for official project numbered 505–2–73, Fruit Growers' Dam and Reservoir, in Colorado, shall be immediately available for the acquisition of rights-of-way. Public Works Administration. Allotments, etc., continued available. 48 Stat. 195. 49 Stat. 115; 50 Stat. 352. *Proviso.* Fruit Growers' Dam and Reservoir, Colo., rights-of-way.

Total, from reclamation fund, $11,382,600.

To defray the cost of operating and maintaining the Colorado River front work and levee system adjacent to the Yuma Federal irrigation project in Arizona and California, subject only to section 4 of the Act entitled "An Act authorizing the construction, repair, and Colorado River front work and levee system.

preservation of certain public works on rivers and harbors, and for other purposes", approved January 21, 1927 (44 Stat. 1010), $15,000, together with the unexpended balance of the appropriation for the fiscal year 1939.

44 Stat. 1016.

Unexpended balance reappropriated.

Boulder Canyon. Continuation of construction, etc.

Boulder Canyon project: For the continuation of construction of the Boulder Canyon Dam and incidental works in the main stream of the Colorado River at Black Canyon, to create a storage reservoir, and of a complete plant and incidental structures suitable for the fullest economic development of electrical energy from the water discharged from such reservoir; to acquire by proceedings in eminent domain, or otherwise, all lands, rights-of-way, and other property necessary for such purposes; and for incidental operations, as authorized by the Boulder Canyon Project Act, approved December 21, 1928 (43 U. S. C., ch. 12A); $4,000,000 to be immediately available and to remain available until advanced to the Colorado River Dam fund; and there shall also be available from power and other revenues not to exceed $550,000 for operation and maintenance of the Boulder Canyon Dam, power plant, and other facilities, including payment to the Boulder City School District, as reimbursement for instruction during the 1938–1939 and 1939–1940 school years in the schools operated by said district of each pupil who is a dependent of any employee of the United States living in or in the immediate vicinity of Boulder City, in the sum of $45 per semester per pupil in average daily attendance at said schools, payable after the term of instruction in any semester has been completed, under regulations to be prescribed by the Secretary of the Interior, and in addition thereto the sum of $25,000 shall be available from such revenues for the construction of school buildings; which amounts of $4,000,000 and $550,000 shall be available for personal services in the District of Columbia (not to exceed $25,000) and in the field and for all other objects of expenditure that are specified for projects hereinbefore included in this Act, under the caption "Bureau of Reclamation, Administrative provisions and limitations", without regard to the amounts of the limitations therein set forth.

Acquisition of lands, etc.

45 Stat. 1057. 43 U. S. C. ch. 12A. Availability.

Boulder City School District, reimbursement for instruction.

Ante, p. 714.

Boulder Canyon (All-American Canal). Continuation of construction, etc.

Boulder Canyon project (All-American Canal): For continuation of construction of a diversion dam, and main canal (and appurtenant structures including distribution and drainage systems) located entirely within the United States connecting the diversion dam with the Imperial and Coachella Valleys in California; to acquire by proceedings in eminent domain, or otherwise, all lands, rights-of-way, and other property necessary for such purposes; and for incidental operations, as authorized by the Boulder Canyon Project Act, approved December 21, 1928 (43 U. S. C., ch. 12A); to be immediately available and to remain available until advanced to the Colorado River Dam Fund, $2,000,000, which amount shall be available for personal services in the District of Columbia (not to exceed $5,000) and in the field and for all other objects of expenditure that are specified for projects hereinbefore included in this Act under the caption "Bureau of Reclamation, administrative provisions and limitations", without regard to the amounts of the limitations therein set forth.

Acquisition of lands.

45 Stat. 1057. 43 U. S. C. ch. 12A.

Ante, p. 714.

GENERAL FUND, CONSTRUCTION

Construction of designated projects, etc.; reimbursement.

For continuation of construction of the following projects and for general investigations in not to exceed the following amounts, respectively, to be expended from the general fund of the Treasury in the same manner and for the same objects of expenditures as specified for projects included hereinbefore in this Act under the caption "Bureau of Reclamation", to be immediately available, to remain available until expended, and to be reimbursable (except as to the

Pine River project, Colorado, and the Colorado River project, Texas) under the reclamation law:

Central Valley project, California, $10,000,000: *Provided*, That this appropriation and the unexpended balances of appropriations heretofore made for the construction of this project shall be available until expended and shall be accounted for as one fund, entitled "Central Valley project, California";

Central Valley, Calif.
Proviso.
Funds available; accounting.

Pine River project, Colorado, $1,000,000;

Pine River, Colo.

Colorado River project, Texas, $5,000,000, together with the unexpended balance of the appropriation of $2,030,000 under this head in the Interior Department Appropriation Act, fiscal year 1939: *Provided*, That the Secretary of the Interior by contracts entered into pursuant to the authority of the Act of August 26, 1937 (50 Stat. 844, 850), shall require reimbursement of expenditures for construction of Marshall Ford Dam, to the extent and in the manner determined by him;

Colorado River, Tex.
52 Stat. 324.
Proviso.
Reimbursement, Marshall Ford Dam.
50 Stat. 850.

Grand Coulee Dam project, Washington: For continuation of construction of Grand Coulee Dam and appurtenant works, $23,000,000, of which not to exceed $350,000 may be used for the purposes set out in section 2 of the Act of May 27, 1937 (50 Stat. 208): *Provided*, That this appropriation and the unexpended balances of appropriations heretofore made for the construction of this project shall be available until expended and shall be accounted for as one fund, entitled "Grand Coulee Dam project, Washington";

Grand Coulee Dam, Wash.
Surveys, etc.
50 Stat. 210.
Proviso.
Funds available; accounting.

Cooperative investigations: The appropriation of $200,000 for cooperative investigations, contained in the Interior Department Appropriation Act, fiscal year 1939, shall remain available for the same purposes until expended;

Cooperative investigations.
Reappropriation.
52 Stat. 324.

For administrative expenses on account of the above projects, including personal services in the District of Columbia and in the field $700,000, in addition to and for the same objects of expenditure as are hereinbefore enumerated in paragraphs 2 and 3 under the caption "Bureau of Reclamation"; in all, $39,700,000: *Provided*, That of this amount not to exceed $50,000 may be expended for personal services in the District of Columbia.

Administrative expenses.
Ante, p. 714.
Proviso.
Services in the District.

WATER CONSERVATION AND UTILITY PROJECTS

For construction, in addition to labor and materials to be supplied by the Works Progress Administration, of water conservation and utilization projects, including acquisition of water rights, rights-of-way, and other interests in land, in the Great Plains and arid and semiarid areas of the United States, to be immediately available, $5,000,000, to be allocated by the President, in such amounts as he deems necessary, to such Federal Departments, establishments, and other agencies as he may designate, and to be reimbursed to the United States by the water users on such projects in not to exceed forty annual installments: *Provided*, That expenditures from Works Progress Administration funds shall be subject to such provisions with respect to reimbursability as the President may determine.

Construction, etc., in Great Plains and arid, etc., areas.
Allocations.
Reimbursement by water users.
Proviso.
Reimbursability, expenditures from Works Progress Administration funds.

GEOLOGICAL SURVEY

For every expenditure requisite for and incident to the authorized work of the Geological Survey, including personal services in the District of Columbia and in the field, including not to exceed $40,000 for the purchase and exchange, and not to exceed $65,000 for the hire, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles for field use only by geologists, topographers, engineers, and land classifiers, and the Geological

General expenses.
Vehicles.

Survey is authorized to exchange unserviceable and worn out passenger-carrying and freight-carrying vehicles as part payment for new freight-carrying vehicles, and including not to exceed $3,000 for necessary traveling expenses of the Director and members of the Geological Survey acting under his direction, for attendance upon meetings of technical, professional, and scientific societies when required in connection with the authorized work of the Geological Survey, to be expended under the regulations from time to time prescribed by the Secretary of the Interior, and under the following heads:

Traveling expenses. Attendance at meetings.

Salaries.

Salaries: For the Director of the Geological Survey and other personal services in the District of Columbia, $150,000;

Topographic surveys.

Topographic surveys: For topographic surveys in various portions of the United States, $725,000, of which amount not to exceed $250,000 may be expended for personal services in the District of Columbia: *Provided*, That no part of this appropriation shall be expended in cooperation with States or municipalities except upon the basis of the State or municipality bearing all of the expense incident thereto in excess of such an amount as is necessary for the Geological Survey to perform its share of standard topographic surveys, such share of the Geological Survey in no case exceeding 50 per centum of the cost of the survey: *Provided further*, That $280,500 of this amount shall be available only for such cooperation with States or municipalities;

Provisos. Cooperation with States.

Limitation on amount.

Geologic surveys.

Geologic surveys: For geologic surveys in the various portions of the United States and chemical and physical researches relative thereto, $500,000, of which not to exceed $300,000 may be expended for personal services in the District of Columbia;

Mineral resources of Alaska.

Mineral resources of Alaska: For continuation of the investigation of the mineral resources of Alaska, $60,000, to be available immediately, of which amount not to exceed $25,000 may be expended for personal services in the District of Columbia;

Gaging streams; investigations, etc. *Post*, p. 1317.

Gaging streams: For gaging streams and determining the water supply of the United States, the investigation of underground currents and artesian wells, and the preparation of reports upon the best methods of utilizing the water resources, $1,118,000, of which amount not to exceed $140,000 may be expended for personal services in the District of Columbia: *Provided*, That no part of this appropriation shall be expended in cooperation with States or municipalities except upon the basis of the State or municipality bearing all of the expense incident thereto in excess of such an amount as is necessary for the Geological Survey to perform its share of general water resource investigations, such share of the Geological Survey in no case exceeding 50 per centum of the cost of the investigation: *Provided further*, That $900,000 of this amount shall be available only for such cooperation with States or municipalities;

Services in the District.

Provisos. Cooperation with States.

Limitation on amount.

Classification of lands as to mineral character, etc.

Classification of lands: For the examination and classification of lands with respect to mineral character and water resources as required by the public-land laws and for related administrative operations; for the preparation and publication of mineral-land classification and water-resources maps and reports; for engineering supervision of power permits and grants under the jurisdiction of the Secretary of the Interior; and for performance of work of the Federal Power Commission, $105,000, of which amount not to exceed $60,000 may be expended for personal services in the District of Columbia;

Printing and binding, etc.

Printing and binding, and so forth: For printing and binding, $125,000; for preparation of illustrations, $25,000; and for engraving and printing geologic and topographic maps, $170,000; in all, $320,000;

Mineral leasing: For the enforcement of the provisions of the Acts of October 20, 1914 (48 U. S. C. 435), October 2, 1917 (30 U. S. C. 141), February 25, 1920 (30 U. S. C. 181), as amended, and March 4, 1921 (48 U. S. C. 444), and other Acts relating to the mining and recovery of minerals on Indian and public lands and naval petroleum reserves; and for every other expense incident thereto, including supplies, equipment, expenses of travel and subsistence, the construction, maintenance, and repair of necessary camp buildings and appurtenances thereto, $315,000, of which amount not to exceed $65,000 may be expended for personal services in the District of Columbia;

Mineral leasing.
38 Stat. 742; 40 Stat. 297; 41 Stat. 437, 1363.
48 U. S. C. §§ 435, 444; 30 U. S. C. §§ 141, 181.

During the fiscal year 1940 the head of any department or independent establishment of the Government having funds available for scientific and technical investigations and requiring cooperative work by the Geological Survey on scientific and technical investigations within the scope of the functions of that Bureau and which it is unable to perform within the limits of its appropriations may, with the approval of the Secretary of the Interior, transfer to the Geological Survey such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the Geological Survey for the performance of work for the department or establishment from which the transfer is made: *Provided*, That any sums transferred by any department or independent establishment of the Government to the Geological Survey for cooperative work in connection with this appropriation may be expended in the same manner as sums appropriated herein may be expended: *Provided further*, That any funds herein appropriated for the Geological Survey for cooperative work may be utilized prior to July 1, 1939, as required to enable the Geological Survey to continue its cooperative work pending reimbursement from cooperative agencies, the amount so utilized to be repaid to the appropriation from which advanced;

Cooperative work on scientific, etc., investigations for Government agencies.

Transfer of funds.

Provisos.
Expenditure.

Cooperative work; availability of funds.

During the fiscal year 1940, upon the request of the Secretary of the Interior, the Secretary of War or the Secretary of the Navy is authorized to furnish aerial photographs required for mapping projects, insofar as the furnishing of such photographs will be economical to the Federal Government and does not conflict with military or naval operations or the other parts of the regular training program of the Army, Navy, and Marine Corps flying services, and the Secretary of the Interior is authorized to reimburse the War or Navy Department for the cost of making the photographs, such cost to be confined to the actual cost of gasoline, oil, film, paper, chemicals, and the labor performed in developing the photographic negatives and the printing of copies of photographs, and the per diem expenses of the personnel authorized by law, together with such incidental expenses as care and minor repairs to plane and transportation of personnel to and from projects, and the War Department or the Navy Department, on request of the Department of the Interior, is authorized to furnish copies to any State, county, or municipal agency cooperating with the Federal Government in the mapping project for which the photographs were taken. In the event that the Director of the Geological Survey deems it advantageous to the Government, the Geological Survey is authorized to contract with civilian aerial photographic concerns for the furnishing of such photographs;

Aerial photographs for mapping projects.

Contracts with civilians.

Appropriations herein made, and funds transferred thereto, shall be available for payment of the costs of packing, crating, and transportation (including drayage) of personal effects of employees upon

Transportation of personal effects of employees.

permanent change of station, under regulations to be prescribed by the Secretary of the Interior;

In all, salaries and expenses, United States Geological Survey, $3,293,000.

BUREAU OF MINES

SALARIES AND GENERAL EXPENSES

Salaries and general expenses.

Salaries and general expenses: For general expenses, including pay of the Director and necessary assistants, clerks, and other employees, in the office in the District of Columbia and in the field, and every other expense requisite for and incident to the general work of the Bureau in the District of Columbia and in the field, to be expended under the direction of the Secretary of the Interior, $66,000, of which amount not to exceed $53,440 may be expended for personal services in the District of Columbia;

Mine rescue cars and stations.

Operating mine rescue cars and stations and investigation of mine accidents: For the investigation and improvement of mine-rescue and first-aid methods and appliances and the teaching of mine safety, rescue, and first-aid methods; investigations as to the causes of mine explosions, causes of falls of roof and coal, methods of mining, especially in relation to the safety of miners, the appliances best adapted to prevent accidents, the possible improvement of conditions under which mining operations are carried on, the use of explosives and electricity, the prevention of accidents, statistical studies and reports relating to mine accidents, and other inquiries and technologic investigations pertinent to the mining industry; the exchange in part payment for operation, maintenance, and repair of mine-rescue trucks; the construction of temporary structures and the repair, maintenance, and operation of mine-rescue cars and the Government-owned mine-rescue stations and appurtenances thereto; personal services, traveling expenses and subsistence, equipment, and supplies; travel and subsistence, and other incidental expenses of employees in attendance at meetings and conferences held for the purpose of promoting safety and health in the mining and allied industries; purchase not exceeding $6,000, exchange as part payment for, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work; purchase and exchange in part payment therefor of cooks' uniforms, goggles, gloves, rubber boots, aprons, and such other articles or equipment as may be necessary in connection with the purposes of this paragraph; including not to exceed $67,100 for personal services in the District of Columbia, $656,000: *Provided*, That of this amount not to exceed $500 may be expended for the purchase and bestowal of trophies in connection with mine-rescue and first-aid contests;

Investigations of accidents, etc.

Attendance at meetings, etc.

Vehicles.

Proviso.
Trophies, mine-rescue, etc., contests.

Testing fuel.

Testing fuel: To conduct inquiries and scientific and technologic investigations concerning the mining, preparation, treatment, and use of mineral fuels, and for investigation of mineral fuels belonging to or for the use of the United States, with a view to their most efficient utilization; to recommend to various departments such changes in selection and use of fuel as may result in greater economy, and, upon request of the Director of the Bureau of the Budget, to investigate the fuel-burning equipment in use by or proposed for any of the departments, establishments, or institutions of the United States in the District of Columbia, $257,400, of which amount not to exceed $29,400 may be expended for personal services in the District of Columbia;

Mineral mining investigations.

Mineral mining investigations: For inquiries and scientific and technologic investigations concerning the mining, preparation, treatment, and utilization of ores and mineral substances, other than fuels,

with a view to improving health conditions and increasing safety, efficiency, economic development, and conserving resources through the prevention of waste in the mining, quarrying, metallurgical, and other mineral industries; to inquire into the economic conditions affecting these industries; and including all equipment, supplies, expenses of travel and subsistence, and the purchase, not to exceed $12,000, including exchange, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work, including not to exceed $27,900 for personal services in the District of Columbia, $274,860: *Provided*, That no part of this appropriation may be expended for an investigation in behalf of any private party;

Vehicles.

Proviso.
Investigations for private parties.

Oil and gas investigations: For inquiries and investigations and dissemination of information concerning the mining, preparation, treatment, and utilization of petroleum and natural gas, including economic conditions affecting the industry, with a view to economic development and conserving resources through the prevention of waste; for the purchase of newspapers relating to the oil, gas, and allied industries: *Provided*, That section 192 of the Revised Statutes (5 U. S. C. 102) shall not apply to such purchase of newspapers from this appropriation; and for every other expense incident thereto, including supplies, equipment, expenses of travel and subsistence, purchase, not to exceed $4,000, exchange as part payment for, maintenance, and operation of motor-propelled passenger-carrying vehicles for official use in field work, purchase of laboratory gloves, goggles, rubber boots, and aprons, $260,000, of which amount not to exceed $22,600 may be expended for personal services in the District of Columbia;

Oil and gas investigations.

Proviso.
Purchase of newspapers.
R. S. § 192.
5 U. S. C. § 102.

Mining experiment stations: For the employment of personal services, purchase of laboratory gloves, goggles, rubber boots, and aprons, the purchase not to exceed $3,000, exchange as part payment for, maintenance and operation of motor-propelled passenger-carrying vehicles for official use in field work, and all other expenses in connection with the establishment, maintenance, and operation of mining experiment stations, as provided in the Act authorizing additional mining experiment stations, approved March 3, 1915 (30 U. S. C. 8), $527,000, of which appropriation not to exceed $17,100 may be expended for personal services in the District of Columbia;

Mining experiment stations.
Post, p. 1317.

Additional stations.

38 Stat. 959.
30 U. S. C. § 8.

Building and equipment, University of Utah, Bureau of Mines: The unexpended balance of the appropriation under this head for the fiscal year 1939 contained in the Second Deficiency Appropriation Act, fiscal year 1938, is hereby continued available for the same purposes until June 30, 1940;

University of Utah, building and equipment.

52 Stat. 1133.

Buildings and grounds, Pittsburgh, Pennsylvania: For care and maintenance of buildings and grounds at Pittsburgh and Bruceton, Pennsylvania, including personal services, the purchase, exchange as part payment for, operation, maintenance, and repair of passenger automobiles for official use, and all other expenses requisite for and incident thereto, including not to exceed $5,000 for additions and improvements, $95,000;

Pittsburgh and Bruceton, Pa., care, etc., of buildings and grounds.

For the purchase of land at Bruceton, Pennsylvania, adjacent to the land now owned by the United States and occupied and used for the purposes of the explosives testing station and experimental mine of the Bureau of Mines; the purchase of unmined crop coal, oil and gas in and under the land to be purchased and the land now owned and occupied in connection with the said testing station and experimental mine; the recording of deeds; and the purchase and erection of fences, including personal services, materials and supplies, $35,000;

Bruceton, Pa., purchase of land.

Economics of mineral industries: For inquiries and investigations, and the dissemination of information concerning the economic problems of the mining, quarrying, metallurgical, and other mineral industries, with a view to assuring ample supplies and efficient distribution

Economics of mineral industries.
Investigations, etc.
Post, p. 1317.

of the mineral products of the mines and quarries, including studies and reports relating to uses, reserves, production, distribution, stocks, consumption, prices, and marketing of mineral commodities and primary products thereof; preparation of the reports of the mineral resources of the United States, including special statistical inquiries; and including personal services in the District of Columbia and elsewhere; purchase of furniture and equipment; stationery and supplies; typewriting, adding and computing machines, accessories and repairs; newspapers; traveling expenses; purchase, not exceeding $1,200, exchange as part payment for, operation, maintenance, and repair of motor-propelled passenger-carrying vehicles for official use in field work; and for all other necessary expenses not included in the foregoing, $324,500, of which amount not to exceed $230,000 may be expended for personal services in the District of Columbia;

Reports. Statistical inquiries.

Vehicles.

Helium production and investigations. *Ante*, p. 606; *post*, p. 774.

Helium production and investigations: The sums made available for the fiscal year 1940 in the Acts making appropriations for the War and Navy Departments for the acquisition of helium from the Bureau of Mines shall be transferred to the Bureau of Mines on July 1, 1939, for operation and maintenance of the plants for the production of helium for military and naval purposes, including laboratory gloves, goggles, rubber boots, and aprons; purchase, not to exceed $1,200, and exchange as part payment for, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use in field work, and all other necessary expenses, and including $11,300 for personal services in the District of Columbia;

Scientific investigations for departments, etc.

During the fiscal year 1940 the head of any department or independent establishment of the Government having funds available for scientific investigations and requiring cooperative work by the Bureau of Mines on scientific investigations within the scope of the functions of that Bureau and which it is unable to perform within the limits of its appropriations may, with the approval of the Secretary of the Interior, transfer to the Bureau of Mines such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the Bureau of Mines for the performance of work for the department or establishment from which the transfer is made: *Provided*, That any sums transferred by any department or independent establishment of the Government to the Bureau of Mines for cooperative work in connection with this appropriation may be expended in the same manner as sums appropriated herein may be expended;

Transfer of sums.

Proviso. Expenditure.

Traveling expenses, attendance at meetings.

For necessary traveling expenses of the Director and employees of the Bureau, acting under his direction, for attendance upon meetings of technical, professional, and scientific societies, when required in connection with the authorized work of the Bureau of Mines and incurred on the written authority of the Secretary of the Interior, there is hereby made available from any appropriations made to the Bureau of Mines not to exceed in all, $3,000;

Detail of field employees.

Persons employed during the fiscal year 1940 in field work outside of the District of Columbia under the Bureau of Mines may be detailed temporarily for service in the District of Columbia for the purpose of preparing results of their field work; all persons so detailed shall be paid in addition to their regular compensation only traveling expenses in going to and returning therefrom: *Provided*, That nothing herein shall prevent the payment to employees of the Bureau of Mines of their necessary expenses, or per diem in lieu of subsistence, while on temporary detail in the District of Columbia for purposes only of consultation or investigations on behalf of the

Traveling expenses.

Proviso. Payment of employees' expenses.

United States. All details made hereinunder, and the purposes of each, during the preceding fiscal year shall be reported in the annual estimates of appropriations to Congress at the beginning of each regular session thereof;

Report of details to Congress.

The Secretary of the Treasury may detail medical officers of the Public Health Service for cooperative health, safety, or sanitation work with the Bureau of Mines, and the compensation and expenses of the officers so detailed may be paid from the applicable appropriations made herein for the Bureau of Mines;

Details from Public Health Service.

Appropriations for the fiscal year 1940 available for expenses of travel of officers and employees of the Bureau of Mines, and funds transferred thereto, shall be available for expenses of travel performed by them on transfer from one official station to another when authorized by the Secretary of the Interior, and for the expenses incurred in packing, crating, drayage, and transportation of household effects and other personal property of employees so transferred, under regulations to be prescribed by the Secretary of the Interior;

Traveling expenses, on transfer from one station to another.

Transportation of household effects, etc.

Total, Bureau of Mines, $2,495,760.

NATIONAL PARK SERVICE

Salaries: For the Director of the National Park Service and other personal services in the District of Columbia, including accounting services in checking and verifying the accounts and records of the various operators, licensees, and permittees conducting utilities and other enterprises within the national parks and monuments, and including the services of specialists and experts for investigations and examinations of lands to determine their suitability for national-park and national-monument purposes: *Provided*, That such specialists and experts may be employed for temporary service at rates to be fixed by the Secretary of the Interior to correspond to those established by the Classification Act of 1923, as amended, and without reference to the Civil Service Act of January 16, 1883, $259,580, of which amount not to exceed $19,200 may be expended for the services of field employees engaged in examination of lands and in developing the educational work of the National Park Service.

Salaries.

Specialists and experts.

Proviso.
Employment without reference to Civil Service, etc., acts.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673,673c.
5 U. S. C. §§ 631–652.

Field employees.

Regional offices: For salaries and expenses of regional offices necessary in the administration, protection, maintenance, and improvement of the National Park System, including not to exceed $1,200 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, and not exceeding $8,000 for personal services in the District of Columbia, $34,000.

Regional offices.

General expenses: For every expenditure requisite for and incident to the authorized work of the office of the Director of the National Park Service not herein provided for, including traveling expenses, telegrams, photographic supplies, prints, and motion-picture films, necessary expenses of attendance at meetings concerned with the work of the National Park Service when authorized by the Secretary of the Interior, and necessary expenses of field employees engaged in examination of lands and in developing the educational work of the National Park Service, $36,500: *Provided*, That necessary expenses of field employees in attendance at such meetings, when authorized by the Secretary, shall be paid from the various park and monument appropriations.

General expenses.

Proviso.
Field employees, attendance at meetings.

Acadia National Park, Maine: For administration, protection, and maintenance, including $3,000 for George B. Dorr as superintendent without regard to the requirements of the provisions of the Civil Service Retirement Act approved May 22, 1920 (5 U. S. C. 691–693, 697–731), as amended, $3,000 for temporary clerical services for inves-

National parks, administration, etc.
Acadia, Maine.
George B. Dorr.

5 U. S. C. §§ 691–693, 697–731; Supp. IV, ch. 14.

tigation of titles and preparation of abstracts thereof of lands donated to the United States for inclusion in the Acadia National Park, and not exceeding $2,250 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $55,000.

Vehicles.

Bryce Canyon, Utah.

Bryce Canyon National Park, Utah: For administration, protection, and maintenance, including not exceeding $300 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with the general park work, and including not exceeding $3,200 for the construction of a comfort station, and water and sewer line connections, $20,980.

Carlsbad Caverns, N. Mex.

Carlsbad Caverns National Park, New Mexico: For administration, protection, and maintenance, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $102,170.

Crater Lake, Oreg.

Crater Lake National Park, Oregon: For administration, protection, and maintenance, including not exceeding $1,430 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $85,000.

General Grant, Calif.

General Grant National Park, California: For administration, protection, and maintenance, including not exceeding $500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $23,345.

Glacier, Mont.

Glacier National Park, Montana: For administration, protection, and maintenance, including necessary repairs to the roads from Glacier Park Station through the Blackfeet Indian Reservation to the various points in the boundary line of the Glacier National Park and the international boundary, including not exceeding $2,200 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $221,210.

Grand Canyon, Ariz.

Grand Canyon National Park, Arizona: For administration, protection, and maintenance, including not exceeding $1,750 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in conection with general park work, $129,200.

Grand Teton, Wyo.

Grand Teton National Park, Wyoming: For administration, protection, and maintenance, including not exceeding $870 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $28,400.

Great Smoky Mountains, N. C.-Tenn.

Great Smoky Mountains National Park, North Carolina and Tennessee: For administration, protection, and maintenance, including not to exceed $1,150 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for use in connection with general park work, $89,400.

Hawaii.

Hawaii National Park: For administration, protection, and maintenance, including not exceeding $1,380 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $62,000.

Hot Springs, Ark.
Post, p. 1318.

Hot Springs National Park, Arkansas: For administration, protection, maintenance, and improvement, including not exceeding $700 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $73,870.

Isle Royale, Mich., proposed.

Proposed Isle Royale National Park, Michigan: For administration, protection, and maintenance, $20,000: *Provided*, That no part of this appropriation shall be available for expenditure in advance of the establishment of said park in accordance with the provisions of the Act of March 3, 1931.

Proviso.
Use in advance of establishment forbidden.
46 Stat. 1514.
16 U. S. C. § 408.

Lassen Volcanic, Calif.

Lassen Volcanic National Park, California: For administration, protection, and maintenance, including not exceeding $700 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, and including not to exceed $1,000 for the maintenance of approach roads through the Lassen National Forest, $53,225.

Mesa Verde, Colo.

Mesa Verde National Park, Colorado: For administration, protection, and maintenance, including not exceeding $750 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $59,715.

Mount McKinley, Alaska.

Mount McKinley National Park, Alaska: For administration, protection, and maintenance, including not exceeding $200 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $29,970.

Mount Rainier, Wash.

Mount Rainier National Park, Washington: For administration, protection, maintenance, and improvement, including not exceeding $1,775 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $156,275.

Olympic, Wash.

Olympic National Park, Washington: For administration, protection, and maintenance, including not exceeding $300 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $50,000.

Platt, Okla.

Platt National Park, Oklahoma: For administration, protection, and maintenance, including not exceeding $300 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $20,325.

Rocky Mountain, Colo.

Rocky Mountain National Park, Colorado: For administration, protection, and maintenance, including not exceeding $400 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of superintendent and employees in connection with general park work, and not exceeding $3,100 for the purchase of land, $98,485.

Sequoia, Calif.

Sequoia National Park, California: For administration, protection, and maintenance, including not exceeding $1,275 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, including maintenance and repair of the Generals Highway between the boundaries of Sequoia and General Grant National Parks, $131,735, and the unexpended balance of the appropriation of $25,000 contained in the Interior Department Appropriation Act, 1939, under this head for the development of Crystal Cave and the approach road thereto is continued available for this purpose until June 30, 1940.

Generals Highway, maintenance, etc.

Crystal Cave, development.
52 Stat. 332.

Shenandoah, Va.

Shenandoah National Park, Virginia: For administration, protection, and maintenance, including not exceeding $1,650 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $75,460.

Wind Cave, S. Dak.

Wind Cave National Park, South Dakota: For administration, protection, and maintenance, including not exceeding $150 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $20,170.

Yellowstone, Wyo.

Yellowstone National Park, Wyoming: For administration, protection, and maintenance, including not exceeding $3,675 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, not exceeding $15,500 for maintenance of the roads in the national forests leading out of the park from the east, northeast, southwest, and south boundaries, and including feed for buffalo and other animals and salaries of buffalo keepers, $463,520.

Yosemite, Calif.

Yosemite National Park, California: For administration, protection, and maintenance, including not exceeding $2,550 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, not exceeding $2,000 for maintenance of the road in the Stanislaus National Forest connecting the Tioga Road with the Hetch Hetchy Road near Mather Station, and including necessary expenses of a comprehensive study of the problems relating to the use and enjoyment of the Yosemite National Park and the preservation of its natural features, $335,000.

Zion, Utah.

Zion National Park, Utah: For administration, protection, and maintenance, including not exceeding $620 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the superintendent and employees in connection with general park work, $49,220.

National monuments, administration, etc.

National monuments: For administration, protection, maintenance, and preservation of national monuments, including not exceeding $7,000 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles for the use of the custodians and employees in connection with general monument work, $283,515.

National historical parks and monuments.

National historical parks and monuments: For administration, protection, maintenance, and improvement, including not exceeding $2,400 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $159,560.

National military parks, battlefields, etc.

National military parks, battlefields, monuments, and cemeteries: For administration, protection, maintenance, and improvement, including not exceeding $10,000 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $388,860.

Manassas, Va., administration-museum building.

Manassas National Battlefield Park, Virginia: For the construction of an administration-museum building in the Manassas National Battlefield Park, Virginia, $56,000, to remain available until expended.

Markers on route of armies in Georgia during War between the States.
52 Stat. 1134.

The unexpended balance of the amount of $10,000, included in the appropriation for the fiscal year 1938 for "National military parks, battlefields, monuments, and cemeteries", to provide for the erection and maintenance of permanent markers along the route followed by the armies in Georgia during the War between the States, is continued available for the same purposes until June 30, 1940.

Appomattox Court House, Va., addition and improvements.

Not to exceed $8,000 of the amount of $100,000 appropriated in the Interior Department Appropriation Act, fiscal year 1937, for the development and improvement of the Appomattox Court House National Historical Monument, Virginia, in accordance with the provisions of the Act approved August 13, 1935 (49 Stat. 613), is hereby made available for the acquisition of approximately fifteen acres of land and improvements thereon within the proposed boundaries of the monument.

49 Stat. 1794, 613.

Ackia National Memorial Commission and Battleground National Monument: The unexpended balance of the appropriation to carry out the provisions of the Act entitled "An Act to provide for the commemoration of the two-hundredth anniversary of the Battle of Ackia, Mississippi, and the establishment of the Ackia Battleground National Monument, and for other purposes", approved August 27, 1935, contained in the Supplemental Appropriation Act, fiscal year 1936, and continued available during the fiscal year 1938, is hereby continued available for the same purposes during the fiscal year 1940.

Ackia National Memorial Commission and Battleground National Monument.

49 Stat. 897, 1119; 50 Stat. 765; 52 Stat. 1134.

Boulder Dam National Recreational Area, Ariz. and Nev.

Boulder Dam National Recreational Area, Arizona and Nevada: For administration, protection, improvement, and maintenance of the recreational activities of the Boulder Dam National Recreational Area and any lands that may be added thereto by Presidential or other authority, including not exceeding $800 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, and not to exceed $10,000 for the lighting of the airplane landing field at Boulder City, Nevada, $99,730.

Emergency reconstruction and fighting forest fires.

Emergency reconstruction and fighting forest fires in national parks: For reconstruction, replacement, and repair of roads, trails, bridges, buildings, and other physical improvements and of equipment in national parks or national monuments that are damaged or destroyed by flood, fire, storm, or other unavoidable causes during the fiscal year 1940, and for fighting or emergency prevention of forest fires in national parks or other areas administered by the National Park Service, or fires that endanger such areas, $40,000, and in addition thereto the unexpended balance for this purpose for the fiscal year 1939 is continued available during the fiscal year 1940, together with not to exceed $100,000 to be transferred upon the approval of the Secretary of the Interior from the various appropriations for national parks and national monuments herein contained, any such diversions of appropriations to be reported to Congress in the annual Budget: *Provided*, That the allotment of these funds to the various national parks or areas administered by the National Park Service as may be required for fire-fighting purposes shall be made by the Secretary of the Interior, and then only after the obligation for the expenditure has been incurred.

Unexpended balance continued available.
52 Stat. 333.

Proviso.
Restriction on allotment.

Forest protection and fire prevention.

Forest protection and fire prevention: For the control and the prevention of spread of forest insects and tree diseases and for fire-prevention measures, including equipment, and personal services in the District of Columbia (not to exceed $20,500) and elsewhere, $120,000, to be immediately available.

Accounting.

Proviso.
Sums interchangeable.

The total of the foregoing amounts shall be available in one fund for the National Park Service: *Provided*, That 10 per centum of the foregoing amounts shall be available interchangeably and shall be reported to Congress in the annual Budget.

Educational lectures, etc.

Appropriations herein made for the national parks, national monuments, and other reservations under the jurisdiction of the National Park Service, shall be available for the giving of educational lectures therein; for the services of field employees in cooperation with such nonprofit scientific and historical societies engaged in educational work in the various parks and monuments as the Secretary, in his discretion, may designate; and for travel expenses of employees attending Government camps for training in forest-fire prevention and suppression.

Information and directional signs.

Appropriations herein and hereafter made for the National Park Service shall be available for the printing of information and directional signs made of cloth and required in the administration of areas under its jurisdiction.

Telephones in Government-owned residences, etc.

Appropriations herein made for the National Park Service shall be available for the installation and operation of telephones in Government-owned residences, apartments, or quarters occupied by employees of the National Park Service.

Roads and trails.

Roads and Trails, National Park Service: For the construction, reconstruction, and improvement of roads and trails, inclusive of necessary bridges, in the national parks, monuments, and other areas administered by the National Park Service, including the Boulder Dam National Recreational Area, and other areas authorized to be established as national parks and monuments, and national park and monument approach roads authorized by the Act of January 31, 1931 (16 U. S. C. 8a and 8b), as amended, including the roads from Glacier Park Station through the Blackfeet Indian Reservation to various points in the boundary line of the Glacier National Park and the international boundary, and for the acquisition of lands and interests in land and expenses incidental thereto necessary for the construction of connecting parkways for the Colonial National Historical Park in accordance with the provisions of the Act of Congress approved June 5, 1936 (49 Stat. 1483), as amended by the Act of June 28, 1938 (Public Law Numbered 753, Seventy-fifth Congress), and pursuant to the authorization of the Act of March 3, 1931 (46 Stat. 1490), $3,500,000, to be immediately available and to remain available until expended: *Provided*, That not to exceed $60,000 of the amount herein appropriated may be expended for personal services in the District of Columbia during the fiscal year 1940.

46 Stat. 1053.
16 U. S. C. §§ 8a, 8b.

Colonial National Historical Park, connecting parkways.

49 Stat. 1483; 52 Stat. 1208.
16 U. S. C., Supp. IV, §§ 81–81h.
46 Stat. 1490.
16 U. S. C. § 443c; Supp. IV, § 81f.
Proviso.
Services in the District.

Blue Ridge and Natchez Trace Parkways.
52 Stat. 635.

Vehicles.

Blue Ridge and Natchez Trace Parkways: For continuing the construction and maintenance, under the provisions of section 8 of the Act of June 8, 1938 (52 Stat. 635), of the Blue Ridge and Natchez Trace Parkways, including not exceeding $3,100 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, to be immediately available and remain available until expended, $4,500,000, of which amount not to exceed $50,000 shall be available for personal services in the District of Columbia: *Provided*, That $1,350,000 and any other sums received from other sources for said Natchez Trace Parkway shall be allotted and expended ratably between the States of Mississippi, Alabama, and Tennessee according to mileage of said parkway in each respective State and said allotments shall be used for no other purpose: *Provided further*, That the Secretary of the Interior shall make a detailed statement of expenditures from this appropriation to the Senate and House Committees on Appropriations at the beginning of the next regular session of Congress.

Provisos.
Allotments to designated States.

Statement of expenditures to Congress.

Historic sites and buildings.

Historic sites and buildings: For carrying out the provisions of the Act entitled "An Act to provide for the preservation of historic American sites, buildings, objects, and antiquities of national significance, and for other purposes", approved August 21, 1935 (49 Stat. 666), including personal services in the District of Columbia, $24,000.

49 Stat. 666.
16 U. S. C., Supp. IV, § 461.

Water rights, investigations, etc.

Investigation and purchase of water rights: For the investigation and establishment of water rights, including the purchase thereof or of lands or interests in lands or rights-of-way for use and protection of water rights necessary or beneficial in connection with the administration and public use of the national parks and monuments, and including not exceeding $500 for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles, $42,000.

Public buildings and grounds, D. C.
Salaries and expenses.

Salaries and general expenses, public buildings and grounds in the District of Columbia: For administration, protection, maintenance, and improvement of public buildings, monuments, memorials, and grounds in the District of Columbia under the jurisdiction of the National Park Service, including the National Archives Building; per

diem employees at rates of pay approved by the Director, not exceeding current rates for similar services in the District of Columbia, and such employees in emergencies may be entered on duty subject to confirmation by the Secretary of the Interior; rent of buildings; demolition of buildings; expenses incident to moving various executive departments and establishments in connection with the assignment, allocation, transfer, and survey of building space; traveling expenses and carfare; leather and rubber articles and gas masks for the protection of public property and employees; furnishings and equipment; arms and ammunition for the guard force; not exceeding $37,400 for purchase, repair, and cleaning of uniforms for guards and elevator conductors; and the purchase, maintenance, repair, exchange, storage, and operation of four motor-propelled passenger-carrying vehicles; $7,950,962, of which amount not to exceed $500,000 shall be available for major repairs and improvements to public buildings, monuments, memorials, and grounds in the District of Columbia.

Vehicles.

Repairs, etc.

Salaries and expenses, public buildings outside the District of Columbia: For administration, protection, and maintenance, including improvement, repair, cleaning, heating, lighting, rental of buildings and equipment, supplies, materials, furnishings and equipment, personal services, arms, ammunition, leather and rubber articles and gas masks for the protection of public property and employees, and every expenditure requisite for and incidental to such maintenance and operation of public buildings outside of the District of Columbia under the jurisdiction of the National Park Service, $783,700: *Provided*, That not to exceed $5,040 of the amount herein appropriated may be expended for personal services in the District of Columbia and not to exceed $200,000 shall be available for major repairs and improvements to the building located at 45 Broadway, New York, New York.

Public buildings outside D. C.
Salaries and expenses.

Proviso.
Services in the District.

Repairs, etc., to building located at 45 Broadway, New York, N. Y.

Salaries and expenses, National Capital parks: For administration, protection, maintenance, and improvement of the Mount Vernon Memorial Highway, Arlington Memorial Bridge, George Washington Memorial Parkway, Federal parks in the District of Columbia, and other Federal lands authorized by the Act of May 29, 1930 (46 Stat. 482), including the pay and allowances in accordance with the provisions of the Act of May 27, 1924, as amended, of the police force for the Mount Vernon Memorial Highway and the George Washington Memorial Parkway, and the operation, maintenance, repair, exchange, and storage of three automobiles, revolvers, ammunition, uniforms, and equipment, per-diem employees at rates of pay approved by the Director not exceeding current rates for similar services in the District of Columbia, the hire of draft animals with or without drivers at local rates approved by the Director, traveling expenses and carfare, and leather and rubber articles for the protection of public property and employees, $263,200, of which $67,500 shall be available for repairs to the Arlington Memorial Bridge and approaches thereto.

National Capital parks.
Salaries and expenses.

46 Stat. 482.

43 Stat. 174.
Police force, Mt. Vernon Memorial Highway, etc.
Miscellaneous expenses.

Arlington Memorial Bridge, repairs.

OFFICE OF EDUCATION

SALARIES

For the Commissioner of Education and other personal services in the District of Columbia, $278,780.

Salaries.

GENERAL EXPENSES

For necessary traveling expenses of the Commissioner and employees acting under his direction, including attendance at meetings of educational associations, societies, and other organizations, and includ-

Travel, attendance at meetings, etc.

ing not to exceed $3,000 for the expenses of persons attending conferences called to meet in the District of Columbia and elsewhere; for compensation, not to exceed $500, of employees in field service; for purchase, distribution, and exchange of educational documents, motion-picture films, and lantern slides; collection, exchange, and cataloging of educational apparatus and appliances, articles of school furniture and models of school buildings illustrative of foreign and domestic systems and methods of education, and repairing the same; and other expenses not herein provided for, $19,500.

Libraries of educational institutions.
Surveys, reports, etc., of.

For making surveys, studies, investigations, and reports regarding public, school, college, university, and other libraries; fostering coordination of public and school library service; coordinating library service on the national level with other forms of adult education; developing library participation in Federal projects; fostering Nation-wide coordination of research materials among the more scholarly libraries, inter-State library cooperation, and the development of public, school, and other library service throughout the country, and for the administrative expenses incident to performing these duties, including salaries of such assistants, experts, clerks, and other employees in the District of Columbia and elsewhere, as the Commissioner of Education may deem necessary, necessary traveling expenses, including attendance at meetings of educational associations, societies, and other organizations, purchase of miscellaneous supplies, equipment, stationery, typewriters, and exchange thereof, postage on foreign mail, purchase of books of reference, law books, and periodicals, printing and binding, and all other necessary expenses, $25,000.

Attendance at meetings, etc.

Study of higher education for Negroes.

Study of higher education for Negroes: For all expenses, including personal services in the District of Columbia and elsewhere, purchase and rental of equipment, purchase of supplies, traveling expenses, including attendance at meetings of educational associations, societies, and other organizations, printing and binding, and all other incidental expenses not included in the foregoing, to enable the Secretary of the Interior, through the Office of Education, at a total cost of not to exceed $40,000, to make a study of higher education for Negroes to determine first, the higher education needs of Negroes, and second, the areas of educational concentration or specialization upon which the various colleges should embark, $15,000: *Provided*, That specialists and experts for temporary service in this study may be employed at rates to be fixed by the Secretary of the Interior to correspond to those established by the Classification Act of 1923, as amended, and without reference to the Civil Service Act of January 16, 1883.

Proviso.
Employment of specialists, etc.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
5 U. S. C. §§ 631-652.

Agriculture and mechanic arts.
Further endowment of colleges of.

Further endowment of colleges of agriculture and the mechanic arts: For carrying out the provisions of section 22 of the Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (49 Stat. 436), $2,480,000.

49 Stat. 439.
7 U. S. C., Supp. IV, § 343d.

VOCATIONAL EDUCATION

Salaries and expenses.

Salaries and expenses: For carrying out the provisions of section 7 of the Act entitled "An Act to provide for the promotion of vocational education, and so forth", approved February 23, 1917, as amended by the Act of October 6, 1917 (20 U. S. C. 15), and of section 4 of the Act entitled "An Act to provide for the further development of vocational education in the several States and Territories", approved June 8, 1936 (49 Stat. 1488), $428,200.

39 Stat. 933; 40 Stat. 345.
20 U. S. C. § 15.
49 Stat. 1489.
20 U. S. C., Supp. IV, § 15k.

Further development in States and Territories.
49 Stat. 1488.
20 U. S. C., Supp. IV, §§ 15h-j.

Further development of vocational education: For carrying out the provisions of sections 1, 2, and 3 of the Act entitled "An Act to provide for the further development of vocational education in the several States and Territories", approved June 8, 1936 (49 Stat. 1488–1490),

$13,750,000: *Provided*, That the apportionment to the States shall be computed on the basis of not to exceed $14,483,000 for the fiscal year 1940, as authorized by the Act approved June 8, 1936.

Proviso. Apportionment.

For extending to the Territory of Hawaii the benefits of the Act entitled "An Act to provide for the promotion of vocational education, and so forth", approved February 23, 1917 (20 U. S. C. 11–18), in accordance with the provisions of the Act entitled "An Act to extend the provisions of certain laws to the Territory of Hawaii", approved March 10, 1924 (20 U. S. C. 29), $30,000.

Extension of benefits to Hawaii.
39 Stat. 929; 43 Stat. 18.
20 U. S. C. §§ 11–18, 29; Supp. IV, ch. 2.

For extending to Puerto Rico the benefits of the Act entitled "An Act to provide for the promotion of vocational education, and so forth", approved February 23, 1917 (20 U. S. C. 11–18), in accordance with the provisions of the Act entitled "An Act to extend the provisions of certain laws relating to vocational education and civilian rehabilitation to Puerto Rico", approved March 3, 1931 (20 U. S. C. 11–18; 29 U. S. C. 31–35; 20 U. S. C. 30), $105,000.

Extension of benefits to Puerto Rico.
39 Stat. 929; 46 Stat. 1489.
20 U. S. C. §§ 11–18; 29 U. S. C. §§ 31–35; 20 U. S. C. § 30.

Cooperative vocational rehabilitation of persons disabled in industry: For carrying out the provisions of the Act entitled "An Act to provide for the promotion of vocational rehabilitation of persons disabled in industry or otherwise and their return to civil employment", approved June 2, 1920 (29 U. S. C. 35), as amended by the Act of June 5, 1924 (29 U. S. C. 31), and the Acts of June 9, 1930, and June 30, 1932 (29 U. S. C. 31–40), and section 531 (a) of the Act of August 14, 1935 (49 Stat. 620), $1,800,000: *Provided*, That the apportionment to the States shall be computed on the basis of not to exceed $1,938,000, as authorized by the Acts approved June 2, 1920, June 5, 1924, June 9, 1930, June 30, 1932, and August 14, 1935.

Cooperative vocational rehabilitation of persons disabled in industry.
41 Stat. 735; 43 Stat. 430; 46 Stat. 524; 47 Stat. 448.
29 U. S. C. §§ 31–40.
49 Stat. 633.
29 U. S. C., Supp. IV, § 45b.
Proviso. Basis of apportionment.

Salaries and expenses, vocational rehabilitation: For carrying out the provisions of section 6 of the Act entitled "An Act to provide for the promotion of vocational rehabilitation of persons disabled in industry, and so forth", approved June 2, 1920 (29 U. S. C. 35), and the Acts of June 5, 1924 (29 U. S. C. 31), June 9, 1930, and June 30, 1932 (29 U. S. C. 31, 40), and August 14, 1935 (49 Stat. 620), and for carrying out the provisions of the Act entitled "An Act to authorize the operation of stands in Federal buildings by blind persons, to enlarge the economic opportunities of the blind, and for other purposes", approved June 20, 1936 (49 Stat. 1559, 1560), $111,500.

Vocational rehabilitation, salaries and expenses.
41 Stat. 737; 43 Stat. 430; 46 Stat. 524; 47 Stat. 448.
29 U. S. C. §§ 35, 31, 40.
49 Stat. 620.
42 U. S. C., Supp. IV, § 301.
Operation of vending stands by the blind.
49 Stat. 1559.
20 U. S. C., Supp. IV, §§ 107–107f.

Cooperative vocational rehabilitation of disabled residents of the District of Columbia: For personal services, printing and binding, travel and subsistence, and payment of expenses of training, placement, and other phases of rehabilitating disabled residents of the District of Columbia under the provisions of the Act entitled "An Act to provide for the vocational rehabilitation of disabled residents of the District of Columbia", approved February 23, 1929 (45 Stat. 1260), as amended by the Act approved April 17, 1937 (50 Stat. 69), $25,000.

Cooperative vocational rehabilitation, disabled residents of District of Columbia.
45 Stat. 1260; 50 Stat. 69.

Promotion of vocational rehabilitation of persons disabled in industry in Hawaii: For extending to the Territory of Hawaii the benefits of the Act entitled "An Act to provide for the promotion of vocational rehabilitation of persons disabled in industry", approved June 2, 1920, as amended (29 U. S. C. 31–44), in accordance with the provisions of the Act entitled "An Act to extend the provisions of certain laws to the Territory of Hawaii", approved March 10, 1924 (29 U. S. C. 45), $5,000.

Extension of benefits to Hawaii.
41 Stat. 735; 43 Stat. 18.
29 U. S. C. §§ 31–45.

Promotion of vocational rehabilitation of persons disabled in industry in Puerto Rico: For extending to the island of Puerto Rico the benefits of the Act entitled "An Act to provide for the promotion of vocational rehabilitation of persons disabled in industry", approved June 2, 1920, as amended (29 U. S. C. 31–44), in accordance with the provisions of the Act entitled "An Act to extend the provisions of

Extension of benefits to Puerto Rico.
41 Stat. 735.
29 U. S. C. §§ 31–44.

46 Stat. 1489.
29 U. S. C. § 45a.

certain laws relating to vocational education and civilian rehabilitation to Puerto Rico", approved March 3, 1931 (29 U. S. C. 45a), $15,000.

Expenses, attendance at meetings.

Not to exceed an aggregate of $3,000 of appropriations available to the Office of Education for salaries and expenses for vocational education may be used for expenses of attendance at meetings of educational associations and other organizations concerned with vocational education.

Exclusive use of funds.

All appropriations for vocational education under the Office of Education in this Act shall be used exclusively for vocational education purposes.

GOVERNMENT IN THE TERRITORIES

TERRITORY OF ALASKA

Governor and secretary, salaries.

Salaries of the Governor and the secretary, $15,600.

Incidental and contingent expenses.

For incidental and contingent expenses of the offices of the Governor and the secretary of the Territory, clerk hire, not to exceed $7,520; janitor service for the Governor's office and the executive mansion, not to exceed $3,180; traveling expenses of the Governor while absent from the capital on official business and of the secretary of the Territory while traveling on official business under direction of the Governor; repair and preservation of Governor's house and furniture; for care of grounds and purchase of necessary equipment; stationery, lights, water, and fuel; in all, $22,400, to be expended under the direction of the Governor.

Public schools, establishment, etc.

For the establishment and maintenance of public schools, Territory of Alaska, $50,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Proviso. Limitation on expenditures.
48 Stat. 1227.
31 U. S. C. § 725c.

Care of insane.

Insane of Alaska: For care and custody of persons legally adjudged insane in Alaska, including compensation and travel expenses of medical supervisor, transportation, burial, and other expenses, $205,840: *Provided*, That authority is granted to the Secretary of the Interior to pay from this appropriation to the Sanitarium Company, of Portland, Oregon, or to other contracting institution or institutions, not to exceed $648 per capita per annum for the care and maintenance of Alaskan insane patients during the fiscal year 1940:

Provisos. Payments authorized.

Return, etc., of those not Alaska residents.

Provided further, That so much of this sum as may be required shall be available for all necessary expenses in ascertaining the residence of inmates and in returning those who are not legal residents of Alaska to their legal residence or to their friends, and the Secretary of the Interior shall, as soon as practicable, return to their places of residence or to their friends all inmates not residents of Alaska at the time they became insane, and the commitment papers for any person hereafter adjudged insane shall include a statement by the committing authority as to the legal residence of such person.

Roads, bridges, etc.
Repair and maintenance.
47 Stat. 446.
48 U. S. C. §§ 321a-321c.

For the repair and maintenance of roads, tramways, ferries, bridges, and trails, Territory of Alaska, to be expended under the provisions of the Act approved June 30, 1932 (48 U. S. C. 321a–321c), $560,000, including not to exceed $1,500 for repair and maintenance of Government wharf at Juneau, Alaska, to be immediately available.

Juneau, wharf.
Construction, etc.

For the construction, repair, and maintenance of roads, tramways, bridges, trails, and aviation fields, Territory of Alaska, $140,000, to be available until expended: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Proviso. Limitation on expenditures.
48 Stat. 1227.
31 U. S. C. § 725c.

Alaska Railroad.
Payment of expenses from receipts.

The Alaska Railroad: All amounts received by the Alaska Railroad during the fiscal year 1940 shall be available, and continue available until expended, for every expenditure requisite for and incident to the authorized work of the Alaska Railroad, including maintenance, operation, and improvements of railroads in Alaska; maintenance and operation of river steamers and other boats on the Yukon River and its tributaries in Alaska; operation and maintenance of ocean-going or coastwise vessels by ownership, charter, or arrangement with other branches of the Government service, for the purpose of providing additional facilities for the transportation of freight, passengers, or mail, when deemed necessary, for the benefit and development of industries and travel affecting territory tributary to the Alaska Railroad; stores for resale; payment of claims for losses and damages arising from operations, including claims of employees of the Railroad for loss and damage resulting from wreck or accident on the railroad, not due to negligence of the claimant, limited to clothing and other necessary personal effects used in connection with his duties and not exceeding $100 in value; payment of amounts due connecting lines; payment of compensation and expenses as authorized by section 42 of the Injury Compensation Act approved September 7, 1916 (5 U. S. C. 793), to be reimbursed as therein provided: *Provided*, That not to exceed $6,000 of this fund shall be available for personal services in the District of Columbia during the fiscal year 1940, and no one other than the general manager of said railroad shall be paid an annual salary out of this fund of more than $7,500: *Provided further*, That not to exceed $10,000 of such fund shall be available for printing and binding.

Operation, etc., of boats.

Damage claims

Compensation and expenses.
52 Stat. 200.
5 U. S. C., Supp. IV, § 793.
Provisos.
Services in the District.
Salary limitation.

Printing and binding.

TERRITORY OF HAWAII

Governor and secretary, salaries.

Salaries of the Governor and of the Secretary, $15,800.

Contingent expenses.

For contingent expenses, to be expended by the Governor for stationery, postage, and incidentals, and for traveling expenses of the Governor while absent from the capital on official business, $2,000; private secretary to the Governor, $3,100; temporary clerk hire, $750; in all, $5,850.

GOVERNMENT OF THE VIRGIN ISLANDS

Governor, and other personal services.
39 Stat. 1132.
48 U. S. C. § 1391.
49 Stat. 1813.
48 U. S. C., Supp. IV, § 1405v.
Miscellaneous expenses.

For salaries of the Governor and employees incident to the execution of the Acts of March 3, 1917 (48 U. S. C. 1391), and June 22, 1936 (48 U. S. C. 1405v), traveling expenses of officers and employees, necessary janitor service, care of Federal grounds, repair and preservation of Federal buildings and furniture, purchase of equipment, stationery, lights, water, and other necessary miscellaneous expenses, including not to exceed $5,000 for purchase, including exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, and not to exceed $4,000 for personal services, household equipment, and furnishings, fuel, ice, and electricity necessary in the operation of Government House at Saint Thomas and Government House at Saint Croix, $127,250.

Agricultural experiment station and vocational school.
Salaries and expenses.

For salaries and expenses of the agricultural experiment station and the vocational school in the Virgin Islands, including technical personnel, clerks, and other persons; scientific investigations of plants and plant industries, and diseases of animals; demonstrations in practical farming; official traveling expenses; fixtures, apparatus, and supplies; clearing and fencing of land; and other necessary expenses, including not to exceed $2,000 for purchase, including exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, $38,000.

Deficits of municipal government of Saint Croix.
Post, p. 1318.

For defraying the deficit in the treasury of the municipal government of Saint Croix because of the excess of current expenses over current revenues for the fiscal year 1940, $30,000, to be paid to the said treasury in monthly installments.

PUERTO RICAN HURRICANE RELIEF

Administrative expenses.

45 Stat. 1067; 46 Stat. 57.
Loan adjustments.
49 Stat. 926, 928.

Use of unexpended balances.

To enable the Division of Territories and Island Possessions to continue collection and administration of moneys due the United States on account of loans made under the joint resolutions approved December 21, 1928 (45 Stat. 1067), and January 22, 1930 (46 Stat. 57), and to make compositions and adjustments in any loan heretofore made, as authorized by Public Resolutions Numbered 59 (49 Stat. 926) and 60 (49 Stat. 928), Seventy-fourth Congress, approved August 27, 1935, not to exceed $20,000 of any unobligated balances of appropriations made by authority of those joint resolutions, including repayment of principal and payments of interest on such loans, is hereby made available for administrative expenses during the fiscal year 1940.

EQUATORIAL AND SOUTH SEA ISLANDS

Administrative expenses.

Contracts.

R. S. § 3709.
41 U. S. C. § 5.

For administrative expenses of the Division of Territories and Island Possessions, in carrying out the provisions of Executive Orders Numbered 7368 and 7828, approved May 13, 1936, and March 3, 1938, respectively, relating to certain islands of the United States situate in the Pacific Ocean, including personal services outside the District of Columbia (such employment to be by contract, if deemed necessary, without regard to the provisions of section 3709 of the Revised Statutes), rent, traveling expenses, purchase of necessary books, documents, newspapers and periodicals, stationery, hire of automobiles, purchase of equipment, supplies and provisions, and all other necessary expenses, $40,000.

SAINT ELIZABETHS HOSPITAL

Maintenance, etc.

Insane citizens in Canada.

Vehicles.

Buildings and grounds.

For support, clothing, and treatment in Saint Elizabeths Hospital for the Insane of insane persons from the Army, Navy, Marine Corps, and Coast Guard, insane inmates of the National Home for Disabled Volunteer Soldiers, persons charged with or convicted of crimes against the United States who are insane, all persons who have become insane since their entry into the military and naval services of the United States, insane civilians in the quartermaster service of the Army, insane persons transferred from the Canal Zone who have been admitted to the hospital and who are indigent, American citizens legally adjudged insane in the Dominion of Canada whose legal residence in one of the States, Territories, or the District of Columbia it has been impossible to establish, insane beneficiaries of the United States Employees' Compensation Commission, insane beneficiaries of the United States Veterans' Administration, and insane Indian beneficiaries of the Bureau of Indian Affairs, including not exceeding $27,000 for the purchase (including one at not to exceed $1,200), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles for the use of the superintendent, purchasing agent, and general hospital business, and including not to exceed $185,000 for repairs and improvements to buildings and grounds, $1,227,280, including cooperation with organizations or individuals in scientific research into the nature, causes, prevention, and treatment of mental illness, and including maintenance and operation of necessary facilities for feed-

ing employees and others (at not less than cost), and the proceeds therefrom shall reimburse the appropriation for the institution; and not exceeding $1,500 of this sum may be expended in the removal of patients to their friends; not exceeding $1,000 for expenses of attendance at meetings or conventions concerned with the work of psychiatry, medicine, and other scientific subjects of interest to Saint Elizabeths Hospital, when specifically authorized by the Secretary of the Interior; not exceeding $1,500 in the purchase of such books, periodicals, and newspapers as may be required for the purposes of the hospital and for the medical library, and not exceeding $1,500 for the actual and necessary expenses incurred in the apprehension and return to the hospital of escaped patients: *Provided*, That so much of this sum as may be required shall be available for all necessary expenses in ascertaining the residence of inmates who are not or who cease to be properly chargeable to Federal maintenance in the institution and in returning them to such places of residence: *Provided further*, That not exceeding $200 additional may be paid to two employees to provide mail facilities for patients in the hospital: *Provided further*, That no part of this appropriation shall be expended for the purchase of oleomargarine or butter substitutes except for cooking purposes: *Provided further*, That during the fiscal year 1940 the District of Columbia, or any branch of the Government requiring Saint Elizabeths Hospital to care for patients for which they are responsible, shall pay by check to the Superintendent, upon his written request, either in advance or at the end of each month, all or part of the estimated or actual cost of such maintenance, as the case may be, and bills rendered by the Superintendent of Saint Elizabeths Hospital in accordance herewith shall not be subject to audit or certification in advance of payment; proper adjustments on the basis of the actual cost of the care of patients paid for in advance shall be made monthly or quarterly, as may be agreed upon between the Superintendent of Saint Elizabeths Hospital and the District of Columbia government, department, or establishments concerned. All sums paid to the Superintendent of Saint Elizabeths Hospital for the care of patients that he is authorized by law to receive shall be deposited to the credit on the books of the Treasury Department of the appropriation made for the care and maintenance of the patients at Saint Elizabeths Hospital for the year in which the support, clothing, and treatment is provided, and be subject to requisition upon the approval of the Secretary of the Interior.

Removal of patients to their friends.

Provisos.
Return of inmates no longer Federal charges.

Mail facilities.

Butter substitutes, restriction.

Payment for care of patients from the District, etc.

Credit of payments

COLUMBIA INSTITUTION FOR THE DEAF

For support of the institution, including salaries and incidental expenses, books and illustrative apparatus, and general repairs and improvements, and including not to exceed $11,000 for improvement to the power, heating, and lighting system, $150,950.

Maintenance, etc.

HOWARD UNIVERSITY

Salaries: For payment in full or in part of the salaries of the officers, professors, teachers, and other regular employees of the university, the balance to be paid from privately contributed funds, $557,000;

Salaries.

General expenses: For equipment, supplies, apparatus, furniture, cases and shelving, stationery, ice, repairs to buildings and grounds, and for other necessary expenses, $188,000;

General expenses.

Total, Howard University, $745,000.

FREEDMEN'S HOSPITAL

Salaries, etc.

Contingent expenses.

For officers and employees and compensation for all other professional and other services that may be required and expressly approved by the Secretary of the Interior, $318,640; for subsistence, fuel and light, not exceeding $1,000 for expenses of attendance upon meetings of a technical nature, pertaining to hospital administration and medical advancement, when authorized by the Secretary of the Interior, clothing, to include white duck suits and white canvas shoes for the use of internes, and cotton or duck uniforms or aprons for cooks, maids, and attendants, and rubber surgical gloves, bedding, forage, medicine, medical and surgical supplies, surgical instruments, electric lights, repairs, replacement of X-ray apparatus, furniture; purchase, maintenance, and operation of passenger-carrying vehicles, including not exceeding $500 for the purchase of books, periodicals, and newspapers; and not to exceed $2,000 for the special instruction of pupil nurses, and other absolutely necessary expenses, $166,200; in all, for Freedmen's Hospital, $484,840, including reimbursement to the appropriation for Howard University of actual cost of heat and light furnished, of which amount of $484,840 one-half shall be chargeable to the District of Columbia and paid in like manner as other appropriations of the District of Columbia are paid.

Division of expenses.

Field work appropriations available for hire of work animals, etc.

SEC. 2. Appropriations herein made for field work shall be available for the hire, with or without personal services, of work animals and animal-drawn and motor-propelled vehicles and equipment.

Pick-up trucks. Appropriations available for purchase, operation, repair, etc.

SEC. 3. Appropriations herein made shall be available for the purchase, maintenance, operation, and repair of vehicles generally known as quarter-ton or half-ton pick-up trucks without such trucks being considered as passenger-carrying vehicles and without the cost of purchase, maintenance, operation, and repair being included in the limitation in the various appropriation items for the purchase, maintenance, operation, and repair of motor-driven passenger-carrying vehicles.

Executive departments, etc. Long-distance telephone tolls; use of appropriations restricted.

SEC. 4. That hereafter no part of this or any other appropriation for any executive department, establishment, or agency shall be used for the payment of long-distance telephone tolls except for the transaction of public business which the interests of the Government require to be so transacted; and all such payments shall be supported by a certificate by the head of the department, establishment, or agency concerned, or such subordinates as he may specially designate, to the effect that the use of the telephone in such instances was necessary in the interest of the Government.

Short title.

SEC. 5. This Act may be cited as the "Interior Department Appropriation Act, 1940".

Approved, May 10, 1939.

[CHAPTER 121]

May 11, 1939
[S. 752]
[Public, No. 69]

AN ACT

To amend section 78 of the Judicial Code, relating to the district of Idaho.

Judicial Code, amendment.
36 Stat. 1109.
28 U. S. C. § 151.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 78 of the Judicial Code (36 Stat. 1109; U. S. C., title 28, sec. 151) be amended so as to read as follows:

Idaho judicial district.

"That the State of Idaho shall constitute one judicial district to be known as the district of Idaho. It is divided into four divisions, to be known as the northern, central, southern, and eastern divisions.

Northern division.

The territory embraced on the 1st day of February 1938, in the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone, shall constitute the northern division of said district; and the terri-

Central division.

tory embraced on the date last mentioned in the counties of Clearwater, Idaho, Latah, Lewis, and Nez Perce shall constitute the central division of said district; and the territory embraced on the date last mentioned in the counties of Ada, Adams, Blaine, Boise, Camas, Canyon, Cassia, Elmore, Gem, Gooding, Jerome, Lincoln, Minidoka, Owyhee, Payette, Twin Falls, Valley, and Washington shall constitute the southern division of said district; and the territory embraced on the date last mentioned in the counties of Bannock, Bear Lake, Bingham, Bonneville, Butte, Caribou, Clark, Custer, Franklin, Fremont, Jefferson, Lemhi, Madison, Oneida, Power, and Teton shall constitute the eastern division of said district. Terms of the district court for the northern division of said district shall be held at Coeur d'Alene City on the fourth Monday in May and the third Monday in November; for the central division, at Moscow on the second Monday in May and the first Monday in November; for the southern division, at Boise City on the first Monday in February and the first Tuesday in September; and for the eastern division at Pocatello on the second Mondays in March and October. The clerk of the court shall maintain an office in charge of himself or a deputy at Coeur d'Alene City, at Moscow, at Boise City, and at Pocatello, which shall be open at all times for the transaction of the business of the court."

Southern division.

Eastern division.

Terms of district court.
Northern division.

Central division.

Southern division.

Eastern division.

Clerk's offices.

SEC. 2. That in the event the Legislature of the State of Idaho should hereafter at any time change the description or name of any of the counties embraced in the divisions hereinbefore referred to, then the District Court of the United States for the District of Idaho may by rule or order make such changes in the description or names of the counties in the said divisions to conform with any Act of the Legislature of the State of Idaho.

Change in name of any county permitted to conform with any Act of Legislature.

Approved, May 11, 1939.

[CHAPTER 122]

AN ACT

To authorize the Secretary of War to exchange obsolete, unsuitable, and unserviceable machines and tools pertaining to the manufacture or repair of ordnance matériel for new machines and tools.

May 11, 1939
[H. R. 3587]
[Public, No. 70]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to exchange obsolete, unsuitable, and unserviceable machines and tools, and parts thereof, pertaining to the manufacture or repair of ordnance matériel for use in the national defense, for new machines and tools of the same or equivalent general character.

War Department.
Exchange of certain obsolete, etc., machines and tools for new.

Approved, May 11, 1939.

[CHAPTER 123]

JOINT RESOLUTION

Designating August 19 of each year as National Aviation Day.

May 11, 1939
[S. J. Res. 111]
[Pub. Res., No. 14]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized to designate August 19 of each year as National Aviation Day, and to issue a proclamation calling upon officials of the Government to display the flag of the United States on all Government buildings on that day, and inviting the people of the United States to observe the day with appropriate exercises to further and stimulate interest in aviation in the United States.

National Aviation Day.
President authorized to designate August 19 of each year as.

Observance invited.

Approved, May 11, 1939.

[CHAPTER 126]

AN ACT

May 12, 1939
[H. R. 3811]
[Public, No. 71]

To provide for the appraisal of the pneumatic mail tube systems in New York and Boston.

Pneumatic mail tube systems, New York and Boston, appraisal authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General is authorized and directed to provide for an appraisal by competent engineers of the properties comprising the pneumatic mail tube systems in New York and Boston and the franchises enjoyed and patent rights utilized in connection therewith.

Appropriation authorized.

SEC. 2. There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sum as may be necessary to carry out this Act, but not to exceed $25,000.

Approved, May 12, 1939.

[CHAPTER 127]

AN ACT

May 12, 1939
[H. R. 4087]
[Public, No. 72]

To amend an Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended by the Act of June 4, 1920, so as to confer on the commanding general, General Headquarters Air Force, the same retirement privileges now enjoyed by chiefs of branches.

Army.
Commanding general, G. H. Q. Air Force, retirement privileges.
41 Stat. 762.
10 U. S. C. § 1026.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended by the Act of June 4, 1920 (41 Stat. 762), be, and the same is hereby, amended by inserting immediately after the word "branch", in line 27 of section 4c of that Act, as amended, the words "or as commanding general of the General Headquarters Air Force", and by inserting in line 29 of said section, immediately preceding the word "grade", the word "highest", and immediately after the word "chief", the words "or commanding general of the General Headquarters Air Force".

Approved, May 12, 1939.

[CHAPTER 128]

AN ACT

May 12, 1939
[H. R. 4772]
[Public, No. 73]

To provide time credits for substitutes in the pneumatic-tube service.

Postal Service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last paragraph of section 11 of the Act entitled "An Act reclassifying the salaries of postmasters and employees of the Postal Service, readjusting their salaries and compensation on an equitable basis, increasing postal rates to provide for such readjustment, and for other purposes", approved February 28, 1925, as amended, is amended to read as follows:

43 Stat. 1064; 45 Stat. 1016; 50 Stat. 650. 39 U. S. C. § 104; Supp. IV, § 104.

Substitutes, time credits allowed; pneumatic-tube service included.

"Substitute clerks, substitute garagemen-drivers, substitute driver-mechanics, and substitute general mechanics, when appointed regular clerks, garagemen-drivers, driver-mechanics, or general mechanics in the motor-vehicle service, and substitutes in the pneumatic-tube service when appointed as regular employees in the pneumatic-tube service, shall be given credit for the actual time served as a substitute on the basis of one year for each three hundred and six days of eight hours, and shall be appointed to the grade to which such clerk, garageman-driver, driver-mechanic, general mechanic, or employee in

the pneumatic-tube service, would have progressed had his original appointment as a substitute been made to grade one. Substitute service shall be computed from the date of original appointment as a regular classified substitute, and the salaries of the employees shall be fixed accordingly upon the date of their advancement to a regular position under section 116 of this title. Any fractional part of a year's substitute service, rendered after the enactment of this sentence, shall be included with his service as a regular clerk, garageman-driver, driver-mechanic, or general mechanic in the motor-vehicle service, or employee in the pneumatic-tube service, in determining eligibility for promotion to the next higher grade following appointment to a regular position."

Computation.

Approved, May 12, 1939.

[CHAPTER 129]

AN ACT

To provide a differential in pay for night work to pneumatic-tube-system employees in the Postal Service.

May 12, 1939
[H. R. 4785]
[Public, No. 74]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide a differential in pay for night work in the Postal Service", enacted May 24, 1928 (U. S. C., 1934 edition, title 39, sec. 828), is amended by striking out the words "motor-vehicle service" and inserting in lieu thereof the following: "motor-vehicle and pneumatic-tube services".

Postal Service.
Differential in pay for night work, inclusion of pneumatic-tube-system employees.
45 Stat. 725.
39 U. S. C. § 828.

Approved, May 12, 1939.

[CHAPTER 130]

AN ACT

To extend the provisions of the forty-hour law to pneumatic-tube-system employees in the Postal Service

May 12, 1939
[H. R. 4786]
[Public, No. 75]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, is further amended by striking out the words "motor-vehicle service" and inserting in lieu thereof the following: "motor-vehicle and pneumatic-tube services".

Postal Service.
Forty-hour law provisions, extension to pneumatic-tube-system employees.
49 Stat. 650.
39 U. S. C., Supp. IV, § 832.

Approved, May 12, 1939.

[CHAPTER 131]

JOINT RESOLUTION

Authorizing the President to invite other nations to participate in the Sacramento Golden Empire Centennial commemorating the one-hundredth anniversary of the founding of Sacramento by Captain John A. Sutter.

May 12, 1939
[H. J. Res. 221]
[Pub. Res., No. 15]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized to invite by proclamation, or in such manner as he may deem proper, foreign nations to participate in the Sacramento Golden Empire Centennial to be held at Sacramento, California, from May 1, 1939, to September 10, 1939, inclusive, for the purpose of properly commemorating and observing the one-hundredth anniversary of the arrival in California, at the confluence of the American and Sacramento Rivers, of John Augustus Sutter, a Swiss adventurer, and the founding by him, through the estab-

Sacramento Golden Empire Centennial.
President requested to invite participation by foreign nations.

lishment of Sutter's Fort, of what is today California's capital city of Sacramento, which establishment and the subsequent development of the region adjacent resulted in the discovery of gold at Coloma, California.

No Federal obligation.

SEC. 2. The Government of the United States is not by this resolution obligated to any expense in connection with the holding of such exposition.

Approved, May 12, 1939.

[CHAPTER 133]

AN ACT

May 15, 1939
[H. R. 3230]
[Public, No. 76]

To amend the statutes providing punishment for transmitting threatening communications.

Postal Service.

47 Stat. 649; 49 Stat. 427.
18 U. S. C. §§ 338a, 338b; Supp. IV, § 338a.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 1 and 2 of the Act of July 8, 1932 (47 Stat. 649), as amended (U. S. C., title 18, secs. 338a and 338b), be, and the same are hereby, further amended to read as follows:

Deposit, etc., of certain threatening communications in mails.

"SECTION 1. (a) Whoever shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, to be sent or delivered by the Post Office Establishment of the United States, or shall knowingly cause to be delivered by the Post Office Establishment of the United States according to the direction thereon, any written or printed letter or other communication, with or without a name or designating mark subscribed thereto, addressed to any other person, and containing any demand or request for ransom or reward for the release of any kidnaped person; or whoever, with intent to extort from any person any money or other thing of value, shall deposit, cause to be deposited, or cause to be delivered, as aforesaid, any letter or other communication containing any threat to kidnap any person or any threat to injure the person of the addressee or of another, shall be fined not more than $5,000 or imprisoned not more than twenty years, or both.

Penalty.

Threat to kidnap, etc.

"(b) Whoever shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, to be sent or delivered by the Post Office Establishment of the United States, or shall knowingly cause to be delivered by the Post Office Establishment of the United States according to the direction thereon, any written or printed letter or other communication with or without a name or designating mark subscribed thereto, addressed to any other person and containing any threat to kidnap any person or any threat to injure the person of the addressee or of another shall be fined not more than $1,000, or imprisoned not more than five years, or both.

Penalty.

Extortion messages.

"(c) Whoever, with intent to extort from any person any money or other thing of value, shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, to be sent or delivered by the Post Office Establishment of the United States, or shall knowingly cause to be delivered by the Post Office Establishment of the United States according to the direction thereon, any written or printed letter or other communication, with or without a name or designating mark subscribed thereto, addressed to any other person and containing any threat to injure the property or reputation of the addressee or of another, or the reputation of a deceased person, or any threat to accuse the addressee or any other person of a crime shall be fined not more than $500, or imprisoned not more than two years, or both.

Penalty.

"(d) Any person violating this section may be prosecuted in the judicial district in which such letter or other communication is deposited in such post office, station, or authorized depository for mail matter, or in the judicial district into which such letter or other communication was carried by the United States mail for delivery according to the direction thereon: *Provided*, That any defendant in an indictment hereunder, relating to communications originating in the United States, shall, upon motion duly made, be entitled as a matter of right to be tried in the district court of the United States in which the matter mailed or otherwise transmitted was first set in motion; that is, in the mails or in commerce between the States.

Prosecution.

Proviso. Venue.

"SEC. 2. (a) Whoever shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, of any foreign country any written or printed letter or other communication addressed to any person within the United States, for the purpose of having such communication delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to such addressee in the United States, and as a result thereof such communication is delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to the address to which it is directed in the United States, and containing any demand or request for ransom or reward for the release of any kidnaped person; or whoever, with intent to extort from any person any money or other thing of value, shall deposit or cause to be deposited, as aforesaid, any letter or other communication for the purpose aforesaid, containing any threat to kidnap any person or any threat to injure the person of the addressee or of another, shall be fined not more than $5,000 or imprisoned not more than twenty years, or both.

Deposit of threatening communications in foreign post office, etc., addressed to person in U. S.

Containing demand for ransom, etc.

Penalty.

"(b) Whoever shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, of any foreign country any written or printed letter or other communication addressed to any person within the United States, for the purpose of having such communication delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to such addressee in the United States, and as a result thereof such communication is delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to the address to which it is directed in the United States, and containing any threat to kidnap any person or any threat to injure the person of the addressee or of another, shall be fined not more than $1,000 or imprisoned not more than five years, or both.

Containing threat to kidnap, etc.

Penalty.

"(c) Whoever, with intent to extort from any person any money or other thing of value, shall knowingly deposit or cause to be deposited in any post office or station thereof, or in any authorized depository for mail matter, of any foreign country any written or printed letter or other communication, addressed to any person within the United States for the purpose of having such communication delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to such addressee in the United States, and as a result thereof such communication is delivered by the Post Office Establishment of such foreign country to the Post Office Establishment of the United States and by it delivered to the address to which it is directed in the United States, and containing any threat to injure the property or reputation of the addressee or of another, or the reputation of a deceased person, or any threat to accuse the addressee or any other

Extortion messages.

Penalty.

person of a crime, shall be fined not more than $500 or imprisoned not more than two years, or both.

Prosecution.

"(d) Any person violating this section may be prosecuted either in the district into which such letter or other communication was carried by the United States mail for delivery according to the direction thereon, or in which it was caused to be delivered by the United States mail to the person to whom it was addressed: *Provided*, That any defendant in an indictment hereunder, relating to communications originating in the United States, shall, upon motion duly made, be entitled as a matter of right to be tried in the district court of the United States in which the matter mailed or otherwise transmitted was set first in motion; that is, in the mails or in commerce between the States."

Proviso. Venue.

Federal Kidnaping Act, amendments. 48 Stat. 781. 18 U. S. C. § 408d.

SEC. 2. That the Act of May 18, 1934 (48 Stat. 781; U. S. C., title 18, sec. 408d), be, and the same is hereby, amended to read as follows:

Transmission in interstate commerce of demand for ransom for release of any kidnaped person. Threat to kidnap or injure with intent to extort.

"(a) Whoever shall transmit in interstate commerce, by any means whatsoever, any communication containing any demand or request for a ransom or reward for the release of any kidnaped person; or whoever, with intent to extort from any person, firm, association, or corporation, any money or other thing of value, shall transmit, as aforesaid, any communication containing any threat to kidnap any person or any threat to injure the person of another shall be fined not more than $5,000 or imprisoned not more than twenty years, or both.

Penalty.

Transmission of threats to kidnap, etc.

"(b) Whoever shall transmit in interstate commerce by any means whatsoever any communication containing any threat to kidnap any person or any threat to injure the person of another shall be fined not more than $1,000 or imprisoned not more than five years, or both.

Transmission of threats to injure property, etc., with intent to extort.

"(c) Whoever, with intent to extort from any person, firm, association, or corporation, any money or other thing of value, shall transmit in interstate commerce by any means whatsoever any communication containing any threat to injure the property or reputation of the addressee or of another or the reputation of a deceased person or any threat to accuse the addressee or any other person of a crime shall be fined not more than $500 or imprisoned not more than two years, or both.

Penalty.

Prosecution.

"(d) Any person violating the provisions of this section may be prosecuted in the judicial district from or into which such threat is transmitted, as aforesaid: *Provided*, That any defendant in an indictment hereunder, relating to communications originating in the United States, shall, upon motion duly made, be entitled as a matter of right to be tried in the district court of the United States in which the matter mailed or otherwise transmitted was set first in motion; that is, in the mails or in commerce between the States. The term 'interstate commerce,' as used in this section, shall include communication from one State, Territory, or the District of Columbia, to another State, Territory, or the District of Columbia."

Proviso. Venue.

"Interstate commerce", construed.

Approved, May 15, 1939.

[CHAPTER 134]

May 15, 1939
[H. R. 3231]
[Public, No. 77]

AN ACT

To authorize the mailing of pistols, revolvers, and other firearms capable of being concealed on the person, to officers of the Coast Guard.

Firearms. Conveyance in the mails to Coast Guard officers, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act declaring pistols, revolvers, and other firearms capable of being concealed on the person nonmailable and

providing penalty", approved February 8, 1927 (44 Stat. 1059; U. S. C., title 18, sec. 361), is hereby amended by inserting the words "Coast Guard," after the word "Navy," in the first proviso thereof.

44 Stat. 1059.
18 U. S. C. § 361.

Approved, May 15, 1939.

[CHAPTER 135]

AN ACT

Granting postal employees credit for Saturday in annual and sick leave law, thereby conforming to the forty-hour workweek or five-day-week law.

May 15, 1939
[H. R. 3812]
[Public, No. 78]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph 1 of section 11 of the Act entitled "An Act reclassifying the salaries of postmasters and employees of the Postal Service, readjusting their salaries and compensation on an equitable basis, increasing postal rates to provide for such readjustment, and for other purposes", approved February 28, 1925 (U. S. C., title 39, 1934 edition, sec. 823), as amended, is amended to read as follows:

Postal Service.
43 Stat. 1064; 45 Stat. 595.
39 U. S. C. § 823.

"Employees in the Postal Service shall be granted fifteen days' leave of absence with pay, exclusive of Saturdays, Sundays, and holidays, each fiscal year, and sick leave with pay at the rate of ten days a year, exclusive of Saturdays, Sundays, and holidays, to be cumulative, but no sick leave with pay in excess of six months shall be granted during any one fiscal year. Sick leave shall be granted only upon satisfactory evidence of illness in accordance with the regulations to be prescribed by the Postmaster General: *Provided*, That the fifteen days' leave shall be credited at the rate of one and one-quarter days for each month of actual service."

Annual leave.

Sick leave.

Proviso.
Monthly credit.

SEC. 2. This Act shall become effective as of February 1, 1939.

Effective date.

Approved, May 15, 1939.

[CHAPTER 136]

AN ACT

Limiting working hours of pneumatic-tube-system employees to eight in ten hours a day.

May 15, 1939
[H. R. 4771]
[Public, No. 79]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the fifth paragraph of section 116, title 39, United States Code, is amended to read as follows:

Postal Service.
43 Stat. 1061.
39 U. S. C. § 116.

"Special mechanics, general mechanics, mechanics' helpers, driver-mechanics, and garagemen-drivers in the motor-vehicle service, and employees of the pneumatic-tube system, shall be required to work not more than eight hours a day. The eight hours of service shall not extend over a longer period than ten consecutive hours, and the schedules of duties of the employees shall be regulated accordingly. In cases of emergency, or if the needs of the service require, special clerks, clerks, special mechanics, general mechanics, mechanics' helpers, driver-mechanics, and garagemen-drivers in the motor-vehicle service, and employees of the pneumatic-tube system, can be required to work in excess of eight hours per day, and for such overtime service they shall be paid on the basis of the annual pay received by such employees. In computing the compensation for such overtime the annual salary or compensation for such employees shall be divided by three hundred and six (five?), the number of working days in the year less all Sundays and legal holidays enumerated in section 119 of this title; the quotient thus obtained will be the daily compensation which divided by eight will give the hourly compen-

Hours of labor.
Limitation, etc., to include employees of pneumatic-tube system.

Emergency overtime service.

Computation of overtime pay.

Compensatory time for Sunday, etc., employment.

sation for such overtime service. When the needs of the service require the employment on Sundays and holidays of route supervisors, special clerks, clerks, dispatchers, mechanics in charge, special mechanics, general mechanics, mechanics' helpers, driver-mechanics, and garagemen-drivers in the motor-vehicle service, and employees of the pneumatic-tube system, they shall be allowed compensatory time on one day within six days next succeeding the Sunday, except the last three Sundays in the calendar year, and on one day within thirty days next succeeding the holiday and the last three Sundays in the year on which service is performed: *Provided, however*, That the Postmaster General may, if the exigencies of the service require it, authorize the payment of overtime in lieu of compensatory time for service on Sundays and holidays."

Exceptions.

Proviso. Overtime pay in lieu of compensatory time.

Approved, May 15, 1939.

[CHAPTER 137]

JOINT RESOLUTION

May 15, 1939
[H. J. Res. 241]
[Pub. Res., No. 16]

Providing for the participation of the United States in the celebration of the one hundred and fiftieth anniversary of the establishment of the United States Lighthouse Service.

Lighthouse Service, sesquicentennial. Lighthouse Week designated.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the week commencing August 7, 1939, is hereby designated as Lighthouse Week in commemoration of the one hundred and fiftieth anniversary of the enactment by the first Congress of the United States of the ninth Act of said Congress, which was approved by President George Washington on August 7, 1789, and laid the foundation of the United States Lighthouse Service by providing that all expenses in the necessary support, maintenance, and repairs of all lighthouses, beacons, buoys, and public piers to render navigation safe and easy should be paid for by the Treasury of the United States. During said week all Government officials are hereby directed to display the flag of the United States on all Government buildings, and are requested in appropriate manner to celebrate the enactment and approval of said Act.

1 Stat. 53.

Display of flag, etc.

President requested to invite observance.

SEC. 2. That the President of the United States is hereby requested, by appropriate proclamation, to call attention of all citizens of the United States to said event and to request the cooperation of all citizens, communities, civic organizations, States, municipalities, counties, public agencies, churches, and schools in an appropriate recognition of the devoted, efficient, faithful, and splendid work of the Lighthouse Service for one hundred and fifty years in the safeguarding of life and property upon the sea.

Participation by Government departments, etc.

SEC. 3. That the heads of all departments and independent establishments of the Government are requested to take such steps respectively as each of said heads may deem most appropriate to celebrate said event, to commemorate the work of the Lighthouse Service, to acquaint the public generally with the responsible, devoted, and hazardous work of the said Service, and to express the thanks and gratitude of the Nation to all employees of said Service for the fearless manner in which their work has been performed continuously from the date of the creation of said Service to the present time.

Expenditure authorized.

SEC. 4. That the Commissioner of Lighthouses is hereby authorized to expend, out of any moneys appropriated or allotted for the Bureau of Lighthouses, not exceeding $2,500 for any expenses connected with ceremonies for the celebration authorized and requested by this Act, including the printing and issuance of appropriate literature, pamphlets, and programs.

Approved, May 15, 1939.

[CHAPTER 139]

AN ACT

May 17, 1939
[S. 964]
[Public, No. 80]

Creating the Arkansas-Mississippi Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to construct, maintain, and operate a bridge across the Mississippi River at or near Friar Point, Mississippi, and Helena, Arkansas, and for other purposes.

Mississippi River.
Bridge authorized across, near Friar Point, Miss., and Helena, Ark.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the Arkansas-Mississippi Bridge Commission (hereinafter created, and hereinafter referred to as the "Commission"), and its successors and assigns, be, and are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto, across the Mississippi River at or near the cities of Friar Point, Mississippi, and Helena, Arkansas, at a point suitable to the interest of navigation, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Acquisition of real estate, etc.

SEC. 2. There is hereby conferred upon the Commission and its successors and assigns the right and power to enter upon such lands and to acquire, condemn, occupy, possess, and use such real estate and other property in the State of Arkansas and the State of Mississippi, as may be needed for the location, construction, operation, and maintenance of any such bridge and its approaches, upon making just compensation therefor, to be ascertained and paid according to the laws of the State in which such real estate or other property is situated, and the proceedings therefor shall be the same as in the condemnation of private property for public purposes in said State, respectively. The Commission, its successors, and assigns is further authorized to enter into agreements with the States of Arkansas and Mississippi, and any political subdivision thereof, for the acquisition, lease, or use of any lands or property owned by such State or political subdivision.

Agreements authorized.

Tolls authorized.

SEC. 3. The Commission and its successors and assigns are hereby authorized to fix and charge tolls for transit over such bridge in accordance with the provisions of this Act, subject to the approval of the Secretary of War, as provided by the Act of Congress approved March 23, 1906.

Bond issue to provide for payment of cost.

SEC. 4. The Commission and its successors and assigns are hereby authorized to provide for the payment of the cost of such bridge as may be constructed, as provided herein, and approaches (including the approach highways which, in the judgment of the Commission, it is necessary or advisable to construct or cause to be constructed to provide suitable and adequate connection with existing improved highways) and the necessary lands, easements, and appurtenances thereto, by an issue or issues of negotiable bonds of the Commission, bearing interest at the rate or rates of not more than 6 per centum per annum, the principal and interest of which bonds, and any premium to be paid for retirement thereof before maturity, shall be payable solely from the sinking fund provided in accordance with this Act, and such payments may be further secured by a mortgage of the bridge. All such bonds may be registrable as to principal alone, or both principal and interest, shall be in such form not inconsistent with this Act, shall mature at such time or times not exceeding twenty-five years from their respective dates, shall be in such denominations, shall be executed in such manner, and shall be payable in such medium and at such place or places, as the Commission may deter-

Interest, maturity, etc.

Repurchase and redemption.

mine. The Commission may repurchase and may reserve the right to redeem all or any of said bonds before maturity in such manner and at such price or prices, not exceeding 105 and accrued interest, as may be fixed by the Commission prior to the issuance of the bonds. The Commission, when it deems it to be to the best interest of the Commission, may issue refunding bonds to repurchase and redeem any outstanding bonds before the maturity thereof: *Provided*, That the refunding bonds shall mature at such time or times, not exceeding forty years from the date of approval of this Act, as the Commission may determine. The Commission may enter into any agreement with any bank or trust company in the United States as trustee having the power to make such agreement, setting forth the duties of the Commission in respect to the purchase, construction, maintenance, operation, repair, and insurance of the bridge, the conservation and application of all funds, the security for payment of the bonds, the safeguarding of money on hand or on deposit, and the rights and remedies of said trustee and the holders of the bonds, restricting the individual right of action of the bondholders as is customary in trust agreements respecting bonds of corporations. Such trust agreement may contain such provisions for protecting and enforcing the rights and remedies of the trustee and the bondholders as may be reasonable and proper and not inconsistent with the law.

Proviso. Maturity of refunding bonds.

Trust agreement authorized.

Protection of rights, etc., of trustee and bondholders.

Bond sale.

Said bonds shall be sold in such manner and at such time or times and at such price as the Commission may determine, but no such sale shall be made at a price so low as to require the payment of interest at the rate of more than 6 per centum per annum on the money received therefor, computed with relation to the absolute maturity of the bonds in accordance with standard tables of bond values, and the face amount thereof shall be so calculated as to produce, at the price of their sale, the cost of the bridge constructed, and approaches and the lands, easements, and appurtenances, used in connection therewith when added to any other funds made available to the Commission for the use of said purposes. The cost of the bridge to be constructed as provided herein, together with approaches and approach highways, shall be deemed to include interest during construction of said bridge, and for twelve months thereafter, and all engineering, legal, architectural, traffic surveying, and other expense incident to the construction of the bridge and the acquisition of the necessary property, incident to the financing thereof, including cost of acquiring lands. If the proceeds of the bonds issued shall exceed the cost as finally determined, the excess shall be placed in the sinking fund hereinafter provided. Prior to the preparation of definite bonds the Commission may, under like restrictions, issue temporary bonds or interim certificates, with or without coupons, of any denomination whatsoever, exchangeable for definite bonds when such bonds that have been executed are available for delivery.

Items included in cost.

Disposition of excess, if proceeds of bond issue exceed cost.

Issuance of temporary bonds.

SEC. 5. In fixing the rates of toll to be charged for the use of such bridge, in accordance with the Act of Congress approved March 23, 1906, the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and approaches under economical management, and to provide a sinking fund sufficient to pay the principal and interest of such bonds as the same shall fall due, and the redemption or repurchase price of all or any thereof redeemed or repurchased before maturity as herein provided. All tolls and other revenues from said bridge are hereby pledged to such uses and to the application thereof as hereinafter in this section required. After payment or provision for payment therefrom of all such cost of maintaining, repairing,

Application of tolls to maintenance, sinking fund, etc.

Residue to be placed in sinking fund.

and operating, and the reservation of an amount of money estimated to be sufficient for the same purpose during an ensuing period of not more than six months, the remainder of tolls collected shall be placed in the sinking fund, at intervals to be determined by the Commission prior to the issuance of the bonds. An accurate record of the cost of the bridge and approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested. The Commission shall classify in a reasonable way all traffic over the bridge so that the tolls shall be so fixed and adjusted by it as to be uniform in the application thereof to all traffic falling within reasonable classes, regardless of the status or character of any person, firm, or corporation participating in such traffic, and shall prevent all use of such bridge for traffic except upon payment of tolls so fixed and adjusted.

Record of expenditures and receipts.

Classification of traffic.

Within a reasonable time after the construction of the bridge the Commission shall file with the Bureau of Public Roads of the United States Department of Agriculture a sworn itemized statement, showing the cost of constructing the bridge and its approaches, the cost of acquiring any interest in real or other property necessary therefor, and the amount of bonds, debentures, or other evidence of indebtedness issued in connection with the construction of said bridge.

Sworn itemized statement of costs, etc., to be filed.

SEC. 6. After payment of the bonds and interest, or after a sinking fund sufficient for such payment shall have been provided and shall be held for that purpose, the Commission shall deliver deeds or other suitable instruments of conveyance of the interest of the Commission in and to the bridge extending between the State of Arkansas and the State of Mississippi, that part of said bridge within Arkansas to the State of Arkansas, or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Arkansas interest") and that part of said bridge within Mississippi to the State of Mississippi, or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereinafter referred to as the "Mississippi interest"), under the condition that the bridge shall thereafter be free of tolls and be properly maintained, operated, and repaired, by the Arkansas interest and the Mississippi interest as may be agreed upon; but if the Arkansas interest or the Mississippi interest, or any other interest hereinabove mentioned, shall not be authorized to accept or shall not accept the same under such conditions, then the bridge shall continue to be owned, maintained, operated, and repaired by the Commission, and the rates of tolls shall be so adjusted as to provide a fund of not to exceed the amount necessary for the maintenance, repair, and operation of the bridge and approaches under economical management, until such time as the Arkansas interest and the Mississippi interest, or any other interest hereinabove mentioned, shall be authorized to accept and shall accept such conveyance under such conditions.

Conveyance of interests after payment of bonds, etc.

Operation by Commission if either interest fails to accept.

Notwithstanding any restriction or limitation imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of, or supplemental to either thereof, the Secretary of Agriculture, or any other Federal Department or agency of the United States Government may extend Federal aid under such Acts for the construction of said bridge out of any money allocated to the State of Arkansas with the consent of the State Highway Commission of said State, and out of money allocated to the State of Mississippi with the consent of the Highway Department of said State.

Federal aid.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. ch. 1; Supp. IV, ch. 1.

Arkansas-Mississippi Bridge Commission.
Creation, corporate powers, etc.

SEC. 7. For the purpose of carrying into effect the objects stated in this Act, there is hereby created the Arkansas-Mississippi Bridge Commission, and by that name, style, and title said body shall have perpetual succession, may contract, and be contracted with, sue and be sued, implead and be impleaded, complain and defend in all courts of law and equity; may make and have a common seal; may purchase or otherwise acquire and hold or dispose of real estate and other property; may accept and receive donations or gifts of money or property and apply the same to the purposes of this Act; and shall have and possess all powers necessary, convenient, or proper for carrying into effect the objects stated in this Act.

Membership.

The Commission shall consist of six members to be appointed by the Secretary of Agriculture, three of whom are to be residents and citizens of the State of Mississippi and the other three to be residents and citizens of the State of Arkansas. Such Commission shall be a public body corporate and politic. Each member of the Commission shall qualify within thirty days after his appointment by filing in the office of the Secretary of Agriculture an oath that he will faithfully perform the duties imposed upon him by this Act, and each person appointed to fill a vacancy shall file in like manner within

Vacancies.

thirty days after his appointment. Any vacancy occurring in said Commission by reason of failure to qualify as above provided, or by reason of death or resignation, shall be filled by the Secretary of Agriculture, and in filling such vacancy the Secretary of Agriculture shall at all times make the appointment so that the respective States shall at all times have equal representation on said Commission.

Surety bonds.

Before the issuance of bonds, as hereinabove provided, each member of the Commission shall give such bond as may be fixed by the Chief of the Bureau of Public Roads of the Department of Agriculture, conditioned upon the faithful performance of all duties required by this Act. The cost of such surety prior to and during the construction of the bridge shall be paid or reimbursed from the bond proceeds and

Organization; rules, quorum, etc.

thereafter such cost shall be deemed an operating expense. The Commission shall elect a chairman and vice chairman from its members, and shall establish rules and regulations for the government of its own business. A majority of the members shall constitute a quorum for the transaction of business.

Capital stock, etc., restriction.

SEC. 8. The Commission shall have no capital stock or shares of interest or participation, and all revenues and receipts thereof shall

Compensation, allowances, etc.

be applied to the purposes specified in this Act. The members of the Commission shall be entitled to a per diem compensation for their services of $10 for each day actually spent in the business of the Commission but the maximum compensation of the chairman in any year shall not exceed $1,200, and of each other member shall not exceed $600. The members of the Commission shall also be entitled to receive traveling-expense allowance of 10 cents a mile for each mile

Employees.

actually traveled on the business of the Commission. The Commission may employ a secretary, treasurer, engineers, attorneys, and such other experts, assistants, and employees as they may deem necessary, who shall be entitled to receive such compensation as the Commission may determine. All salaries and expenses shall be paid solely from the

Dissolution of Commission.

funds provided under the authority of this Act. After all bonds and interest thereon shall have been paid and all other obligations of the Commission paid or discharged, or provision for all such payment shall have been made as hereinbefore provided, and after the bridge shall have been conveyed to the Arkansas interest and the Mississippi interest, as herein provided, or otherwise disposed of, as provided herein, the Commission shall be dissolved and shall cease to have further existence by an order of the Chief of the Bureau

of Public Roads, made upon his own initiative or upon application of the Commission or any member or members thereof, but only after a public hearing in the city of Helena, Arkansas, notice of time and place of which hearing and the purpose thereof shall have been published once, at least thirty days before the date thereof, in a newspaper published in the cities of Helena, Arkansas, and Clarksdale, Mississippi. At the time of such dissolution all moneys in the hands of or to the credit of the Commission shall be divided and distribution made between the interests of the States as may be determined by the Chief of the Bureau of Public Roads of the United States.

Public hearing; notice.

Division of moneys.

SEC. 9. Notwithstanding any of the provisions of this Act, the Commission shall have full power and authority to negotiate and enter into a contract or contracts with the State Highway Commission of Arkansas, and the State Highway Commission of Mississippi, the cities of Helena, Arkansas, and Clarksdale, Mississippi, or any county or municipality in the State of Arkansas and State of Mississippi, whereby the Commission may receive financial aid in the construction or maintenance of the bridge and approaches thereto, and said Commission, in its discretion, may avail itself of all of the facilities of the State Highway Commission of the State of Arkansas and the State of Mississippi with regard to the construction of said bridge, and the Commission may make and enter into any contract or contracts which it deems expedient and proper with the State Highway Commissions of Arkansas and Mississippi, whereby said highway departments, or either of them, may construct, operate, and maintain, or participate with the Commission in the construction, operation, and maintenance of said bridge constructed hereunder, and the approaches thereto. It is hereby declared to be the purpose of Congress to facilitate the construction of a bridge and proper approaches across the Mississippi River at or near Helena, Arkansas, and Friar Point, Mississippi, and to authorize the Commission to promote said object and purpose, with full power to contract with either the State Highway Commission of Arkansas or the State Highway Commission of Mississippi, or with any agency or department of the Federal Government, or both, in relation to the construction, operation, and maintenance of said bridge and approaches.

State, etc., aid.

Contracts.

Purpose declared.

SEC. 10. Nothing herein contained shall be construed to authorize or permit the Commission or any member thereof to create or obligate or incur any liability other than such obligations and liabilities as are dischargeable solely from funds contemplated to be provided by this Act. No obligation created or liability incurred pursuant to this Act shall be a personal obligation or liability of any member or members of the Commission but shall be chargeable solely to the funds herein provided, nor shall any indebtedness created pursuant to this Act be an indebtedness of the United States.

Creation of other obligations, etc., forbidden.

SEC. 11. The design and construction of any bridge which may be built pursuant to this Act shall be in accordance with the standard specifications for highway bridges adopted by the American Association of State Highway Officials.

Design and construction.

SEC. 12. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, May 17, 1939.

[CHAPTER 140]

AN ACT

May 22, 1939
[S. 198]
[Public, No. 81]

To provide that records certified by the Court of Claims to the Supreme Court, in response to writs of certiorari, may include material portions of the evidence, and for other purposes.

Judicial Code, amendments.
43 Stat. 939.
28 U. S. C. § 288(b).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3, subsection b, of the Act of February 13, 1925 (43 Stat. 936, 939, c. 229; U. S. Code, title 28, sec. 288 b), be amended so as to read as follows:

Cases in Court of Claims.
Review, etc., of errors assigned, by Supreme Court by certiorari upon petition of either party.

"(b) In any case in the Court of Claims, including those begun under section 180 of the Judicial Code, it shall be competent for the Supreme Court, upon the petition of either party, whether Government or claimant, to require, by certiorari, that the cause be certified to it for review and determination of all errors assigned, with the same power and authority, and with like effect, as if the cause had been brought there by appeal. In such event, the Court of Claims shall include in the papers certified by it the findings of fact, the conclusions of law, and the judgment or decree, as well as such other parts of the record as are material to the errors assigned, to be settled by the Court.

Inclusion of parts of record material to errors assigned.

Rules governing preparation of record.

"The Court of Claims shall promulgate rules to govern the preparation of such record in accordance with the provisions of this section.

Jurisdiction of Supreme Court.

"In such cases the Supreme Court shall have authority to review, in addition to other questions of law, errors assigned to the effect that there is a lack of substantial evidence to sustain a finding of fact; that an ultimate finding or findings are not sustained by the findings of evidentiary or primary facts; or that there is a failure to make any finding of fact on a material issue."

Approved, May 22, 1939.

[CHAPTER 141]

AN ACT

May 22, 1939
[S. 1281]
[Public, No. 82]

To prohibit reproductions of official badges, identification cards, and other insignia.

Official insignia of the United States.

47 Stat. 342.
18 U. S. C. § 76a.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to prohibit the misuse of official insignia", approved on June 29, 1932 (47 Stat. 342; U. S. C., title 18, sec. 76a), be amended to read as follows:

Unauthorized manufacture, sale, or possession, prohibited.

"That hereafter the manufacture, sale, or possession of any badge, identification card, or other insignia, of the design prescribed by the head of any department or independent office of the United States for use by any officer or subordinate thereof, or of any colorable imitation thereof, or the photographing, printing, or in any other manner making or executing any engraving, photograph, print, or impression in the likeness of any such badge, identification card, or other insignia, or of any colorable imitation thereof, is prohibited, except when and as authorized under such regulations as may be prescribed by the head of the department or independent office of which such insignia indicates the wearer is an officer or subordinate."

Approved, May 22, 1939.

[CHAPTER 142]

AN ACT

To authorize a sale of the old Carson City (Nevada) Mint site and building notwithstanding the provisions of Joint Resolution Numbered 18 of February 23, 1865.

May 22, 1939
[S. 2050]
[Public, No. 83]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the old Carson City (Nevada) Mint site and building may be sold under the provisions of the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345b), or the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), notwithstanding Joint Resolution Numbered 18 of February 23, 1865 (13 Stat. 569), providing that said site shall be reserved from public sale and shall remain the property of the United States.

Carson City, Nev.
Sale of old Mint site and building authorized.
49 Stat. 800, 885.
40 U. S. C., Supp. IV, §§ 345b, 304a.
13 Stat. 569.

Approved, May 22, 1939.

[CHAPTER 143]

AN ACT

To authorize the Secretary of the Treasury to accept real estate devised to the United States by the late Lizzie Beck, of Mena, Arkansas, and for other purposes.

May 22, 1939
[S. 2244]
[Public, No. 84]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to accept on behalf of the United States the real estate devised to the United States by the late Lizzie Beck, of Mena, Arkansas, and to deal with the same in the manner provided by the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), or the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345b).

Lizzie Beck.
Acceptance of real estate devised by.

49 Stat. 885, 800.
40 U. S. C., Supp. IV, §§ 304a, 345b.

Approved, May 22, 1939.

[CHAPTER 144]

AN ACT

Relating to the disposition of funds derived from the Coos Bay Wagon Road grant lands.

May 24, 1939
[S. 242]
[Public, No. 85]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That beginning with the fiscal year next following the date of the passage of this Act, not to exceed 75 per centum of the receipts derived in any one year from the Coos Bay Wagon Road grant lands in Oregon and deposited in the special fund in the Treasury created by the Act of February 26, 1919 (40 Stat. 1179), and designated "The Coos Bay Wagon Road grant fund" shall be paid annually, in lieu of taxes, by the Secretary of the Treasury, upon certification by the Secretary of the Interior, to the treasurers of Coos and Douglas Counties according to the ratio that the total assessed valuation of the reconveyed Coos Bay Wagon Road grant lands, belonging to the United States, in each of said counties bears to the total assessed valuation of all said lands in those counties, to be used for the purposes mentioned in said Act: *Provided*, That until such time as the general fund of the Treasury of the United States shall have been fully reimbursed by Douglas County for expenditures which were made charges against the Coos Bay Wagon Road grant fund by section 5 of the Act of February 26, 1919, said Douglas County shall be entitled to receive only 50 per centum of the amount to which it would otherwise be

Coos Bay Wagon Road grant lands, Oreg.
Annual payments to Coos and Douglas Counties from special fund.

40 Stat. 1179.

In lieu of taxes.

Ratio.

Provisos.
Reduction in amount to Douglas County.

40 Stat. 1180.

Appraisal of land and timber by committee prior to payment.

entitled under this Act: *Provided further*, That prior to making any payment under this authorization an appraisal of the land and timber thereon shall be made, within six months after the passage of this Act, by a committee to consist of a representative of the Secretary of the Interior, one representative for the two counties interested, and a third person satisfactory to the Secretary of the Interior and the county officials, but who shall not be an employee of the United States nor a resident of, nor a property owner in, either Coos or Douglas County. Upon appraisal thereof, the land and timber thereon shall be assessed as are other similar properties within the respective counties, and payments hereunder in lieu of taxes shall be computed by applying the same rates of taxation as are applied to privately owned property of similar character in such counties.

Assessment and payments.

Manner and frequency of appraisals; computation of amounts due.

SEC. 2. Appraisals of the land and timber thereon shall be made, in the manner prescribed in section 1 hereof, not less frequently than once in each ten-year period, and the amounts due hereunder in any year shall be computed as specified in section 1 of this Act upon the basis of the last appraisement. The expenses of making the appraisements provided for in this Act shall be paid by the Secretary of the Treasury upon certification by the Secretary of the Interior, from that portion of the receipts derived from such lands and timber payable to the counties and shall be deducted from any amount due said counties.

Payment of expenses.

Receipts insufficient to meet payments due; additional sum from surplus.

SEC. 3. If, during any one year, 75 per centum of the receipts are insufficient fully to meet the payments due the counties hereunder, the Secretary of the Treasury, upon certification by the Secretary of the Interior, may pay an additional sum from any surplus of 75 per centum of prior year receipts: *Provided, however*, That in no event shall the aggregate of payments during any ten-year period commencing with the period beginning July 1, 1940, exceed 75 per centum of the receipts deposited in the Treasury to the credit of the Coos Bay Wagon Road grant fund for such period: *Provided further*, That at the end of each ten-year period, any balance of the 75 per centum not required for payments to the counties shall be covered into the general fund of the Treasury of the United States.

Provisos.
Maximum aggregate of payments.

Excess covered in.

Amount available for administration of designated legislation.
50 Stat. 874.

SEC. 4. Not to exceed 25 per centum of the annual receipts shall be available, in such amounts as the Congress shall from time to time appropriate for the administration of the Act of August 28, 1937 (50 Stat. 874), insofar as it applies to the Coos Bay Wagon Road grant lands. Any balance not used for administrative purposes shall be covered into the general fund of the Treasury of the United States.

Balance covered in.

Inconsistent Acts, etc., repealed.

SEC. 5. All Acts or parts of Acts inconsistent with this Act are hereby repealed.

Approved, May 24, 1939.

[CHAPTER 145]

AN ACT

May 24, 1939
[S. 542]
[Public, No. 86]

To further extend the times for commencing and completing the construction of a bridge across the Missouri River at or near Garrison, North Dakota.

Missouri River.
Time extended for bridging, at Garrison, N. Dak.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Missouri River, at or near Garrison, North Dakota, authorized to be built by the State of North Dakota, by the Act of Congress approved February 10, 1932, and heretofore extended by Acts of Congress approved February 14, 1933, June 12, 1934, May 24, 1935, June 5,

47 Stat. 43, 804; 48 Stat. 946; 49 Stat. 288, 1476; 52 Stat. 764.

1936, and June 16, 1938, are hereby further extended two and four years, respectively, from June 12, 1938.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved. Amendment.

Approved, May 24, 1939.

[CHAPTER 146]

AN ACT

May 24, 1939
[S. 595]
[Public, No. 87]

To increase further the efficiency of the Coast Guard by authorizing the retirement under certain conditions of enlisted personnel thereof with twenty or more years of service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commandant of the Coast Guard (hereinafter referred to as the "Commandant") shall assemble annually a Coast Guard Enlisted Personnel Board (hereinafter referred to as the "Board"), to be composed of not less than three commissioned officers on the active list of the Coast Guard. It shall be the duty of the Board to recommend for retirement such enlisted men of the Coast Guard, who have twenty or more years of service, whom the Board determines, in its discretion, should be retired from active service. The recommendations of the Board shall be transmitted to the Commandant for final action. If the Commandant shall approve the recommendations of the Board, the enlisted man concerned shall be notified thereof in writing, and any enlisted man who, within thirty days after receipt of such notification, files with the Commandant a written protest of the action taken by the Board in his case, shall not be retired involuntarily under this Act unless a subsequent annual Board again determines in its discretion, that such enlisted man should be retired and so recommends, in which case such enlisted man may, upon approval by the Commandant, be retired from active service with retired pay as prescribed by section 5 hereof. At the expiration of thirty days after receipt by an enlisted man of notice as aforesaid, in the event that no such protest is filed by him within the period prescribed, such enlisted man may, upon approval by the Commandant, be retired from active service with retired pay as prescribed by section 5 hereof. If the Commandant shall disapprove any recommendation of the Board, the enlisted man concerned shall retain his status in the Coast Guard to the same extent as if his case had not been considered.

Coast Guard.
Retirement of enlisted personnel with twenty or more years of service.
Coast Guard Enlisted Personnel Board, meetings, membership, etc.
Recommendations for retirements.
Protest; effect of.
Consideration and decision by subsequent annual Board.
Retirement, with pay, if no protest filed.
Status if Commandant disapproves Board's recommendation.

SEC. 2. An enlisted man of the Coast Guard who has twenty or more years of service may, upon suitable application to and approval by the Commandant, be retired from active service with retired pay as prescribed by section 5 hereof.

Voluntary retirement.

SEC. 3. The total number of enlisted men who may be retired in any one fiscal year under sections 1 and 2 of this Act shall not exceed the whole number nearest to 1 per centum of the total enlisted force of the Coast Guard on the active list as of January 1 of such year, to be divided in such proportion between retirements under sections 1 and 2 of this Act as may be determined by the Commandant.

Limitation on number in any one fiscal year.

SEC. 4. The Commandant is authorized to call any enlisted man who has been retired pursuant to this Act into active service for such duty as he may be able to perform. While so employed such enlisted man shall receive full pay, allowances, and benefits authorized by law, shall be eligible for promotion, and shall be entitled to the benefits of continuous service for such rank and for such length of time as he is or has been employed in active service, and

Recall to active service.
Pay, etc., while so employed.
Promotions; service credits.

Status when relieved of active duty.

when relieved of active service shall retain upon the retired list the rank and service held by him at the time of such relief, with pay and such increases as are prescribed in section 5 of this Act.

Annual rate of retirement pay.

SEC. 5. The annual rate of pay of any enlisted man retired under this Act shall be 2½ per centum of the sum of his base pay and all permanent additions thereto at the time of his retirement, multiplied by the number of years of his service: *Provided*, That any enlisted man retired under this Act who has been cited for extraordinary heroism in line of duty, or whose average marks in conduct during his service in the Coast Guard shall be not less than 97½ per centum of the maximum, shall be entitled to have his retired pay increased by an amount equal to 10 per centum of the sum of his base pay and all permanent additions thereto at the time of his retirement: *Provided further*, That the retired pay of any enlisted man retired under this Act shall not in any case exceed 75 per centum of the sum of his base pay and all permanent additions thereto at the time of his retirement: *And provided further*, That the determination of the Secretary of the Treasury as to what constitutes extraordinary heroism for the purpose of this section shall be final and conclusive.

Provisos.
Citation for extraordinary heroism, etc.

Limitation on amount.

Determination of extraordinary heroism.

Application of Act.

SEC. 6. (a) The provisions of this Act shall be supplementary to, but shall not be construed to limit or supersede, existing laws relating to the retirement of enlisted personnel of the Coast Guard.

Regulations.

(b) The Commandant may prescribe such regulations which shall be subject to approval by the Secretary of the Treasury, as may be necessary to carry out the purposes of this Act.

Approved, May 24, 1939.

[CHAPTER 147]

May 24, 1939
[S. 965]
[Public, No. 88]

AN ACT

To amend the Act entitled "An Act authorizing the Port Authority of Duluth, Minnesota, and the Harbor Commission of Superior, Wisconsin, to construct a highway bridge across the Saint Louis River from Rice's Point in Duluth, Minnesota, to Superior in Wisconsin", approved June 30, 1938.

Saint Louis River.
Authorized bridge construction, Duluth, Minn., to Superior, Wis.; location modified.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the Act entitled "An Act authorizing the Port Authority of Duluth, Minnesota, and the Harbor Commission of Superior, Wisconsin, to construct a highway bridge across the Saint Louis River from Rice's Point in Duluth, Minnesota, to Superior in Wisconsin", approved June 30, 1938, is amended by striking out "to the vicinity of the lower end of Banks Avenue extended to the shore line in Superior, Wisconsin", and inserting in lieu thereof "to such point in Superior, Wisconsin, as the Harbor Commission of Superior shall designate".

52 Stat. 1256.

Approved, May 24, 1939.

[CHAPTER 148]

May 24, 1939
[S. 1876]
[Public, No. 89]

AN ACT

To readjust the commissioned personnel of the Coast Guard, and for other purposes.

Coast Guard.
Readjustment of commissioned personnel.
45 Stat. 1533.
14 U. S. C. § 10.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to readjust the commissioned personnel of the Coast Guard, and for other purposes", approved March 2, 1929 (45 Stat. 1533; U. S. C., title 14, sec. 10), is hereby amended by adding at the end thereof the following paragraph:

"The total number of commissioned officers in the Coast Guard is hereby increased by one hundred and fifty-four line officers (exclusive of commissioned warrant officers) and two district commanders. Such additional line officers shall be distributed in grades in the same proportion as prescribed by the foregoing provisions of this section: *Provided*, That the total number of vacancies created hereby in each of the grades of captain, commander, lieutenant commander, and lieutenant shall be filled at a rate not exceeding, in any one year following the enactment hereof, 20 per centum of such total number."

Number increased.

Distribution of additional line officers.

Proviso.
Filling of vacancies.

SEC. 2. Section 2 of the Act entitled "An Act to distribute the commissioned line and engineer officers of the Coast Guard in grades, and for other purposes", approved January 12, 1923 (42 Stat. 1130; U. S. C., title 14, sec. 12), is hereby amended by changing the second proviso thereof to read as follows: "*Provided further*, That the engineer in chief, while so serving, shall have the rank of a rear admiral and the pay and allowances of a rear admiral (lower half), and hereafter the engineer in chief shall be selected from the active list of engineer officers not below the grade of commander (engineering)."

Engineer in chief.

42 Stat. 1130.
14 U. S. C. § 12.

Rank, pay, selection.

SEC. 3. Section 1 of the Act entitled "An Act to increase the efficiency of the personnel of the Revenue Cutter Service", approved April 16, 1908 (35 Stat. 61, as amended; U. S. C., title 14, sec. 11), is hereby amended by adding at the end thereof the following paragraph:

35 Stat. 61.
14 U. S. C. § 11; Supp. IV, § 11.
Assistant Commandant; appointment, term, selection, etc.

"The President is authorized to appoint in the Coast Guard, by and with the advice and consent of the Senate, one Assistant Commandant who shall serve for a term of four years unless sooner relieved by the President. The Assistant Commandant shall be selected from the active list of line officers not below the grade of commander, and such appointment shall not create a vacancy; and the Commandant of the Coast Guard shall make recommendations for the appointment of the Assistant Commandant. The Assistant Commandant shall have the rank of a rear admiral and the pay and allowances of a rear admiral (lower half): *Provided*, That an officer whose term of service as Assistant Commandant has expired shall take his place on the lineal list in the grade that he would have attained had he not served as Assistant Commandant."

Rank, pay, allowances.

Proviso.
Status on expiration of term of service.

Approved, May 24, 1939.

[CHAPTER 149]

AN ACT

May 25, 1939
[H. R. 6149]
[Public, No. 90]

Making appropriations for the Navy Department and the naval service for the fiscal year ending June 30, 1940, and for other purposes.

Navy Department and naval service appropriations for fiscal year 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Navy Department and the naval service for the fiscal year ending June 30, 1940, namely:

NAVAL ESTABLISHMENT

OFFICE OF THE SECRETARY

MISCELLANEOUS EXPENSES

Traveling expenses.

For traveling expenses of civilian employees, including not to exceed $2,500 for the expenses of attendance, at home and abroad, upon meetings of technical, professional, scientific, and other similar organizations when, in the judgment of the Secretary of the Navy, such attendance would be of benefit in the conduct of the work of the

Experts.

Courts martial, etc.

Accident prevention, shore stations.

Advertising.

Living quarters, etc.

46 Stat. 818.
5 U. S. C. § 118a.

Telegrams, radiograms, cablegrams, etc.

Damage claims.

41 Stat. 132.
34 U. S. C. § 600.

Provisos.
Restriction on use in certain naval districts.

Group IV (b) employees.

Navy Department; not to exceed $2,000 for the part-time or intermittent employment in the District of Columbia or elsewhere of such experts and at such rates of compensation as may be contracted for by and in the discretion of the Secretary of the Navy; expenses of courts martial, purchase of law and reference books, expenses of prisoners and prisons, courts of inquiry, boards of investigations, examining boards, clerical assistance; witnesses' fees and traveling expenses; not to exceed $15,000 for promoting accident prevention and safety in shore establishments of the Navy, to be expended in the discretion of the Secretary of the Navy; newspapers and periodicals for the naval service; all advertising of the Navy Department and its bureaus (except advertising for recruits for the Bureau of Navigation); costs of suits; relief of vessels in distress; recovery of valuables from shipwrecks; maintenance of attachés abroad, including office rental and pay of employees, and not to exceed $12,000 in the aggregate or $900 for any one person for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a); for contingencies for the Director of Naval Intelligence, to be expended in his discretion, not to exceed $1,000; the collection and classification of information; not to exceed $215,000 for telephone, telegraph, and teletype rentals and tolls, telegrams, radiograms, and cablegrams; postage, foreign and domestic, and post-office box rentals; necessary expenses for interned persons and prisoners of war under the jurisdiction of the Navy Department, including funeral expenses for such interned persons or prisoners of war as may die while under such jurisdiction; payment of claims for damages as provided in the Act making appropriations for the naval service for the fiscal year 1920, approved July 11, 1919 (34 U. S. C. 600); and other necessary and incidental expenses; in all, $1,345,990: *Provided*, That no part of any appropriation contained in this Act shall be available for the expense of any naval district in which there may be an active navy yard, naval training station, or naval operating base, unless the commandant of the naval district shall be also the commandant of one of such establishments: *Provided further*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $515,000.

CONTINGENT, NAVY

Contingent, Navy.

For all emergencies and extraordinary expenses, exclusive of personal services, in the Navy Department or any of its subordinate bureaus or offices at Washington, District of Columbia, arising at home or abroad, but impossible to be anticipated or classified, to be expended on the approval and authority of the Secretary of the Navy, and for such purposes as he may deem proper, and for examination of estimates for appropriations and of naval activities in the field for any branch of the naval service, $30,000, of which $2,500 shall be available immediately.

CARE OF LEPERS, AND SO FORTH, ISLAND OF GUAM

Care of lepers, etc., Guam and Culion, P. I.

Naval station, Island of Guam: For maintenance and care of lepers, special patients, and for other purposes, including cost of transfer of lepers from Guam to the island of Culion, in the Philippines, and their maintenance, $22,000; for educational purposes, $15,000; in all, $37,000.

NAVAL RESEARCH LABORATORY

For laboratory and research work and other necessary work of the Naval Research Laboratory for the benefit of the naval service, including operation and maintenance of a laboratory, additions to equipment necessary properly to carry on work in hand, maintenance of buildings and grounds, temporary employment of such scientific and technical civilian assistants as may become necessary, and subscriptions to technical periodicals, to be expended under the direction of the Secretary of the Navy, $370,000: *Provided*, That $60,000 of this appropriation shall be available for the temporary employment of civilian scientists and technicists required on special problems: *Provided further*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $135,000, in addition to the amount authorized by the preceding proviso.

Laboratory and research work.

Provisos.
Temporary employment of scientists, etc.

Group IV (b) employees.

OPERATION AND CONSERVATION OF NAVAL PETROLEUM RESERVES

To enable the Secretary of the Navy to carry out the provisions contained in the Act approved June 4, 1920 (34 U. S. C. 524), requiring him to conserve, develop, use, and operate the naval petroleum reserves, $70,000, of which amount not to exceed $20,000 shall be available for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: *Provided*, That out of any sums appropriated for naval purposes by this Act any portion thereof, not to exceed $10,000,000, shall be available to enable the Secretary of the Navy to protect Naval Petroleum Reserve Numbered 1, established by Executive order of September 2, 1912, pursuant to the Act of June 25, 1910 (43 U. S. C. 141–143), by drilling wells and performing any work incident thereto, of which amount not to exceed $100,000 shall be available for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: *Provided further*, That no part of the sum made available for the protection of this property shall be expended if a satisfactory agreement can be made with adjoining landowners not to drill offset wells for the purpose of producing oil.

Conservation, operation, etc.
41 Stat. 813.
34 U. S. C. § 524.

Group IV (b) employees.

Provisos.
Protective work on Reserve No. 1.

36 Stat. 847.
43 U. S. C. §§ 141-143.

Group IV (b) employees.

Agreement with adjoining landowners not to drill offset wells.

NAVAL PRISON FARMS AND PRISON PERSONNEL

For the operation, maintenance, and improvement of naval prison farms and for the welfare, recreation, and education of prison personnel, to be expended under such regulations as the Secretary of the Navy may prescribe, $12,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Operation, etc.

Proviso.
Limitation on expenditures.
48 Stat. 1227.
31 U. S. C. § 725c.

BUREAU OF NAVIGATION

TRAINING, EDUCATION, AND WELFARE, NAVY

Naval War College: For maintenance and operation, including repairs, improvements, and care of grounds; services of a professor of international law, $2,000; services of lecturers, $2,000; and other

Naval War College, maintenance, etc.

civilian services; library expenses, including the purchase, binding, and repair of books and periodicals and subscriptions to newspapers and periodicals; and including contingencies of the president of the Naval War College, to be expended in his discretion, not exceeding $1,000; and for other necessary expenses, $124,500;

Naval training stations.

Naval training stations: For maintenance, operation, and other necessary expenses, including repairs, improvements, and care of grounds of the naval training stations which follow:

San Diego, California, $161,000;

Newport, Rhode Island, $152,000;

Great Lakes, Illinois, $244,000;

Norfolk, Virginia, $465,000;

Fleet training, gunnery, etc., prizes.

Fleet training: For trophies and badges for excellence in gunnery, target practice, communication, engineering exercises, and for economy in fuel consumption, to be awarded under such rules as the Secretary of the Navy may formulate; for the purpose of recording, classifying, compiling, and publishing the rules and results; for the establishment and maintenance of shooting galleries, target houses, targets, and ranges; for hiring established ranges, and for transporting equipment to and from ranges; entrance fees in matches for the rifle team, and special equipment therefor, $55,690;

Instruction.

Retirement annuities.
49 Stat. 1092.
34 U. S. C., Supp. IV, §§ 1073–1073e.

Instruction: For postgraduate instruction of officers in other than civil government and literature, including such amounts as may be necessary to carry out the provisions of the Act approved January 16, 1936 (34 U. S. C. 1073), and for special instruction, education, and individual training of officers and enlisted men at home and abroad, including maintenance of students abroad, except aviation training and submarine training otherwise appropriated for, $222,290: *Provided*, That no part of this or any other appropriation contained in this Act shall be available for or on account of any expense incident to giving special educational courses or post-graduate instruction to officers with view to qualifying them or better qualifying them for the performance of duties required to be performed by or in pursuance of law by officers of the Supply Corps, Construction Corps, or Corps of Civil Engineers, except present students and except such officers who are commissioned in such corps or who have not been commissioned in the line of the Navy more than three years and four months prior to the commencement of such educational courses or postgraduate instruction;

Proviso.
Restriction on special educational courses, etc.

Exception.

Libraries.

Libraries: For libraries, professional books, textbooks, religious books, periodicals, and newspaper subscriptions for ships and shore stations not otherwise appropriated for, $60,000;

Welfare and recreation.

Welfare and recreation: For welfare and recreation of the Navy, including periodicals and newspaper subscriptions, and not exceeding $4,000 for care and operation of schools at naval stations at Guantanamo Bay, Guam, and Tutuila, for the children of Naval and Marine Corps commissioned, enlisted, and civilian personnel, to be expended in the discretion of the Secretary of the Navy, under such regulations as he may prescribe, $280,000;

Naval Reserve Officers' Training Corps.

43 Stat. 1276; 50 Stat. 563.
34 U. S. C. § 821; Supp. IV, § 821.

Naval Reserve Officers' Training Corps: For all expenses incident to the conduct of the Naval Reserve Officers' Training Corps under such regulations as the President has prescribed or hereafter may prescribe under the provisions of section 22 of the Act approved March 4, 1925, as amended by the Act of August 6, 1937 (34 U. S. C. 821), $142,000: *Provided*, That uniforms and other equipment or material issued to the Naval Reserve Officers' Training Corps in accordance with law may be furnished from surplus or reserve stocks of

Proviso.
Uniforms, equipment, etc.

the Navy without payment under this appropriation, except for actual expenses incurred in the manufacture or issue;

In all, training, education, and welfare, Navy, $1,906,480: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, exclusive of temporary services, shall not exceed the following amounts, respectively: Naval War College, $77,000; Naval Training Station, San Diego, $3,050; Naval Training Station, Newport, $7,800; Naval Training Station, Great Lakes, $12,350; Naval Training Station, Norfolk, $2,100; Instruction, $22,300; Libraries, $19,115; Welfare and Recreation, $4,000.

Total.
Proviso.
Group IV (b) employees.

STATE MARINE SCHOOLS, ACT OF MARCH 4, 1911

To reimburse the State of California, $25,000; the State of Massachusetts, $25,000; the State of New York, $25,000; and the State of Pennsylvania, $25,000, for expenses incurred in the maintenance and support of marine schools in such States as provided in the Act authorizing the establishment of marine schools, and so forth, approved March 4, 1911 (34 U. S. C. 1121), and for the maintenance and repair of the particular vessels loaned by the United States to the said States on the date of the approval of this Act for use in connection with such State marine schools, $90,000, and no other vessels shall be furnished by or through the Navy Department; in all, $190,000.

Reimbursement of designated States for expenses.

36 Stat. 1353.
34 U. S. C. § 1121; Supp. IV, § 1121.
Maintenance, etc., of vessels loaned.

INSTRUMENTS AND SUPPLIES, NAVY

For supplies for seamen's quarters; and for the purchase of all other articles of equipage at home and abroad; and for the payment of labor in equipping vessels therewith and manufacture of such articles in the several navy yards; all pilotage and towage of ships of war; canal tolls, wharfage, dock and port charges, and other necessary incidental expenses of a similar nature; hire of launches or other small boats in Asiatic waters; quarantine expenses; services and materials in repairing, correcting, adjusting, and testing compasses on shore and on board ship; nautical and astronomical instruments and repairs to same; compasses; compass fittings including binnacles, tripods, and other appendages of ship's compasses; logs and other appliances for measuring the ship's way and leads and other appliances for sounding; photographs, photographic instruments and materials, printing outfit and materials; music and musical instruments; commissions, warrants, diplomas, discharges, good-conduct badges, and medals for men and boys; transportation of effects of deceased officers, nurses, and enlisted men of the Navy, and of officers and men of the Naval Reserve who die while on duty; not to exceed $5,000 for contingent expenses and emergencies arising under cognizance of the Bureau of Navigation, unforeseen and impossible to classify; and for the necessary civilian electricians for gyrocompass testing and inspection, $700,000: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $38,000.

Instruments and supplies.

Proviso.
Group IV (b) employees.

OCEAN AND LAKE SURVEYS, NAVY

Hydrographic surveys.

For hydrographic surveys, including the pay of the necessary hydrographic surveyors, cartographic draftsmen, and recorders, and for the purchase of nautical books, charts, and sailing directions, $80,000: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $34,000.

Proviso.
Group IV (b) employees.

NAVAL RESERVE

Organizing, recruiting, etc.
52 Stat. 1175; 49 Stat. 156.
34 U. S. C., Supp. IV, §§ 852-853i, 842-848.

For all expenses not otherwise provided for, authorized by the "Naval Reserve Act of 1938", and the Act approved April 15, 1935 (49 Stat. 156), in connection with organizing, administering, recruiting, instructing, training, and drilling the Naval Reserve, including the designing, purchasing, and engraving of medals and trophies; medical supplies and equipment; purchase, maintenance, and operation of ambulances; aviation matériel, equipment, and fuel in connection with the aviation activities of the Naval and Marine Corps Reserve; maintenance and operation of floating equipment; and rental, maintenance, and operation of such shore stations as may be required in connection with Naval Reserve activities, $9,937,205, of which amount not more than $7,222,615 shall be available, in addition to other appropriations, for and on account of Naval and Marine Corps Reserve aviation; not more than $2,714,590 shall be available, in addition to other appropriations, for all other Naval Reserve activities; and not more than $81,000 shall be available for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department: *Provided*, That no part of any of the foregoing amounts shall be available for the performance of more than forty-eight drills per annum or other equivalent instruction or duty or appropriate duties: *Provided further*, That, except in time of war or during the existence of a national emergency declared by the President, no appropriation contained in this Act shall be available to pay more than twenty officers of the Naval Reserve and four officers of the Marine Corps Reserve above the grade of lieutenant or captain, respectively, the pay and allowances of their grade for the performance of active duty other than the performance of drills or other equivalent instruction or duty, or appropriate duties and the performance of fifteen days' active training duty, and other officers above such grades employed on such class of active duty (not to exceed four months in any calendar year) shall not be entitled to be paid a greater rate of pay and allowances than authorized by law for a lieutenant of the Navy or a captain of the Marine Corps entitled to not exceeding ten years' longevity pay: *Provided further*, That no appropriation made in this Act shall be available for pay, allowances, travel, or other expenses of any officer or enlisted men of the Naval or Marine Corps Reserve who may be drawing a pension, disability allowance, disability compensation, or retired pay from the Government of the United States, and "retired pay" as here used shall not include the pay of members of the Fleet Reserve, Fleet Marine Corps Reserve, or members on the honorary retired list of such Reserve forces.

Naval and Marine Corps Reserve, aviation activities.

Group IV (b) employees.

Provisos.
Drills, limitation.

Reserve officers performing active duty.

Pay, allowances, etc., restriction.

NAVAL ACADEMY

Pay of professors, etc.

Pay, Naval Academy: For pay of professors and instructors, including one professor as librarian, and such amounts as may be

necessary to carry out the provisions of the Act approved January 16, 1936 (34 U. S. C. 1073), $294,938: *Provided*, That this appropriation shall not be available for the employment of more than nine masters and instructors in swordsmanship and physical training.

Annuities.
49 Stat. 1092.
34 U. S. C., Supp. IV, §§ 1073–1073e.
Proviso.
Swordsmanship, etc., instruction.

For pay of other employees, $619,735: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules, in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, shall not exceed $263,539.

Other employees.
Proviso.
Group IV (b) employees.

Current and miscellaneous expenses, Naval Academy: For text and reference books for use of instructors; stationery, blank books and forms, models, maps, newspapers, and periodicals; apparatus and materials for instruction in physical training and athletics; expenses of lecturers and entertainments, not exceeding $3,000, including pay and expenses of lecturers and visiting clergymen; chemicals, philosophical apparatus and instruments, stores, machinery, tools, fittings, apparatus, materials for instruction purposes, and purchase of and engraving of trophies and badges, $50,600; for purchase, binding, and repair of books for the library (to be purchased in the open market on the written order of the superintendent), $5,500; for purchase of the Culver collection of ship and ship model manuscripts, documents, books, photographs, prints, and so forth, $3,000; for expenses of the Board of Visitors to the Naval Academy, $1,200; for contingencies for the Superintendent of the Academy, to be expended in his discretion, not exceeding $4,000; for contingencies for the commandant of midshipmen, to be expended in his discretion, not exceeding $1,200; in all, $65,500, to be accounted for as one fund.

Current, etc., expenses.

Lectures, etc.

Books, purchase, repair, etc.

Purchase of Culver collection.

Board of Visitors.

Maintenance and repairs, Naval Academy: For necessary repairs of public buildings, wharves, and walls enclosing the grounds of the Naval Academy, accident prevention, improvements, repairs, and fixtures; for books, periodicals, maps, models, and drawings; purchase and repair of fire engines; fire apparatus and plants, machinery; purchase and maintenance of all horses and horse-drawn vehicles for use at the academy, including the maintenance, operation, and repair of three horse-drawn passenger-carrying vehicles to be used only for official purposes; seeds and plants; tools and repairs of the same; stationery; furniture for Government buildings and offices at the academy, including furniture for midshipmen's rooms; coal and other fuels; candles, oil, and gas; attendance on light and power plants; cleaning and clearing up station and care of buildings; attendance on fires, lights, fire engines, fire apparatus, and plants, and telephone, telegraph, and clock systems; incidental labor, advertising, water tax, postage, telephones, telegrams, tolls, and ferriage; flags and awnings; packing boxes; pay of inspectors and draftsmen; and music and astronomical instruments, $1,107,566, of which $2,000 shall be available exclusively on account of the collection of ship models bequeathed by the late Henry H. Rogers: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $27,606.

Maintenance and repairs.

Horses, vehicles, etc.

Furniture.

Ship models bequeathed by Henry H. Rogers.
Proviso.
Group IV (b) employees.

NAVAL HOME, PHILADELPHIA, PENNSYLVANIA

For pay of employees, $100,120: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien

Employees.
Proviso.
Group IV (b) employees.

schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $13,800;

Maintenance.

Maintenance: For water rent, heating, and lighting; cemetery, burial expenses, and headstones; general care and improvements of grounds, buildings, walls, and fences; repairs to power-plant equipment, implements, tools, and furniture, and purchase of the same; music in chapel and entertainment for beneficiaries; stationery, books, and periodicals; transportation of indigent and destitute beneficiaries to the Naval Home, and of sick and insane beneficiaries, their attendants and necessary subsistence for both, to and from other Government hospitals; employment of such beneficiaries in and about the Naval Home as may be authorized by the Secretary of the Navy, on the recommendation of the governor; support of beneficiaries and all other contingent expenses, including the maintenance, repair, and operation of two motor-propelled vehicles, and one motor-propelled passenger-carrying vehicle to be used only for official purposes, $99,880;

Employment of beneficiaries.

In all, Naval Home, $200,000.

BUREAU OF ENGINEERING

ENGINEERING

Repairs, preservation of machinery, etc.

For repairs, preservation, and renewal of machinery, auxiliary machinery, and boilers of naval vessels, yard craft, and ships' boats, distilling and refrigerating apparatus; repairs, preservation, and renewals of electric interior and exterior signal communications and all electrical appliances of whatsoever nature on board naval vessels, except range finders, battle order and range transmitters and indicators, and motors and their controlling apparatus used to operate machinery belonging to other bureaus; searchlights and fire-control equipments for antiaircraft defense at shore stations; maintenance and operation of coast signal service; equipage, supplies, and materials under the cognizance of the Bureau required for the maintenance and operation of naval vessels, yard craft, and ships' boats; purchase, installation, repair, and preservation of machinery, tools, and appliances in navy yards and stations, accident prevention, pay of classified field force under the Bureau; incidental expenses for naval vessels, navy yards, and stations, inspectors' offices, the engineering experiment station, such as photographing, technical books and periodicals, stationery, and instruments; services, instruments, machines and auxiliaries, apparatus and supplies, and technical books and periodicals necessary to carry on experimental and research work; maintenance and equipment of buildings and grounds at the engineering experiment station, Annapolis, Maryland; payment of part-time or intermittent employment in the District of Columbia or elsewhere of such scientists and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $20 per diem for any persons so employed, and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty; in all, $26,317,500, and, in addition, the Secretary of the Navy may enter into contracts prior to July 1, 1940, for the procurement of tools to an amount not in excess of $1,035,800, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $2,000,000.

Exceptions.

Equipage, supplies, etc.

Field force.

Annapolis, Md., engineering experiment station.

Contracts.

Proviso.
Group IV (b) employees.

BUREAU OF CONSTRUCTION AND REPAIR

CONSTRUCTION AND REPAIR

For designing naval vessels, including services, instruments, apparatus, and materials necessary for experimental and research work; payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed, and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty; maintenance, repairs, and alterations of vessels; care and preservation of vessels out of commission; docking of vessels; salvage and salvage services for naval floating property; construction and repair of district and yard craft; purchase and manufacture of equipage, appliances, supplies, and materials at home and abroad as required for the maintenance, repair, alteration, and operation of naval vessels and district and yard craft; carrying on work of the experimental model basin and wind tunnel; tools and appliances for all purposes in navy yards and naval stations; labor in navy yards and naval stations and elsewhere at home and abroad; accident prevention; pay of classified field force, including employees in material inspection and superintending constructors' offices; incidental expenses at navy yards and naval stations and in material inspection and superintending constructors' offices such as photographing, technical and professional books and magazines, plans, stationery, drafting instruments, and other materials, $24,422,500, and, in addition, the Secretary of the Navy may enter into contracts prior to July 1, 1940, for the procurement of tools to an amount not in excess of $1,035,800, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $1,655,000.

Designing of naval vessels, etc.

Maintenance, etc., of vessels.

Equipage, supplies, etc.

Field force.

Contracts.

Proviso.
Group IV (b) employees.

BUREAU OF ORDNANCE

ORDNANCE AND ORDNANCE STORES, NAVY

For procuring, producing, preserving, and handling ordnance material for the armament of ships; for the purchase and manufacture of torpedoes and appliances; for the purchase and manufacture of smokeless powder; for fuel, material, and labor to be used in the general work under the cognizance of the Bureau of Ordnance; for furniture at naval ammunition depots, torpedo stations, naval ordnance plants, and proving grounds; for technical books; plant appliances as now defined by the "Navy Classification of Accounts"; for machinery and machine tools; for accident prevention; for experimental work in connection with the development of ordnance material for the Navy; for maintenance of proving grounds, powder factory, torpedo stations, gun factory, ammunition depots, and naval ordnance plants, and for target practice; not to exceed $20,000 for minor improvements to buildings, grounds, and appurtenances of a character which can be performed by regular station labor; for payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicists as may be contracted for by the Secretary of the Navy in his discretion at a rate of pay not exceeding $20 per diem for any person so employed, and payment of the travel

Procuring, preserving, etc.

Fuel, material, and labor.

Experimental work.

Scientists, etc.

Vehicles.

expenses of such persons if they be members of the Naval Reserve ordered to active duty; for the maintenance, repair, and operation of horse-drawn and motor-propelled freight and passenger-carrying vehicles, to be used only for official purposes at naval ammunition depots, naval proving grounds, naval ordnance plants, and naval torpedo stations; for the pay of chemists, clerical, drafting, inspection, and messenger service in navy yards, naval stations, naval ordnance plants, and naval ammunition depots, and for care and operation of schools at ordnance stations at Indianhead, Maryland; Dahlgren, Virginia; and South Charleston, West Virginia, $32,548,000: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $1,460,000.

Schools at designated stations.

Proviso.
Group IV (b) employees.

BUREAU OF SUPPLIES AND ACCOUNTS

PAY, SUBSISTENCE, AND TRANSPORTATION OF NAVAL PERSONNEL

Pay of naval personnel.

Post, p. 1321.

Aerial flights, increased pay; restrictions.

Pay of naval personnel: For pay and allowances prescribed by law of officers on sea duty and other duty, and officers on waiting orders, pay $37,037,664, including not to exceed $1,887,045 for increased pay for making aerial flights, no part of which shall be available for increased pay for making aerial flights by more than five officers above the rank of captain, nor by nonflying officers or observers at rates in excess of those prescribed by law for the Army, which shall be the legal maximum rates as to such nonflying officers or observers; rental allowance, $7,698,476; subsistence allowance, $4,657,071; in all, $49,393,211; officers on the retired list, $9,801,590; for hire of quarters for officers serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them, and hire of quarters for officers and enlisted men on sea duty at such times as they may be deprived of their quarters on board ship due to repairs or other conditions which may render them uninhabitable, $7,865; pay of enlisted men on the retired list, $9,452,619; interest on deposits by men, $8,400; pay of petty officers (not to exceed an average of nine thousand and forty-four chief petty officers, of which number those with a permanent appointment as chief petty officer shall not exceed an average of seven thousand nine hundred), seamen, landsmen, and apprentice seamen, including men in the engineer's force and men detailed for duty with the Bureau of Fisheries, enlisted men, men in trade schools, pay of enlisted men of the Hospital Corps, extra pay for men as authorized by law, and cash prizes (not to exceed $113,050) for men for excellence in gunnery, target practice, communication, and engineering competitions, $96,252,950; outfits for all enlisted men and apprentice seamen of the Navy on first enlistment, civilian clothing not to exceed $15 per man to men given discharges for bad conduct or undesirability or inaptitude, reimbursement in kind of clothing to persons in the Navy for losses in cases of marine or aircraft disasters or in the operation of water- or air-borne craft, and the authorized issue of clothing and equipment to the members of the Nurse Corps, $2,195,222; pay of enlisted men undergoing sentence of court martial, $35,445, and as many machinists as the President may from time to time deem necessary to appoint; pay and allowances of the Nurse Corps, including assistant superintendents, directors, and assistant directors—pay, $545,740; rental allowance, $38,400; subsistence allowance, $24,156; pay retired

Rent and subsistence.
Retired officers.
Hire of quarters.

Enlisted men on retired list.

Prizes, etc.

Outfits, clothing, etc.

Reimbursement for certain losses.

Nurse Corps.

list, $315,333; in all, $923,629; rent of quarters for members of the Nurse Corps; pay and allowances of transferred and assigned men of the Fleet Naval Reserve, $15,144,575; reimbursement for losses of property as provided in the Act approved October 6, 1917 (34 U. S. C. 981, 982), as amended by the Act of March 3, 1927 (34 U. S. C. 983), $10,000; payment of six months' death gratuity, $230,039; in all, $183,455,545; and, except during war or national emergency declared by the President to exist, no part of such sum shall be available to pay active-duty pay and allowances to officers on the retired list, except seven for assignments filed on September 30, 1937, exclusive of the assignments at the Naval Mine Depot, Yorktown, Virginia, and in the Treasury Department, three for duty exclusively with the Maritime Commission, two for duty exclusively in connection with the naval petroleum reserves, one for duty as curator of the Naval Academy Museum, and one for duty at the Naval Gun Factory, Washington, District of Columbia, and except retired officers temporarily ordered to active duty as members of retiring and selection boards as authorized by law: *Provided*, That, except for the public quarters occupied by the Chief of Office of Naval Operations, the Superintendent of the Naval Academy, and the Commandant of the Marine Corps, and messes temporarily set up on shore for officers attached to seagoing vessels, to aviation units based on seagoing vessels including officers' messes at the fleet air bases, and to landing forces and expeditions, and in addition not to exceed forty in number at such places as shall be designated by the Secretary of the Navy, no appropriation contained in this Act shall be available for the pay, allowances, or other expenses of any enlisted man or civil employee performing service in the residence or quarters of an officer or officers on shore as a cook, waiter, or other work of a character performed by a household servant, but nothing herein shall be construed as preventing the voluntary employment in any such capacity of a retired enlisted man or a transferred member of the Fleet Naval Reserve without additional expense to the Government, nor the sale of meals to officers by general messes on shore as regulated by detailed instructions from the Navy Department;

Fleet Naval Reserve.
Property losses.
40 Stat. 389; 44 Stat. 1368.
34 U. S. C. §§ 981–983.

Active duty pay, etc., to retired officers; restriction.

Exceptions.

Proviso.
Enlisted men as household servants.

Voluntary, etc., services.

Sale of meals to officers.

Subsistence of naval personnel: For provisions and commuted rations for enlisted men of the Navy, which commuted rations may be paid to caterers of messes in case of death or desertion, upon orders of the commanding officers, at 50 cents per diem, and midshipmen at 75 cents per diem, and commuted rations stopped on account of sick in hospital and credited at the rate of 70 cents per ration to the naval hospital fund; subsistence of men unavoidably detained or absent from vessels to which attached under orders (during which subsistence rations to be stopped on board ship and no credit for commutation therefor to be given); quarters and subsistence of men on detached duty; subsistence of members of the Naval Reserve during period of active service; subsistence in kind at hospitals and on board ship in lieu of subsistence allowance of female nurses and Navy and Marine Corps general courts-martial prisoners undergoing imprisonment with sentences of dishonorable discharge from the service at the expiration of such confinement; in all, $21,421,261: *Provided*, That no part of this or any other appropriation contained in this Act shall be available for the procurement of any article of food not grown or produced in the United States or its possessions, except articles of food not so grown or produced or which cannot be procured in sufficient quantities as and when needed, and except procurements by vessels or establishments in foreign waters or countries for the personnel attached thereto;

Subsistence of naval personnel.

Unavoidable absences.

Detached duty.

Naval Reserve, active duty.

Proviso.
Procurement of food articles not produced in United States, restriction.

Transportation and recruiting.

Transportation and recruiting of naval personnel: For mileage and actual and necessary expenses and per diem in lieu of subsistence as authorized by law to officers of the Navy while traveling under orders, including the cost of a compartment or such other accommodations, as may be authorized by the Secretary of the Navy, for security when secret documents are transported by officer messenger, and including not to exceed $5,000 for the expenses of attendance, at home and abroad, upon meetings of technical, professional, scientific, and other similar organizations, when, in the judgment of the Secretary of the Navy, such attendance would be of benefit in the conduct of the work of the Navy Department; for mileage, at 5 cents per mile, to midshipmen entering the Naval Academy while proceeding from their homes to the Naval Academy for examination and appointment as midshipmen, and not more than $2,500 shall be available for transportation of midshipmen, including reimbursement of traveling expenses while traveling under orders, after appointment as midshipmen; for actual traveling expenses of female nurses; for travel allowance or for transportation and subsistence as authorized by law of enlisted men upon discharge; transportation of enlisted men and apprentice seamen and applicants for enlistment at home and abroad, with subsistence and transfers en route, or cash in lieu thereof; transportation to their home, if residents of the United States, of enlisted men and apprentice seamen discharged on medical survey, with subsistence and transfers en route, or cash in lieu thereof; transportation of sick or insane enlisted men and apprentice seamen and insane supernumerary patients to hospitals, with subsistence and transfers en route, or cash in lieu thereof; apprehension and delivery of deserters and stragglers, and for railway, steamship, and airway guides and other expenses incident to transportation; expenses of recruiting for the naval service; rent of rendezvous and expenses of maintaining the same; advertising for and obtaining men and apprentice seamen; actual and necessary expenses in lieu of mileage to officers on duty with traveling recruiting parties; transportation of dependents of officers and enlisted men, $1,045,592; expenses of funeral escorts of naval personnel; actual expenses of officers and midshipmen while on shore-patrol duty, including the hire of automobiles when necessary for the use of shore-patrol detachment; in all, $5,642,411;

Attendance at meetings.

Midshipmen, etc.

Enlisted men, etc.

Apprehension of deserters, etc.

Recruiting.

Transportation of dependents.

Funeral escorts.

Total.

In all, for pay, subsistence, and transportation of naval personnel, including members of the Naval Reserve when called to active duty in time of war or during the existence of a national emergency declared by the President, $210,519,217, and $1,000,000 of such amount shall be available immediately, and the money herein specifically appropriated for "Pay, subsistence, and transportation of naval personnel" shall be disbursed and accounted for in accordance with existing law and shall constitute one fund: *Provided*, That additional commissioned, warranted, appointed, enlisted, and civilian personnel of the Medical Department of the Navy, required for the care of patients of the United States Veterans' Administration in naval hospitals, may be employed in addition to the numbers appropriated for in this Act: *Provided further*, That no part of this appropriation shall be available for the pay of any midshipmen whose admission subsequent to January 30, 1939, would result in exceeding at any time an allowance of four midshipmen for each Senator, Representative, and Delegate in Congress; of one midshipman for Puerto Rico, a native of the island, appointed on nomination of the Governor, and of four midshipmen from Puerto Rico appointed on nomination of the Resident Commissioner; and of four midshipmen from the District of Columbia: *Provided further*, That nothing herein shall be construed to repeal or modify in any way existing laws relative

Amount immediately available.

Accounting.

Provisos.
Additional medical detail, Veterans' Administration patients in naval hospitals.

Restrictions on admissions to Naval Academy after January 30, 1939.

Appointments at large, from enlisted men, etc.

to the appointment of midshipmen at large, from the enlisted personnel of the naval service, from the Naval Reserve, from honor graduates of military schools or Naval Reserve Officers' Training Corps: *Provided further*, That no part of this appropriation shall be available for the pay of any midshipman appointed from enlisted men of the Navy who has not served aboard a vessel of the Navy in full commission for at least nine months prior to admission to the Naval Academy.

Sea service requirements of appointees from enlisted men.

MAINTENANCE, BUREAU OF SUPPLIES AND ACCOUNTS

Maintenance.

For equipage, supplies, and services under the cognizance of the Bureau of Supplies and Accounts, including stationery for commanding, executive, communication, and navigating officers of ships, boards and courts on ships, and chaplains; commissions, interest, and exchange; ferriage and bridge tolls, including streetcar fares; rent of buildings and offices not in navy yards except for use of naval attachés and recruiting officers; accident prevention; services of civilian employees under the cognizance of the Bureau of Supplies and Accounts; freight, express, and parcel-post charges, including transportation of funds and cost of insurance on shipments of money when necessary; for transportation on Government-owned vessels, notwithstanding the provisions of other law, of privately owned automobiles of Regular Navy and Marine Corps personnel upon change of station, and ice for cooling drinking water on shore (except at naval hospitals and shops at industrial navy yards), pertaining to the Navy Department and Naval Establishment, $10,524,000, of which amount $500,000 shall be available immediately: *Provided*, That no part of this or any other appropriation contained in this Act shall be available for or on account of the supply or replacement of table linen, dishes, glassware, silver, and kitchen utensils for use in the residences or quarters of officers on shore, except for messes temporarily set up on shore for officers attached to seagoing vessels, to aviation units based on seagoing vessels, to the fleet air bases, or to landing forces and expeditions: *Provided further*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $4,900,000: *Provided further*, That, without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Navy and Marine Corps on disbursing duty and charged in their official accounts may be used by them as required for current expenditures, all necessary bookkeeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts.

Freight, etc., charges.

Provisos.
Supply or replacement of kitchen, etc., ware for officers' quarters ashore forbidden.

Group IV (b) employees.

Use of certain receipts for current expenditures; accounting.

CLOTHING, NAVAL RESERVE

Clothing and small-stores, Naval Reserve.

The clothing and small-stores fund shall be charged with the value of all issues of clothing and small stores made to aviation cadets and enlisted men of the Naval Reserve and the uniform gratuity paid to officers and aviation cadets of the Naval Reserve.

NAVAL SUPPLY ACCOUNT FUND

Naval Supply Account Fund.
41 Stat. 1169.
31 U. S. C. § 644.

To increase the Naval Supply Account Fund established by the Act approved March 1, 1921 (31 U. S. C. 644), an amount not to exceed such sum or sums as may be deposited from time to time in the Treasury during the fiscal year ending June 30, 1940, to the credit of "Miscellaneous receipts", realized from the sale of old material, con-

demned stores, supplies, or other surplus public property of any kind belonging to the Navy Department and not otherwise reappropriated.

STRATEGIC AND CRITICAL MATERIALS

Procurement and transportation.

For the procurement and transportation of strategic and critical materials, $500,000, to remain available until expended: *Provided*, That materials acquired hereunder shall not be issued for current use in time of peace without the approval of the Secretary of the Navy, except that materials acquired under this title may be issued for current use when replaced by materials purchased from current appropriations: *Provided further*, That for the purposes of this paragraph, the Secretary of the Navy shall determine what materials are strategic and critical.

Provisos.
Use restricted.

Determination of.

RESERVE MATERIAL, NAVY

Procurement and maintenance of stores as reserve.

For procuring and maintaining stores of materials (except ordnance materials) as a reserve for use in the national defense in time of war or when, in the opinion of the President, a national emergency exists, to be immediately available and to continue available until expended, $750,374: *Provided, however*, That materials purchased with funds appropriated by this paragraph shall be used for current naval purposes whenever a demand exists therefor in order to avoid deterioration or obsolescence, and when so used the cost thereof shall be reimbursed to this appropriation from applicable naval appropriations.

Proviso.
Use of; reimbursement.

FUEL AND TRANSPORTATION, NAVY

Fuel and transportation.

For coal and other fuel for submarine bases and steamers' and ships' use, including expenses of transportation, storage, and handling the same and the removal of fuel refuse from ships; maintenance and general operation of machinery of naval fuel depots and fuel plants; water for all purposes on board naval vessels, and ice for the cooling of water, including the expense of transportation and storage of both, $8,401,075, of which $1,000,000 shall be immediately available: *Provided*, That fuel acquired other than by purchase shall not be issued without charging the applicable appropriation with the cost of such fuel at the rate current at the time of issue for fuel purchased: *Provided further*, That the President may direct the use, wholly or in part, of fuel on hand, however acquired, to be charged at the last issue rate for fuel acquired by purchase, when, in his judgment, prices quoted for supplying fuel are excessive.

Provisos.
Issue to be charged to applicable appropriation.

Use of fuel on hand.

BUREAU OF MEDICINE AND SURGERY

MEDICAL DEPARTMENT

Surgeons' necessaries.
Civil establishment.

For surgeons' necessaries for vessels in commission, navy yards, naval stations, and Marine Corps; and for the civil establishment at the several naval hospitals, navy yards, naval medical supply depots, Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, and Naval Academy; for tolls and ferriages; purchase of books and stationery; hygienic and sanitary investigation and illustration; sanitary, hygienic, administrative, and special instruction, including the issuing of naval medical bulletins and supplements; purchase and repairs of non-passenger-carrying wagons, automobile ambulances, and harness; purchase of and feed for horses and cows; maintenance, repair, and operation of three passenger-carrying motor vehicles for Naval Dispensary, Washington, District

Vehicles, etc.

of Columbia, and of one motor-propelled vehicle for official use only for the medical officer on out-patient medical service at the Naval Academy; trees, plants, care of grounds, garden tools, and seeds; incidental articles for the Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and marine barracks; washing for medical department at Naval Medical Center, Naval Medical School, and Naval Dispensary, Washington, naval medical supply depots, sick quarters at Naval Academy and marine barracks, dispensaries at navy yards and naval stations, and ships; and for minor repairs on buildings and grounds of the Naval Medical School and naval medical supply depots; for dental outfits and dental material; and all other necessary contingent expenses; in all, $2,600,000: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $135,000.

Naval Medical Center, etc.

Proviso. Group IV (b) employees.

CARE OF THE DEAD

For the care of the dead; for funeral expenses and interment or transportation to their homes or to designated cemeteries of the remains of officers and enlisted men of the Navy and Marine Corps, of members of the Nurse Corps, reservists on active or training duty, and accepted applicants for enlistment, civilian employees of the Navy Department and Naval Establishment who die outside of the continental limits of the United States, and former enlisted men who are discharged while in hospitals and are inmates of said hospitals on the date of their death; for funeral expenses and interment of the remains of pensioners and destitute patients who die in naval hospitals; for purchase and care of cemetery lots; for care of graves outside of the continental limits of the United States, including those in sites not owned by the United States; for removal of remains from abandoned cemeteries to naval or national cemeteries, or to their homes, including remains interred in isolated graves at home and abroad, and remains temporarily interred, $70,000: *Provided*, That the above provision shall apply in the case of officers and enlisted men of the Navy and Marine Corps on the retired list who die while on active duty.

Interment and transportation.

Civilian employees dying abroad.

Proviso. Retired officers, etc., on active duty.

BUREAU OF YARDS AND DOCKS

MAINTENANCE, BUREAU OF YARDS AND DOCKS

For the labor, materials, and supplies necessary, as determined by the Secretary of the Navy, for the general maintenance of the activities and properties now or hereafter under the cognizance of the Bureau of Yards and Docks, including accident prevention, and including such sum as may be necessary incident to the utilization of the Naval Station, New Orleans, Louisiana, for vessels to be placed and maintained in a decommissioned status; the purchase, maintenance, repair, and operation of passenger-carrying vehicles for the Navy Department (not to exceed ten in number) and the Naval Establishment not otherwise provided for; not to exceed $1,550,000 for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department, and part-time or intermittent employment in the District of Columbia, or elsewhere, of such engineers and architects as may be

General maintenance, etc.

New Orleans, La., Naval Station, utilization.

Vehicles.

Group IV (b) employees.

contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty, $8,530,000: *Provided*, That during the fiscal year 1940 the motor-propelled passenger-carrying vehicles to be purchased hereunder shall not exceed the following respective numbers and costs: One at $1,800 for the use of the Secretary of the Navy, four at $1,600 each, ten at $600 each, six motorbusses at $4,500 each, and motortruck chasses with station-wagon-type bodies as required: *Provided further*, That expenditures from appropriations contained in this Act for the maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, including the compensation of civilian chauffeurs and the compensation of any greater number than ninety enlisted men detailed to such duty, shall not exceed in the aggregate $100,000, exclusive of such vehicles owned and operated by the Marine Corps in connection with expeditionary duty without the continental limits of the United States, motorbusses, station-wagon motortrucks, and motorcycles, and on any one vehicle, except busses and ambulances, shall not exceed for maintenance, upkeep, and repair, exclusive of garage rent, pay of operators, tires, fuel, and lubricants, one-third of the market price of a new vehicle of the same make or class, and in any case not more than $400.

Provisos.
Limitation on vehicle purchases.

Maintenance, operation, repair, etc.

CONTINGENT, BUREAU OF YARDS AND DOCKS

Contingent expenses.

For contingent expenses and minor extensions and improvements of public works at navy yards and stations, $140,000.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS

Public works, etc.

Use of unexpended balances.

For public works and public utilities, Bureau of Yards and Docks, $55,328,550, which, together with the unexpended balances of appropriations heretofore made under this head, shall be disbursed and accounted for in accordance with existing law and shall constitute one fund, which fund shall be available for the payment of obligations incurred under the provisions of sections 3 and 4 of the Act approved April 25, 1939 (Public, Numbered 43, Seventy-sixth Congress), insofar as they relate to naval public works and utilities projects and for part-time and intermittent employment by contract of scientists, technicists, and other personnel and payment of travel expenses of members of the Naval Reserve ordered to active duty: *Provided*, That of the amount herein appropriated under this head $10,000,000 shall be immediately available: *Provided further*, That not to exceed 2½ per centum of the aggregate amount available on July 1, 1939, shall be available for the employment of classified personal services in the Bureau of Yards and Docks and in the field service to be engaged upon such work and to be in addition to employees otherwise provided for: *Provided further*, That the Secretary of the Navy is authorized to commence, continue, or complete the construction of, or make provision for, by contract or otherwise, projects heretofore authorized and appropriated for under this head, and, in addition, the following-named public works and public utilities projects at a limit of cost not to exceed the amount stated for each project enumerated, respectively:

Ante, p. 591.

Provisos.
Amount immediately available.
Personal services.

Construction, etc., of authorized projects.

Additional base facilities.
Ante, p. 590.

Base facilities, Navy: Additional facilities as authorized by the Act approved April 25, 1939 (Public, Numbered 43, Seventy-sixth Congress), including the acquisition of land and the construction of buildings and accessories, at or in the vicinity of Kaneohe Bay, Hawaii; Midway Island; Johnston Island; Palmyra Island; Kodiak,

Alaska; Sitka, Alaska; San Juan, Puerto Rico; Pensacola, Florida; Jacksonville, Florida; Banana River, Florida; Pearl Harbor, Hawaii; and Tongue Point, Oregon; and the acquisition of land at Norfolk, Virginia, and Quonset Point, Rhode Island, $63,000,000;

Portsmouth, N. H., Navy Yard.

Navy Yard, Portsmouth, New Hampshire: Outside machine and pipe shop and accessories for new ship construction, $225,000; additional power generation and distribution, $555,000; accessory construction for new shipbuilding ways, $106,000; special high-speed weight-handling equipment for new ship construction, $100,000;

Boston, Mass., Navy Yard.

Navy Yard, Boston, Massachusetts: Extension of machine shop and accessories and incidental work for ship construction, $735,000; two shipway cranes for ship construction, $125,000; special high-speed weight-handling equipment for new ship construction, $185,000;

New York, N. Y., Navy Yard.

Navy Yard, New York, New York: Completion of shipways numbered 2 for forty-five thousand-ton battleship, $1,400,000; additional power generation for new ship construction, $200,000; special high-speed weight-handling equipment for ship construction, $110,000; improvement of berths 11 and 12 and pier "G" to facilitate berthing ships under three hundred and fifty-ton crane, $750,000; turret and erection shop buildings and accessories and facilities, including purchase of land, $3,300,000;

Philadelphia, Pa., Navy Yard.

Navy Yard, Philadelphia, Pennsylvania: Material assembly shop and accessories for new ship construction and power-service lines, $460,000; improvement of pier numbered 2 and fitting-out pier numbered 5 to facilitate new ship construction, $510,000; improvement of shipways numbered 2 for the construction of a forty-five-thousand-ton battleship, $560,000;

Naval Academy, Annapolis, Md.

Naval Academy, Annapolis, Maryland: Improvement of power plant, $350,000;

Washington, D. C., Navy Yard.

Navy Yard, Washington, District of Columbia: Centralized offices and drafting rooms, $825,000; extension of power distribution for naval ordnance construction, $200,000; foundry storage facilities, $30,000;

Navy Yard, Washington (Bellevue), District of Columbia: Fuse loading plant building and accessories for new ship ammunition, $200,000; extension of storehouses numbered 2 and 4 for storage of ordnance material and equipment, $200,000; railroad brow and extension of railroad tracks for car handling, $40,000; weight handling and transportation equipment, $60,000;

Norfolk, Va., Navy Yard.

Navy Yard, Norfolk, Virginia: Storehouse and accessories for battleship materials and equipment, $225,000; subassembly building and accessories for new ship construction, $600,000; additional power generation and distribution for new ship construction, $1,025,000; railroad cars for handling shipbuilding materials, $80,000;

Naval Operating Base.

Naval Operating Base, Norfolk, Virginia: Improvement of heating plant, $100,000;

Charleston, S. C., Navy Yard.

Navy Yard, Charleston, South Carolina: Plate storage yard and pickling plant for new ship construction materials, $105,000; completion of shipbuilding facilities, $262,000; drydock crane, $135,000; improvement and rearrangement of existing shops, $123,000; laborboard building, $50,000; riggers and laborers shop building (to replace structure destroyed by fire on May 2, 1939), $150,000; two fifteen-ton shipbuilding cranes, $150,000;

Puget Sound, Wash., Navy Yard.

Navy Yard, Puget Sound, Washington: Provision of additional office space for new ship design drafting rooms, $60,000;

Mare Island, Calif., Navy Yard.

Navy Yard, Mare Island, California: Accessory construction for drydock numbered 3, $500,000;

Fourteenth Naval District.

Fourteenth Naval District: Mooring facilities, $125,000; improvement of channels and harbors, $1,000,000;

Pearl Harbor, Hawaii, Navy Yard.

Navy Yard, Pearl Harbor, Hawaii: Purchase of land, $165,000; barracks and mess hall and accessories for enlisted men, $225,000; roads, walks, and services, $50,000;

Guantanamo, Cuba, Naval Station.

Naval Station, Guantanamo, Cuba: Improvement of piers, $190,000;

Annapolis, Md., Naval Radio Station.

Naval Radio Station, Annapolis, Maryland: Facilities, including buildings, accessories, and submarine cable, $162,000: *Provided*, That the appropriation contained in the Second Deficiency Appropriation Act, fiscal year 1939, for the acquisition of land for such station shall not be available for the acquisition, free from all encumbrances, of less than three hundred and two and twenty-five one-hundredths acres;

Proviso. Acquisition of land; conditions. *Ante*, p. 638.

New London, Conn., Submarine Base.

Submarine Base, New London, Connecticut: Replacement, repair, and improvement of facilities and electric system on or adjacent to piers, $225,000;

Coco Solo, C. Z., Submarine Base.

Submarine Base, Coco Solo, Canal Zone: Barracks, mess hall, laundry, and boiler plant buildings and accessories, $975,000;

Mare Island, Calif., Naval Ammunition Depot.

Naval Ammunition Depot, Mare Island, California: Additional ammunition storage facilities for ships under construction, $275,000;

Newport, R. I., Naval Torpedo Station.

Naval Torpedo Station, Newport, Rhode Island: Extension of assembly building and accessories for torpedoes for ships under construction, $670,000; extension of automatic machine shop for construction of torpedoes for new ships, $275,000; improvement of electric-distribution system, Gould Island, $25,000;

Philadelphia, Pa., Naval Aircraft Factory.

Naval Aircraft Factory, Philadelphia, Pennsylvania: Aeronautical engine and materials laboratory buildings and equipment, $2,000,000;

Coco Solo, C. Z., Fleet Air Base.

Fleet Air Base, Coco Solo, Canal Zone: Quarters and accessories for officers, $200,000; roads, walks, and services, $57,000;

Alameda, Calif., Naval Air Station. 49 Stat. 1901.

Naval Air Station, Alameda, California: To continue the development authorized by the Act approved June 24, 1936 (49 Stat., pp. 1901, 1902), as amended, $4,318,000;

Quantico, Va., Marine Barracks.

Marine Barracks, Quantico, Virginia: Replace buildings, $750,000.

BUREAU OF AERONAUTICS

AVIATION, NAVY

Designated aviation expenses.

For aviation, as follows: For navigational, photographic, aerological, radio, and miscellaneous equipment, including repairs thereto, for use with aircraft built or building on June 30, 1939, $1,500,000; for maintenance, repair, and operation of aircraft factory, air stations, fleet air bases, fleet and all other aviation activities, accident prevention, testing laboratories, overhauling of planes, technical periodicals, and the purchase for aviation purposes only of special clothing, wearing apparel, and special equipment, $24,900,000, including not to exceed $50,000 for the procurement of helium, which sum of $50,000 shall be transferred to and made available to the Bureau of Mines on July 1, 1939, in addition to which sum the Bureau of Mines may use for helium-plant operation in the fiscal year 1940 the unexpended balance of funds transferred to it for such operation in the fiscal year 1939, and the Bureau may lease, after competition, surplus metal cylinders acquired for use as helium containers; for continuing experiments and development work on all types of aircraft, including the payment of part-time or intermittent employment in the District of Columbia or elsewhere of such scientists and technicists as may be contracted for by the Secretary of the Navy, in his discretion, at a rate of pay not exceeding $20 per diem for any person so employed and payment of the travel expenses of such persons if they be members of the Naval Reserve ordered to active duty, $9,500,000;

Helium. *Ante*, p. 724.

Experiments and development work.

for new construction and procurement of aircraft and equipment, spare parts and accessories, $46,898,000, of which amount not to exceed $15,000,000 shall be available for the payment of obligations incurred under the contract authorization carried in the Navy Appropriation Act for the fiscal year 1939; in all, $82,798,000, and the money herein specifically appropriated for "Aviation" shall be disbursed and accounted for in accordance with existing law and shall constitute one fund: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $1,966,500: *Provided further*, That in addition to the amount herein appropriated, the Secretary of the Navy may, prior to July 1, 1941, enter into contracts for the production and purchase of new airplanes and their equipment, spare parts and accessories, to an amount not in excess of $20,000,000: *Provided further*, That the Secretary of the Treasury is authorized and directed, upon the request of the Secretary of the Navy, to transfer not to exceed in the aggregate $50,000 from this appropriation to the appropriations "Pay, subsistence, and transportation, Navy" and "Pay, Marine Corps" to cover authorized traveling expenses of officers and enlisted men in connection with flying new airplanes from contractor's works to assigned station or ship, including travel to contractor's works and return of personnel to stations of duty, and the amount so transferred shall be in addition to any limitations contained in the appropriations "Pay, subsistence, and transportation, Navy" and "Pay, Marine Corps": *Provided further*, That no part of this appropriation shall be used for the construction of a factory for the manufacture of airplanes: *Provided further*, That the Secretary of the Navy is hereby authorized to consider, ascertain, adjust, determine, and pay out of this appropriation the amounts due on claims for damages which have occurred or may occur to private property growing out of the operations of naval aircraft where such claim does not exceed the sum of $500.

New construction, etc.

Incurred obligations.

Aggregate; accounting.

Provisos.
Group IV (b) employees.

Contracts for new airplanes, etc.

Transfer of sums for traveling expenses.

Airplane factory construction forbidden.

Adjustment of damage claims.

MARINE CORPS

PAY, MARINE CORPS

Pay of officers, active list: For pay and allowances prescribed by law for all officers on the active list—pay and allowance, $4,488,083, including not to exceed $263,994 for increased pay for making aerial flights, none of which shall be available for increased pay for making aerial flights by nonflying officers at a rate in excess of $1,440 per annum, which shall be the legal maximum rate as to such nonflying officers; subsistence allowance, $637,728; rental allowance, $799,735; in all, $5,925,546; and no part of such sum shall be available to pay active-duty pay and allowances to officers on the retired list;

Pay, etc., officers on active list.
Post, p. 1322.

Aerial flights, limitation on increased pay for.

Allowances.

For pay of officers prescribed by law on the retired list, $1,739,000;

Retired officers.

Pay of enlisted men, active list: For pay and allowances of noncommissioned officers, musicians, and privates, as prescribed by law, and for the expenses of clerks of the United State Marine Corps traveling under orders, including not to exceed $250 for the expenses of attendance upon meetings of technical, professional, scientific, and other organizations, when, in the judgment of the Secretary of the Navy, such attendance would be of benefit in the conduct of the work of the Marine Corps, and including additional compensation for enlisted men of the Marine Corps qualified as expert riflemen, sharpshooters, marksmen, or regularly detailed as gun captains, gun pointers, cooks, messmen, including interest on deposits by enlisted

Enlisted men, active list.

Attendance at meetings.

men, post-exchange debts of deserters, and of men discharged or sentenced to terms of imprisonment while in debt to the United States, under such rules as the Secretary of the Navy may prescribe, and the authorized travel allowance of discharged enlisted men, and for prizes for excellence in gunnery exercises and target practices, and communication competitions, and for pay of enlisted men designated as Navy mail clerks and assistant Navy mail clerks both afloat and ashore, and for gratuities to enlisted men discharged not under honorable conditions—pay and allowances, $9,192,143; allowance for lodging and subsistence, $735,848; in all, $9,927,991;

Pay and allowances.

Retired enlisted men.

For pay and allowances prescribed by law of enlisted men on the retired list, $877,481;

Undrawn clothing.

Undrawn clothing: For payment to discharged enlisted men for clothing undrawn, $208,850;

Marine Corps Reserve.

For pay and allowances of the Marine Corps Reserve (a) excluding transferred and assigned men, $1,000,913; (b) transferred and assigned men, $534,219; in all, $1,535,132;

Mileage, etc.

For mileage and actual and necessary expenses and per diem in lieu of subsistence as authorized by law to officers traveling under orders without troops, $175,000;

Aggregate; accounting.

In all, $20,389,000, and the money herein specifically appropriated for pay of the Marine Corps shall be disbursed and accounted for in accordance with existing law and shall constitute one fund.

PAY OF CIVIL EMPLOYEES, MARINE CORPS

Civil force.

Pay of civil force: For personal services in the District of Columbia, as follows:

Offices of the Major General Commandant and adjutant inspector, $136,200;

Office of the paymaster, $48,700;

Proviso.
Number of enlisted men at headquarters.

Office of the quartermaster, $152,920; in all, $337,820: *Provided*, That the total number of enlisted men on duty at Marine Corps Headquarters on May 7, 1930, shall not be increased, and in lieu of enlisted men whose services at such headquarters shall be terminated for any cause prior to July 1, 1940, their places may be filled by civilians, for the pay of whom, in accordance with the Classification Act of 1923, as amended, either or both the appropriations "Pay, Marine Corps" and "General expenses, Marine Corps" shall be available.

Filling of vacancies by civilians; pay rates.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

GENERAL EXPENSES, MARINE CORPS

General expenses.

For every expenditure requisite for, and incident to, the authorized work of the Marine Corps, other than as appropriated for under the headings of pay and salaries, as follows:

Provisions, etc.

For provisions, subsistence, board, and lodging of enlisted men, recruits and recruiting parties, and applicants for enlistment; cash allowance for lodging and subsistence to enlisted men traveling on duty; ice, ice machines and their maintenance, $2,961,255;

Clothing.

For clothing for enlisted men, $1,125,000;

Fuel, etc.

For fuel, heat, light, and power, including sales to officers, $635,000;

Military supplies, etc.

For military supplies and equipment, including their purchase, repair, preservation, and handling; recreational, school, educational, library, musical, amusement, field sport and gymnasium supplies, equipment, services, and incidental expenses; purchase and marking of prizes for excellence in gunnery and rifle practice, good-conduct badges, medals, and buttons awarded to officers and enlisted men by the Government for conspicuous, gallant, and special service; rental and maintenance of target ranges and entrance fees for competitions, $940,000;

Transportation, etc.

For transportation of troops and applicants for enlistment, including cash in lieu of ferriage and transfers en route; toilet kits for issue

to recruits upon their first enlistment and other incidental expenses of the recruiting service; and for transportation for dependents of officers and enlisted men, $340,000;

Dependents.

For repairs and improvements to barracks, quarters, and other public buildings at posts and stations; for the renting, leasing, and improvement of buildings in the District of Columbia, and at such other places as the public exigencies require, and the erection of temporary buildings upon the approval of the Secretary of the Navy at a total cost of not to exceed $10,000 during the year, $690,000;

Repairs, etc., to barracks, quarters, etc.

For forage and stabling of public animals and the authorized number of officers' horses, $16,000;

Forage, etc.

For miscellaneous supplies, material, equipment, personal and other services, and for other incidental expenses for the Marine Corps not otherwise provided for; purchase, repair, and exchange of typewriters and calculating machines; purchase and repair of furniture and fixtures; repair of motor-propelled passenger-carrying vehicles; and purchase, exchange, and repair of horse-drawn passenger-carrying and other vehicles, including parts; veterinary services and medicines for public animals and the authorized number of officers' horses; purchase of mounts and horse equipment for all officers below the grade of major required to be mounted; shoeing for public animals and the authorized number of officers' horses; books, newspapers, and periodicals; printing and binding; packing and crating of officers' allowance of baggage; funeral expenses of officers and enlisted men and accepted applicants for enlistment and retired officers on active duty, including the transportation of their bodies, arms, and wearing apparel from the place of demise to the homes of the deceased in the United States; construction, operation, and maintenance of laundries; care and operation of schools at Marine Barracks, Quantico, Virginia, and Parris Island, South Carolina; and for all emergencies and extraordinary expenses, $2,212,000: *Provided*, That there may be expended out of this appropriation (including the exchange value of any vehicle that may be used as part payment) for the purchase of motor-propelled passenger-carrying vehicles, the gross cost of any one vehicle not to be in excess of the respective amounts as follows: Eight at $750 each; and five motorcycles at $425 each;

Miscellaneous supplies, etc.

Vehicles, etc.

Horses, etc.

Printing and binding.

Funeral expenses.

Laundries.

Proviso.
Purchase of vehicles.

Marine Corps Reserve: For clothing, including clothing for aviation cadets, subsistence, heat, light, transportation, and miscellaneous expenses, $300,000;

Marine Corps Reserve.

Expenses, Marine Band, United Confederate Veterans' Reunion, Trinidad, Colorado, and National Encampment, Grand Army of the Republic, Pittsburgh, Pennsylvania: For expenses of the United States Marine Band in attending the United Confederate Veterans' 1939 Reunion at Trinidad, Colorado, August 22 to 25, 1939, and in attending the National Encampment of the Grand Army of the Republic, Pittsburgh, Pennsylvania, August 27 to September 1, 1939, as authorized by the Acts approved April 20, 1939, and April 24, 1939, $13,000;

Marine Band, expenses in attending designated meetings.

Ante, pp. 582, 590.

In all, $9,232,255, to be accounted for as one fund: *Provided*, That the sum to be paid out of this appropriation for employees assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed $115,000.

Accounting.
Proviso.
Group IV (b) employees.

ALTERATION TO NAVAL VESSELS

Toward the alterations and repairs required for the purpose of modernizing the United States ships Lexington and Saratoga, authorized by the Act entitled "An Act to authorize alterations and repairs to certain naval vessels, and for other purposes", approved

U.S.S. "Lexington" and "Saratoga", alterations and repairs.
Post, p. 1322.

52 Stat. 688.

June 15, 1938 (52 Stat. 688), $4,000,000, to remain available until expended: *Provided*, That the sum to be paid out of the amount available for expenditure under this head for the fiscal year 1940 for employees in the field service assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed 5 per centum of the aggregate amount available under this heading on July 1, 1939.

Proviso.
Group IV (b) employees.

REPLACEMENT OF NAVAL VESSELS

Construction and machinery.

Construction and machinery: On account of hulls and outfits of vessels and machinery of vessels heretofore authorized (and appropriated for in part), and for the commencement of the following vessels authorized by the Act approved May 17, 1938 (52 Stat. 401–403), two battleships, two cruisers of subcategory (b), eight destroyers, eight submarines, two small seaplane tenders, and one repair ship, $207,593,712, to remain available until expended: *Provided*, That the sum to be paid out of the amount available for expenditure under the head of "Construction and machinery" for the fiscal year 1940 for employees in the field service assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed 5 per centum of the aggregate amount available under this heading on July 1, 1939: *Provided further*, That, of the appropriations made available by this Act under the head of "Replacement of naval vessels", there shall be available such sums as the Secretary of the Navy may from time to time determine to be necessary for the engagement of technical services, and the employment of personnel in the Navy Department and in the field, the purchase of plans, drafting and other supplies, telephone and telegraph expenses, and the expenses of printing and travel, in addition to those otherwise provided for, owing to the construction of vessels which have been or may hereafter be authorized.

Commencement of designated vessels.
52 Stat. 401.

Provisos.
Group IV (b) employees.

Technical services, etc.

Armor, armament, and ammunition.
Post, p. 1322.

Armor, armament, and ammunition: Toward the armor, armament, and ammunition for vessels hereinbefore described under the head of "Construction and machinery", $46,011,000, to remain available until expended: *Provided*, That the sum to be paid out of the amount available for expenditure under this head for the fiscal year 1940 for employees in the field service assigned to group IV (b) and those performing similar services carried under native and alien schedules in the Schedule of Wages for Civil Employees in the Field Service of the Navy Department shall not exceed 5 per centum of the aggregate amount available under this heading on July 1, 1939.

Proviso.
Group IV (b) employees.

Designated appropriations not available for ships commissioned prior to July 1, 1938.

Neither the appropriation "Replacement of naval vessels, construction and machinery", nor the appropriation "Replacement of naval vessels, armor, armament, and ammunition", shall be available for obligation for any purpose as to ships commissioned prior to July 1, 1938, nor as to any ship commissioned subsequent to such date after twelve months shall have elapsed from commissioning date.

GENERAL PROVISIONS

Purchase of letters patent, etc.

The appropriations made in this Act for the purchase or manufacture of equipment or material or of a particular class of equipment or material shall be available for the purchase of letters patent, applications for letters patent, licenses under letters patent, and applications for letters patent that pertain to such equipment or material for which the appropriations are made.

No part of any appropriation made for the Navy shall be expended for any of the purposes herein provided for on account of the Navy Department in the District of Columbia, including personal services of civilians and of enlisted men of the Navy, except as herein expressly authorized: *Provided*, That there may be detailed to the Bureau of Navigation not to exceed at any one time seven enlisted men of the Navy: *Provided further*, That enlisted men detailed to the Naval Dispensary and the Radio Communication Service shall not be regarded as detailed to the Navy Department in the District of Columbia.

Department use limited.

Provisos.
Details to Bureau of Navigation.
Designated details not regarded as details to Department.

No part of the appropriations made in this Act shall be available for the salary or pay of any officer, manager, superintendent, foreman, or other person or persons having charge of the work of any employee of the United States Government while making or causing to be made with a stop watch or other time-measuring device a time study of any job of any such employee between the starting and completion thereof, or of the movements of any such employee while engaged upon such work; nor shall any part of the appropriations made in this Act be available to pay any premiums or bonus or cash reward to any employee in addition to his regular wages, except for suggestions resulting in improvements or economy in the operation of any Government plant; and no part of the moneys herein appropriated for the Naval Establishment or herein made available therefor shall be used or expended under contracts hereafter made for the repair, purchase, or acquirement, by or from any private contractor, of any naval vessel, machinery, article, or articles that at the time of the proposed repair, purchase, or acquirement can be repaired, manufactured, or produced in each or any of the Government navy yards or arsenals of the United States, when time and facilities permit, and when, in the judgment of the Secretary of the Navy, such repair, purchase, acquirement, or production would not involve an appreciable increase in cost to the Government, except when the repair, purchase, or acquirement, by or from any private contractor, would, in the opinion of the Secretary of the Navy, be advantageous to the national defense: *Provided*, That nothing herein shall be construed as altering or repealing the provisos contained in the Acts to authorize the construction of certain naval vessels, approved February 13, 1929, and March 27, 1934, which provide that the first and succeeding alternate vessels in each category, except the fifteen-thousand-ton aircraft carrier, upon which work is undertaken, together with the main engines, armor, and armament, shall be constructed or manufactured in the Government navy yards, naval gun factories, naval ordnance plants, or arsenals of the United States, except such material or parts as are not customarily manufactured in such Government plants.

No pay to officer, etc., using time-measuring device on work of employee.

Cash rewards prohibited; exception.

Repairs, etc., other than at navy yards, etc., restriction.

Exception.

Proviso.
Construction, first and alternate vessels at Government yards, etc.
45 Stat. 1165; 48 Stat. 503.
34 U. S. C. § 495.

No part of the funds herein appropriated shall be available to pay a contractor upon any contract for a naval vessel entered into under authority of this Act unless, at the time of filing his bid, he shall also file the estimates upon which such bid was based.

Estimates to accompany bids.

NAVY DEPARTMENT

SALARIES

For compensation for personal services in the District of Columbia, as follows:

Salaries.

Office of the Secretary of the Navy: Secretary of the Navy, Assistant Secretary of the Navy, and other personal services, $202,570.

Office of Secretary, and other designated offices, etc.

General Board, $12,220.

Naval examining and retiring boards, $12,360.

Compensation board, $7,040.
Office of Naval Records and Library, $34,360.
Office of Judge Advocate General, $126,620.
Office of Chief of Naval Operations, $76,500.
Board of Inspection and Survey, $20,560.
Office of Director of Naval Communications, $142,000.
Office of Naval Intelligence, $80,000.
Bureau of Navigation, $494,000.
Hydrographic Office, $417,000.

American Ephemeris, etc.

Naval Observatory, including $2,500 for pay of computers on piecework in preparing for publication the American Ephemeris and Nautical Almanac and in improving the tables of the planets, moon, and stars, $178,120.

Bureau of Engineering, $310,480.
Bureau of Construction and Repair, $347,479.
Bureau of Ordnance, $150,000.
Bureau of Supplies and Accounts, $812,680.
Bureau of Medicine and Surgery, $102,270.
Bureau of Yards and Docks, $276,000.

Bureau of Aeronautics.

Bureau of Aeronautics, $360,400: *Provided*, That the services of technical and clerical personnel may be employed only in the Bureau of Aeronautics in connection with the design and construction of aircraft, to be paid from the appropriation "Aviation, Navy, 1940": *Provided further*, That the expenditures on this account for the fiscal year 1940 shall not exceed $89,400.

Provisos.
Aircraft design and construction work.

Limitation on expenditure.

In all, salaries, Navy Department, $4,162,659.

Salaries limited to average rates under Classification Act.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Exception.

In expending appropriations or portions of appropriations contained in this Act, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretaries of the Navy, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Proviso.
Restriction not applicable to clerical-mechanical service.

No reduction in fixed salaries.
5 U. S. C. § 666.

Transfer without reduction.

Payment under higher rate.

If only one position in a grade.

CONTINGENT EXPENSES

Contingent expenses.

For professional and technical books and periodicals, lawbooks, and necessary reference books, including city directories, railway guides, freight, passenger, and express tariff books and photostating, for

Naval records of World War.

Department library; for purchase of photographs, maps, documents, and pictorial records of the Navy, photostating and other necessary incidental expenses in connection with the preparation for publication of the naval records of the war with the Central Powers of Europe; for stationery, furniture, newspapers, plans, drawings, and drawing materials; purchase and exchange of motortrucks or motor-delivery wagons, maintenance, repair, and operation of motortrucks or motor-delivery wagons; garage rent; streetcar fares; freight, expressage, postage, typewriters, and computing machines, and other absolutely necessary expenses of the Navy Department and its various bureaus and offices, $148,000: *Provided*, That it shall not be lawful to expend, unless otherwise specifically provided herein, for any of the offices or bureaus of the Navy Department in the District of Columbia, any sum out of appropriations made for the naval service for any of the purposes mentioned or authorized in this paragraph.

Proviso.
Naval service appropriations not to be used for Department expenses; exception.

PRINTING AND BINDING

Printing and binding.

For printing and binding for the Navy Department and the Naval Establishment (including the Hydrographic Office and the Naval Reserve Officers' Training Corps) executed at the Government Printing Office, $600,000.

PRINTING HISTORICAL AND NAVAL DOCUMENTS

Historical and naval documents.

For continuing the printing of historical and naval documents, including composition, clerical copying in the Navy Department, and other preparatory work, in accordance with the provisions of the appropriation made for the commencement of this work as contained in the Naval Appropriation Act for the fiscal year 1935, $12,000, together with the unexpended balance for this purpose for the fiscal year 1939: *Provided*, That nothing in such Act shall preclude the Public Printer from furnishing one hundred and fifty copies of each volume published to the Library of Congress.

48 Stat. 414.

Unexpended balance reappropriated.

Proviso.
Copies to Library of Congress.

CONTINGENT AND MISCELLANEOUS EXPENSES, HYDROGRAPHIC OFFICE

Contingent and miscellaneous expenses.

For purchase and printing of nautical books, charts, and sailing directions, copper plates, steel plates, chart paper, packing boxes, chart portfolios, electrotyping copper plates, cleaning copper plates; tools, instruments, power, and material for drawing, engraving, and printing; materials for and mounting charts; reduction of charts by photography; photolithographing charts for immediate use; transfer of photolithographic and other charts to copper; purchase of equipment for the storage of plates used in making charts and for the storage of Hydrographic Office charts and publications; modernization, care, and repair to printing presses, furniture, instruments, and tools; extra drawing and engraving; translating from foreign languages; telegrams on public business; preparation of pilot charts and their supplements, and printing and mailing same; purchase of data for charts and sailing directions and other nautical publications; books of reference and works and periodicals relating to hydrography, marine meteorology, navigation, surveying, oceanography, and terrestrial magnetism, and to other professional and technical subjects connected with the work of the Hydrographic Office, $62,000.

Charts, etc.

Branch offices.

For contingent expenses of branch hydrographic offices at Boston, New York, Philadelphia, Baltimore, Norfolk, Savannah, New Orleans, San Francisco, Portland (Oregon), Portland (Maine), Chicago, Cleveland, Detroit, Buffalo, Duluth, Sault Sainte Marie, Seattle, Panama, San Juan (Puerto Rico), Los Angeles, Honolulu, and Gal-

veston, including furniture, fuel, lights, works and periodicals, relating to hydrography, marine meteorology, navigation, surveying, oceanography and terrestrial magnetism, stationery, miscellaneous articles, rent, and care of offices, care of time balls, carfare and ferriage in visiting merchant vessels, freight and express charges, telegrams, and other necessary expenses incurred in collecting the latest information for pilot charts, and for other purposes for which the offices were established, $11,380.

For services of necessary employees at branch offices, $48,210.

CONTINGENT AND MISCELLANEOUS EXPENSES, NAVAL OBSERVATORY

Contingent and miscellaneous expenses.

For professional and scientific books, books of reference, periodicals, engravings, photographs, and fixtures for the library; for apparatus and instruments, and for repairs of the same; for repairs to buildings (including quarters), fixtures, and fences; for cleaning, repair, and upkeep of grounds and roads; furniture and furnishings for offices and quarters, gas, chemicals, paints, and stationery, including transmission of public documents through the Smithsonian exchange, foreign postage; plants, seeds, and fertilizers; for fuel, oil, grease, pipe, wire, and other materials needed for the maintenance and repair of boilers, engines, heating apparatus, electric lighting and power, and water supply; purchase and maintenance of teams; maintenance, repair, and operation of motortrucks and passenger automobiles, and of horse-drawn vehicles; telegraph and telephone service; and other absolutely necessary expenses, $25,485.

Government-owned automobiles. Use restricted to official business.

Transportation between domicile and place of employment.

Exceptions.

SEC. 2. No part of any money appropriated by this Act shall be used for maintaining, driving, or operating any Government-owned motor-propelled passenger-carrying vehicle not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment except in cases of medical officers on out-patient medical service and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the Department. This section shall not apply to any motor vehicle for official use of the Secretary of the Navy, and no other persons connected with the Navy Department or the naval service, except the commander in chief of the United States Asiatic Fleet, Marine Corps officers serving with expeditionary forces in foreign countries, and medical officers on out-patient medical service, shall have a Government-owned motor vehicle assigned for their exclusive use.

Approved, May 25, 1939.

[CHAPTER 150]

AN ACT

May 26, 1939
[S. 1579]
[Public, No. 91]

To extend the time during which orders and marketing agreements under the Agricultural Adjustment Act, as amended, may be applicable to hops.

Agricultural Adjustment Act, amendment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled "An Act to amend the Agricultural Adjustment Act, as amended, by including hops as a commodity to which orders under such Act are applicable", approved April 13, 1938, is amended to read as follows:

52 Stat. 215.
7 U. S. C., Supp. IV, § 608c–1.

Time extended in which orders, etc., under, may be applicable to hops.

"SEC. 3. No orders issued pursuant to section 8c of the Agricultural Adjustment Act, as amended, shall be applicable to hops after September 1, 1942."

Approved, May 26, 1939.

[CHAPTER 151]

AN ACT

To amend the Act of March 2, 1929 (45 Stat. 1492), entitled "An Act to establish load lines for American vessels, and for other purposes."

May 26, 1939
[S. 1583]
[Public, No. 92]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of March 2, 1929 (45 Stat. 1492; U. S. C., 1934 edition, title 46, sec. 85), entitled "An Act to establish load lines for American vessels, and for other purposes", is amended to read as follows:

Shipping.

45 Stat. 1492.
46 U. S. C. § 85.

"Load lines are hereby established for the following vessels:

Load lines established.

"(a) Merchant vessels of one hundred and fifty gross tons or over, loading at or proceeding to sea from any port or place within the United States or its possessions for a foreign voyage by sea, the Great Lakes excepted.

Merchant vessels loading at or proceeding to sea from ports within United States.

"(b) Merchant vessels of the United States of one hundred and fifty gross tons or over, loading at or proceeding to sea from any foreign port or place for a voyage by sea, the Great Lakes excepted.

American vessels at foreign ports.

"(c) This Act shall not apply to merchant vessels that are being towed and which are carrying neither cargo nor passengers."

Vessels being towed carrying neither cargo nor passengers.

SEC. 2. That section 8 (c) of the Act of March 2, 1929 (45 Stat. 1494; U. S. C., 1934 edition, title 46, sec. 85g (c)), is amended to read as follows:

45 Stat. 1494.
46 U. S. C. § 85g (c).

"If any person shall knowingly permit or cause or attempt to cause any vessel subject to this Act and to the regulations established thereunder to depart, or if, being the owner, manager, agent, or master of such vessel, he shall fail to take reasonable care to prevent her from departing from her loading port or place when loading in violation of section 4, or if any person shall knowingly permit or cause or attempt to cause a foreign vessel exempted pursuant to section 5 to depart, or if, being the owner, manager, agent, or master of such vessel, he shall fail to take reasonable care to prevent her from departing from her loading port or place when loaded more deeply than permitted by the laws and regulations of the country to which she belongs, he shall, in respect of each offense, be liable to the United States in a penalty of $500. The Secretary of Commerce may, in his discretion, remit or mitigate any penalty imposed under this paragraph."

Penalties for violations, etc.

Remission or mitigation of penalty.

Approved, May 26, 1939.

[CHAPTER 152]

AN ACT

To authorize the transfer to the State of Minnesota of the Fort Snelling Bridge at Fort Snelling, Minnesota.

May 26, 1939
[H. R. 1774]
[Public, No. 93]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to quitclaim to the State of Minnesota the right, title, and interest of the United States in the Fort Snelling Bridge across the Mississippi River at Fort Snelling, Minnesota, and the site of the bridge, approach, and abutment thereof in the county of Ramsey, acquired by the United States by decree of the United States district court dated May 23, 1908, recorded in the office of register of deeds for Ramsey County, Minnesota, in book 541 of deeds at page 193, including that certain easement on and across the right-of-way of the Chicago, Milwaukee and St. Paul Railway Company in Hennepin County, acquired by decree dated October 6, 1909, recorded in the office of register of deeds for Hennepin County, Minnesota, in book 123 of miscellany, page 573, and an easement in lands forming the site of the abutment and bridge end on the Fort Snelling Military Reservation for so long as the bridge as now located, or as may be rebuilt or replaced with a new

Fort Snelling Bridge.
Transfer of Federal title, etc., to State of Minnesota authorized.

Easements included.

bridge, is maintained and used as a public bridge on said site: *Provided*, That the said conveyance shall be subject to the rights of those who contributed to the funds out of which said bridge was originally constructed as provided in the Act of Congress approved March 17, 1906 (34 Stat. 66), and also subject to the State of Minnesota keeping said bridge in repair for use as a public bridge and as a part of its trunk highway system until by mutual agreement between the State of Minnesota and the United States a new bridge shall be constructed reasonably near the site of the present bridge: *Provided further*, That the United States shall have the right to use the bridge or any new bridge which replaces it for the support of Government water mains and other utilities serving said reservation of the United States, and for all traffic to and from said reservation, free of tolls or other charges: *And provided further*, That the existing bridge shall be maintained and operated in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

Provisos. Conditions.

34 Stat. 66.

Rights reserved.

Maintenance and operation.

34 Stat. 84. 33 U. S. C. §§ 491-498.

Approved, May 26, 1939.

[CHAPTER 153]

AN ACT

May 26, 1939 [H. R. 3593] [Public, No. 94]

Authorizing and directing the Secretary of War to execute an easement deed to the city of Duluth for park, recreational, and other public purposes covering certain federally owned lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and empowered, under such terms and conditions as are deemed advisable by him, to grant to the city of Duluth, Minnesota, for park, recreational, and other public purposes, an easement for the use and occupation of that portion of lot 1 and all accretions or filled land adjacent thereto, including riparian rights, located in section 20, township 49 north, range 13 west, of the fourth principal meridian, county of Saint Louis, and State of Minnesota, not necessary for river and harbor purposes.

Duluth, Minn. Easement to, authorized for use of certain federally owned land.

Description.

SEC. 2. Said foregoing-described property was temporarily withdrawn from settlement, location, sale, or entry, and reserved for the use of the War Department for river and harbor purposes by Executive order dated April 6, 1938.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Right reserved.

Approved, May 26, 1939.

[CHAPTER 154]

AN ACT

May 26, 1939 [H. R. 5746] [Public, No. 95]

To provide for the correction of the list of approved Pine Ridge lost allotment claims, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized to correct the list of nine hundred and seventy-nine Pine Ridge Sioux lost allotment claims, approved December 18, 1936, under the Act of May 3, 1928 (45 Stat. 484), by eliminating certain names erroneously placed thereon and the substitution of others in lieu thereof: *Provided*, That the total number of approved claims shall not exceed nine hundred and seventy-nine: *And provided further*, That such part of the appropriation authorized by the Act of June 29, 1937 (50 Stat. 441), as would have been used to pay those to be eliminated shall be used to pay those to be substituted.

Sioux Indians of Pine Ridge Reservation, S. Dak. Correction of list of lost allotment claims authorized. 45 Stat. 484.

Provisos. Limitation.

Payment; funds authorized. 50 Stat. 441.

Approved, May 26, 1939.

[CHAPTER 155]

AN ACT

Giving the consent and approval of Congress to the Rio Grande compact signed at Santa Fe, New Mexico, on March 18, 1938.

May 31, 1939
[H. R. 4997]
[Public, No. 96]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent and approval of Congress is hereby given to the compact signed by the commissioners for the States of Colorado, New Mexico, and Texas at Santa Fe, New Mexico, on March 18, 1938, and thereafter approved by the legislatures of the States of Colorado, New Mexico, and Texas, which compact reads as follows:

Rio Grande compact.
Consent of Congress granted to.

RIO GRANDE COMPACT

Text.

The State of Colorado, the State of New Mexico, and the State of Texas, desiring to remove all causes of present and future controversy among these States and between citizens of one of these States and citizens of another State with respect to the use of the waters of the Rio Grande above Fort Quitman, Texas, and being moved by considerations of interstate comity, and for the purpose of effecting an equitable apportionment of such waters, have resolved to conclude a Compact for the attainment of these purposes, and to that end, through their respective Governors, have named as their respective Commissioners:

For the State of Colorado—M. C. Hinderlider
For the State of New Mexico—Thomas M. McClure
For the State of Texas—Frank B. Clayton

who, after negotiations participated in by S. O. Harper, appointed by the President as the representative of the United States of America, have agreed upon the following articles, to-wit:

ARTICLE I.

(a) The State of Colorado, the State of New Mexico, the State of Texas, and the United States of America, are hereinafter designated "Colorado," "New Mexico," "Texas," and the "United States," respectively.

(b) "The Commission" means the agency created by this Compact for the administration thereof.

(c) The term "Rio Grande Basin" means all of the territory drained by the Rio Grande and its tributaries in Colorado, in New Mexico, and in Texas above Fort Quitman, including the Closed Basin in Colorado.

(d) The "Closed Basin" means that part of the Rio Grande Basin in Colorado where the streams drain into the San Luis Lakes and adjacent territory, and do not normally contribute to the flow of the Rio Grande.

(e) The term "tributary" means any stream which naturally contributes to the flow of the Rio Grande.

(f) "Transmountain Diversion" is water imported into the drainage basin of the Rio Grande from any stream system outside of the Rio Grande Basin, exclusive of the Closed Basin.

(g) "Annual Debits" are the amounts by which actual deliveries in any calendar year fall below scheduled deliveries.

(h) "Annual Credits" are the amounts by which actual deliveries in any calendar year exceed scheduled deliveries.

(i) "Accrued Debits" are the amounts by which the sum of all annual debits exceeds the sum of all annual credits over any common period of time.

(j) "Accrued Credits" are the amounts by which the sum of all annual credits exceeds the sum of all annual debits over any common period of time.

(k) "Project Storage" is the combined capacity of Elephant Butte Reservoir and all other reservoirs actually available for the storage of usable water below Elephant Butte and above the first diversion to lands of the Rio Grande Project, but not more than a total of 2,638,860 acre-feet.

(l) "Usable Water" is all water, exclusive of credit water, which is in project storage and which is available for release in accordance with irrigation demands, including deliveries to Mexico.

(m) "Credit Water" is that amount of water in project storage which is equal to the accrued credit of Colorado, or New Mexico, or both.

(n) "Unfilled Capacity" is the difference between the total physical capacity of project storage and the amount of usable water then in storage.

(o) "Actual Release" is the amount of usable water released in any calendar year from the lowest reservoir comprising project storage.

(p) "Actual Spill" is all water which is actually spilled from Elephant Butte Reservoir, or is released therefrom for flood control, in excess of the current demand on project storage and which does not become usable water by storage in another reservoir; provided, that actual spill of usable water cannot occur until all credit water shall have been spilled.

(q) "Hypothetical Spill" is the time in any year at which usable water would have spilled from project storage if 790,000 acre-feet had been released therefrom at rates proportional to the actual release in every year from the starting date to the end of the year in which hypothetical spill occurs; in computing hypothetical spill the initial condition shall be the amount of usable water in project storage at the beginning of the calendar year following the effective date of this Compact, and thereafter the initial condition shall be the amount of usable water in project storage at the beginning of the calendar year following each actual spill.

ARTICLE II.

The Commission shall cause to be maintained and operated a stream gaging station equipped with an automatic water stage recorder at each of the following points, to-wit:

(a) On the Rio Grande near Del Norte above the principal points of diversion to the San Luis Valley;
(b) On the Conejos River near Mogote;
(c) On the Los Pinos River near Ortiz;
(d) On the San Antonio River at Ortiz;
(e) On the Conejos River at its mouths near Los Sauces;
(f) On the Rio Grande near Lobatos;
(g) On the Rio Chama below El Vado Reservoir;
(h) On the Rio Grande at Otowi Bridge near San Ildefonso;
(i) On the Rio Grande near San Acacia;
(j) On the Rio Grande at San Marcial;
(k) On the Rio Grande below Elephant Butte Reservoir;
(l) On the Rio Grande below Caballo Reservoir.

Similar gaging stations shall be maintained and operated below any other reservoir constructed after 1929, and at such other points as may be necessary for the securing of records required for the carrying out of the Compact; and automatic water stage recorders shall be maintained and operated on each of the reservoirs mentioned, and on all others constructed after 1929.

Such gaging stations shall be equipped, maintained, and operated by the Commission directly or in cooperation with an appropriate Federal or State agency, and the equipment, method and frequency of measurement at such stations shall be such as to produce reliable records at all times.

ARTICLE III.

The obligation of Colorado to deliver water in the Rio Grande at the Colorado-New Mexico State Line, measured at or near Lobatos, in each calendar year, shall be ten thousand acre feet less than the sum of those quantities set forth in the two following tabulations of relationship, which correspond to the quantities at the upper index stations:

DISCHARGE OF CONEJOS RIVER

Quantities in Thousands of Acre Feet

Conejos Index Supply (1)	Conejos River at Mouths (2)	Conejos Index Supply (1)	Conejos River at Mouths (2)
100	0	450	232
150	20	500	278
200	45	550	326
250	75	600	376
300	109	650	426
350	147	700	476
400	188		

Intermediate quantities shall be computed by proportional parts.

(1) Conejos Index Supply is the natural flow of Conejos River at the U. S. G. S. gaging station near Mogote during the calendar year, plus the natural flow of Los Pinos River at the U. S. G. S. gaging station near Ortiz and the natural flow of San Antonio River at the U. S. G. S. gaging station at Ortiz, both during the months of April to October, inclusive.

(2) Conejos River at Mouths is the combined discharge of branches of this river at the U. S. G. S. gaging stations near Los Sauces during the calendar year.

DISCHARGE OF RIO GRANDE EXCLUSIVE OF CONEJOS RIVER

Quantities in Thousands of Acre Feet

Rio Grande at Del Norte (3)	Rio Grande at Lobatos less Conejos at Mouths (4)	Rio Grande at Del Norte (3)	Rio Grande at Lobatos less Conejos at Mouths (4)
200	60	750	229
250	65	800	257
300	75	850	292
350	86	900	335
400	98	950	380
450	112	1000	430
500	127	1100	540
550	144	1200	640
600	162	1300	740
650	182	1400	840
700	204		

Intermediate quantities shall be computed by proportional parts.

(3) Rio Grande at Del Norte is the recorded flow of the Rio Grande at the U. S. G. S. gaging station near Del Norte during the calendar year (measured above all principal points of diversion to San Luis Valley) corrected for the operation of reservoirs constructed after 1937.

(4) Rio Grande at Lobatos less Conejos at Mouths is the total flow of the Rio Grande at the U. S. G. S. gaging stations near Lobatos, less the discharge of Conejos River at its Mouths, during the Calendar year.

The application of those schedules shall be subject to the provisions hereinafter set forth and appropriate adjustments shall be made for (a) any change in location of gaging stations; (b) any new or increased depletion of the runoff above inflow index gaging stations; and (c) any transmountain diversions into the drainage basin of the Rio Grande above Lobatos.

In event any works are constructed after 1937 for the purpose of delivering water into the Rio Grande from the Closed Basin, Colorado shall not be credited with the amount of such water delivered, unless the proportion of sodium ions shall be less than forty-five percent of the total positive ions in that water when the total dissolved solids in such water exceeds three hundred fifty parts per million.

ARTICLE IV.

The obligation of New Mexico to deliver water in the Rio Grande at San Marcial, during each calendar year, exclusive of the months of July, August and September, shall be that quantity set forth in the following tabulation of relationship, which corresponds to the quantity at the upper index station:

DISCHARGE OF RIO GRANDE AT OTOWI BRIDGE AND AT SAN MARCIAL EXCLUSIVE OF JULY, AUGUST AND SEPTEMBER

Quantities in Thousands of Acre Feet

Otowi Index Supply (5)	San Marcial Index Supply (6)	Otowi Index Supply (5)	San Marcial Index Supply (6)
100	0	1300	1042
200	65	1400	1148
300	141	1500	1257
400	219	1600	1370
500	300	1700	1489
600	383	1800	1608
700	469	1900	1730
800	557	2000	1856
900	648	2100	1985
1000	742	2200	2117
1100	839	2300	2253
1200	939		

Intermediate quantities shall be computed by proportional parts.

(5) The Otowi Index Supply is the recorded flow of the Rio Grande at the U. S. G. S. gaging station at Otowi Bridge near San Ildefonso (formerly station near Buckman) during the calendar year, exclusive of the flow during the months of July, August and September, corrected for the operation of reservoirs constructed after 1929 in the drainage basin of the Rio Grande between Lobatos and Otowi Bridge.

(6) San Marcial Index Supply is the recorded flow of the Rio Grande at the gaging station at San Marcial during the calendar year exclusive of the flow during the months of July, August and September.

The application of this schedule shall be subject to the provisions hereinafter set forth and appropriate adjustments shall be made for (a) any change in location of gaging stations; (b) depletion after 1929 in New Mexico at any time of the year of the natural runoff at Otowi Bridge; (c) depletion of the runoff during July, August and September of tributaries between Otowi Bridge and San Marcial, by works constructed after 1937; and (d) any transmountain diversions into the Rio Grande between Lobatos and San Marcial.

Concurrent records shall be kept of the flow of the Rio Grande at San Marcial, near San Acacia, and of the release from Elephant Butte Reservoir, to the end that the records at these three stations may be correlated.

ARTICLE V.

If at any time it should be the unanimous finding and determination of the Commission that because of changed physical conditions, or for any other reason, reliable records are not obtainable or cannot be obtained, at any of the stream-gaging stations herein referred to, such stations may, with the unanimous approval of the Commission, be abandoned, and with such approval another station, or other stations, shall be established and new measurements shall be substituted which, in the unanimous opinion of the Commission, will result in substantially the same results, so far as the rights and obligations to deliver water are concerned, as would have existed if such substitution of stations and measurements had not been so made.

ARTICLE VI.

Commencing with the year following the effective date of this Compact, all credits and debits of Colorado and New Mexico shall be computed for each calendar year; provided, that in a year of actual spill no annual credits nor annual debits shall be computed for that year.

In the case of Colorado, no annual debit nor accrued debit shall exceed 100,000 acre feet, except as either or both may be caused by holdover storage of water in revervoirs constructed after 1937 in the drainage basin of the Rio Grande above Lobatos. Within the physical limitations of storage capacity in such reservoirs, Colorado shall retain water in storage at all times to the extent of its accrued debit.

In the case of New Mexico, the accrued debit shall not exceed 200,000 acre feet at any time, except as such debit may be caused by holdover storage of water in reservoirs constructed after 1929 in the drainage basin of the Rio Grande between Lobatos and San Marcial. Within the physical limitations of storage capacity in such reservoirs, New Mexico shall retain water in storage at all times to the extent of its accrued debit. In computing the magnitude of accrued credits or debits, New Mexico shall not be charged with any greater debit in any one year than the sum of 150,000 acre feet and all gains in the quantity of water in storage in such year.

The Commission by unanimous action may authorize the release from storage of any amount of water which is then being held in storage by reason of accrued debits of Colorado or New Mexico; provided, that such water shall be replaced at the first opportunity thereafter.

In computing the amount of accrued credits and accrued debits of Colorado or New Mexico, any annual credits in excess of 150,000 acre feet shall be taken as equal to that amount.

In any year in which actual spill occurs, the accrued credits of Colorado, or New Mexico, or both, at the beginning of the year shall be reduced in proportion to their respective credits by the amount of such actual spill; provided, that the amount of actual spill shall be deemed to be increased by the aggregate gain in the amount of water in storage, prior to the time of spill, in reservoirs above San Marcial constructed after 1929; provided, further, that if the Commissioners for the States having accrued credits authorize the release of part, or all, of such credits in advance of spill, the amount so released shall be deemed to constitute actual spill.

In any year in which there is actual spill of usable water, or at the time of hypothetical spill thereof, all accrued debits of Colorado, or New Mexico, or both, at the beginning of the year shall be cancelled.

In any year in which the aggregate of accrued debits of Colorado and New Mexico exceeds the minimum unfilled capacity of project storage, such debits shall be reduced proportionally to an aggregate amount equal to such minimum unfilled capacity.

To the extent that accrued credits are impounded in reservoirs between San Marcial and Courchesne, and to the extent that accrued debits are impounded in reservoirs above San Marcial, such credits and debits shall be reduced annually to compensate for evaporation losses in the proportion that such credits or debits bore to the total amount of water in such reservoirs during the year.

ARTICLE VII.

Neither Colorado nor New Mexico shall increase the amount of water in storage in reservoirs constructed after 1929 whenever there is less than 400,000 acre feet of usable water in project storage; provided, that if the actual releases of usable water from the beginning of the calendar year following the effective date of this Compact, or from the beginning of the calendar year following actual spill, have aggregated more than an average of 790,000 acre feet per annum, the time at which such minimum stage is reached shall be adjusted to compensate for the difference between the total actual release and releases at such average rate; provided, further, that Colorado or New Mexico, or both, may relinquish accrued credits at any time, and Texas may accept such relinquished water, and in such event the state, or states, so relinquishing shall be entitled to store water in the amount of the water so relinquished.

ARTICLE VIII.

During the month of January of any year the Commissioner for Texas may demand of Colorado and New Mexico, and the Commissioner for New Mexico may demand of Colorado, the release of water from storage reservoirs constructed after 1929 to the amount of the accrued debits of Colorado and New Mexico, respectively, and such releases shall be made by each at the greatest rate practicable under the conditions then prevailing, and in proportion to the total debit of each, and in amounts, limited by their accrued debits, sufficient to bring the quantity of usable water in project storage to 600,000 acre-feet by March first and to maintain this quantity in storage until April thirtieth, to the end that a normal release of 790,000 acre feet may be made from project storage in that year.

ARTICLE IX.

Colorado agrees with New Mexico that in event the United States or the State of New Mexico decides to construct the necessary works for diverting the waters of the San Juan River, or any of its tributaries, into the Rio Grande, Colorado hereby consents to the construction of said works and the diversion of waters from the San Juan River, or the tributaries thereof, into the Rio Grande in New Mexico, provided the present and prospective uses of water in Colorado by other diversions from the San Juan River, or its tributaries, are protected.

ARTICLE X.

In the event water from another drainage basin shall be imported into the Rio Grande Basin by the United States or Colorado or New Mexico, or any of them jointly, the State having the right to the use of such water shall be given proper credit therefor in the application of the schedules.

ARTICLE XI.

New Mexico and Texas agree that upon the effective date of this Compact all controversies between said States relative to the quantity

or quality of the water of the Rio Grande are composed and settled; however, nothing herein shall be interpreted to prevent recourse by a signatory state to the Supreme Court of the United States for redress should the character or quality of the water, at the point of delivery, be changed hereafter by one signatory state to the injury of another. Nothing herein shall be construed as an admission by any signatory state that the use of water for irrigation causes increase of salinity for which the user is responsible in law.

ARTICLE XII.

To administer the provisions of this Compact there shall be constituted a Commission composed of one representative from each state, to be known as the Rio Grande Compact Commission. The State Engineer of Colorado shall be ex-officio the Rio Grande Compact Commissioner for Colorado. The State Engineer of New Mexico shall be ex officio the Rio Grande Compact Commissioner for New Mexico. The Rio Grande Compact Commissioner for Texas shall be appointed by the Governor of Texas. The President of the United States shall be requested to designate a representative of United States to sit with such Commission, and such representative of the United States, if so designated by the President, shall act as Chairman of the Commission without vote.

The salaries and personal expenses of the Rio Grande Compact Commissioners for the three States shall be paid by their respective States, and all other expenses incident to the administration of this Compact, not borne by the United States, shall be borne equally by the three States.

In addition to the powers and duties hereinbefore specifically conferred upon such Commission, and the members thereof, the jurisdiction of such Commission shall extend only to the collection, correlation, and presentation of factual data and the maintenance of records having a bearing upon the administration of this Compact, and, by unanimous action, to the making of recommendations to the respective States upon matters connected with the administration of this Compact. In connection therewith, the Commission may employ such engineering and clerical aid as may be reasonably necessary within the limit of funds provided for that purpose by the respective States. Annual reports compiled for each calendar year shall be made by the Commission and transmitted to the Governors of the signatory States on or before March first following the year covered by the report. The Commission may, by unanimous action, adopt rules and regulations consistent with the provisions of this Compact to govern their proceedings.

The findings of the Commission shall not be conclusive in any court or tribunal which may be called upon to interpret or enforce this Compact.

ARTICLE XIII.

At the expiration of every five-year period after the effective date of this Compact, the Commission may, by unanimous consent, review any provisions hereof which are not substantive in character and which do not affect the basic principles upon which the Compact is founded, and shall meet for the consideration of such questions on the request of any member of the Commission; provided, however, that the provisions hereof shall remain in full force and effect until changed and amended within the intent of the Compact by unanimous action of the Commissioners and until any changes in this Compact are ratified by the legislatures of the respective states and consented to

by the Congress, in the same manner as this Compact is required to be ratified to become effective.

ARTICLE XIV.

The schedules herein contained and the quantities of water herein allocated shall never be increased nor diminished by reason of any increases or diminution in the delivery or loss of water to Mexico.

ARTICLE XV.

The physical and other conditions characteristic of the Rio Grande and peculiar to the territory drained and served thereby, and to the development thereof, have actuated this Compact and none of the signatory states admits that any provisions herein contained establishes any general principle or precedent applicable to other interstate streams.

ARTICLE XVI.

Nothing in this Compact shall be construed as affecting the obligations of the United States of America to Mexico under existing treaties or to the Indian tribes, or as impairing the rights of the Indian tribes.

ARTICLE XVII.

This Compact shall become effective when ratified by the legislatures of each of the signatory States and consented to by the Congress of the United States. Notice of ratification shall be given by the Governor of each State to the Governors of the other States and to the President of the United States, and the President of the United States is requested to give notice to the Governors of each of the signatory States of the consent of the Congress of the United States.

IN WITNESS WHEREOF, the Commissioners have signed this Compact in quadruplicate original, one of which shall be deposited in the archives of the Department of State of the United States of America and shall be deemed the authoritative original, and of which a duly certified copy shall be forwarded to the Governor of each of the signatory States.

Done at the City of Santa Fe, in the State of New Mexico, on the 18th day of March, in the year of our Lord, One Thousand Nine Hundred and Thirty-eight.

M. C. HINDERLIDER.
THOMAS M. MCCLURE.
FRANK B. CLAYTON.

Approved:

S. O. HARPER.

Approved, May 31, 1939.

[CHAPTER 156]

May 31, 1939
[H. R. 5076]
[Public, No. 97]

AN ACT

To authorize further relief to water users on United States reclamation projects and on Indian reclamation projects.

United States and Indian reclamation projects.
Determination of ability of water users to pay construction charges.
Post, p. 1198.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized and directed to determine as to each United States and Indian reclamation project whether any of the water users' organizations or water users, as the case may be, owing construction charges to the United States on each such project

are unable, due to partial crop failure attributable to a water shortage or due to other causes beyond the control of the water users, to pay without great hardship or undue burden the full amount of the construction charges due and payable for the calendar year 1938 and of any unpaid construction charges required to be paid as a condition precedent to delivery of water in 1939. Said Secretary shall base his determinations on such data furnished by water users' organizations and water users and on such investigations and reports by the Bureau of Reclamation and the Office of Indian Affairs as he deems necessary. As to any such water users' organization or water user who according to the said Secretary's determination is unable to pay in full the construction charges due and payable for the calendar year 1938 and any unpaid construction charges required to be paid as a condition precedent to delivery of water in 1939, said Secretary is hereby authorized to grant an extension of time for the payment of such proportion of said charges as in his judgment in each case is just and equitable: *Provided*, That said Secretary may make any extension granted pursuant to the authority of this Act subject to such conditions as in his judgment are desirable in the interest of the United States. The charges so extended shall be paid at such time or times as the said Secretary may determine.

Data to be used.

Extension of time for payments where conditions justify.

Proviso. Conditions.

SEC. 2. As used in this Act the term "United States reclamation project" shall mean any irrigation project constructed by the United States, or in connection with which there has been executed a repayment contract with the United States, pursuant to the Reclamation Act of June 17, 1902 (32 Stat. 388), or any Act amendatory thereof or supplementary thereto; the term "Indian reclamation project" shall mean any irrigation project constructed by the United States under the direction of the Office of Indian Affairs, or in connection with which there has been executed a repayment contract with the United States, pursuant to Acts of Congress relating to Indian reclamation projects; and the term "construction charges" shall mean the installments on the principal obligations due each year to the United States under water-right applications, repayment contracts, orders of the Secretary of the Interior, or other forms of obligations entered into pursuant to said Federal reclamation laws, or Acts of Congress relating to Indian reclamation projects.

Definition of terms.

32 Stat. 388.

Approved, May 31, 1939.

[CHAPTER 157]

AN ACT

May 31, 1939
[S. 1096]
[Public, No. 98]

To amend the Agricultural Marketing Agreement Act of 1937, as amended, to make its provisions applicable to apples produced in the States of Washington, Oregon, and Idaho.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Agricultural Marketing Agreement Act of 1937, as amended, is amended by adding at the end thereof the following: "(m)". Paragraphs (2) and (6) of section 8c are amended by inserting after the word "apples" the words ", other than apples produced in the States of Washington, Oregon, and Idaho,".

Agricultural Marketing Agreement Act of 1937, amendment.
49 Stat. 754, 755; 50 Stat. 248, 563.
7 U. S. C., Supp. IV, § 608c (2), (6).
Provisions extended to include apples from certain Northwestern States.

Approved, May 31, 1939.

[CHAPTER 158]

AN ACT

May 31, 1939
[H. R. 199]
[Public, No. 99]

To amend section 10 (b), (c), and (d) of the Act of June 26, 1884, as amended (U. S. C., 1934 edition, title 46, sec. 599), relative to the allotment of wages by seamen.

American seamen.
23 Stat. 55.
46 U. S. C. § 599.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsections (b), (c), and (d) of section 10 of the Act of June 26, 1884, as amended (U. S. C., 1934 edition, title 46, sec. 599), are amended to read as follows:

Allotment of portion of wages to relatives or to savings accounts.

"(b) That it shall be lawful for any seaman to stipulate in his shipping agreement for an allotment of any portion of the wages he may earn to his grandparents, parents, wife, sister, or children, or for deposits to be made in an account opened by him and maintained in his name either at a savings bank or a United States postal savings depository subject to the governing regulations thereof.

Conditions requisite for valid allotments. Examinations.

"(c) That no allotment shall be valid unless in writing and signed by and approved by the shipping commissioner. It shall be the duty of the said commissioner to examine such allotments and the parties to them and enforce compliance with the law. All stipulations for the allotment of any part of the wages of a seaman during his absence which are made at the commencement of the voyage shall be inserted in the agreement and shall state the amounts and times of the payments to be made and the persons to whom the payments are to be made, or by directing the payments to be made to a savings bank or a United States postal savings depository in an account maintained in his name.

Stipulations, insertion in agreement.

Punishment for false claim.

"(d) No allotment except as provided in this section shall be legal. Any person who shall falsely claim to be such relation, as above described, or to be a savings bank or a United States postal savings depository and as such an allottee of the seaman under this section shall for every such offense be punished by a fine not exceeding $500 or imprisonment not exceeding six months, at the discretion of the court."

Approved, May 31, 1939.

[CHAPTER 159]

AN ACT

May 31, 1939
[H. R. 1782]
[Public, No. 100]

To amend section 4335 of the Revised Statutes of the United States, relative to change of masters of vessels.

Vessels in domestic commerce.
R. S. § 4335.
46 U. S. C. § 276.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4335 of the Revised Statutes (U. S. C., 1934 edition, title 46, sec. 276) is hereby amended to read as follows:

Proceedings on change of masters.

"(a) Whenever the master of any licensed vessel, ferryboats excepted, is changed, the new master, or, in case of his absence, the owner or one of the owners thereof, shall report such change to the collector residing at the port where the same happens, if there be one; otherwise, to the collector residing at any port where such vessel next arrives, who, upon the oath of such new master, or, in case of his absence, of the owner, that such master is a citizen of the United States, and that such vessel shall not, while such license continues in force, be employed in any manner whereby the revenue of the United States may be defrauded, shall endorse such change on the license, with the name of the new master. Whenever such change is not reported, and endorsed, as herein required, such vessel, if found carrying on the coasting trade or fisheries, shall be subject to pay the same fees and tonnage as a vessel of the United States having a register, and the new

Vessels in the coasting trade or fisheries, penalty for not reporting change.

master shall be liable to a penalty of $10: *Provided*, That the Secretary of Commerce may authorize the endorsement of not more than two alternate masters in addition to the one already endorsed on the license, whenever in his judgment the condition of employment of the vessel warrants such action: *Provided further*, That in the case of vessels navigated within the limits of the harbor of any town or city, the name of the owner or some responsible person acting for the owner who otherwise meets all requirements of the laws of the United States with regard to masters, may be endorsed on the license of such vessel, although not actually employed thereon, in accordance with rules and regulations prescribed by the Secretary of Commerce: *And provided further*, That in the case of unrigged vessels which are not required by law to have on board a certificate of inspection, the name of the owner or any responsible person acting for the owner who otherwise meets all requirements of the laws of the United States with regard to masters, may be endorsed on the license of such unrigged vessel although not actually employed on board the vessel.

Provisos.
Endorsement of two alternate masters permitted.

Vessels operating within limits of harbor of town or city.

Unrigged vessels not requiring certificate of inspection on board.

"(b) In the case of those vessels on the licenses of which there are endorsed the names of more than one master, the master actually in charge of the vessel shall assume all of the duties and responsibilities imposed by any statute upon masters of vessels, and incur the liabilities provided by any law against masters of vessels during any period in which he is in charge of the vessel.

Duties and responsibilities of master in charge.

"(c) The term 'unrigged vessel' as used herein, means any vessel that is not self-propelled."

"Unrigged vessel," term defined.

Approved, May 31, 1939.

[CHAPTER 160]

AN ACT

To amend section 4325 of the Revised Statutes of the United States, as amended, relative to renewal of licenses of vessels.

May 31, 1939
[H. R. 1786]
[Public, No. 101]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4325 of the Revised Statutes, as amended (U. S. C., 1934 edition, title 46, sec. 267), is hereby amended to read as follows:

Vessels.
R. S. § 4325.
46 U. S. C. § 267.

"The license granted to any vessel shall be presented for renewal by endorsement to the collector of customs of the district in which the vessel then may be within three days after the expiration of time for which it was granted, or, if she be absent at that time, within three days from her first arrival within a district. In case of change of build, ownership, district, trade, or arrival under temporary papers in the district where she belongs the license shall be surrendered. If the master shall fail to deliver the license he shall be liable to a penalty of $10. Such penalty on application may be mitigated or remitted by the Secretary of Commerce."

Renewal of licenses.

Surrender in case of change of build, ownership, etc.

Penalty for failure; remission or mitigation.

Approved, May 31, 1939.

[CHAPTER 161]

AN ACT

To authorize the Secretary of War to provide for the sale of aviation supplies and services to aircraft operated by foreign military and air attachés accredited to the United States, and for other purposes.

May 31, 1939
[H. R. 3221]
[Public, No. 102]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War, under such regulations as he may prescribe, may provide for the sale to any aircraft operated by any foreign military or air attaché accredited to the United States of fuel, oil, equipment, and

Aviation supplies and services to aircraft.
Sale of, operated by accredited foreign military or air attaché.

Sale at cost.

supplies, and for the furnishing to such aircraft of mechanical service, shelter, and other assistance. Except for shelter for which no charge shall be made, all such articles shall be sold and such mechanical service and other assistance furnished at the cost thereof to the United States. All amounts received shall be credited to the appropriation from which such cost was paid.

Credit of amounts received.

Approved, May 31, 1939.

[CHAPTER 162]

May 31, 1939
[H. R. 5447]
[Public, No. 103]

AN ACT

Authorizing the President to invite the States of the Union and foreign countries to participate in the International Petroleum Exposition at Tulsa, Oklahoma, to be held May 18 to May 25, 1940.

International Petroleum Exposition, Tulsa, Okla.
President authorized to invite the States and foreign countries to participate.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized to invite by proclamation, or in such other manner as he may deem proper, the States of the Union and all foreign countries to participate in the proposed International Petroleum Exposition, to be held at Tulsa, Oklahoma, from May 18 to May 25, 1940, inclusive, for the purposes of exhibiting samples of fabricated and raw products of all countries used in the petroleum industry and bringing together buyers and sellers for promotion of trade and commerce in such products.

Dutiable articles imported for exhibition, etc.; admission free, under regulations.

SEC. 2. All articles which shall be imported from foreign countries for the purpose of exhibition at the International Petroleum Exposition or for use in constructing, installing, or maintaining foreign buildings or exhibits at the said exposition, upon which articles there shall be a tariff or customs duty, shall be admitted without payment of such tariff, customs duty, fees, or charges under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during or within three months after the close of the said exposition to sell within the area of the exposition any articles provided for herein subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury may prescribe: *Provided*, That all such articles, when withdrawn for consumption or use in the United States, shall be subject to the duties, if any, imposed upon such articles by the revenue laws in force at the date of their withdrawal; and on such articles, which shall have suffered diminution or deterioration from incidental handling or exposure, the duties, if payable, shall be assessed according to the appraised value at the time of withdrawal from entry hereunder for consumption or entry under the general tariff law: *Provided further*, That imported articles provided for herein shall not be subject to any marking requirements of the general tariff laws except when such articles are withdrawn for consumption or use in the United States, in which case they shall not be released from customs custody until properly marked, but no additional duty shall be assessed because such articles were not sufficiently marked when imported into the United States: *Provided further*, That at any time during or within three months after the close of the exposition, any article entered hereunder may be abandoned to the Government or destroyed under customs supervision, whereupon any duties on such article shall be remitted: *Provided further*, That articles which have been admitted without payment of duty for exhibition under any tariff law, and which have remained in continuous customs custody or under a customs exhibition bond, and imported articles in bonded warehouses under the general tariff law may be

Sales permitted.

Provisos.
Duty on articles withdrawn.

Deterioration allowance.

Marking requirements.

Abandoned articles.

Transfer privilege.

accorded the privilege of transfer to and entry for exhibition at the said exposition under such regulations as the Secretary of the Treasury shall prescribe: *And provided further*, That the International Petroleum Exposition shall be deemed for customs purposes only, to be the sole consignee of all merchandise imported under the provisions of this Act, and that the actual and necessary customs charges for labor, services, and other expenses in connection with the entry, examination, appraisement, release, or custody, together with the necessary charges for salaries of customs officers and employees in connection with the supervision, custody of, and accounting for, articles imported under the provisions of this Act, shall be reimbursed by the International Petroleum Exposition to the Government of the United States, under regulations to be prescribed by the Secretary of the Treasury, and that receipts from such reimbursements shall be deposited as refunds to the appropriation from which paid, in the manner provided for in section 524, Tariff Act of 1930.

Exposition deemed sole consignee of merchandise.

Incurred Federal expenses, reimbursement.

Deposit of receipts as refunds.
46 Stat. 741.
19 U. S. C. § 1524; Supp. IV, § 1524.

SEC. 3. That the Government of the United States is not by this Act obligated to any expense in connection with the holding of such exposition and is not hereafter to be obligated other than for suitable representation thereat.

No Federal obligation assumed.

Approved, May 31, 1939.

[CHAPTER 167]

AN ACT

To authorize necessary facilities for the Coast Guard in the interest of national defense and the performance of its maritime police functions.

June 2, 1939
[S. 1369]
[Public, No. 104]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in the interest of national defense, and to provide adequate facilities for the Coast Guard for the performance of maritime police functions, the Secretary of the Treasury is hereby authorized (1) to construct and equip three Coast Guard cutters, of approximately two thousand tons displacement each and designed to have a speed of not less than twenty knots; (2) to establish, equip, and maintain a Coast Guard base and air station on the coast of Alaska in such locality as the Commandant of the Coast Guard may recommend; and (3) to purchase or construct, and to equip, fifteen seaplanes having a cruising range of not less than two thousand statute miles: *Provided*, That the Secretary of the Treasury may, in his discretion, authorize the construction of the public works and the provision of the public utilities required for the establishment of said Coast Guard base and air station on the coast of Alaska to be accomplished by the Secretary of the Navy under a provision to be incorporated in such contract as the Secretary of the Navy may negotiate for naval aviation facilities in Alaska under the authority contained in the Act approved April 25, 1939, entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes" and the Secretary of the Navy, upon request and a transfer of the necessary funds, is authorized to accomplish said work accordingly.

Coast Guard, facilities authorized.

Cutters, construction, etc.

Coast Guard base and air station, Alaska.

Seaplanes, purchase, etc.

Proviso.
Construction, Alaska, by Secretary of the Navy authorized.

Ante, p. 590.

SEC. 2. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amount as may be necessary to carry out the purposes of this Act.

Appropriation authorized.

Approved, June 2, 1939.

[CHAPTER 168]

AN ACT

June 2, 1939
[H. R. 1784]
[Public, No. 105]

To amend section 4498 of the Revised Statutes of the United States, as amended, relative to the renewal of licenses of vessels.

Regulation of steam vessels.
R. S. § 4498.
46 U. S. C. § 496.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4498 of the Revised Statutes, as amended (U. S. C., 1934 edition, title 46, sec. 496), is hereby amended to read as follows:

Withholding of license, etc., until certificate of inspection filed.
R. S. §§ 4399–4500.

"A register, enrollment, or license shall not be granted, or other papers be issued by any collector or other chief officer of customs to any vessel subject by law to inspection under this title (R. S. 4399–4500) until all the provisions of this title applicable to such vessel have been fully complied with and until the copy of the certificate of inspection required by this title for such vessel has been filed with said collector or other chief officer of customs: *Provided*, That the license granted to any vessel, if presented to any collector of customs at any time within thirty calendar days prior to the date of expiration shown thereon, may be renewed by the endorsement by the collector of customs for a period of one year from the date of expiration shown on the license, if there be on file in the office of the collector at that time a copy of the certificate of inspection required by title LII of the Revised Statutes, which is in force on the date renewal is made."

Proviso.
Renewals.

Approved, June 2, 1939.

[CHAPTER 169]

AN ACT

June 2, 1939
[H. R. 2878]
[Public, No. 106]

To authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes.

Navy.
Construction of certain public works projects.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized to proceed with the construction of the following public works projects at a cost not to exceed the amount stated after each item enumerated:

Pearl Harbor, Hawaii, Navy Yard.

Navy Yard, Pearl Harbor, Hawaii: Graving drydock for large vessels, services, and accessories, $8,485,000; personnel buildings and accessories, $4,214,000; recreation facilities, including buildings and accessories, $125,000; pipe and copper shop building and accessories, $150,000; electric shop building and accessories, $465,000; galvanizing shop building and accessories, $85,000; graving drydock for small vessels, services, and accessories, $2,000,000; public works shop and storage building, $170,000; ordnance shop building and accessories, $165,000; storehouse building and accessories, $750,000.

Mare Island, Calif., Navy Yard.

Navy Yard, Mare Island, California: Graving drydock, services, and accessories, $1,750,000; utility and transportation buildings and accessories, $100,000; laboratory building and accessories, $120,000.

Portsmouth, N. H., Navy Yard.

Navy Yard, Portsmouth, New Hampshire: Submarine barracks and mess hall, $270,000.

Puget Sound, Wash., Navy Yard.

Navy Yard, Puget Sound, Washington: Graving drydock, services, and accessories, $3,000,000.

Guam, Naval Station.

Naval Station, Guam: Officers' quarters and accessories, $75,000.

Tutuila, Samoa, Naval Station.

Naval Station, Tutuila, Samoa: Chief petty officers' quarters and accessories, $66,000; officers' quarters and accessories, $45,000; recreation building and accessories, $70,000.

Guantanamo, Cuba, Naval Station.

Naval Station, Guantanamo, Cuba: Enlisted men's quarters and accessories, $50,000.

Newport, R. I., Naval Torpedo Station.

Naval Torpedo Station, Newport, Rhode Island: Explosive-manufacturing building and accessories, $250,000.

Naval Proving Ground, Dahlgren, Virginia: Magazine building and accessories, $35,000; dispensary building and accessories, $40,000; locomotive and crane shed and accessories, $20,000; garage building and accessories, $20,000; carpenter shop building and accessories, $25,000. Dahlgren, Va., Naval Proving Ground.

Naval Powder Factory, Indianhead, Maryland: Barracks building and accessories, $125,000. Indianhead, Md., Naval Powder Factory.

Naval Ammunition Depot, Hawthorne, Nevada: Additional magazine buildings and accessories, $1,260,000. Hawthorne, Nev., Naval Ammunition Depot.

Naval Ammunition Depot, Oahu, Hawaii: Additional magazine buildings and accessories, $223,500. Oahu, Hawaii, Naval Ammunition Depot.

Naval Ammunition Depot, Saint Juliens Creek, Virginia: Explosive-loading plant and accessories for TNT and black powder, $165,000. Saint Juliens Creek, Va., Naval Ammunition Depot.

Naval Ammunition Depot, Iona Island, New York: Replacement of filling house numbered 307 and accessories, $30,000. Iona Island, N. Y., Naval Ammunition Depot.

Naval Ammunition Depot, Fort Mifflin, Pennsylvania: Projectile loading plant building and accessories, $45,000. Fort Mifflin, Pa., Naval Ammunition Depot.

Naval Training Station, San Diego, California: Trade school and auditorium buildings and accessories, $525,000. San Diego, Calif., Naval Training Station.

Naval Training Station, Norfolk, Virginia: Dispensary building and accessories, $190,000; receiving station mess hall and galley building and accessories, $375,000; receiving station barracks buildings and accessories, $800,000. Norfolk, Va., Naval Training Station.

Naval Operating Base, Norfolk, Virginia: Chapel, $150,000. Norfolk, Va., Naval Operating Base.

Destroyer Base, San Diego, California: Power plant building and accessories, $50,000; torpedo storehouse and accessories, $90,000; dispensary building and accessories, $40,000; bachelor officers' quarters and accessories, $70,000. San Diego, Calif., Destroyer Base.

Submarine Base, Pearl Harbor, Hawaii: Individual storehouse and accessories, $20,000. Pearl Harbor, Hawaii, Submarine Base.

Naval Air Station, San Diego, California: Purchase and improvement of auxiliary landing fields, $321,000. San Diego, Calif., Naval Air Station.

Naval Air Station, Norfolk, Virginia: Purchase of auxiliary landing fields, $300,000. Norfolk, Va., Naval Air Station.

Naval Air Station, Seattle, Washington: Radio direction-finder house and accessories, $5,000. Seattle, Wash., Naval Air Station.

Fleet Air Base and Submarine Base, Coco Solo, Canal Zone: Personnel buildings and accessories, $1,736,000. Coco Solo, C. Z., Fleet Air Base and Submarine Base.

Fleet Air Base, Coco Solo, Canal Zone: Aircraft storehouse and accessories, $285,000.

Marine Aviation Facilities, Charlotte Amalie, Virgin Islands: Quarters for naval personnel, including services and accessories, $259,000; dispensary building and accessories, $30,000. Charlotte Amalie, V. I., Marine aviation facilities.

Marine Corps Flying Field, Quantico, Virginia: Aircraft and engine overhaul building and accessories, $250,000; motor-test-stand building and accessories, $80,000. Quantico, Va., Marine Corps Flying Field.

Marine Barracks, Parris Island, South Carolina: Buildings and accessories, $3,018,500. Parris Island, S. C., Marine barracks.

Marine Barracks, San Diego, California: Development of rifle range at La Jolla, California, $305,000. San Diego, Calif., Marine barracks.

Marine Barracks, Quantico, Virginia: Contagious ward and accessories, $65,000; barracks building and accessories, $60,000; shop building and accessories, $172,000; nurses' quarters and accessories, $56,000; school building and accessories, $250,000. Quantico, Va., Marine barracks.

Marine Corps Depot of Supplies, Philadelphia, Pennsylvania: Storage buildings and accessories, $1,300,000. Philadelphia, Pa., Marine Corps Depot of Supplies.

Naval Research Laboratory, Bellevue, District of Columbia: Barracks, mess hall, and instruction building, and accessories, $230,000. Bellevue, D. C., Naval Research Laboratory.

Pearl Harbor, Hawaii, Naval Supply Depot.

Naval Supply Depot, Pearl Harbor, Hawaii: Provision storage building and accessories, $250,000.

Mare Island, Calif., Naval Hospital.

Naval Hospital, Mare Island, California: Administration and subsistence building and accessories, $475,000.

San Diego, Calif., Naval Hospital.

Naval Hospital, San Diego, California: Sick officers' quarters and out-patients' clinic and accessories, $175,000.

Norfolk, Va., Naval Hospital.

Naval Hospital, Norfolk, Virginia: Barracks building and accessories, $200,000.

Guam, Naval Hospital.

Naval Hospital, Guam: Isolation and tuberculosis wards and accessories, $47,000.

Pearl Harbor, Hawaii, Naval Hospital.

Naval Hospital, Pearl Harbor, Hawaii: Barracks building and accessories, $105,000.

Gatun, C. Z., Naval Radio Station.

Naval Radio Station, Gatun, Canal Zone: Quarters and accessories, $40,000.

Eureka, Calif., Naval Radio Station.

Naval Radio Station, Eureka, California: Quarters and accessories, $15,000.

Point Loma, Calif., Naval Radio Station.

Naval Radio Station, Point Loma, California: Quarters and accessories, $22,000.

Dutch Harbor, Alaska, Naval Radio Station.

Naval Radio Station, Dutch Harbor, Alaska: Recreation building and accessories, $12,000.

Point Saint George, Calif., Naval Direction Finder Station.

Naval Direction Finder Station, Point Saint George, California: Purchase of land, $2,500.

Point Arguello, Calif., Naval Direction Finder Station.

Naval Direction Finder Station, Point Arguello, California: Powerhouse, garage, dormitory building, and accessories, $27,000; quarters and accessories, $6,000.

Folly Island, S. C., Naval Direction Finder Station.

Naval Direction Finder Station, Folly Island, South Carolinia: Reconstruction of station at new location, $60,000.

Poyners Hill, N. C., Naval Direction Finder Station.

Naval Direction Finder Station, Poyners Hill, North Carolina: Barracks, compass house quarters, and accessories, $52,000.

Jupiter, Fla., Naval Direction Finder Station.

Naval Direction Finder Station, Jupiter, Florida: Barracks, compass house, quarters, and accessories, $50,000.

Pearl Harbor, Hawaii, Navy Yard.
Existing authorization for certain floating drydock construction modified.
49 Stat. 155.

SEC. 2. The Act entitled "An Act to authorize the Secretary of the Navy to proceed with the construction of certain public works, and for other purposes", approved April 15, 1935 (49 Stat. 155) is hereby amended by deleting the words and figures "floating drydock, type D, including mooring facilities and accessories, $750,000" from the paragraph headed "Navy Yard, Pearl Harbor, Hawaii:", and by adding to the Act of April 15, 1935, the following paragraph:

"Floating drydock, type D, including mooring facilities and accessories, $1,710,000."

Oakland, Calif., supply depot.
Acquisition of site.

SEC. 3. (a) The Secretary of the Navy is hereby authorized to accept or acquire title in fee simple at a cost of not more than $300,000 to all that area of land, including tide and submerged lands, filled and unfilled, situate, lying, and being in the middle harbor area of the city of Oakland, county of Alameda, State of California, now owned in part by the said city of Oakland and in part by the Southern Pacific Company, and described on a so-called Map and Description of Naval Supply Depot Site, dated September 17, 1936, as parcels A, B, C, D–1, D–2, D–3, and E, containing in all four hundred and two acres, more or less, for use as a site for a naval supply depot: *Provided*, That such land shall be used only as a naval supply depot and for no other purpose, shall be a part of the Navy Yard, Mare Island, and shall be so administered by the commandant of that yard: *Provided further*, That the activities of said depot shall not overlap or encroach upon the storage of supplies, materials, and equipment required in connection with the industrial activities of the Navy Yard, Mare Island, California.

Provisos.
Use; administration, etc.

Overlapping activities, restriction.

(b) The Secretary of the Navy is hereby authorized to proceed with the construction of fleet supply facilities, including buildings and accessories, on the land of which title has been accepted and acquired under authority of section 3 (a) of this Act, at a cost of not more than $6,500,000.

Fleet supply facilities, construction.

(c) There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums not to exceed $6,500,000 as may be necessary to effectuate the purposes of section 3 (a) of this Act.

Appropriation authorized.

SEC. 4. The Secretary of the Navy is hereby authorized to acquire by purchase the two graving drydocks situated on San Francisco Bay and known as the Hunters Point drydocks and approximately forty-eight acres of adjoining land and improvements thereon and to construct on said land an assembly building, storehouse, latrine, and galley, and accessories to each and to provide a quay wall and weight-handling facilities, all to constitute an annex of the Navy Yard, Mare Island, California, and to be operated under the direction of the commandant of said navy yard, and to cost not to exceed $6,000,000: *Provided*, That no part of any appropriation made to effectuate the purposes of this Act shall be used to needlessly duplicate at said annex any manufacturing, construction, or repair facilities available at the Navy Yard, Mare Island, California, except as herein specifically authorized, and no such duplicate facilities shall be provided hereafter at said annex unless specifically authorized by law: *Provided further*, That should the Secretary of the Navy, after ninety days negotiations with the owners of said drydocks, land, and improvements, be unable to agree with said owners upon a purchase price not to exceed for such properties $4,000,000, then, and in that event, the said Secretary is authorized to acquire a suitable tract of land on San Francisco Bay and to construct thereon, by contract or otherwise, a graving drydock capable of docking the largest vessel built, building, or projected, together with buildings, accessories, and incidental facilities, all at a cost not to exceed $6,000,000 and to be used and operated as hereinbefore provided, but not more than 10 per centum of $6,000,000 shall be expended for the acquisition of the site of the said dock.

Hunters Point graving drydocks, San Francisco Bay, Calif., acquisition.

Construction of projects on adjoining land.

Provisos.
Duplication of existing facilities, restriction.

Alternative site, plans, etc.

Maximum expenditure.

SEC. 5. (a) The Secretary of the Navy is hereby authorized to proceed with the construction of such public works and utilities, including buildings and accessories, as are needed to equip South Boston drydock for use as an annex of the Boston Navy Yard in the repair of naval vessels.

South Boston drydock, equipment, as annex to Boston Navy Yard.

(b) There is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, such sums not to exceed $2,545,000 as may be necessary to effectuate the purposes of section 5 (a) of this Act.

Appropriation authorized.

SEC. 6. The Secretary of the Navy is hereby authorized to continue the employment, in the District of Columbia and elsewhere, of such employees now carried on the rolls as will be required for the preparation of plans and specifications and administrative work in connection with the public works and public utilities projects authorized by this Act, or heretofore otherwise authorized.

Personal services.

Approved, June 2, 1939.

[CHAPTER 170]

AN ACT

June 2, 1939
[H. R. 5501]
[Public, No. 107]

Authorizing the Secretary of Commerce to convey a certain tract of land to the State of Oregon for use as a public park and recreational site.

Umpqua River Lighthouse Reservation, Oreg.
Conveyance of part of, to State of Oregon.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Commerce is authorized and directed to convey by quitclaim deed to the State of Oregon, subject to the condition and the easement specified in section 2 of this Act, the following-described tract of land situated in the State of Oregon and now constituting a part of the Umpqua River Lighthouse Reservation, such tract of land being more

Description.

specifically described as follows: All of the north half southwest quarter section 13 and that portion of the southeast quarter northwest quarter section 13, township 22 south, range 13 west, Willamette meridian, lying easterly of the meanders of the center line of the creek flowing northerly from Lake Marie, containing approximately one hundred and ten acres; the conveyance thereof being subject to the payment of a purchase price to be determined by the Procurement Division, Treasury Department: *Provided*, That the total purchase price shall not be less than 50 per centum of the appraised value of the land.

Proviso.
Purchase price.

Use for public park, etc., purposes.

SEC. 2. The tract of land authorized to be conveyed by the first section of this Act shall be used by the grantee for the purpose of a public park and recreational site and for similar and related purposes.

Reversionary provision.

The conveyance of such tract of land shall contain the express condition that if the grantee shall cease to use such tract of land for such purposes, or shall alienate or attempt to alienate such tract of land, or shall fail to perform any contract entered into with the United States for the purchase of the property, title thereto shall revert to the United States for the use of the Lighthouse Service, Department of Commerce, or other agencies of the United States, or for disposal under the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), or under the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345b). Such conveyance shall contain appropriate provisions for the purpose of reserving to the United States such rights of ingress and egress over the land conveyed as may be necessary for the maintenance of the light station and other aids to navigation established upon such reservation and as may be necessary for the performance of other governmental activities on such reservation.

49 Stat. 885, 800.
40 U. S. C., Supp. IV, §§ 304a, 345b.

Reservation of rights of ingress and egress.

Approved, June 2, 1939.

[CHAPTER 171]

JOINT RESOLUTION

June 2, 1939
[H. J. Res. 280]
[Pub. Res., No. 17]

Authorizing the payment of salaries of the officers and employees of Congress on the first workday preceding the last day of any month when the last day falls on Sunday or a legal holiday.

Congressional employees, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution authorizing the payment of salaries of officers and employees of Congress for December on the 20th day of that month each year", approved May 21, 1937, is amended by adding at the end thereof a new section as follows:

50 Stat. 199.
2 U. S. C., Supp. IV, § 60d.

Payment of salaries when last day of month falls on Sunday or legal holiday.

"SEC. 2. The Secretary of the Senate and the Clerk of the House of Representatives are authorized and directed to pay to the officers and employees of the Senate and House of Representatives, including the Capitol Police and Office of Legislative Counsel, and employees paid on voucher under authority of resolutions, their respective salaries on the first workday preceding the last day of any month

(except the month of December) when the last day of such month falls on a Sunday or a legal holiday."

Approved, June 2, 1939.

[CHAPTER 172]

AN ACT

June 2, 1939
[S. 1842]
[Public, No. 108]

To authorize the construction of certain vessels for the Coast and Geodetic Survey, Department of Commerce, and for other purposes.

Coast and Geodetic Survey.
Appropriation authorized for construction of surveying vessels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated not to exceed $1,425,000 to be expended by the Secretary of Commerce for the construction of one main surveying ship of not over one thousand five hundred tons light displacement tonnage and of one auxiliary surveying vessel of not over one hundred and twenty-five tons light displacement tonnage, including purchase or construction of complete equipment and outfit and including cost of preparation of plans, specifications, and inspection during construction, said ships to be designed and equipped for Coast and Geodetic Survey duties in Alaska.

Equipment, etc.

Design, etc., for duties in Alaska.

Approved, June 2, 1939.

[CHAPTER 173]

AN ACT

June 2, 1939
[H. R. 2987]
[Public, No. 109]

Providing for the transfusion of blood by members and former members of the Military Establishment, and by employees of the United States Government.

Military, etc., personnel and Government employees.
Payment to, for furnishing blood for transfusions.
44 Stat. 1066.
24 U. S. C. § 30.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of February 9, 1927, entitled "An Act relating to the transfusion of blood by members of the Military Establishment" (U. S. C., title 24, sec. 30) is hereby amended so as to read as follows: "That any person in the Military Establishment, or who has been a member of the Military Establishment, and any employee of the United States Government, who shall furnish blood from his or her veins for transfusion to the veins of a member or former member of the Military Establishment who is a patient in a Government hospital shall be entitled to be paid therefor such reasonable sum, not to exceed $50, as may be determined by the head of the hospital concerned, from public funds available for the operation of such hospital: *Provided*, That expenditures heretofore made to persons in Government service for blood furnished from his or her veins for transfusion to the veins of an official patient in a Government hospital are hereby authorized and validated."

Proviso.
Prior payments for, validated.

Approved, June 2, 1939.

[CHAPTER 174]

AN ACT

June 2, 1939
[H. R. 3131]
[Public, No. 110]

To authorize the Secretary of War to convey certain lands owned by the United States for other lands needed in connection with the expansion of West Point Military Reservation, New York, and for other purposes.

West Point Military Reservation, N. Y.
Exchange of lands, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to convey to the Palisades Interstate Park Commission, a joint corporate municipal instrumentality of the States of New York and New Jersey, all or any part of a certain tract of land, in the vicinity of Popolopen Creek, Orange

County, New York, containing approximately three hundred and two acres and constituting a part of the West Point Military Reservation, New York, in exchange for other lands in said county and State under the control of the said commission, the acquisition of which is authorized by the Act of Congress approved March 3, 1931 (46 Stat. 1491): *Provided*, That if in the opinion of the Secretary of War the lands to be conveyed by the United States under the authority of this Act do not represent fair and reasonable compensation for the lands to be conveyed to the United States as aforesaid, the Secretary of War is authorized to pay, from appropriations available for the purpose of carrying out the provisions of the aforesaid Act of Congress, such additional sum as shall, in his opinion, with the lands to be conveyed by the United States, constitute fair and reasonable compensation therefore: *Provided further*, That the Secretary of War shall reserve to the United States in any conveyance made under authority of this Act such rights as in his opinion shall be necessary for the preservation and protection of the water supply of the West Point Military Reservation, New York.

46 Stat. 1491. *Provisos.* Compensation.

Preservation of water supply.

Approved, June 2, 1939.

[CHAPTER 175]

June 3, 1939
[H. R. 5324]
[Public, No. 111]

AN ACT

To amend certain sections of the National Housing Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsections (a) and (b) of section 2 of the National Housing Act, as amended, are amended to read as follows:

National Housing Act, amendments. 52 Stat. 9. 12 U. S. C., Supp. IV, § 1703.

"SEC. 2. (a) The Administrator is authorized and empowered upon such terms and conditions as he may prescribe, to insure banks, trust companies, personal finance companies, mortgage companies, building and loan associations, installment lending companies, and other such financial institutions, which the Administrator finds to be qualified by experience or facilities and approves as eligible for credit insurance, against losses which they may sustain as a result of loans and advances of credit, and purchases of obligations representing loans and advances of credit, made by them on and after July 1, 1939, and prior to July 1, 1941, for the purpose of financing alterations, repairs, and improvements upon or in connection with existing structures, and the building of new structures, upon urban, suburban, or rural real property (including the restoration, rehabilitation, rebuilding, and replacement of such improvements which have been damaged or destroyed by earthquake, conflagration, tornado, hurricane, cyclone, flood, or other catastrophe), by the owners thereof or by lessees of such real property under a lease expiring not less than six months after the maturity of the loan or advance of credit. In no case shall the insurance granted by the Administrator under this section to any such financial institution on loans, advances of credit, and purchases made by such financial institution for such purposes on and after July 1, 1939, exceed 10 per centum of the total amount of such loans, advances of credit, and purchases. The total liability which may be outstanding at any time plus the amount of claims paid in respect of all insurance heretofore and hereafter granted under this section and section 6, as amended, less the amount collected from insurance premiums and deposited in the Treasury of the United States under the provisions of subsection (f) of this section, shall not exceed in the aggregate $100,000,000.

Insurance of financial institutions against losses. Authority extended to July 1, 1941.

Financing of real property repairs and improvements.

Limitation on amount of insurance.

Total liability.

49 Stat. 1233. 12 U. S. C., Supp. IV, § 1706a.

Post, p. 805.

"(b) No insurance shall be granted under this section to any such financial institution with respect to any obligation representing any

Restrictions.

such loan, advance of credit, or purchase by it (1) if the amount of such loan, advance of credit, or purchase exceeds $2,500; (2) if such obligation has a maturity in excess of three years and thirty-two days, unless such loan, advance of credit, or purchase is for the purpose of financing the construction of a new structure for use in whole or in part for residential or agricultural purposes; or (3) unless the obligation bears such interest, has such maturity, and contains such other terms, conditions, and restrictions as the Administrator shall prescribe in order to make credit available for the purposes of this title."

Amount of loan, etc.

Maturity.

Interest.

SEC. 2. Section 2 of such Act, as amended, is further amended by adding at the end thereof the following new subsections:

48 Stat. 1246.
12 U. S. C. § 1703; Supp. IV, § 1703.

"(f) The Administrator shall fix a premium charge for the insurance hereafter granted under this title, but in the case of any obligation representing any loan, advance of credit, or purchase, such premium charge shall not exceed an amount equivalent to three-fourths of 1 per centum per annum of the net proceeds of such loan, advance of credit, or purchase, for the term of such obligation, and such premium charge shall be payable in advance by the financial institution and shall be paid at such time and in such manner as may be prescribed by the Administrator. The moneys derived from such premium charges shall be deposited in an account in the Treasury of the United States, which account shall be available for defraying the operating expenses of the Federal Housing Administration under this title, and any amounts in such account which are not needed for such purpose may be used for the payment of claims in connection with the insurance granted under this title.

Premium charge; amount.

Advance payment.

Deposit of receipts; use.

"(g) The Administrator is authorized and directed to make such rules and regulations as may be necessary to carry out the provisions of this title."

Rules and regulations.

SEC. 3. Section 6 of such Act, as amended, is hereby repealed.

Section repealed.
49 Stat. 1233.

SEC. 4. The provisions of sections 1, 2, and 3 of this Act shall take effect on July 1, 1939.

Effective dates of designated sections.

SEC. 5. Section 202 of the National Housing Act, as amended, is hereby amended by striking out the word "create" and inserting in lieu thereof the word "created".

Textual correction.
52 Stat. 10.
12 U. S. C., Supp. IV, § 1708.

SEC 6. Section 203 (a) of such Act, as amended, is amended to read as follows:

52 Stat. 10.
10 U. S. C., Supp. IV, § 1709.

"SEC. 203. (a) The Administrator is authorized, upon application by the mortgagee, to insure as hereinafter provided any mortgage offered to him which is eligible for insurance as hereinafter provided, and, upon such terms as the Administrator may prescribe, to make commitments for the insuring of such mortgages prior to the date of their execution or disbursement thereon: *Provided*, That the aggregate amount of principal obligations of all mortgages insured under this title and outstanding at any one time shall not exceed $3,000,000,000, except that with the approval of the President such aggregate amount may be increased to not to exceed $4,000,000,000: *Provided further*, That the aggregate amount of principal obligations of all mortgages that cover property the construction of which was completed more than one year prior to the date of the application for insurance, and that are insured under this title after the effective date of this amendment and outstanding at any one time, shall not exceed 25 per centum of the total amount of the principal obligations of mortgages with respect to which insurance may be granted under this title after such effective date: *Provided further*, That on and after July 1, 1941, no mortgages shall be insured under this title except mortgages that cover property which is approved for mortgage insurance prior to the completion of the construction of such property, or which has been previously covered by a mortgage insured by the Administrator."

Insurance of mortgages; authority of Administrator.

Provisos.
Aggregate amount of principal obligations of insured mortgages.

Property, construction of which was completed more than one year prior to application for insurance.

Restrictions on insurance of mortgages after July 1, 1941.

Maturity provisions; period extended.
52 Stat. 11.
52 Stat. 10.
12 U. S. C., Supp. IV, § 1709.

SEC. 7. Paragraph (3) of section 203 (b) of such Act, as amended, is amended by striking out the words "until July 1, 1939".

SEC. 8. Section 203 of such Act, as amended, is further amended by adding at the end thereof the following new subsections:

Binding effect of contract.

Validity.

"(e) Any contract of insurance heretofore or hereafter executed by the Administrator under this title shall be conclusive evidence of the eligibility of the mortgage for insurance, and the validity of any contract of insurance so executed shall be incontestable in the hands of an approved mortgagee from the date of the execution of such contract, except for fraud or misrepresentation on the part of such approved mortgagee.

Mortgage refinancing existing mortgage; insurance provisions.

"(f) No mortgage which in whole or in part refinances a then existing mortgage shall be insured under this section unless the mortgagor files with the application his certificate to the Administrator that prior to the making of the application the mortgagor applied to the holder of such existing mortgage for such refinancing and that, after reasonable opportunity such holder failed or refused to make a loan of a like amount and on as favorable terms as those of the loan secured by the mortgage offered for insurance after taking into account amortization provisions, commission, interest rate, mortgage insurance premium, and costs to the mortgagor for legal services, appraisal fees, title expenses, and similar charges."

52 Stat. 13.
12 U. S. C., Supp. IV, § 1710 (a).
Determination of value of mortgage. Items included.

SEC. 9. The last sentence of section 204 (a) of such Act, as amended, is amended to read as follows: "For the purposes of this subsection, the value of the mortgage shall be determined, in accordance with rules and regulations prescribed by the Administrator, by adding to the amount of the original principal obligation of the mortgage which was unpaid on the date of the institution of foreclosure proceedings, or on the date of the acquisition of the property after default other than by foreclosure, the amount of all payments which have been made by the mortgagee for taxes, ground rents, and water rates, which are liens prior to the mortgage, special assessments which are noted on the application for insurance or which become liens after the insurance of the mortgage, insurance on the mortgaged property, and any mortgage insurance premiums paid after either of such dates, and by deducting from such total amount any amount received on account of the mortgage after either of such dates, and any amount received as rent or other income from the property, less reasonable expenses incurred in handling the property, after either of such dates: *Provided*, That with respect to mortgages which are accepted for insurance prior to July 1, 1941, under section 203 (b) (2) (B) of this Act, and which are foreclosed before there shall have been paid on account of the principal obligation of the mortgage a sum equal to 10 per centum of the appraised value of the property as of the date the mortgage was accepted for insurance, there may be included in the debentures issued by the Administrator, on account of foreclosure costs actually paid by the mortgagee and approved by the Administrator an amount not in excess of 2 per centum of the unpaid principal of the mortgage as of the date of the institution of foreclosure proceedings, but in no event in excess of $75."

Proviso.
Foreclosed mortgages of designated class accepted prior to July 1, 1941.
52 Stat. 10.
12 U. S. C., Supp. IV, § 1709 (b).

52 Stat. 12.
12 U. S. C., Supp. IV, § 1710 (g).
Conveyance of title, etc., to acquired property; authority of Administrator, etc.

SEC. 10. Section 204 (g) of such Act, as amended, is amended by adding at the end thereof the following new sentence: "The power to convey and to execute in the name of the Administrator deeds of conveyance, deeds of release, assignments and satisfactions of mortgages, and any other written instrument relating to real property or any interest therein heretofore or hereafter acquired by the Administrator pursuant to the provisions of this Act, may be exercised by the Administrator or by any Assistant Administrator appointed by him, without the execution of any express delegation of power or

power of attorney: *Provided*, That nothing in this subsection shall be construed to prevent the Administrator from delegating such power by order or by power of attorney, in his discretion, to any officer, agent, or employee he may appoint."

Proviso. Delegation of power, etc.

SEC. 11. The last sentence of section 205 (b) of such Act, as amended, is amended by inserting after "expenses incurred" the words "prior to July 1, 1939".

General reinsurance account, allocation of general expenses. 52 Stat. 15.

SEC. 12. The first sentence of section 207 (c) of such Act, as amended, is amended to read as follows:

52 Stat. 18.

"(c) To be eligible for insurance under this section a mortgage on any property or project shall involve a principal obligation in an amount—

Rental housing insurance.

"(1) Not to exceed $5,000,000; and

Maximum amount.

"(2) Not to exceed 80 per centum of the amount which the Administrator estimates will be the value of the property or project when the proposed improvements are completed: *Provided*, That such mortgage shall not in any event exceed the amount which the Administrator estimates will be the cost of the completed physical improvements on the property or project, exclusive of the following: Public utilities and streets; taxes, interest, and insurance during construction; organization and legal expenses; and miscellaneous charges during or incidental to construction; and

Not to exceed 80 per centum of completed value.

Proviso. Mortgage not to exceed estimate; items excepted.

"(3) Not to exceed $1,350 per room for such part of such property or project as may be attributable to dwelling use.

Amount per room, etc.

The mortgage shall provide for complete amortization by periodic payments within such term as the Administrator shall prescribe, and shall bear interest (exclusive of premium charges for insurance) at not to exceed 4½ per centum per annum on the amount of the principal obligation outstanding at any time."

Amortization and interest.

SEC. 13. Section 210 of such Act, as amended, is hereby repealed: *Provided*, That the Administrator is authorized to insure under said section any mortgage for the insurance of which an application has been filed with him prior to the effective date of this Act.

Multifamily, etc., dwellings; section repealed. 52 Stat. 22. *Proviso.* Applications filed prior to effective date of this Act. 52 Stat. 9, 23. 12 U. S. C., Supp. IV, §§ 1707-1715b.

SEC. 14. Title II of the National Housing Act, as amended, is further amended by adding at the end thereof the following new section:

"LABOR STANDARDS

Prevailing wage provisions.

"SEC. 212. (a) The Administrator shall not insure under section 207 or section 210 of this title, pursuant to any application for insurance filed subsequent to the effective date of this section, a mortgage which covers property on which there is or is to be located a dwelling or dwellings, or a housing project, the construction of which was or is to be commenced subsequent to such date, unless the principal contractor files a certificate or certificates (at such times, in course of construction or otherwise, as the Administrator may prescribe) certifying that the laborers and mechanics employed in the construction of the dwelling or dwellings or the housing project involved have been paid not less than the wages prevailing in the locality in which the work was performed for the corresponding classes of laborers and mechanics employed on construction of a similar character, as determined by the Secretary of Labor prior to the beginning of construction and after the date of the filing of the application for insurance.

"(b) The Administrator is authorized to make such rules and regulations as may be necessary to carry out the provisions of this section.

Rules and regulations.

"(c) There is hereby authorized to be appropriated for the remainder of the fiscal year ending June 30, 1939, and for each fiscal year

Appropriations authorized.

thereafter, a sum sufficient to meet all necessary expenses of the Department of Labor in making the determinations provided for in subsection (a)."

National mortgage associations.
48 Stat. 1253.
12 U. S. C. § 1716 (b).
Issuance of certificate of approval to incorporators of.

SEC. 15. The last sentence of section 301 (b) of such Act, as amended, is amended to read as follows: "If the Administrator is of the opinion that the establishment of such an association is desirable to provide a market for mortgages insured under title II and is in the public interest, that the incorporators transmitting the articles of association are responsible persons, and that such articles of association are satisfactory in all respects, he may issue or cause to be issued to such incorporators a certificate of approval, and the association shall become, as of the date of issuance of such certificate, a body corporate by the name set forth in its articles of association."

48 Stat. 1253.
12 U. S. C. § 1716 (c).

SEC. 16. Paragraph (4) of section 301 (c) of such Act, as amended, is amended to read as follows:

Operations of national mortgage associations; areas extended.

"(4) To conduct its business in any State of the United States, or in the District of Columbia, Alaska, Hawaii, or Puerto Rico, and to have one or more officers in such State, or in the District of Columbia, Alaska, Hawaii, or Puerto Rico, one of which officers shall be designated at the time of organization as its principal office."

Approved, June 3, 1939.

[CHAPTER 176]

AN ACT

June 3, 1939
[H. R. 5485]
[Public, No. 112]

Permitting the War Department to transfer old horses and mules to the care of reputable humane organizations.

Government horses and mules.
52 Stat. 693.
40 U. S. C., Supp. IV, § 311b.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of June 15, 1938, to require that horses and mules belonging to the United States which have become unfit for service be destroyed or put to pasture, be amended to read as follows:

Disposition of unserviceable.

"That notwithstanding the first proviso in the fourth paragraph under the heading 'Division of Supply' in title I of the Act entitled 'An Act making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1930, and for other purposes', approved December 20, 1928 (45 Stat. 1030), horses and mules belonging to the United States which have become unfit for service may be destroyed or put out to pasture, either on the pastures belonging to the United States Government or those belonging to financially sound and reputable humane organizations whose facilities permit them to care for them during the remainder of their natural life, at no cost to the Government."

45 Stat. 1030.
40 U. S. C. § 311a.

Transfer of, to care of reputable humane organizations.

Approved, June 3, 1939.

[CHAPTER 180]

AN ACT

June 5, 1939
[S. 2314]
[Public, No. 113]

To establish the position of Under Secretary in the Department of Commerce.

Department of Commerce.
Under Secretary; position established, compensation, appointment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established in the Department of Commerce the position of Under Secretary of Commerce with compensation at the rate of $10,000 per annum and with appointment thereto by the President, by and with the advice and consent of the Senate.

Duties, etc.

SEC. 2. Such Under Secretary shall perform the duties of the Secretary of Commerce in the case of absence or sickness of the Secretary, or in the case of the death or resignation of the Secretary until a successor is appointed.

SEC. 3. Whenever a vacancy shall occur in any one of the two positions of Assistant Secretary heretofore established in the Department of Commerce, such vacancy shall not be filled and there shall thereafter be only one position of Assistant Secretary in such Department.

Vacancy occurring in either position of Assistant Secretary.

Approved, June 5, 1939.

[CHAPTER 181]

JOINT RESOLUTION

To define the status of the Under Secretary of Agriculture, and for other purposes.

June 5, 1939
[H. J. Res. 189]
[Pub. Res., No. 18]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Under Secretary of Agriculture is authorized to exercise the functions and perform the duties of the first assistant of the Secretary of Agriculture within the meaning of section 177 of the Revised Statutes of the United States (U. S. C., title 5, sec. 4) and shall perform such other duties as may be required by law or prescribed by the Secretary of Agriculture.

Department of Agriculture.
Under Secretary; functions and duties.

R. S. § 177.
5 U. S. C. § 4.

Approved, June 5, 1939.

[CHAPTER 184]

AN ACT

To prohibit the unauthorized use of the name or insignia of the 4–H clubs, and for other purposes.

June 5, 1939
[H. R. 913]
[Public, No. 114]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be unlawful for any person falsely and with intent to defraud to hold himself out as or represent or pretend himself to be a member of, associated with, or an agent or representative for the 4–H clubs, an organization established by the Extension Service of the United States Department of Agriculture and the land grant colleges, for any purpose whatsoever; or for any person with intent to defraud to wear or display the sign or emblem of said 4–H clubs or any insignia in colorable imitation thereof for the purpose of inducing the belief that he is a member of, associated with, or an agent or representative for said 4–H clubs. It shall be unlawful for any person other than said 4–H clubs and those duly authorized by them, the representatives of the United States Department of Agriculture, the land grant colleges, and persons authorized by the Secretary of Agriculture, to use within the territory of the United States of America and its exterior possessions, for the purpose of trade or as an advertisement to induce the sale of any article whatsoever or for any business or charitable purpose, the recognized emblem of said 4–H clubs, consisting of a green four-leaf clover with stem and the letter H in white or gold on each leaflet, or any sign, insignia, or symbol in colorable imitation thereof, or the words "4–H Club" or "4–H Clubs" or any combination of these or other words or characters in colorable imitation thereof. If any person violates any provision of this Act, he shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $300 or imprisoned not more than six months, or both, for each and every offense.

4–H clubs.
Unauthorized use of name or insignia prohibited.

Penalty for violation.

SEC. 2. The term "person" includes individuals, partnerships, corporations, and associations.

"Person" defined.

Approved, June 5, 1939.

[CHAPTER 185]

AN ACT

June 6, 1939
[H. R. 3646]
[Public, No. 115]

To authorize certain officers and employees to administer oaths to expense accounts.

Oaths to expense accounts.
37 Stat. 487.
5 U. S. C. § 97.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 8 of the Sundry Civil Appropriation Act for the fiscal year ending June 30, 1913, approved August 24, 1912 (37 Stat. 487), be, and it is hereby, amended to read as follows:

Officers and employees authorized to administer.

"SEC. 8. Postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments, independent establishments, and other Government agencies, or of bureaus thereof, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendent, acting superintendent, and principal clerks of the different Indian superintendencies or Indian agencies, chiefs of field parties, and any officer or employee of any executive department, independent establishment, or other Government agency, in the District of Columbia or elsewhere, who shall have been designated in writing for such purpose by the head of the department, establishment, or agency concerned, are required, empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States, with like force and effect as officers having a seal; for such services when so rendered, or when rendered on demand by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and no fee or money paid for the services herein described shall be paid or reimbursed by the United States."

Approved, June 6, 1939.

[CHAPTER 186]

AN ACT

June 6, 1939
[H. R. 5756]
[Public, No. 116]

To amend section 509 of the Merchant Marine Act, 1936, as amended.

Merchant Marine Act, 1936, amendments.
49 Stat. 2000; 52 Stat. 959.
46 U. S. C., Supp. IV, § 1159.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 509 of the Merchant Marine Act, 1936, as amended (52 Stat. 959; U. S. C., 1934 edition, Supp. IV, title 46, sec. 1159), is amended as follows:

(1) By amending the second sentence thereof to read as follows: "If such application is approved by the Commission, the vessel may be constructed under the terms and conditions of this title, but no construction-differential subsidy shall be allowed."; and

Construction of new vessels.
Terms and conditions; no construction-differential subsidy allowed.

(2) By amending so much of the fourth sentence thereof as precedes the first semicolon therein to read as follows: "In case the vessel is designed to be of not less than three thousand five hundred gross tons and to be capable of a sustained speed of not less than fourteen knots, the applicant shall be required to pay the Commission not less than 12½ per centum of the cost of such vessel, and in the case of any other vessel the applicant shall be required to pay the Commission not less than 25 per centum of the cost of such vessel (excluding from such cost, in either case, the cost of national-defense features);".

Payment requirements on designated vessels.

Approved, June 6, 1939.

[CHAPTER 190]

AN ACT

June 7, 1939
[S. 572]
[Public, No. 117]

To provide for the common defense by acquiring stocks of strategic and critical materials essential to the needs of industry for the manufacture of supplies for the armed forces and the civilian population in time of a national emergency, and to encourage, as far as possible, the further development of strategic and critical materials within the United States for common defense.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the natural resources of the United States in certain strategic and critical materials being deficient or insufficiently developed to supply the industrial, military, and naval needs of the country for common defense, it is the policy of Congress and the purpose and intent of this Act to provide for the acquisition of stocks of these materials and to encourage the development of mines and deposits of these materials within the United States, and thereby decrease and prevent wherever possible a dangerous and costly dependence of the United States upon foreign nations for supplies of these materials in times of national emergency.

Acquisition of certain strategic and critical materials.
Declaration of policy.

SEC. 2. To effectuate the policy set forth in section 1 hereof the Secretary of War, the Secretary of the Navy, and the Secretary of the Interior, acting jointly through the agency of the Army and Navy Munitions Board, are hereby authorized and directed to determine which materials are strategic and critical under the provisions of this Act and to determine the quality and quantities of such materials which shall be purchased within the amount of the appropriations authorized by this Act. In determining the materials which are strategic and critical and the quality and quantities of same to be purchased the Secretaries of State, Treasury, and Commerce shall each designate representatives to cooperate with the Secretary of War, the Secretary of the Navy, and the Secretary of the Interior in carrying out the provisions of this Act.

Army and Navy Munitions Board, determination of strategic and critical materials.

Quality and quantities to be purchased.

Cooperation of designated Departments.

SEC. 3. The Secretary of War and the Secretary of the Navy, when they deem such action appropriate because the domestic production or supply of any of the above materials is insufficient to meet the industrial, military, and naval needs of the country, shall direct the Secretary of the Treasury, through the medium of the Procurement Division of his Department and from the funds authorized by the provisions of this Act, to make purchases of such materials in accordance with specifications prepared by the Procurement Division of the Treasury Department and approved by the Secretary of War and the Secretary of the Navy, and to provide for the storage and maintenance, and, where necessary to prevent deterioration, for the rotation of such materials. To accomplish such rotation, the Secretary of the Treasury, with the approval of the Secretary of War and the Secretary of the Navy, is authorized to replace acquired stocks of any such material subject to deterioration by equivalent quantities of the same material in such manner as he deems will best serve the purposes of this Act. The Secretary of the Treasury is empowered to meet, out of the funds authorized in this Act, expenses necessary to accomplish such rotation. The Secretary shall include in his annual report to Congress a detailed statement of expenditures made under this section and the method of rotation employed. The materials so purchased shall be stored by the Procurement Division of the Treasury Department on military and naval reservations or in other locations approved by the Secretary of War and the Secretary of the Navy.

Purchases by Treasury Department when domestic production or supply insufficient to meet needs.

Storage and maintenance.

Replacement of stocks of material subject to deterioration.

Annual report of expenditures and method of rotation employed.

SEC. 4. Materials acquired under this Act except for rotation to prevent deterioration shall be used only upon the order of the Presi-

Use restricted.

dent in time of war, or when he shall find that a national emergency exists with respect to national defense as a consequence of the threat of war.

Purchases of American materials. 47 Stat. 1520. 41 U. S. C. §§ 10a-10c. Period allowed for production and delivery from domestic sources.

SEC. 5. Purchases under this Act shall be made in accordance with Title III of the Act of March 3, 1933 (47 Stat. 1520), but a reasonable time (not to exceed one year) shall be allowed for production and delivery from domestic sources and in the case of any such material available in the United States but which has not been developed commercially, the Secretary of War and the Secretary of the Navy may, if they find that the production of such material is economically feasible, direct the purchase of such material without requiring the vendor to give bond.

Appropriation authorized, fiscal years 1939–1943. *Post*, p. 1326.

SEC. 6. For the procurement, transportation, maintenance, rotation, and storage of the materials to be acquired under this Act, there is hereby authorized to be appropriated the sum of $100,000,000, out of any money in the Treasury not otherwise appropriated, during the fiscal years June 30, 1939, to and including June 30, 1943, to be expended under the joint direction of the Secretary of War and the Secretary of the Navy.

Supervision of expenditure.

Investigations with respect to development of domestic mineral resources.

SEC. 7. (a) That the Secretary of the Interior, through the Director of the Bureau of Mines and the Director of the Geological Survey, is hereby authorized and directed to make scientific, technologic, and economic investigations concerning the extent and mode of occurrence, the development, mining, preparation, treatment, and utilization of ores and other mineral substances found in the United States or its Territories or insular possessions, which are essential to the common defense or the industrial needs of the United States, and the quantities or grades of which are inadequate from known domestic sources, in order to determine and develop domestic sources of supply, to devise new methods for the treatment and utilization of lower grade reserves, and to develop substitutes for such essential ores and mineral products; to explore and develop, on public lands and on privately owned lands, with the consent of the owner, deposits of such minerals, including core drilling, trenching, test-pitting, shaft sinking, drifting, crosscutting, sampling, and metallurgical investigations and tests as may be necessary to determine the extent and quality of such deposits, the most suitable methods of mining and beneficiating them, and the cost at which the minerals or metals may be produced.

Treatment and utilization of lower grade reserves, substitutes, etc.

Funds authorized for fiscal years 1940–1943. *Post*, p. 1317.

Specific allotments.

(b) For the purposes of carrying out the provisions of this section there is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated, for each of the fiscal years ending June 30, 1940, 1941, 1942, and 1943, the sum of $500,000, of which amount $350,000 shall be appropriated to the Bureau of Mines and $150,000 to the Geological Survey.

Approved, June 7, 1939.

[CHAPTER 191]

June 7, 1939
[H. R. 5136]
[Public, No. 118]

AN ACT

To amend the Act entitled "An Act to provide books for the adult blind", approved March 3, 1931.

Books, etc., for adult blind. 46 Stat. 1487. 2 U. S. C. § 135a; Supp. IV, § 135a. Purchase of, preference to certain institutions or agencies. R. S. § 3709. 41 U. S. C. § 5.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to provide books for the adult blind", approved March 3, 1931, as amended (U. S. C., 1924 edition, Supp. IV, title 2, sec. 135a), is amended by adding at the end thereof the following new sentence: "In the purchase of such books, the Librarian of Congress, without reference to section 3709 of the Revised Statutes (U. S. C., 1934 edition, title 41, sec. 5), shall give preference to non-profit-making institutions or agencies whose activities are primarily con-

cerned with the blind, in all cases where the prices or bids submitted by such institutions or agencies are, by said Librarian, under all the circumstances and needs involved, determined to be fair and reasonable."

Approved, June 7, 1939.

[CHAPTER 192]

JOINT RESOLUTION

June 7, 1939
[H. J. Res. 171]
[Pub. Res., No. 19]

Authorizing the President of the United States to accept on behalf of the United States a conveyance of certain lands on Government Island from the city of Alameda, California, and for other purposes.

Alameda, Calif.
Acceptance of certain lands from, authorized.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized to accept on behalf of the United States, without cost to the United States other than a nominal consideration of $1 and expenses incident to procuring abstract of title, the examination of title, and the preparation, execution, and recording of necessary transfer papers, all of which expenses are hereby authorized to be paid out of administrative funds available from the Federal Highway Act, as amended or supplemented, but subject otherwise to the provisions of section 355 of the Revised Statutes, title in fee simple to thirty-five acres, more or less, of lands above the low-water mark, forming a part of what is known as Government Island, as described and proposed by ordinance numbered 681, new series, to be conveyed to the United States by the city of Alameda, California, to be used for public purposes of the Government of the United States.

42 Stat. 212.
23 U. S. C. §§ 1-25; Supp. IV, ch. 1.
R. S. § 355.
33 U. S. C. § 733.

Use of conveyed lands.

SEC. 2. The President of the United States is authorized to permit the lands conveyed to the United States pursuant to this resolution to be used for such Government purposes as he may deem advisable.

Approved, June 7, 1939.

[CHAPTER 193]

JOINT RESOLUTION

June 7, 1939
[S. J. Res. 138]
[Pub. Res., No. 20]

Providing that reorganization plans numbered I and II shall take effect on July 1, 1939.

Reorganization plans Nos. I and II; effective date.
Post, pp. 1423, 1431.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of reorganization plan numbered I, submitted to the Congress on April 25, 1939, and the provisions of reorganization plan numbered II, submitted to the Congress on May 9, 1939, shall take effect on July 1, 1939, notwithstanding the provisions of the Reorganization Act of 1939.

Ante, p. 562.

Continuation of agency or function after termination date, restriction.

SEC. 2. Nothing in such plans or this joint resolution shall be construed as having the effect of continuing any agency or function beyond the time when it would have terminated without regard to such plans or this joint resolution or of continuing any function beyond the time when the agency in which it was vested would have terminated without regard to such plans or this joint resolution.

Approved, June 7, 1939.

[CHAPTER 195]

AN ACT

June 8, 1939
[S. 588]
[Public, No. 119]

To provide for an additional midshipman at the United States Naval Academy, and for other purposes.

Naval Academy.
Appointment of additional midshipman on recommendation of Governor of Panama Canal.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be at the United States Naval Academy one midshipman to be selected from among the sons of civilians residing in the Canal Zone and the sons of civilian employees of the United States Government and the Panama Railroad Company residing in the Republic of Panama, whose appointment shall be made by the Secretary of the Navy on the recommendation of the Governor of the Panama Canal.

Approved, June 8, 1939.

[CHAPTER 196]

AN ACT

June 10, 1939
[S. 499]
[Public, No. 120]

To amend the Act entitled "An Act making appropriations for the naval service for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes", approved March 3, 1909, as amended, so as to extend commissary privileges to civilian officers and employees of the United States at naval stations beyond the continental limits of the United States or in Alaska.

Navy.

35 Stat. 768; 50 Stat. 63.
34 U. S. C. § 533; Supp. IV, § 533.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That such part of the Act of March 3, 1909 (ch. 255, 35 Stat. 768; U. S. C., title 34, sec. 533), as amended by the Act of April 14, 1937 (50 Stat. 63), which provides—

Procurement and sale of stores to certain officers and men and to civilian employees.

"That hereafter such stores as the Secretary of the Navy may designate may be procured and sold to officers and enlisted men of the Navy, Marine Corps, and Coast Guard; to the widows of such officers and enlisted men; to civilian employees of the Navy Department and to officers of the Foreign Service of the United States at naval stations beyond the continental limits of the United States and in Alaska, under such regulations as the Secretary of the Navy may prescribe." is further amended to read as follows:

Privileges extended.

"That hereafter such stores as the Secretary of the Navy may designate may be procured and sold to officers and enlisted men of the Navy, Marine Corps, and Coast Guard; to the widows of such officers and enlisted men; and to civilian officers and employees of the United States at naval stations and post exchanges beyond the continental limits of the United States or in Alaska, under such regulations as the Secretary of the Navy may prescribe."

Approved, June 10, 1939.

[CHAPTER 197]

AN ACT

June 13, 1939
[S. 189]
[Public, No. 121]

To provide for the confiscation of firearms in possession of persons convicted of felony and disposition thereof.

Firearms.
Confiscation and disposal of, in possession of persons convicted of certain felonies.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when any person is convicted in any court of the United States of any of the crimes of murder, manslaughter, felonious assault, rape, killing or assaulting a Federal officer, robbery, burglary, bank robbery, killing or kidnaping in committing bank robbery or in avoiding or attempting to avoid apprehension for the commission of bank robbery or in freeing one's self or attempting to free one's self from arrest or confinement for bank robbery, transporting or causing to be transported a kidnaped person in interstate or foreign commerce, trans-

porting or causing to be transported a stolen motor vehicle in interstate or foreign commerce, or any felony perpetrated in whole or in part by the use of firearms, or an attempt to commit any of the foregoing crimes, the court in its judgment of conviction may, in addition to the penalty or penalties prescribed by law for the punishment of such crime or crimes, order the confiscation and disposal of firearms and ammunition found in the possession or under the immediate control of such person at the time of his arrest. The court may direct the delivery of such firearms or ammunition to the law-enforcement agency which apprehended such person, for its use or for any other disposition in its discretion.

Additional to other penalties.

Delivery to agency apprehending such person, etc.

Approved, June 13, 1939.

[CHAPTER 198]

AN ACT

June 13, 1939
[S. 509]
[Public, No. 122]

To add certain lands of the Front Royal Quartermaster Depot Military Reservation, Virginia, to the Shenandoah National Park, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following-described lands of the Front Royal Quartermaster Depot Military Reservation, Virginia, are hereby made a part of the Shenandoah National Park, subject to all laws and regulations applicable thereto: Beginning at concrete monument numbered 10 in the boundary line of the Front Royal Remount Depot, and running thence along said boundary line, north 70 degrees 00 minutes west 3,465.0 feet to monument numbered 11, thence north 40 degrees 30 minutes west 1,881.0 feet to monument numbered 12, thence north 2 degrees 00 minutes west 792.0 feet to monument numbered 13, thence north 78 degrees 00 minutes west 693.0 feet to monument numbered 14, thence south 1 degree 30 minutes west 379.5 feet to monument numbered 15, thence south 61 degrees 15 minutes west 2,244.0 feet to monument numbered 16, thence south 16 degrees 00 minutes east 2,640.0 feet to monument numbered 17, thence south 61 degrees 15 minutes west 3,333.0 feet to monument numbered 18, thence south 15 degrees 00 minutes east 646.8 feet to monument numbered 19, thence south 63 degrees 00 minutes west 627.0 feet to monument numbered 20, thence south 15 degrees 00 minutes west 1,254.0 feet to monument numbered 21, thence south 48 degrees 00 minutes east 3,267.0 feet to monument numbered 22, thence north 34 degrees 00 minutes east 297.0 feet to monument numbered 23, thence north 25 degrees 00 minutes west 1,551.0 feet to monument numbered 24, thence north 67 degrees 00 minutes east 1,716.0 feet to monument numbered 25, thence north 58 degrees 00 minutes east 2,862.75 feet to monument numbered 26, thence north 79 degrees 00 minutes east 2,377.15 feet to monument numbered 27, thence south 28 degrees 30 minutes west 338.25 feet to monument numbered 28 (offset 4 feet west), thence south 30 degrees 00 minutes west 462.0 feet to monument numbered 29 (offset 14 feet east), thence south 40 degrees 00 minutes west 396.0 feet to monument numbered 30 (offset 9.0 feet east), thence south 54 degrees 00 minutes west 132.0 feet to monument numbered 31 (offset 10.0 feet east), thence south 75 degrees 00 minutes west 429.0 feet to monument numbered 32, thence south 62 degrees 00 minutes west 297.0 feet to monument numbered 33 (offset 3.0 feet southeast), thence south 41 degrees 00 minutes west 462.0 feet to monument numbered 34 (offset 5.0 feet south), thence south 53 degrees 00 minutes west 264.0 feet to monument numbered 35 (offset 4 feet south), thence south 80 degrees 00 minutes west 165.0 feet to monument numbered 36 (offset 8.0 feet south), thence north 85 degrees 00 minutes west 396.0 feet to monument numbered 37

Shenandoah National Park, Va.
Certain lands of Front Royal Quartermaster Depot Military Reservation added to.
Description.

(offset 9.0 feet north), south 40 degrees 00 minutes west 354.75 feet to monument numbered 38, thence south 27 degrees 00 minutes east 1,023.0 feet to monument numbered 39, thence north 73 degrees 30 minutes east, 1,518.0 feet to monument numbered 40, thence north 52 degrees 00 minutes east 330.0 feet to monument numbered 41, thence along a proposed boundary line north 19 degrees 51 minutes east 1,684.5 feet to point A.1, thence north 52 degrees 20 minutes east 1,107.0 feet to point A.2, thence north 39 degrees 26 minutes east 717.5 feet to a point A.3, thence north 26 degrees 11 minutes east 1,978.0 feet to concrete monument numbered 10, the point of beginning, it being the intent of this Act to add to the Shenandoah National Park all that portion of the Front Royal Quartermaster Depot Military Reservation lying west of a line between monuments numbered 41 and 10, as described by the last four courses of the above description. The tract as described contains an area 977½ acres, more or less.

Approved, June 13, 1939.

[CHAPTER 199]

AN ACT

June 13, 1939
[S. 1243]
[Public, No. 123]

To authorize the use of War Department equipment for the Confederate Veterans' 1939 reunion at Trinidad, Colorado, August 22, 23, 24, and 25, 1939.

United Confederate Veterans.
Loan of War Department equipment for reunion at Trinidad, Colo.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to lend, at his discretion, to the reunion committee of the United Confederate Veterans, for use at the National Confederate Veterans' reunion, to be held at Trinidad, Colorado, August 22, 23, 24, and 25, 1939, two hospital ward tents, with all pegs, poles, and equipment necessary for their erection; one storage tent complete with all equipment; one large wall tent complete with all equipment; six small wall tents complete with all equipment; ten pyramidal tents complete with all equipment; fifty 14-quart G. I. buckets; two thousand blankets, olive drab, wool; one thousand cots, iron; one thousand comforters; one thousand cotton-felted pillows complete with cotton pillowcases; two thousand cotton bedsheets: *Provided*, That no expense shall be caused the United States Government by the delivery and return of said property; the same to be delivered from the nearest quartermaster depot at such time prior to the holding of said reunion as may be agreed upon by the Secretary of War and the Confederate Reunion Committee: *Provided further*, That the Secretary of War, before delivery of such property, shall take from said reunion committee of the United Confederate Veterans a good and sufficient bond for the safe return of said property in good order and condition, and the whole without expense to the United States.

Provisos.
No Federal expense.

Bond.

Approved, June 13, 1939.

[CHAPTER 200]

AN ACT

June 13, 1939
[S. 1409]
[Public, No. 124]

To authorize the conveyance by the United States to the town of Bristol, Maine, of a portion of the Pemaquid Point Lighthouse Reservation, and for other purposes.

Pemaquid Point Lighthouse Reservation, Maine.
Conveyance of portion to Bristol, Maine.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, subject to the conditions hereinafter specified, the Secretary of the Treasury is authorized to convey at any time within three years of the effective date of this Act to the town of Bristol, Maine, for public-park pur-

poses all the right, title, and interest of the United States in and to that portion of the Pemaquid Point Lighthouse Reservation, Lincoln County, Maine, which is not required to be retained for lighthouse purposes subject to the payment of a purchase price to be determined by the Treasury Department: *Provided*, That the total purchase price shall not be less than 50 per centum of the appraised value of the land and buildings thereon, except the light tower, and the Secretary of the Treasury may enter into a long-term contract for the payment of the purchase price in such installments as he deems fair and reasonable and may furthermore waive any requirement for interest charges on deferred payments: *Provided further*, That the proceeds of the sale shall be deposited in the Treasury as miscellaneous receipts. The Secretary of the Treasury shall describe by metes and bounds in the deed of conveyance the exact portion of such reservation transferred.

Provisos.
Purchase price.

Use of proceeds of sale.

Deed to describe portion transferred.

SEC. 2. Such conveyance shall contain the express condition that if the town of Bristol shall at any time cease to use the property as a park for public recreation, or shall alienate or attempt to alienate such property, or shall fail to perform any contract entered into with the United States for the purchase of the property, title thereto shall revert to the United States for the use of the Lighthouse Service, Commerce Department, or other agencies of the United States, or for disposal under the Act of August 27, 1935 (49 Stat. 885; U. S. C., title 40, sec. 304a), or under the Act of August 26, 1935 (49 Stat. 800; U. S. C., title 40, sec. 345).

Reversionary provision.

49 Stat. 885, 800.
40 U. S. C., Supp. IV, §§ 304a, 345b.

Approved, June 13, 1939.

[CHAPTER 201]

AN ACT

June 13, 1939
[S. 1879]
[Public, No. 125]

To amend the United States mining laws applicable to the area known as the watershed of the headwaters of the Bonito River in the Lincoln National Forest within the State of New Mexico.

Lincoln National Forest, N. Mex.
Mining locations upon certain lands within, limitation on use of surface.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter mining locations made under the United States mining laws upon lands within the watershed of the headwaters of the Bonito River in the Lincoln National Forest within the State of New Mexico, specifically described as those certain pieces or parcels of land situate, lying, and being in the county of Lincoln, State of New Mexico, described as follows:

Description.

The east half east half section 12, east half east half section 13, east half northeast quarter section 24, township 10 south, range 10 east, New Mexico principal meridian; southeast quarter section 25, southwest quarter section 26, south half section 27, southeast quarter and south half southwest quarter section 28, southeast quarter section 31, and all of sections 32, 33, 34, 35, and 36, township 9 south, range 11 east, New Mexico principal meridian; all of sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22, 23, 27, 28, and 29, north half section 19, north half and southwest quarter section 24, northwest quarter section 26, north half northeast quarter section 32, and north half north half section 33, township 10 south, range 11 east, New Mexico principal meridian; southwest quarter section 25, south half of fractional section 26, all of fractional section 35, and all of section 36, township 9 south, range 12 east, New Mexico principal meridian; all of section 1, all of fractional section 2, all of fractional section 11, all of section 12, all of section 13, all of fractional section 14, north half of fractional section 23, and north half section 24, township 10 south, range 12 east, New Mexico principal meridian;

having an area of approximately thirty-nine and three hundred and seventy-six one-thousandths square miles, shall confer on the locator the right to occupy and use only so much of the surface of the land covered by the location as may be reasonably necessary to carry on prospecting and mining, including the taking of mineral deposits and timber required by or in the mining operations, and no permit shall be required or charge made for such use or occupancy: *Provided, however*, That the cutting and removal of timber, except where clearing is necessary in connection with mining operations or to provide space for buildings or structures used in connection with mining operations, shall be conducted in accordance with the rules for timber cutting on adjoining national-forest land, and no use of the surface of the claim or the resources therefrom not reasonably required for carrying on mining and prospecting shall be allowed except under the national-forest rules and regulations, nor shall the locator prevent or obstruct other occupancy of the surface or use of surface resources under authority of national-forest regulations, or permits issued thereunder, if such occupancy or use is not in conflict with mineral development.

Proviso. Cutting and removal of timber.

Regulations applicable to use of surface, etc.

Patents, title and rights conveyed under.

SEC. 2. That hereafter all patents issued under the United States mining laws affecting lands within the watershed of headwaters of the Bonito River in the Lincoln Forest, in the State of New Mexico, shall convey title to the mineral deposits within the claim, together with the right to cut and remove so much of the mature timber therefrom as may be needed in extracting and removing the mineral deposits, if the timber is removed in accordance with the rules for timber cutting on adjoining national-forest land, but each patent shall reserve to the United States all title in or to the surface of the lands and products thereof, and no use of the surface of the claim or the resources therefrom not reasonably required for carrying on mining or prospecting shall be allowed except under the rules and regulations of the Department of Agriculture.

Reservation of title to surface, etc.

Valid existing mining claims.

SEC. 3. That valid mining claims within the watershed of the headwaters of the Bonito River in the Lincoln National Forest, within the State of New Mexico, as above described, existing on the date of the enactment of this Act and thereafter maintained in compliance with the law under which they were initiated and the laws of the State of New Mexico, may be perfected under this Act or under the laws under which they were initiated, as the claimant may desire.

Approved, June 13, 1939.

[CHAPTER 202]

June 13, 1939
[S. 1982]
[Public, No. 126]

AN ACT

To convey certain property to the city of El Campo, Texas.

El Campo, Tex. Conveyance of land to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to convey to the city of El Campo, Texas, all the right, title, and interest of the United States in a strip of land on the west side of the present post-office site fifty feet wide and two hundred feet long between Railroad Avenue and First Street. Such conveyance shall be subject to the express condition that the land be used for street purposes.

Approved, June 13, 1939.

[CHAPTER 203]

AN ACT

June 13, 1939
[S. 2149]
[Public, No. 127]

To add certain lands to the Papago Indian Reservation in Arizona.

Papago Indian Reservation, Ariz.
Purchase of lands authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to purchase for the use and benefit of the Papago Indians with any funds heretofore or hereafter appropriated pursuant to authority contained in section 5 of the Act of June 18, 1934 (48 Stat. 984), notwithstanding any general limitation in Acts making such appropriations against the use of the appropriated funds for the acquisition of lands outside of Indian reservations in Arizona, all privately owned lands, water rights, and improvements within the south half of section 9, township 14 south, range 11 east, Gila and Salt River base and meridian, containing three hundred and twenty acres, more or less, in the State of Arizona, at the appraised value of $5,570.

48 Stat. 985.
25 U. S. C. § 465.

Title.
Acquisition to become part of reservation.

SEC. 2. Title to the lands shall be taken in the name of the United States in trust for the Papago Tribe, and the lands, when purchased, shall become a part of the Papago Indian Reservation.

Approved, June 13, 1939.

[CHAPTER 204]

AN ACT

June 13, 1939
[S. 2404]
[Public, No. 128]

To authorize the disposal of the Portland, Oregon, old courthouse building.

Portland, Oreg.
Disposal of old Federal building.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proviso reading as follows: "*Provided*, That the present Federal building and site at Morrison, Fifth, Yamhill, and Sixth Streets shall not be sold for an amount less than $1,750,000", limiting the paragraph making an appropriation for a courthouse and so forth, at Portland, Oregon, in the Act entitled "An Act making appropriations for the Treasury and Post Office Departments for the fiscal year ending June 30, 1929, and for other purposes", approved March 5, 1928 (Public, Numbered 93, Seventieth Congress; 45 Stat. 181), shall not apply to any contract providing for the demolition of said building which does not involve a sale of the land upon which the building is located.

45 Stat. 181.

Approved, June 13, 1939.

[CHAPTER 205]

AN ACT

June 13, 1939
[H. R. 5765]
[Public, No. 129]

To authorize commissioning aviation cadets in the Naval and Marine Corps Reserves upon completion of training, and for other purposes.

Naval Aviation Reserve Act of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Naval Aviation Reserve Act of 1939" and shall take effect on July 1, 1939.

Aviation cadets, commissions after completion of training.

SEC. 2. Aviation cadets may, if qualified after completion of training, be commissioned ensigns in the Naval Reserve or second lieutenants in the Marine Corps Reserve.

Promotions.

SEC. 3. Ensigns or second lieutenants commissioned pursuant to this Act may, after three years of service as such and if found qualified after such examinations as the Secretary of the Navy may prescribe, be commissioned lieutenants (junior grade) in the Naval Reserve or first lieutenants in the Marine Corps Reserve,

Proviso. Service credits.

respectively: *Provided*, That the active duty of aviation cadets subsequent to completion of their active duty while undergoing training shall be counted as such service for the purposes of promotions authorized by this section.

Commencement of commissioned service.

SEC. 4. All members of a class of aviation cadets entering the Naval service at approximately the same time shall be deemed, for all purposes of this Act, to have commenced their commissioned service on the same date.

Active duty in time of peace.

SEC. 5. Officers commissioned pursuant to this Act may be employed on active duty in time of peace only during the seven-year period next following the completion of their duty as aviation cadets undergoing training, except that such officers may be ordered to active duty thereafter for the purpose of instructing and training members of the Naval Reserve and the Marine Corps Reserve.

Instruction, etc., duty.

Payment upon release from active duty.

SEC. 6. When officers, commissioned pursuant to this Act, are released from active duty that has been continuous for a period of four or more years, including active duty both as aviation cadets and as commissioned officers, they shall be paid a lump sum of $500 in addition to any pay and allowances which they may otherwise be entitled to receive, except as hereinafter provided.

Government life insurance, continuance.
49 Stat. 157.
34 U. S. C., Supp. IV, § 846.
Premium charges.

SEC. 7. Government life insurance issued in accordance with section 5 of the Act of April 15, 1935 (34 U. S. C., 846), shall continue when an aviation cadet is commissioned pursuant to this Act; the premiums thereon shall be deducted from the pay of the officers concerned and paid by the Secretary of the Navy to the Administrator of Veterans' Affairs. When released from active duty or discharged they shall have the option of continuing such insurance at their own expense.

Pay adjustment, cadets completing training.

SEC. 8. Aviation cadets who have completed active duty undergoing training on the date of approval of this Act and who may be commissioned pursuant thereto shall, upon completion of four years' active duty, be paid a lump sum determined as $1,000 minus the excess of the pay and allowances received by them prior to the date of such completion of duty over the pay and allowances, with which shall be included Government paid insurance premiums, which they would have received as aviation cadets had they not been commissioned. No person shall be held to be indebted to the United States as a result of the provisions of this section. Payments authorized by this section shall be in addition to that authorized by section 6 of this Act.

Payments additional to discharge pay.

Appropriations from which pay and allowances payable.
Post, pp. 1321, 1322.

SEC. 9. Pay and allowances of officers commissioned pursuant to this Act shall be paid from appropriations for "Pay, Subsistence, and Transportation of Naval Personnel" and "Pay, Marine Corps", except for those officers ordered to active duty pursuant to authority contained in the exception in section 5 of this Act the pay and allowances of whom shall be paid from appropriations for "Naval Reserve" and "Pay, Marine Corps".

Restriction on back pay, etc.

SEC. 10. No back pay or allowances shall be held to have accrued under this Act prior to its enactment.

Uniform allowance.

SEC. 11. When first commissioned pursuant to this Act, officers shall be paid a uniform allowance of $150 provided they have not already received the uniform allowance of $150 authorized to be paid to aviation cadets upon their first assignment to duty after completion of training, and as provided in section 3 of the Act of April 15, 1935 (49 Stat. 157; 34 U. S. C. 844).

49 Stat. 157.
34 U. S. C., Supp. IV, § 844.
Designated provisions repealed.
49 Stat. 156.
34 U. S. C., Supp. IV, § 842.

SEC. 12. (a) Section 1 of the Act of April 15, 1935 (49 Stat. 156; 34 U. S. C. 842), is hereby amended by deleting therefrom the last sentence.

(b) Section 3 of the Act of April 15, 1935 (49 Stat. 157; 34 U. S. C. 844), is hereby amended by deleting therefrom the last sentence. 49 Stat. 157. 34 U. S. C., Supp. IV, § 844.

(c) Section 6 of the Act of April 15, 1935 (49 Stat. 157; 34 U. S. C. 847), is hereby repealed. 49 Stat. 157. 34 U. S. C., Supp. IV, § 847.

(d) The first proviso of section 5 of the Naval Reserve Act of 1938 (52 Stat. 1176; 34 U. S. C. 853c) is hereby amended to read as follows: "*Provided*, That aviation cadets and officers commissioned pursuant to authority contained in the Naval Aviation Reserve Act of 1939 may be required to serve on active duty for a continuous period of four years from date of appointment as aviation cadets." Aviation cadets and commissioned officers, active duty. 52 Stat. 1176. 34 U. S. C., Supp. IV, § 853c.

SEC. 13. Section 10 of the Naval Reserve Act of 1938 (52 Stat. 1178; 34 U. S. C. 853h), shall be applicable to the procurement and training of aviation cadets and of officers of the Naval Reserve and Marine Corps Reserve commissioned pursuant to this Act. The minimum numerical strength to be achieved in aviation officers of the reserves is set at six thousand. Procurement and training. 52 Stat. 1178. 34 U. S. C., Supp. IV, § 853h.

SEC. 14. The Secretary of the Navy is hereby authorized and directed to appoint a board of officers of the Navy and Marine Corps to investigate and report upon all matters concerning the regular and reserve aviation personnel of the Navy and Marine Corps. The board shall make such recommendations, including recommendations regarding the enactment of permanent legislation, as it deems appropriate and justified concerning the subject matter herein referred to. The Secretary of the Navy is further directed to cause the report of the board herein authorized to be transmitted to the Congress within ten days of the beginning of the session of the Seventy-sixth Congress, commencing on or about January 3, 1940. Appointment of board to investigate and report on personnel matters. Transmittal of report to Congress.

Approved, June 13, 1939.

[CHAPTER 206]

JOINT RESOLUTION

June 13, 1939
[H. J. Res. 286]
[Pub. Res., No. 21]

To provide for the lending to the Virginia Military Institute of the equestrian portrait of General Winfield Scott now stored in the Capitol.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Architect of the Capitol is authorized and directed to permit the Virginia Military Institute to remove from the Capitol the equestrian portrait of General Winfield Scott, to transport such portrait to Lexington, Virginia, and to have custody of such portrait until such time as the Architect of the Capitol shall request its return to the Capitol. The United States shall be subject to no expense by reason of the enactment of this joint resolution. Virginia Military Institute. Loan of portrait of Gen. Winfield Scott to. No Federal expense.

Approved, June 13, 1939.

[CHAPTER 207]

JOINT RESOLUTION

June 13, 1939
[H. J. Res. 322]
[Pub. Res., No. 22]

Making an additional appropriation for the control of outbreaks of insect pests.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That for an additional amount, fiscal year 1939, for carrying out the purposes of and for expenditures authorized under, Public Resolution Numbered 91, Seventy-fifth Congress, entitled "Joint resolution to amend the joint resolution entitled 'Joint resolution making funds available for the control of incipient or emergency outbreaks of insect pests or plant Insect pest and plant disease control. Additional appropriation, fiscal year 1939.

52 Stat. 344, 1126. 7 U. S. C., Supp. IV, §§ 148–148e.

diseases, including grasshoppers, Mormon crickets, and chinch bugs', approved April 6, 1937", approved May 9, 1938 (52 Stat. 344), there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $1,750,000, to be immediately available and to remain available until December 31, 1939.

Approved, June 13, 1939.

[CHAPTER 208]

AN ACT

June 16, 1939
[H. R. 4218]
[Public, No. 130]

Making appropriations for the Legislative Branch of the Government for the fiscal year ending June 30, 1940, and for other purposes.

Legislative Branch Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Legislative Branch of the Government for the fiscal year ending June 30, 1940, namely:

SENATE

SALARIES AND MILEAGE OF SENATORS

Compensation.

For compensation of Senators, $960,000.

Mileage.

For mileage of the President of the Senate and of Senators, $51,000.

Officers, clerks, messengers, etc.

For compensation of officers, clerks, messengers, and others:

OFFICE OF THE VICE PRESIDENT

Salaries.

Salaries: Secretary to the Vice President, $4,620; clerk, $2,400; assistant clerks—one $2,280, one $2,160; in all, $11,460.

CHAPLAIN

Chaplain.

Chaplain of the Senate, $1,680.

OFFICE OF THE SECRETARY

Salaries.

Salaries: Secretary of the Senate, including compensation as disbursing officer of salaries of Senators and of contingent fund of the Senate, $8,000; Chief Clerk, who shall perform the duties of reading clerk, $5,500 and $1,000 additional so long as the position is held by the present incumbent; financial clerk, $5,000 and $2,000 additional so long as the position is held by the present incumbent; assistant financial clerk, $4,500; Parliamentarian, $5,000 and $1,000 additional so long as the position is held by the present incumbent; Journal Clerk, $3,780; principal clerk, $3,780; legislative clerk, $4,000 and $1,000 additional so long as the position is held by the present incumbent; enrolling clerk, $4,000; printing clerk, $3,540; chief bookkeeper, $3,600; librarian, $3,360; assistant Journal Clerk, $3,360; executive clerk, $3,180; first assistant librarian, $3,120; keeper of stationery, $3,320; clerks—one at $3,180, one at $2,880 and $300 additional so long as the position is held by the present incumbent, three at $2,880 each, three at $2,640 each, clerk in Disbursing Office, $2,400, six at $2,400 each, three at $1,860 each, three at $1,740 each; special officer, $2,460; press relations officer, $2,140; messenger, $1,260; laborers—one at $1,740, one at $1,620, five at $1,380 each, one in Secretary's office, $1,680, one $1,560, one, $1,260; in all, $143,180.

DOCUMENT ROOM

Salaries.

Salaries: Superintendent, $3,960 and $1,040 additional so long as the position is held by the present incumbent; first assistant, $2,640; second assistant, $2,040; four assistants, at $2,040 each; skilled laborer, $1,380; in all, $19,220.

COMMITTEE EMPLOYEES

Clerks and messengers.

Clerks and messengers to the following committees: Agriculture and Forestry—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Appropriations—clerk, $7,000 and $1,000 additional so long as the position is held by the present incumbent; assistant clerk, $4,800; assistant clerk, $3,900; three assistant clerks at $3,000 each; two assistant clerks at $2,220 each; messenger, $1,800. To Audit and Control the Contingent Expenses of the Senate—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Banking and Currency—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220. Civil Service—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Claims—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; two assistant clerks, at $2,220 each. Commerce—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks, at $2,220 each. Conference Majority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Conference Minority of the Senate—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. District of Columbia—clerk, $3,900; two assistant clerks at $2,880 each; assistant clerk, $2,220; additional clerk, $1,800. Education and Labor—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Enrolled Bills—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Expenditures in the Executive Departments—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Finance—clerk, $4,200; special assistant to the committee, $3,600; assistant clerk, $2,880; assistant clerk, $2,700; assistant clerk, $2,400; two assistant clerks at $2,220 each; two experts (one for majority and one for the minority) at $3,600 each; messenger, $1,800. Foreign Relations—clerk, $3,900; assistant clerk, $2,880 and $500 additional so long as the position is held by the present incumbent; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800; messenger, $1,800. Immigration—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Indian Affairs—clerk, $3,900; assistant clerk, $3,600, and $1,400 additional so long as the position is held by the present incumbent; assistant clerk, $2,880; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Interoceanic Canals—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Interstate Commerce—clerk, $3,900; assistant clerk, $3,600; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Irrigation and Reclamation—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; two additional clerks at $1,800 each. Judiciary—clerk, $3,900; assistant clerk, $2,880; two assistant clerks at $2,580 each; assistant clerk, $2,220. Library—clerk, $3,900; two assistant clerks at $2,400 each; assistant clerk, $2,220; additional clerk, $1,800. Manufactures—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Military Affairs—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,400; two assistant clerks at $2,220 each. Mines and Mining—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; two additional clerks at $1,800 each. Naval Affairs—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,400; two assistant clerks at $2,220 each. Patents—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Pensions—clerk, $3,900; assistant clerk, $2,580; four assistant clerks at $2,220 each. Post Offices and Post Roads—clerk, $3,900; assistant

clerk, $2,880; four assistant clerks at $2,220 each; additional clerk, $1,800. Printing—clerk, $3,900; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Privileges and Elections—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Public Buildings and Grounds—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Public Lands and Surveys—clerk, $3,900; assistant clerk, $2,880; assistant clerk, $2,580; two assistant clerks at $2,220 each. Revision of the Laws—clerk, $3,900; assistant clerk, $2,400; assistant clerk, $2,220; additional clerk, $1,800. Rules—clerk, $3,900 and $200 toward the preparation biennially of the Senate Manual under the direction of the Committee on Rules; assistant clerk, $2,880; assistant clerk, $2,580; assistant clerk, $2,220; additional clerk, $1,800. Territories and Insular Affairs—clerk, $3,900; assistant clerk, $2,580; two assistant clerks at $2,220 each; assistant clerk, $2,000; additional clerk, $1,800; in all, $505,960.

Senate Manual.

CLERICAL ASSISTANTS TO SENATORS

Clerical assistance to Senators not chairmen of specified committees.

Clerical assistance to Senators who are not chairmen of the committees specially provided for herein as follows: Seventy clerks at $3,900 each; seventy assistant clerks at $2,400 each; and seventy assistant clerks at $2,220 each; such clerks and assistant clerks shall be ex officio clerks and assistant clerks of any committee of which their Senator is chairman; seventy additional clerks at $1,800 each, one for each Senator having no more than one clerk and two assistant clerks for himself or for the committee of which he is chairman; messenger, $1,800; in all, $724,200.

OFFICE OF SERGEANT AT ARMS AND DOORKEEPER

Salaries.

Salaries: Sergeant at Arms and Doorkeeper, $8,000; two secretaries (one for the majority and one for the minority), at $5,400 each and $1,000 additional each so long as the respective positions are held by the present respective incumbents; two assistant secretaries (one for the majority and one for the minority), at $4,320 each; Deputy Sergeant at Arms and storekeeper, $4,800; clerks—one $3,000, one $2,100, two at $2,000 each, one $1,800, one to the secretary for the majority, $1,800, one to the secretary of the minority, $1,800, one $1,500; assistant doorkeeper, $2,880; messengers—three (acting as assistant doorkeepers) at $2,400 each; thirty (including four for minority) at $1,740 each; four at $1,620 each; one at card door, $2,640, and $240 additional so long as the position is held by the present incumbent; clerk on Journal work for Congressional Record to be selected by the Official Reporters, $3,360; upholsterer and locksmith, $2,400; cabinetmaker, $2,040; three carpenters, at $2,040 each; janitor, $2,400; five skilled laborers, $1,680 each; laborer in charge of private passage, $1,740; four female attendants in charge of ladies' retiring rooms, at $1,500 each; three female attendants in charge of ladies' retiring rooms, Senate Office Building, at $1,500 each; attendant authorized by S. Res. 252 adopted May 13, 1938, $1,500; telephone operators—chief $2,460 and $280 additional so long as the position is held by the present incumbent; fourteen at $1,560 each; laborer in charge of Senate toilet rooms in old library space, $1,200; press gallery—superintendent, $3,660; assistant superintendent, $2,520; assistant superintendent, $2,400; messengers for service to press correspondents—four at $1,440 each, and S. Res. 236 adopted February 20, 1936, providing for a messenger for service to press correspondents, is hereby repealed; laborers—three at $1,380 each, thirty at $1,260 each, three at

$480 each; special employees—seven at $1,000 each; twenty-one pages for the Senate Chamber, at the rate of $4 per day each, during the session, $15,288; in all, $266,128. Pages.

Police force for Senate Office Building under the Sergeant at Arms: Lieutenant, $1,740; special officer, $1,740; thirty-one privates at $1,620 each; in all, $53,700. Police, Senate Office Building.

POST OFFICE

Salaries: Postmaster, $3,600; assistant postmaster, $2,880; Chief Clerk, $2,460; wagon master, $2,280; twenty-six mail carriers, at $1,620 each; in all, $53,340. Salaries.

FOLDING ROOM

Salaries: Foreman, $2,460; assistant, $2,160; clerk, $1,740; folders—chief, $2,040, fourteen at $1,440 each; in all, $28,560. Salaries.

CONTINGENT EXPENSES OF THE SENATE

For purchase, exchange, driving, maintenance, and operation of an automobile for the Vice President, $4,000. Automobile for Vice President.

For reporting the debates and proceedings of the Senate, payable in equal monthly installments, $60,340. Reporting debates, etc.

For services in cleaning, repairing, and varnishing furniture, $2,000. Furniture, cleaning, repairing, etc.

For expenses of inquiries and investigations ordered by the Senate, including compensation to stenographers of committees, at such rate as may be fixed by the Committee to Audit and Control the Contingent Expenses of the Senate, but not exceeding 25 cents per hundred words, $150,000: *Provided*, That no part of this appropriation shall be expended for per diem and subsistence expenses except in accordance with the provisions of the Subsistence Expense Act of 1926, approved June 3, 1926, as amended. Inquiries and investigations. *Proviso.* Per diem and subsistence. 44 Stat. 688. 5 U. S. C. §§ 821-833.

For payment of one-half of the salaries and other expenses of the Joint Committee on Internal Revenue Taxation as authorized by law, $28,250. Joint Committee on Internal Revenue Taxation; one-half expenses. *Post*, p. 830.

For folding speeches and pamphlets at a rate not exceeding $1 per thousand, $18,000. Folding, etc.

For materials for folding, $1,500.

For fuel, oil, cotton waste, and advertising, exclusive of labor, $2,000. Fuel, oil, advertising, etc.

For repairs, improvements, equipment, and supplies for Senate kitchens and restaurants, Capitol Building and Senate Office Building, including personal and other services, to be expended from the contingent fund of the Senate, under the supervision of the Committee on Rules, United States Senate, $35,000. Senate kitchens and restaurants.

For maintaining, exchanging, and equipping motor vehicles for carrying the mails and for official use of the offices of the Secretary and Sergeant at Arms, $8,760. Motor vehicles.

For miscellaneous items, exclusive of labor, $350,000. Miscellaneous items.

For packing boxes, $970. Packing boxes.

Postage stamps: For office of Secretary, $350; office of Sergeant at Arms, $150; in all, $500. Postage stamps.

For materials for furniture and repairs of same, exclusive of labor, and for the purchase of furniture, $8,000. Furniture; purchase, etc.

For stationery for Senators and for the President of the Senate, including $7,500 for stationery for committees and officers of the Senate, $19,500. Stationery.

For rent of warehouse for storage of public documents, $2,000. Warehouse, rent.

HOUSE OF REPRESENTATIVES

SALARIES AND MILEAGE OF MEMBERS

Compensation.

For compensation of Members of the House of Representatives, Delegates from Territories, and the Resident Commissioner from Puerto Rico, $4,385,000.

Mileage.

For mileage of Representatives, the Delegate from Hawaii, and the Resident Commissioner from Puerto Rico, and for expenses of the Delegate from Alaska, $171,000.

Compensation of officers, clerks, etc.

For compensation of officers, clerks, messengers, and others:

OFFICE OF THE SPEAKER

Salaries.

Salaries: Secretary to the Speaker, $4,620; three clerks to the Speaker, at $2,400 each; messenger to Speaker, $1,680; in all, $13,500.

THE SPEAKER'S TABLE

Parliamentarian, etc. Preparation of Digest of the Rules.

Salaries: Parliamentarian $4,500, and $1,500 additional so long as the position is held by the present incumbent, and for preparing Digest of the Rules, $1,000 per annum; Assistant Parliamentarian, $2,760 and $750 additional so long as the position is held by the present incumbent; messenger to Speaker's Table, $1,740; in all, $12,250.

CHAPLAIN

Chaplain.

Chaplain of the House of Representatives, $1,680.

OFFICE OF THE CLERK

Salaries.

Salaries: Clerk of the House of Representatives, including compensation as disbursing officer of the contingent fund, $8,000; Journal clerk, two reading clerks, and tally clerk, at $5,000 each; enrolling clerk, $4,000; disbursing clerk, $3,960 and $1,040 additional so long as the position is held by the present incumbent; file clerk, $3,780; chief bill clerk, $3,540; assistant enrolling clerk, $3,900; assistant to disbursing clerk, $3,120 and $780 additional so long as the position is held by the present incumbent; stationery clerk, $2,880; librarian, $2,760; assistant librarian, and assistant file clerk, at $2,520 each; assistant Journal clerk, and assistant librarian, at $2,460 each; clerks—one at $2,460, four at $2,340 each; bookkeeper, and assistant in disbursing office, at $2,160 each; three assistants to chief bill clerk at $2,100 each; stenographer to the Clerk, $2,500; assistant in stationery room, $1,740; three messengers at $1,680 each; stenographer to Journal clerk, $1,560; laborers—three at $1,440 each, ten at $1,260 each; telephone operators—assistant chief, $1,800; twenty-three at $1,560 each; substitute telephone operator, when required, at $4 per day, $1,464; property custodian and superintendent of furniture and repair shop, who shall be a skilled cabinetmaker or upholsterer and experienced in the construction and purchase of furniture, $3,960; two assistant custodians at $3,360 each; locksmith and typewriter repairer, $1,860; messenger and clock repairer, $1,740; operation, maintenance, and repair of motor vehicles, $1,200; in all, $172,544.

COMMITTEE EMPLOYEES

Clerks, messengers, and janitors.

Clerks, messengers, and janitors to the following committees: Accounts—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Agriculture—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Appropriations—clerk, $7,000 and $1,000 additional so long as the position is held by the present incumbent; assistant clerk, $5,000 and $2,500

additional so long as the position is held by the present incumbent; assistant clerk, $3,900, and $1,100 additional so long as the position is held by the present incumbent; two assistant clerks at $3,900 each and $600 each additional so long as the respective positions are held by the present respective incumbents; assistant clerk, $3,900; assistant clerk, $3,600 and $900 additional so long as the position is held by the present incumbent; assistant clerk, $3,300 and $600 additional so long as the position is held by the present incumbent; assistant clerk, $3,300; messenger, $1,680; four clerk-stenographers, at the annual rate of $1,800 each, one for each subcommittee of the Committee on Appropriations having jurisdiction over a regular annual appropriation bill as shall be designated by the Chairman of the Committee on Appropriations and to be appointed by the chairmen of the subcommittees so designated, subject to the approval of the Chairman, $7,200. Banking and Currency—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Census—clerk, $2,760; janitor, $1,260. Civil Service—clerk, $2,760; janitor, $1,260. Claims—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Coinage, Weights, and Measures—clerk, $2,760; janitor, $1,260. Disposition of Executive Papers—clerk, $2,760. District of Columbia—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Education—clerk, $2,760; janitor, $1,260. Election of the President, Vice President, and Representatives in Congress—clerk, $2,760. Elections Numbered 1—clerk, $2,760; janitor, $1,260. Elections Numbered 2—clerk, $2,760; janitor, $1,260. Elections Numbered 3—clerk, $2,760; janitor, $1,260. Enrolled Bills—clerk, $2,760; janitor, $1,260. Expenditures in Executive Departments—clerk, $3,300; janitor, $1,260. Flood Control—clerk, $2,760; janitor, $1,260. Foreign Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Immigration and Naturalization—clerk, $3,300; janitor, $1,260. Indian Affairs—clerk, $3,300; assistant clerk, $2,460; janitor, $1,260. Insular Affairs—clerk, $2,760; janitor, $1,260. Interstate and Foreign Commerce—clerk, $3,900; additional clerk, $2,640; assistant clerk, $2,100; janitor, $1,560. Irrigation and Reclamation—clerk, $2,760; janitor, $1,260. Invalid Pensions—clerk, $3,300; assistant clerk, $2,880; expert examiner, $2,700; stenographer, $2,640; janitor, $1,500. Judiciary—clerk, $3,900; assistant clerk, $2,460; assistant clerk, $1,980; janitor, $1,560. Labor—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Library—clerk, $2,760; janitor, $1,260. Merchant Marine and Fisheries—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Military Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Mines and Mining—clerk, $2,760; janitor, $1,260. Naval Affairs—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Patents—clerk, $2,760; janitor, $1,260. Pensions—clerk, $3,300; assistant clerk, $2,160; janitor, $1,260. Post Office and Post Roads—clerk, $3,300; assistant clerk, $2,100; janitor, $1,560. Printing—clerk, $2,760; janitor, $1,560. Public Buildings and Grounds—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Public Lands—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Revision of the Laws—clerk, $3,300; janitor, $1,260. Rivers and Harbors—clerk, $3,300; assistant clerk, $2,460; janitor, $1,560. Roads—clerk, $2,760; assistant clerk, $1,740; janitor, $1,260. Rules—clerk, $3,300; assistant clerk, $2,100; janitor, $1,260. Territories—clerk, $2,760; janitor, $1,260. War Claims—clerk, $3,300; assistant clerk, $1,740; janitor, $1,260. Ways and Means—clerk, $4,620; assistant clerk and stenographer, $2,640; assistant clerk, $2,580; clerk for minority, $3,180 and $420 additional so long as the position is held by the present incumbent; janitors—one, $1,560; two at $1,260 each. World War Veterans' Legislation—clerk, $3,300; assistant clerk, $2,460; in all, $319,720.

OFFICE OF SERGEANT AT ARMS

Salaries.

Salaries: Sergeant at Arms, $8,000; Deputy Sergeant at Arms in charge of mace, $3,180; cashier, $6,000; assistant cashier, $4,000; two bookkeepers, at $3,360 each; Deputy Sergeant at Arms in charge of pairs, $3,600; pair clerk and messenger, $2,820; stenographer and typewriter, $1,800; skilled laborer, $1,380; hire of automobile, $600; in all, $38,100.

Police force, House Office Building.

Police force, House Office Building, under the Sergeant at Arms: Lieutenant, $1,740; sergeant, $1,680; thirty-seven privates at $1,620 each; in all, $63,360.

OFFICE OF DOORKEEPER

Salaries.

Salaries: Doorkeeper, $6,000; special employee, $2,820; superintendent of House press gallery, $3,660; assistants to the superintendent of the House press gallery—one at $2,520 and one at $2,400; chief janitor, $2,700; messengers—one chief messenger, $2,240, sixteen messengers at $1,740 each, fourteen on soldiers' roll at $1,740 each; laborers—seventeen at $1,260 each, two (cloakroom) at $1,380 each, one (cloakroom), $1,260, and seven (cloakroom) at $1,140 each; three female attendants in ladies' retiring rooms at $1,680 each,

Folding room.

attendant for the ladies' reception room, $1,440; superintendent of folding room, $3,180; foreman of folding room, $2,640; chief clerk to superintendent of folding room, $2,460; three clerks at $2,160 each; janitor, $1,260; laborer, $1,260; thirty-one folders at $1,440

Pages.

each; shipping clerk, $1,740; two drivers at $1,380 each; two chief pages at $1,980 each; two telephone pages at $1,680 each; two floor managers of telephones (one for the minority) at $3,180 each; two assistant floor managers in charge of telephones (one for the minority) at $2,100 each; forty-eight pages during the session, including ten pages for duty at the entrances to the Hall of the House and one for duty in the Committee on Appropriations to be appointed by the Chairman of such committee, at $4 per day each,

Document room.

$34,944; superintendent of document room (Elmer A. Lewis), $3,960 and $1,040 additional so long as the position is held by the present incumbent; assistant superintendent of document room, $2,760 and $420 additional so long as the position is held by the present incumbent; clerk, $2,320; assistant clerk, $2,160; eight assistants at $1,860 each; janitor, $1,440; messenger to press room, $1,560; maintenance and repair of folding room motortruck, $500; in all, $264,724.

SPECIAL AND MINORITY EMPLOYEES

Minority employees.

For the minority employees authorized and named in the House Resolutions Numbered 51 and 53 of December 11, 1931, and Numbered 281 of July 21, 1937: Two at $5,000 each, three at $2,820 each; one at $3,600 (minority pair clerk, House Resolution Numbered 313 of August 7, 1935); in all, $22,060.

Special employees.

Special employees: Assistant foreman of the folding room, authorized in the resolution of September 30, 1913, $1,980; laborer, authorized and named in the resolution of April 28, 1914, $1,380; laborer, $1,380; in all, $4,740.

Appointment of successors.

Successors to any of the employees provided for in the two preceding paragraphs may be named by the House of Representatives at any time.

Office of majority floor leader.

Office of majority floor leader: Legislative clerk, $3,110; clerk, $2,530; two assistant clerks, at $1,800 each; for official expenses of the majority leader, as authorized by House Resolution Numbered 101, Seventy-first Congress, adopted December 18, 1929, $2,000; in all, $11,240.

Conference minority: Clerk, $3,180; legislative clerk, $3,060; assistant clerk, $2,100; janitor, $1,560; in all, $9,900. The foregoing employees to be appointed by the minority leader. Conference minority.

Two messengers, one in the majority caucus room and one in the minority caucus room, to be appointed by the majority and minority whips, respectively, at $1,740 each; in all, $3,480. Caucus room, messengers.

POST OFFICE

Salaries: Postmaster, $5,000; assistant postmaster, $2,880; two registry and money-order clerks, at $2,100 each; forty messengers (including one to superintend transportation of mails), at $1,740 each; substitute messengers and extra services of regular employees, when required, at the rate of not to exceed $145 per month each, $1,740; laborer, $1,260; in all, $84,680. Salaries.

For the purchase, exchange, maintenance, and repair of motor vehicles for carrying the mails, $2,500. Motor vehicles.

OFFICIAL REPORTERS OF DEBATES

Salaries: Six official reporters of the proceedings and debates of the House at $7,500 each; clerk, $4,000; assistant clerk, $2,000; six expert transcribers at $2,000 each; in all, $63,000. Salaries.

COMMITTEE STENOGRAPHERS

Salaries: Four stenographers to committees, at $7,000 each and two stenographers to committees, at $6,000 each; clerk, $3,360; in all, $43,360. Salaries.

Whenever the words "during the session" occur in the foregoing paragraphs they shall be construed to mean the one hundred and eighty-two days from January 1 to June 30, 1940, both inclusive. "During the session" construed.

CLERK HIRE, MEMBERS, AND DELEGATES

For clerk hire necessarily employed by each Member and Delegate, and the Resident Commissioner from Puerto Rico, in the discharge of his official and representative duties, in accordance with the Act entitled "An Act to fix the compensation of officers and employees of the legislative branch of the Government", approved June 20, 1929, $2,190,000. Clerk hire, etc.

46 Stat. 38.
2 U. S. C. § 60b.

CONTINGENT EXPENSES OF THE HOUSE

For furniture and materials for repairs of the same, including not to exceed $29,000 for labor, tools, and machinery for furniture repair shops, $43,000. Furniture, etc.

For packing boxes, $1,500: *Provided*, That no part of this appropriation shall be used to furnish a packing box to any Representative, Delegate, or Resident Commissioner for any session of Congress unless request therefor has been made not later than thirty days after the sine die adjournment of any such session: *Provided further*, That all boxes remaining in the hands of the Clerk of the House on July 1, 1939, which were assigned for sessions prior to the first session of the Seventy-sixth Congress shall revert to the general stock of the Clerk of the House. Packing boxes.
Provisos.
Restriction.
Disposition of boxes assigned for prior sessions.

For miscellaneous items, exclusive of salaries unless specifically ordered by the House of Representatives, including reimbursement to the official stenographers to committees for the amounts actually paid out by them for transcribing hearings, and including materials for folding, $95,000. Miscellaneous items.

Reports of committee hearings.

For stenographic reports of hearings of committees other than special and select committees, $18,000.

Special and select committees.

For expenses of special and select committees authorized by the House, $60,000.

Joint Committee on Internal Revenue Taxation; one-half expenses.
Ante, p. 825.

For payment of one-half of the salaries and other expenses of the Joint Committee on Internal Revenue Taxation as authorized by law, $28,250.

Expenditures restricted.

No part of the appropriations contained herein for the contingent expenses of the House of Representatives shall be used to defray the expenses of any committee consisting of more than six persons (not more than four from the House and not more than two from the Senate) nor to defray the expenses of any other person except the Sergeant at Arms of the House or a representative of his office, and except the widow or minor children or both of the deceased, to attend the funeral rites and burial of any person who at the time of his or her death is a Representative, a Delegate from a Territory, or a Resident Commissioner from Puerto Rico.

Funeral expenses, limitation.

Telegraph and telephone service.

For telegraph and telephone service, exclusive of personal services, $90,000.

Stationery.

For stationery for Representatives, Delegates, and the Resident Commissioner from Puerto Rico, for the first and second sessions of the Seventy-sixth Congress, and for stationery for the use of the committees and officers of the House (not to exceed $5,000), $125,450, of which $32,850 shall be available immediately for the first session of the Seventy-sixth Congress: *Provided*, That commencing with the first session of the Seventy-sixth Congress the allowance for stationery for each Representative, Delegate, and the Resident Commissioner from Puerto Rico for each session of Congress shall be $200.

Proviso.
Allowance for each Representative, etc.

Emergency room, expenses.

For medical supplies, equipment, and contingent expenses for the emergency room and for the attending physician and his assistants, including an allowance of not to exceed $30 per month each to three assistants as provided by the House resolutions adopted July 1, 1930, and January 20, 1932, $3,500.

Postage stamps.

Postage stamps: Postmaster, $200; Clerk, $400; Sergeant at Arms, $250; Doorkeeper, $100; in all $950.

Folding.

For folding speeches and pamphlets, at a rate not exceeding $1 per thousand, $25,000.

United States Code, preparation, etc.
45 Stat. 1008.
1 U. S. C. § 59.

For preparation and editing of the laws as authorized, by the Act approved May 29, 1928 (1 U. S. C., 59), $6,500, to be expended under the direction of the Committee on Revision of the Laws.

Assistants to Clerk of House.
Specified objects.

For assistants in compiling lists of reports to be made to Congress by public officials; compiling copy and revising proofs for the House portion of the Official Register; preparing and indexing the statistical reports of the Clerk of the House; compiling the telephone and Members' directories; preparing and indexing the daily calendars of business; preparing the official statement of Members' voting records; preparing lists of congressional nominees and statistical summary of elections; preparing and indexing questions of order printed in the Appendix to the Journal pursuant to House Rule III; for recording and filing statements of political committees and candidates for election to the House of Representatives pursuant to the Federal Corrupt Practices Act, 1925 (2 U. S. C. 241–256); and for such other assistance as the Clerk of the House may deem necessary and proper in the conduct of the business of his office, $4,500: *Provided*, That no part of this appropriation shall be used to augment the annual salary of any employee of the House of Representatives.

Political committees, etc., recording and filing statements.
43 Stat. 1070.
2 U. S. C. §§ 241–256.

Proviso.
Restriction.

Automobile for Speaker.

For exchange, driving, maintenance, repair, and operation of an automobile for the Speaker, $4,000.

CAPITOL POLICE

Salaries: Captain, $2,700; three lieutenants, at $1,740 each; two special officers, at $1,740 each; three sergeants, at $1,680 each; fifty-two privates, at $1,620 each; one-half of said privates to be selected by the Sergeant at Arms of the Senate and one-half by the Sergeant at Arms of the House; in all, $100,680: *Provided*, That no part of any appropriation contained in this Act shall be paid as compensation to any person appointed after June 30, 1935, as an officer or member of the Capitol Police (including those for the Senate and House Office Buildings) who does not meet the standards to be prescribed for such appointees by the Capitol Police Board: *Provided further*, That the Capitol Police Board is hereby authorized to detail police from the House and Senate Office Buildings for police duty on the Capitol Grounds.

Salaries.

Provisos.
Standards required.

Details for police duty on Capitol Grounds.

For purchasing and supplying uniforms, purchase, exchange, maintenance, and repair of motor-propelled passenger-carrying vehicles, contingent expenses, including $25 per month for extra services performed by a member of such force for the Capitol Police Board, $9,400.

Uniforms, etc.

One-half of the foregoing amounts under "Capitol Police" shall be disbursed by the Secretary of the Senate and one-half by the Clerk of the House.

Division of disbursements.

JOINT COMMITTEE ON PRINTING

Salaries: Clerk, $4,000 and $800 additional so long as the position is held by the present incumbent; inspector under section 20 of the Act approved January 12, 1895 (44 U. S. C. 49), $2,820; assistant clerk and stenographer, $2,640; for expenses of compiling, preparing, and indexing the Congressional Directory, $1,600; in all, $11,860, one-half to be disbursed by the Secretary of the Senate and the other half to be disbursed by the Clerk of the House.

Salaries and expenses.
28 Stat. 603.
44 U. S. C. § 49.

Congressional Directory.

OFFICE OF LEGISLATIVE COUNSEL

For salaries and expenses of maintenance of the Office of Legislative Counsel, as authorized by law, $75,000, of which $37,500 shall be disbursed by the Secretary of the Senate and $37,500 by the Clerk of the House of Representatives.

Salaries and expenses.

STATEMENT OF APPROPRIATIONS

For preparation, under the direction of the Committees on Appropriations of the Senate and House of Representatives of the statements for the first session of the Seventy-sixth Congress, showing appropriations made, indefinite appropriations, and contracts authorized, together with a chronological history of the regular appropriation bills, as required by law, $4,000, to be paid to the persons designated by the chairmen of such committees to do the work.

Preparation, first session of Seventy-sixth Congress.

ARCHITECT OF THE CAPITOL

OFFICE OF THE ARCHITECT OF THE CAPITOL

Salaries: For the Architect of the Capitol, Assistant Architect of the Capitol, and other personal services at rates of pay provided by law; and the Assistant Architect of the Capitol shall act as Architect of the Capitol during the absence or disability of that official or whenever there is no Architect; $59,100.

Salaries.

CAPITOL BUILDINGS AND GROUNDS

Capitol Buildings. *Post*, p. 1302.

Capitol Buildings: For necessary expenditures for the Capitol Building and electrical substations of the Senate and House Office Buildings, under the jurisdiction of the Architect of the Capitol,

Maintenance, repair, etc.

including minor improvements, maintenance, repair, equipment, supplies, material, fuel, oil, waste, and appurtenances; furnishings and office equipment; special clothing for workmen; personal and other services; cleaning and repairing works of art; purchase or exchange (not to exceed $1,000), maintenance, and driving of motor-propelled passenger-carrying office vehicle; not exceeding $300 for the purchase of technical and necessary reference books, periodicals, and city directory; $327,200.

Structural-engineering study of roofs and skylights, Senate and House wings.

For a structural-engineering study of the roofs and skylights over the Senate and House wings of the United States Capitol Building with a view to determining the strength and safety of such roofs and skylights and the need of their replacement, to be made under the direction and supervision of a committee of two, one a Senator to be appointed by the President of the Senate and the other a Member of the House of Representatives to be appointed by the Speaker of the House, $10,000, or so much thereof as may be necessary, to be immediately available. Said committee shall have authority to employ a structural engineer or firm of engineers, and to make such other expenditures as may be necessary to carry out the purposes of this

Report to Congress.

paragraph. The committee shall make a report to the Congress at the earliest possible date.

Travel expenses.

Appropriations under the control of the Architect of the Capitol shall be available for expenses of travel on official business not to exceed in the aggregate under all funds the sum of $1,500.

Capitol Grounds.

Capitol Grounds: For care and improvement of grounds surrounding the Capitol, Senate and House Office Buildings; Capitol power plant; personal and other services; care of trees; planting; fertilizers; repairs to pavements, walks, and roadways; purchase of waterproof wearing apparel; maintenance of signal lights; and for snow removal by hire of men and equipment or under contract without compliance

R. S. §§ 3709, 3744. 41 U. S. C. §§ 5, 16.

with sections 3709 (41 U. S. C., 5) and 3744 (41 U. S. C., 16) of the Revised Statutes, $104,000.

Legislative garage.

Legislative garage: For maintenance, repairs, alterations, personal and other services, and all necessary incidental expenses, $11,880.

Subway transportation, Capitol and Senate Office Buildings.

Subway transportation, Capitol and Senate Office Buildings: For repairs, rebuilding, and maintenance of the subway system connecting the Senate Office Building with the Senate wing of the United States Capitol and for personal and other services, including maintenance of the cars, tracks, and electrical equipment connected therewith, $2,000.

Senate Office Building, maintenance, etc.

Senate Office Building: For maintenance, miscellaneous items and supplies, including furniture, furnishings, and equipment, and for labor and material incident thereto, and repairs thereof; and for personal and other services for the care and operation of the Senate Office Building, under the direction and supervision of the Senate Committee on Rules, including four female attendants in charge of ladies' retiring rooms at $1,500 each; in all, $314,428, of which $14,000

Proviso. Structural changes, restriction.

shall be immediately available: *Provided*, That structural changes in the Senate Office Building shall only be made with the approval of the Architect of the Capitol.

Barber and beauty shops.

For the repair, alteration, and equipment of rooms 90–B, 92–B, 94–B, and 96–B for use as barber shop and beauty shop, $1,905.

House Office Buildings, maintenance, etc.

House Office Buildings: For maintenance, including equipment, miscellaneous items, and for all necessary services, $376,860.

Capitol Power Plant: For lighting, heating, and power for the Capitol, Senate and House Office Buildings, Supreme Court Building, Congressional Library Buildings, and the grounds about the same, Botanic Garden, legislative garage, and folding and storage rooms of the Senate, and for air-conditioning refrigeration not supplied from plants in any of such buildings; for heating the Government Printing Office and Washington City Post Office and for light and power therefor whenever available; personal and other services, engineering instruments, fuel, oil, materials, labor, advertising, and purchase of waterproof wearing apparel in connection with the maintenance and operation of the plant, $542,050.

Capitol Power Plant, maintenance, etc.

The appropriations under the control of the Architect of the Capitol may be expended without reference to section 4 of the Act approved June 17, 1910 (41 U. S. C. 7), concerning purchases for executive departments.

Purchases independent of Procurement Division, Treasury Department. 36 Stat. 531. 41 U. S. C. § 7.

The Government Printing Office and the Washington City Post Office shall reimburse the Capitol power plant for heat, light, and power whenever any such service is furnished during the fiscal year 1940, and the amounts so reimbursed shall be covered into the Treasury.

Reimbursement for heat, etc., to designated buildings.

LIBRARY BUILDINGS AND GROUNDS

Salaries: For chief engineer and all personal services at rates of pay provided by law, $81,220.

Salaries.

Salaries, Sunday opening: For extra services of employees and additional employees under the Architect of the Capitol to provide for the opening of the Library Buildings on Sundays and on holidays, at rates to be fixed by such Architect, $6,768.

Sunday opening.

For necessary expenditures for the Library Buildings and Grounds under the jurisdiction of the Architect of the Capitol, including minor improvements, maintenance, repair, equipment, supplies, material, and appurtenances, and personal and other services in connection with the mechanical and structural maintenance of such buildings and grounds, $48,600, of which amount $20,000 shall be immediately available.

Maintenance, repair, etc.

For furniture, including partitions, screens, shelving, and electrical work pertaining thereto and repairs thereof, $36,500, of which amount $15,000 shall be available immediately.

Furniture, etc.

BOTANIC GARDEN

Salaries: For personal services (including not exceeding $3,000 for miscellaneous temporary labor without regard to the Classification Act of 1923, as amended), $81,330; all under the direction of the Joint Committee on the Library.

Salaries.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Maintenance, operation, repairs, and improvements: For all necessary expenses incident to maintaining, operating, repairing, and improving the Botanic Garden, and the nurseries, buildings, grounds, and equipment pertaining thereto, including procuring fertilizers, soils, tools, trees, shrubs, plants, and seeds; materials and miscellaneous supplies, including rubber boots and aprons when required for use by employees in connection with their work; not to exceed $25 for emergency medical supplies; disposition of waste; traveling expenses of the Director and his assistants not to exceed $250; streetcar fares not exceeding $25; office equipment and contingent expenses; the prevention and eradication of insect and other pests and plant diseases by purchase of materials and procurement of personal services by contract without regard to the provisions of any other Act; repair, maintenance, operation, purchase, and exchange of motor-

Maintenance, repairs, etc.

trucks and a passenger motor vehicle (the cost of such passenger vehicle not to exceed $750, including the amount allowed on any vehicle given in part payment therefor); purchase of botanical books, periodicals, and books of reference, not to exceed $100; repairs and improvements to Director's residence; and all other necessary expenses; all under the direction of the Joint Committee on the Library, $25,125.

Purchases without advertising.

The sum of $300 may be expended at any one time by the Botanic Garden for the purchase of plants, trees, shrubs, and other nursery stock, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5).

R. S. § 3709. 41 U. S. C. § 5.

Distribution of nursery stock.

No part of the appropriations contained herein for the Botanic Garden shall be used for the distribution, by congressional allotment, of trees, plants, shrubs, or other nursery stock.

Open-market purchases of supplies.

The purchase of supplies and equipment and the procurement of services at the Botanic Garden may be made in the open market without compliance with sections 3709 and 3744 of the Revised Statutes of the United States in the manner common among businessmen, when the aggregate amount of the purchase or the services does not exceed $50 in any instance.

R. S. §§ 3709, 3744. 41 U. S. C. §§ 5, 16.

LIBRARY OF CONGRESS

SALARIES

Salaries.

For the Librarian, the Librarian Emeritus, Chief Assistant Librarian, Chief Reference Librarian, and other personal services, including special and temporary services and extra special services of regular employees (not exceeding $2,000) at rates to be fixed by the Librarian, $1,073,020.

Register of Copyrights, etc.

For the Register of Copyrights, assistant register, and other personal services, $284,160, of which sum $12,400 shall be immediately available.

LEGISLATIVE REFERENCE SERVICE

Personnel.

To enable the Librarian of Congress to employ competent persons to gather, classify, and make available, in translations, indexes, digests, compilations, and bulletins, and otherwise, data for or bearing upon legislation, and to render such data serviceable to Congress, and committees and Members thereof, and for printing and binding the digests of public general bills, and including not to exceed $5,700 for employees engaged on piece work and work by the day or hour at rates to be fixed by the Librarian, $99,500.

Digests of public general bills.

DISTRIBUTION OF CARD INDEXES

Distribution, etc.

For the distribution of card indexes and other publications of the Library, including personal services, freight charges (not exceeding $500), expressage, postage, traveling expenses connected with such distribution, expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, and including not to exceed $68,000 for employees engaged in piece work and work by the day or hour and for extra special services of regular employees at rates to be fixed by the Librarian; in all, $224,560, of which sum $9,500 shall be immediately available for employees engaged in piece work and work by the day or hour.

Piecework, etc., amount immediately available.

INDEX TO STATE LEGISLATION

Preparation of index and digest.

To enable the Librarian of Congress to prepare an index to the legislation of the several States, together with a supplemental digest

of the more important legislation, as authorized and directed by the Act entitled "An Act providing for the preparation of a biennial index to State legislation", approved February 10, 1927 (2 U. S. C. 164, 165), including personal and other services within and without the District of Columbia, including not to exceed $2,500 for special and temporary services at rates to be fixed by the Librarian, travel, necessary material and apparatus, and for printing and binding the indexes and digests of State legislation for official distribution only, and other printing and binding incident to the work of compilation, stationery, and incidentals, $39,200.

44 Stat. 1066.
2 U. S. C. §§ 164, 165.

Temporary services.

SUNDAY OPENING

To enable the Library of Congress to be kept open for reference use on Sundays and on holidays within the discretion of the Librarian, including the extra services of employees and the services of additional employees under the Librarian, at rates to be fixed by the Librarian, $23,437 of which sum $350 shall be immediately available.

Expenses.

UNION CATALOGUES

To continue the development and maintenance of the Union Catalogues, including personal services within and without the District of Columbia (and not to exceed $700 for special and temporary services, including extra special services of regular employees, at rates to be fixed by the Librarian), travel, necessary material and apparatus, stationery, photostat supplies, and incidentals, $26,180.

Development, maintenance, etc.

INCREASE OF THE LIBRARY

For purchase of books, miscellaneous periodicals and newspapers, and all other material for the increase of the Library, including payment in advance for subscription books and society publications, and for freight, commissions, and traveling expenses not to exceed $5,000, including expenses of attendance at meetings when incurred on the written authority and direction of the Librarian in the interest of collections, and all other expenses incidental to the acquisition of books, miscellaneous periodicals and newspapers, and all other material for the increase of the Library, by purchase, gift, bequest, or exchange, $118,000, to continue available during the fiscal year 1941.

Purchase of books, etc.

For the purchase of books and for legal periodicals for the law library, including payment for legal society publications and for freight, commissions, and all other expenses incidental to the acquisition of law books and all other material for the increase of the law library, $85,000, to continue available, during the fiscal year 1941.

Law books, etc.

Availability.

BOOKS FOR ADULT BLIND

To enable the Librarian of Congress to carry out the provisions of the Act entitled "An Act to provide books for the adult blind", approved March 3, 1931 (2 U. S. C. 135a), as amended, $275,000, including not exceeding $13,000 for personal services and not exceeding $500 for necessary traveling expenses connected with such service and for expenses of attendance at meetings when incurred on the written authority and direction of the Librarian: *Provided*, That the unexpended balance of the appropriation for this purpose for the fiscal year 1939 is hereby reappropriated and made available for the fiscal year 1940, and of such reappropriated sum not to exceed $4,000 shall be available for personal services.

Books for adult blind.

46 Stat. 1487.
2 U. S. C. §§ 135a, 135b; Supp. IV, § 135a.

Proviso.
Reappropriation of unexpended balance.

PRINTING AND BINDING

Printing and binding.

For miscellaneous printing and binding for the Library of Congress, including the Copyright Office, and the binding, rebinding, and repairing of library books, and for the Library Buildings, $300,000.

Catalogue of Title Entries, etc.

For the publication of the Catalogue of Title Entries of the Copyright Office and the decisions of the United States courts involving copyright, $53,300.

Catalog cards.

For the printing of catalog cards, $185,000 of which sum $20,000 shall be immediately available.

CONTINGENT EXPENSES OF THE LIBRARY

Contingent expenses.

For miscellaneous and contingent expenses, stationery, office supplies, stock, and materials directly purchased, miscellaneous traveling expenses, postage, transportation, incidental expenses connected with the administration of the Library and Copyright Office, including not exceeding $500 for expenses of attendance at meetings when incurred on the written authority and direction of the Librarian, $11,000 of which sum $2,000 shall be immediately available.

Attendance at meetings.

Photoduplicating expenses.

For paper, chemicals, and miscellaneous supplies necessary for the operation of the photoduplicating machines of the Library and the making of photoduplicate prints, $6,000.

LIBRARY BUILDINGS

Salaries.

Salaries: For the superintendent, disbursing officer, and other personal services, in accordance with the Classification Act of 1923, as amended, including special and temporary services and special services of regular employees in connection with the custody, care, and maintenance of the Library Buildings, in the discretion of the Librarian (not exceeding $750), at rates to be fixed by the Librarian, $280,470.

Sunday, etc., opening.

For extra services of employees and additional employees under the Librarian to provide for the opening of the Library Buildings on Sundays and on holidays, at rates to be fixed by the Librarian, $10,880.

Incidentals.

For mail, delivery, including purchase or exchange, maintenance, operation, and repair of a motor-propelled passenger-carrying vehicle, and telephone services, rubber boots, rubber coats, and other special clothing for workmen, uniforms for guards and elevator conductors, medical supplies, equipment, and contingent expenses for the emergency room, stationery, miscellaneous supplies, and all other incidental expenses in connection with the custody and maintenance of the Library Buildings, $12,500.

Trust Fund Board, expenses.

For any expense of the Library of Congress Trust Fund Board not properly chargeable to the income of any trust fund held by the Board, $500.

GOVERNMENT PRINTING OFFICE

Working capital for execution of printing, binding, etc.

To provide the Public Printer with a working capital for the following purposes for the execution of printing, binding, lithographing, mapping, engraving, and other authorized work of the Government Printing Office for the various branches of the Government: For salaries of Public Printer and Deputy Public Printer; for salaries, compensation, or wages of all necessary officers and employees additional to those herein appropriated for, including

Salaries, etc.

employees necessary to handle waste paper and condemned material for sale; to enable the Public Printer to comply with the provisions of law granting holidays and half holidays and Executive orders granting holidays and half holidays with pay to employees; to enable the Public Printer to comply with the provisions of law granting leave to employees with pay, said pay to be at the rate for their regular positions at the time the leave is granted; rental of buildings and equipment, fuel, gas, heat, electric current, gas and electric fixtures; bicycles, motor-propelled vehicles for the carriage of printing and printing supplies, and the maintenance, repair, and operation of the same, to be used only for official purposes, including operation, repair, and maintenance of motor-propelled passenger-carrying vehicles, and the purchase or exchange of two such passenger vehicles (at a cost, including the allowance on any vehicle given in part payment therefor, of not to exceed $1,000 and $750, respectively), for official use of the officers of the Government Printing Office when in writing ordered by the Public Printer; freight, expressage, telegraph and telephone service, furniture, typewriters, and carpets; traveling expenses; stationery, postage, and advertising; directories, technical books, newspapers and magazines, and books of reference (not exceeding $500); adding and numbering machines, time stamps, and other machines of similar character; rubber boots, coats, and gloves; machinery (not exceeding $300,000); equipment, and for repairs to machinery, implements, and buildings, and for minor alterations to buildings; necessary equipment, maintenance, and supplies for the emergency room for the use of all employees in the Government Printing Office who may be taken suddenly ill or receive injury while on duty; other necessary contingent and miscellaneous items authorized by the Public Printer; for expenses authorized in writing by the Joint Committee on Printing for the inspection of printing and binding equipment, material, and supplies and Government printing plants in the District of Columbia or elsewhere (not exceeding $1,000); for salaries and expenses of preparing the semimonthly and session indexes of the Congressional Record under the direction of the Joint Committee on Printing (chief indexer at $3,480, one cataloger at $3,180, two catalogers at $2,460 each, and one cataloger at $2,100); for the printing and distribution of the Federal Register in accordance with the provisions of the Act approved July 26, 1935; and for all the necessary labor, paper, materials, and equipment needed in the prosecution and delivery and mailing of the work; in all, $3,685,000; to which sum shall be charged the printing and binding authorized to be done for Congress including supplemental and deficiency estimates of appropriations, the printing, binding, and distribution of the Federal Register (not exceeding $120,000), the printing and binding for use of the Government Printing Office, and printing and binding (not exceeding $2,000) for official use of the Architect of the Capitol upon requisition of the Secretary of the Senate, in all to an amount not exceeding $2,685,000: *Provided*, That not less than $1,000,000 of such working capital shall be returned to the Treasury as an unexpended balance not later than six months after the close of the fiscal year 1940.

Leave to employees with pay.

Vehicles.

Equipment, etc.

Contingent expenses.

Indexes, Congressional Record.

Federal Register.

49 Stat. 500.
44 U. S. C., Supp. IV, §§ 301-314.

Printing and binding.

Proviso.
Working capital, return of portion as unexpended balance.

Printing and binding for Congress chargeable to the foregoing appropriation, when recommended to be done by the Committee on Printing of either House, shall be so recommended in a report containing an approximate estimate of the cost thereof, together with a statement from the Public Printer of estimated approximate cost of work previously ordered by Congress within the fiscal year for which this appropriation is made.

Congressional work.

Payment for work ordered by departments, etc.

During the fiscal year 1940 any executive department or independent establishment of the Government ordering printing and binding from the Government Printing Office shall pay promptly by check to the Public Printer upon his written request, either in advance or upon completion of the work, all or part of the estimated or actual cost thereof, as the case may be, and bills rendered by the Public Printer in accordance herewith shall not be subject to audit or certification in advance of payment: *Provided*, That proper adjustments on the basis of the actual cost of delivered work paid for in advance shall be made monthly or quarterly and as may be agreed upon by the Public Printer and the department or establishment concerned. All sums paid to the Public Printer for work that he is authorized by law to do shall be deposited to the credit, on the books of the Treasury Department, of the appropriation made for the working capital of the Government Printing Office for the year in which the work is done, and be subject to requisition by the Public Printer.

Proviso. Adjustments.

Credit of payment for working capital.

Estimates for printing and binding, incorporation in a single item in Budget.

All amounts in the Budget for the fiscal year 1941 for printing and binding for any department or establishment, so far as the Bureau of the Budget may deem practicable, shall be incorporated in a single item for printing and binding for such department or establishment and be eliminated as a part of any estimate for any other purpose. And if any amounts for printing and binding, including the total cost of work produced on the multilith, multigraph, and other similar equipment are included as a part of any estimates for any other purposes, such amounts shall be set forth in detail in a note immediately following the general estimate for printing and binding: *Provided*, That the foregoing requirements shall not apply to work to be executed at the Bureau of Engraving and Printing.

Amounts included as part of estimates for other purposes.

Proviso. Bureau of Engraving and Printing excepted.

Restriction on paying detailed employees; exception.

No part of any money appropriated in this Act shall be paid to any person employed in the Government Printing Office while detailed for or performing service in the executive branch of the public service of the United States unless such detail be authorized by law.

OFFICE OF SUPERINTENDENT OF DOCUMENTS

Salaries. *Post*, p. 1302. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Employees paid by the hour, rates of pay.

43 Stat. 658. 44 U. S. C. § 40.

Proviso. Item a separate appropriation unit.

For the Superintendent of Documents, assistant superintendent, and other personal services in accordance with the Classification Act of 1923, as amended, and compensation of employees paid by the hour who shall be subject to the provisions of the Act entitled "An Act to regulate and fix rates of pay for employees and officers of the Government Printing Office", approved June 7, 1924 (44 U. S. C. 40), $665,000: *Provided*, That for the purpose of conforming to section 8 of this Act this appropriation shall be considered a separate appropriation unit.

General expenses.

For furniture and fixtures, typewriters, carpets, labor-saving machines and accessories, time stamps, adding and numbering machines, awnings, curtains, books of reference; directories, books, miscellaneous office and desk supplies, paper, twine, glue, envelopes, postage, carfares, soap, towels, disinfectants, and ice; drayage, express, freight, telephone, and telegraph service; traveling expenses (not to exceed $200); repairs to buildings, elevators, and machinery; rental of equipment; preserving sanitary condition of building; light, heat, and power; stationery and office printing, including blanks, price lists, bibliographies, catalogs, and indexes; for supplying books to depository libraries; in all, $272,430: *Provided*, That no part of this sum shall be used to supply to depository libraries any documents, books, or other printed matter not requested by such libraries, and the requests therefor shall be subject to approval by the Super-

Provisos. Restriction on supplying depository libraries.

intendent of Documents: *Provided further*, That the appropriations for construction of Annex Buildings, Government Printing Office, Washington, District of Columbia, shall be available for rental and repair of temporary quarters, and the heating and ventilation (including operating personnel) thereof, commencing July 1, 1937, and continuing until the completion of such project.

Temporary quarters.

In order to keep the expenditures for printing and binding for the fiscal year 1940 within or under the appropriations for such fiscal year, the heads of the various executive departments and independent establishments are authorized to discontinue the printing of annual or special reports under their respective jurisdictions: *Provided*, That where the printing of such reports is discontinued the original copy thereof shall be kept on file in the offices of the heads of the respective departments or independent establishments for public inspection.

Annual or special reports of departments, printing discontinued.

Proviso.
Originals to be kept on file.

Purchases may be made from the foregoing appropriation under the "Government Printing Office", as provided for in the Printing Act approved January 12, 1895, and without reference to section 4 of the Act approved June 17, 1910 (41 U. S. C. 7), concerning purchases for executive departments.

Purchases independent of Procurement Division, Treasury Department.
28 Stat. 601; 36 Stat. 531.
41 U. S. C. § 7.

SEC. 2. No part of the funds herein appropriated shall be used for the maintenance or care of private vehicles.

Private vehicle restriction.

SEC. 3. In expending appropriations or portions of appropriations contained in this Act, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, the average of the salaries of the total number of persons under any grade in the Botanic Garden, the Library of Congress, or the Government Printing Office, shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade, advances may be made to rates higher than the average of the compensation rates of the grade, but not more often than once in any fiscal year, and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service; (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act; (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit; (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law; or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Average salaries in designated offices not to be exceeded.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Proviso.
Not applicable to clerical-mechanical service.

5 U. S. C. § 666.

Transfer without reduction.

Higher salary rates permitted.

If only one position in a grade.

SEC. 4. Whenever any office or position not specifically established by the Legislative Pay Act of 1929 is specifically appropriated for herein or whenever the rate of compensation or designation of any position specifically appropriated for herein is different from that specifically established for such position by such Act, the rate of compensation and the designation of the position, or either, specifically appropriated for herein, shall be the permanent law with respect thereto; and the authority for any position specifically established by such Act which is not specifically appropriated for herein shall cease to exist.

Legislative Pay Act of 1929.
46 Stat. 32.
2 U. S. C. § 60a; Supp. IV, § 60a.
Determination of pay rate and designation of office.

SEC. 5. This Act may be cited as the "Legislative Branch Appropriation Act, 1940".

Short title.

Approved, June 16, 1939.

[CHAPTER 209]

AN ACT

June 19, 1939
[S. 1031]
[Public, No. 131]

To amend section 243 of the Penal Code of the United States, as amended by the Act of June 15, 1935 (49 Stat. 378), relating to the marking of packages containing wild animals and birds and parts thereof.

Penal Code, amendment.
49 Stat. 381.
18 U. S. C., Supp. IV, § 393.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 243 of the Act of March 4, 1909, entitled "An Act to codify, revise, and amend the penal laws of the United States", as amended by section 201 of the Act of June 15, 1935 (49 Stat. 378), is hereby amended so as to read as follows:

Interstate, etc., commerce in wild animals, birds, etc.
Marking requirements.

"SEC. 243. All packages or containers in which wild animals or birds, or the dead bodies or parts thereof (except furs, hides, or skins of such animals, for which provision is hereinafter made), or the eggs of such birds are shipped, transported, carried, brought, or conveyed, by any means whatever from one State, Territory, or the District of Columbia to, into, or through another State, Territory, or the District of Columbia, or to a foreign country, shall be plainly and clearly marked, labeled, or tagged on the outside thereof with the names and addresses of the shipper and consignee and with an accurate statement showing by number and kind the contents thereof: *Provided*, That packages or containers in which migratory birds included in any convention to which the United States is a party, or the dead bodies or parts thereof or eggs of such birds, are shipped, transported, carried, brought, or conveyed, as aforesaid, shall be marked labeled, or tagged as prescribed in any such convention or law or regulation thereunder.

Proviso.
Migratory birds, shipments under any convention to which U. S. is a party.

Furs, hides, or skins of wild animals, marking of packages, etc., containing.

"All packages or containers in which the furs, hides, or skins of wild animals are shipped, transported, carried, brought, or conveyed, by any means whatever, from one State, Territory, or the District of Columbia to, into, or through another State, Territory, or the District of Columbia, or to a foreign country shall be plainly and clearly marked, labeled, or tagged on the outside thereof with the names and addresses of the shipper and consignee."

Approved, June 19, 1939.

[CHAPTER 210]

AN ACT

June 19, 1939
[S. 2154]
[Public, No. 132]

To modify the provisions of section 14 of the Act of June 30, 1834, and section 10 of the Act of June 22, 1874, relating to the Indians.

Indians.
4 Stat. 738; 18 Stat. 177.
25 U. S. C. §§ 68, 87.
Purchases from, by Government employees authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That anything contained in section 14 of the Act of June 30, 1834 (4 Stat. 738), or in section 10 of the Act of June 22, 1874 (18 Stat. 177), now sections 68 and 87, respectively, title 25, United States Code, to the contrary notwithstanding, employees of the United States Government, including those in the Indian Service, may, under such rules and regulations as the Secretary of the Interior shall prescribe, be permitted to purchase from any Indian or Indian organization any arts and crafts or any other product, service, or commodity, produced, rendered, owned, controlled, or furnished by any Indian or Indian organization: *Provided, however*, That no employee of the United States Government shall be permitted to make any such purchases for the purpose of engaging directly or indirectly in the commercial selling, reselling, trading, or bartering of said purchases by the said employee: *Provided further*, That nothing contained in the Acts of Congress above referred to shall be construed as preventing Indian employees of the United States Government,

Provisos.
Restriction on resale, etc.

Benefits to Government employees of Indian blood.

of whatever degree of Indian blood, during their term of employment or otherwise, from obtaining or receiving any benefit or benefits made available to the Indians generally or to the members of any particular tribe, under any Act of Congress, nor to prevent such employees having Indian blood from being members of or receiving benefits by reason of their membership in Indian tribes, corporations, or cooperative associations organized by the Indians, when authorized by the Secretary of the Interior under appropriate regulations to be promulgated by him.

Approved, June 19, 1939.

[CHAPTER 211]

AN ACT

To make effective in the district court for the Territory of Hawaii rules promulgated by the Supreme Court of the United States governing pleading, practice, and procedure in the district courts of the United States.

June 19, 1939
[H. R. 162]
[Public, No. 133]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a new section be inserted in the Act entitled "An Act to provide a government for the Territory of Hawaii", approved April 30, 1900 (31 Stat. 141), as amended, immediately following section 86 thereof, to read as follows:

United States district court for Hawaii.
31 Stat. 158.
48 U. S. C. § 641.

"86a. That the rules heretofore or hereafter promulgated and made effective by the Supreme Court of the United States under authority of the Act approved June 19, 1934 (48 Stat. 1064; U. S. C., title 28, secs. 723b, 723c), or under authority of any other statute, regulating the forms of process, writs, and motions, and the pleadings, practice, and procedure, in action of a civil nature in the district courts of the United States, and regulating appeals therefrom, shall apply to the district court of the United States for Hawaii and to appeals therefrom."

Rules of civil procedure, etc., in U. S. district courts made applicable to.
48 Stat. 1064.
28 U. S. C. §§ 723b, 723c.

Approved, June 19, 1939.

[CHAPTER 212]

AN ACT

To amend Public Law Numbered 370, Seventy-fourth Congress, approved August 27, 1935 (49 Stat. 906).

June 19, 1939
[H. R. 3065]
[Public, No. 134]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Public Law Numbered 370, Seventy-fourth Congress, approved August 27, 1935, is amended by adding a paragraph to the said Act reading as follows:

International Boundary Commission, United States and Mexico, American section.
49 Stat. 906.
Adjustment and payment of certain private property damage claims.

"The Secretary of State acting through such officers as he may designate, is further authorized to consider, adjust, and pay from funds appropriated for the project, the construction of which resulted in damages, any claim for damages accruing after March 31, 1937, caused to owners of lands or other private property of any kind by reason of the operations of the United States, its officers or employees, in the survey, construction, operation, or maintenance of any project constructed or administered through the American Commissioner, International Boundary Commission, United States and Mexico, if such claim for damages does not exceed $1,000 and has been filed with the American Commissioner within one year after the damage is alleged to have occurred, and when in the opinion of the American Commissioner such claim is substantiated by a report of a board appointed by the said Commissioner."

Approved, June 19, 1939.

[CHAPTER 214]

AN ACT

June 20, 1939
[S. 1886]
[Public, No. 135]

To extend to June 16, 1942, the period within which certain loans to executive officers of member banks of the Federal Reserve System may be renewed or extended.

Federal Reserve Act, amendments.
49 Stat. 716.
12 U. S. C., Supp. IV, § 375a.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of subsection (g) of section 22 of the Federal Reserve Act, as amended (U. S. C., title 12, sec. 375a), is amended to read as follows:

Loans to executive officers of member banks prohibited.

"(g) No executive officer of any member bank shall borrow from or otherwise become indebted to any member bank of which he is an executive officer, and no member bank shall make any loan or extend credit in any other manner to any of its own executive officers:

Provisos.
Loans made prior to June 16, 1933; renewal or extension.

Provided, That loans made to any such officer prior to June 16, 1933, may be renewed or extended for periods expiring not more than five years from June 16, 1939, where the board of directors of the member bank shall have satisfied themselves that such extension or renewal is in the best interest of the bank, and that the officer indebted has made reasonable effort to reduce his obligation, these findings to be evidenced by resolution of the board of directors spread upon the minute book of the bank: *Provided further*, That with the prior approval of a majority of the entire board of directors, any member bank may extend credit to any executive officer thereof, and such officer may become indebted thereto, in an amount not exceeding $2,500."

Extension of credit on approval of board of directors.

State banks, membership requirement.
Subsection repealed.
49 Stat. 703.
12 U. S. C., Supp. IV, § 264(y).
Textual amendment.

SEC. 2. Paragraph (1) of subsection (y) of section 12B of the Federal Reserve Act, as amended, is hereby repealed and paragraph (2) of said subsection is amended by striking out "(2)" at the beginning of said paragraph.

Approved, June 20, 1939.

[CHAPTER 215]

AN ACT

June 20, 1939
[H. R. 5436]
[Public, No. 136]

To authorize the grant of a sewer right-of-way and operation of sewage-treatment plant on the Fort Niagara Military Reservation, New York, by the village of Youngstown, New York.

Fort Niagara Military Reservation, N. Y.
Grant of sewer right-of-way, etc., to Youngstown, N. Y.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to grant to the village of Youngstown, Niagara County, New York, a municipal corporation, for a term of fifty years, an easement for right-of-way for a sewer line to be constructed by said village on the Fort Niagara Military Reservation, New York, from said village to a sewage-treatment plant to be constructed by the Secretary of War on said reservation, and to contract from time to time for the operating and maintenance of said plant by the village for the treatment of sewage of said post and the village, upon such terms and conditions as the Secretary of War deems advisable.

Condition.

SEC. 2. That said easement shall not be granted until the Legislature of the State of New York shall have first provided by appropriate legislation that the granting of the easement shall not impair or invalidate any of the rights, title, or privileges granted to the United States pursuant to the act of the Legislature of New York passed April 21, 1840 (N. Y. Laws, 1840, ch. 155, p. 113).

Legislation repealed.
52 Stat. 592.

SEC. 3. That the Act of May 31, 1938 (52 Stat. 592), to authorize the Secretary of War to lease to the village of Youngstown, New York, a portion of the Fort Niagara Military Reservation, New York, be, and the same is hereby repealed.

SEC. 4. There is hereby authorized to be appropriated the sum of $60,000 to carry out the provisions of this Act. Appropriation authorized.

Approved, June 20, 1939.

[CHAPTER 220]

AN ACT

To authorize the disposal of cemetery lots.

June 20, 1939
[H. R. 3132]
[Public, No. 137]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to dispose of by sale or exchange for other lots, in the manner and upon such terms as he shall deem expedient, all the right, title, and interest of the United States of America in and to burial lots located in commercial cemeteries, and to execute and deliver in the name of the United States of America and in its behalf any and all contracts, conveyances, or other instruments necessary to effectuate such sale or exchange, and that the expense of any sale shall be paid from the proceeds thereof and the net proceeds deposited in the Treasury to the credit of miscellaneous receipts.

War Department. Disposal of burial lots in commercial cemeteries authorized.

Expenses of sales.

Approved, June 20, 1939.

[CHAPTER 224]

AN ACT

To dispense with particular allegations as to renunciation of allegiance in petitions for naturalization and in the oath of renunciation of foreign allegiance, by omitting the name of "the prince, potentate, state, or sovereignty" of which the petitioner for naturalization is a subject or citizen.

June 20, 1939
[H. R. 2200]
[Public, No. 138]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first subdivision of section 4 of the Act of June 29, 1906, as amended (45 Stat. 1545; U. S. C., title 8, sec. 373), is amended to read as follows:

Naturalization of aliens.
45 Stat. 1545.
8 U. S. C. § 373.

"First. He shall declare on oath before the clerk of any court authorized by this Act to naturalize aliens, or his authorized deputy, in the district in which such alien resides, two years at least prior to his admission, and after he has reached the age of eighteen years, that it is bona fide his intention to become a citizen of the United States and to reside permanently therein, and that he will, before being admitted to citizenship renounce forever all allegiance and fidelity to any foreign prince, potentate, state, or sovereignty. Such declaration shall set forth the name, age, occupation, personal description, place of birth, last foreign residence, the date of arrival, the name of the vessel, if any, in which he came to the United States, and the present place of residence in the United States of said alien. No declaration of intention or petition for naturalization shall be made outside of the office of the clerk of court."

Declaration of intention, how made; contents.

SEC. 2. The second paragraph of the second subdivision of section 4 of the Act of June 29, 1906 (34 Stat. 597; U. S. C., title 8, sec. 379), is amended to read as follows: "The petition shall set forth that he is not a disbeliever in or opposed to organized government or a member of or affiliated with any organization or body or persons teaching disbelief in or opposed to organized government, a polygamist or believer in the practice of polygamy, and that it is his intention to become a citizen of the United States and to renounce absolutely and forever all allegiance and fidelity to any foreign prince, potentate, state, or sovereignty, and that it is his intention to reside permanently within the United States, whether or not he has been denied admission as a citizen of the United States, and if denied, the ground or

Petition for naturalization; when required to be filed; contents.
34 Stat. 597.
8 U. S. C. § 379.

grounds of such denial, the court or courts in which such decision was rendered, and that the cause for such denial has been since cured or removed and every fact material to his naturalization and required to be proved upon the final hearing of his application.

Oath to support Constitution and laws; renunciation of foreign allegiance. 34 Stat. 597. 8 U. S. C. § 381.

SEC. 3. The third subdivision of section 4 of said Act of June 29, 1906 (34 Stat. 597–598; U. S. C., title 8, sec. 381), is amended to read as follows: "He shall, before he is admitted to citizenship, declare on oath, in open court, that he will support the Constitution of the United States, and that he absolutely and entirely renounces and abjures all allegiance and fidelity to any foreign prince, potentate, state, or sovereignty of which he was before a citizen or subject; and he will support and defend the Constitution and laws of the United States against all enemies, foreign and domestic, and bear true faith and allegiance to the same."

Approved, June 20, 1939.

[CHAPTER 225]

AN ACT

June 20, 1939 [H. R. 4745] [Public, No. 139]

Relating to benefit assessments from condemnation proceedings for the opening, extension, widening, or straightening of alleys or minor streets.

District of Columbia. 33 Stat. 733. Condemnation proceedings for opening, etc., of alleys or minor streets; benefit assessments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in all condemnation proceedings instituted by the Commissioners of the District of Columbia in accordance with the provisions of sections 1608 to 1610 of the Code of Law for the District of Columbia for the acquisition of land for the opening, extension, widening, or straightening of alleys or minor streets, all, or any part of the entire amount found to be due and awarded by the jury in said proceedings as damages for, and in respect of, the land condemned, plus all or any part of the costs and expenses of said proceedings, may be assessed by the jury as benefits: *Provided, however*, That if the total amount of damages awarded by the jury in any such proceedings, plus the costs and expenses of said proceedings, be in excess of the total amount of benefits, it shall be optional with the Commissioners of the District of Columbia to abide by the verdict of the jury, or, at any time before the final ratification and confirmation of the verdict, to enter a voluntary dismissal of the cause: *Provided further*, That if the total amount of damages awarded by the jury in any such proceedings, plus the costs and expenses of said proceedings, be in excess of the total amount of the assessment for benefits, any such excess in any verdict for the acquisition of land for minor streets or alleys, shall be paid out of the appropriation available for the payment of damages awarded and costs incurred under said verdict.

Provisos. If damages plus costs of proceedings exceed amount of benefits.

Payment of excess of damages plus costs over amount of assessment for benefits.

Approved, June 20, 1939.

[CHAPTER 226]

AN ACT

June 20, 1939 [H. R. 5066] [Public, No. 140]

To amend the Act entitled "An Act to regulate proceedings in adoption in the District of Columbia", approved August 25, 1937.

District of Columbia. Adoption proceedings; extension of period for investigation. 50 Stat. 806.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to regulate proceedings in adoption in the District of Columbia" be amended by striking out the word "sixty" in the last paragraph thereof and inserting in lieu thereof the word "ninety".

Approved, June 20, 1939.

[CHAPTER 227]

AN ACT

June 20, 1939
[H. R. 5474]
[Public, No. 141]

To amend the Railroad Unemployment Insurance Act, approved June 25, 1938.

Railroad Unemployment Insurance Act, amendments.
52 Stat. 1094.
45 U. S. C., Supp. IV, ch. 11.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of subsection (d) of section 1 of the Railroad Unemployment Insurance Act, approved June 25, 1938 (52 Stat. 1094), is hereby amended by inserting "(e)" at the beginning thereof, and by changing the period at the end thereof to a colon and adding the following: "*Provided further*, That an individual not a citizen or resident of the United States shall not be deemed to be in the service of an employer when rendering service outside the United States to an employer who is required under the laws applicable in the place where the service is rendered to employ therein, in whole or in part, citizens or residents thereof."

Exclusion of certain service rendered outside United States.

SEC. 2. Subsection (e) of section 1 of said Act is hereby amended by striking out "(e)" at the beginning thereof and substituting "(f)" therefor.

Textual changes.

SEC. 3. Subsection (f) of section 1 of said Act is hereby stricken out.

Subsection stricken out.

SEC. 4. Subsection (h) of section 1 of said Act is hereby amended to read as follows:

"(h) The term 'half-month' means such period of any fifteen consecutive days as the Board may by regulation prescribe."

"Half-month" defined.

SEC. 5. Subsection (i) of section 1 of said Act is hereby amended by striking out the comma following the word "money".

"Compensation."

SEC. 6. Subsection (k) of section 1 of said Act is hereby amended to read as follows:

"(k) Subject to the provisions of section 4 of this Act, a day of unemployment, with respect to any employee, means a calendar day on which he is able to work and is available for work and with respect to which (i) no remuneration is payable to him, and (ii) he has, in accordance with such regulations as the Board may prescribe, registered at an employment office: *Provided, however*, That, with respect to any employee whose normal work shift includes a part of each of two consecutive calendar days, the term 'calendar day', as heretofore used in this subsection, shall mean such equivalent period of twenty-four hours as the Board may by regulation prescribe."

A day of unemployment, definition.
Post, p. 846.

Proviso.
Where normal shift includes parts of two consecutive calendar days.

SEC. 7. The first paragraph of subsection (a) of section 2 of said Act is hereby amended to read as follows:

52 Stat. 1096.
45 U. S. C., Supp. IV, § 352 (a).

"SEC. 2. (a) A qualified employee shall be paid benefits for each day of unemployment in excess of seven during any half-month which begins after June 30, 1939."

Qualified employees.

SEC. 8. Subsection (d) of section 2 of said Act is hereby stricken out.

Subsection stricken out.

SEC. 9. Subsections (e), (f), and (g) of section 2 of said Act are hereby amended by striking out the designations "(e)", "(f)", and "(g)" and substituting therefor "(d)", "(e)", and "(f)", respectively; and said subsection (g) is further amended by striking out from the last sentence thereof the words "subsections (a) and", and substituting therefor the word "subsection".

Textual changes.

SEC. 10. Subsection (b) of section 3 of said Act is hereby amended by striking out the words "fifteen consecutive days of unemployment, or two half-months", by inserting in place thereof the words "one half-month", and by striking out the words "each of".

Waiting period.
52 Stat. 1097.
45 U. S. C., Supp. IV, § 353.

Disqualifying conditions.
52 Stat. 1098.
45 U. S. C., Supp. IV, § 354.

SEC. 11. Section 4 of said Act is hereby amended to read as follows:

"SEC. 4. (a) There shall not be considered as a day of unemployment, with respect to any employee—

Leaving work voluntarily without good cause.

"(i) any of the thirty days beginning with the day with respect to which the Board finds that he left work voluntarily without good cause;

Failing to accept suitable work without good cause.

"(ii) any of the thirty days beginning with the day with respect to which the Board finds that he failed, without good cause, to accept suitable work available on such day and offered to him;

Unemployment due to strike in violation of law.

"(iii) subject to the provisions of subsection (b) of this section, any day with respect to which the Board finds that his unemployment was due to a stoppage of work because of a strike in the establishment, premises, or enterprise at which he was last employed, and the Board finds that such strike was commenced in violation of the provisions of the Railway Labor Act or in violation of the established rules and practices of a bona fide labor organization of which he was a member;

44 Stat. 577.
45 U. S. C. ch. 8; Supp. IV, ch. 8.

False or fraudulent statements.

"(iv) any of the seventy-five days beginning with the first day of any half-month with respect to which the Board finds that he knowingly made or aided in making or caused to be made any false or fraudulent statement or claim for the purpose of causing benefits to be paid;

Receipt of benefits under designated Acts.

"(v) any day in any period with respect to which the Board finds that he is receiving, has received, or has a right to receive compensation or other wages in lieu of notice, annuity payments or pensions under the Railroad Retirement Act of 1935 or the Railroad Retirement Act of 1937, or old-age benefits under title II of the Social Security Act or payments for similar purposes under any other Act of Congress; or he is receiving or has received unemployment benefits under an unemployment-compensation law of any State or of the United States other than this Act;

49 Stat. 967; 50 Stat. 307.
45 U. S. C., Supp. IV, ch. 9.
49 Stat. 622.
42 U. S. C., Supp. IV, §§ 401–410a.

Persons paid on mileage basis; limitations.

"(vi) any day in any half-month with respect to which the Board finds that, pursuant to a contract of employment providing for the determination of his compensation, wholly or partially, on a mileage basis, he earned at least the equivalent of eight times the schedule daily rate of compensation for the service in which he was last employed during that half-month.

Strike, etc., disqualification, exceptions.

"(b) The disqualification provided in section 4 (a) (iii) of this Act shall not apply if the Board finds that—

Nonparticipants, etc.

"(i) the employee is not participating in or financing or directly interested in the strike which causes the stoppage of work: *Provided*, That payment of regular union dues shall not be construed to constitute financing a strike or direct interest in a strike within the meaning of this and the following paragraphs; and

Proviso.
Payment of dues not deemed financing strike.

Employees not belonging to designated class, any of whom participate, etc., in dispute.

"(ii) he does not belong to a grade or class of workers of which, immediately before the commencement of the stoppage, there were members employed in the establishment, premises, or enterprise at which the stoppage occurs, any of whom are participating in or financing or directly interested in the dispute: *Provided*, That if separate types of work are commonly conducted in separate departments of a single enterprise, each such department shall, for the purposes of this subsection, be deemed to be a separate establishment, enterprise, or other premises.

Proviso.
Enterprise conducting separate types of work.

"(c) No work shall be deemed suitable for the purposes of section 4 (a) (ii) of this Act, and benefits shall not be denied under this Act to any otherwise qualified employee for refusing to accept work if— Unsuitable work.

"(i) the position offered is vacant due directly to a strike, lockout, or other labor dispute; Position offered is vacant due to labor dispute.

"(ii) the remuneration, hours, or other conditions of work offered are substantially less favorable to the employee than those prevailing for similar work in the locality, or the rate of remuneration is less than the union wage rate, if any, for similar work in the locality; Unfavorable labor conditions.

"(iii) as a condition of being employed he would be required to join a company union or to resign from or refrain from joining any bona fide labor organization; Labor union membership.

"(iv) acceptance of the work would require him to engage in activities in violation of law or which, by reason of their being in violation of reasonable requirements of the constitution, bylaws, or similar regulations of a bona fide labor organization of which he is a member, would subject him to expulsion from such labor organization; or Acceptance would involve law violation.

"(v) acceptance of the work would subject him to loss of substantial seniority rights under any collective bargaining agreement between a railway labor organization, organized in acordance with the provisions of the Railway Labor Act, and any other employer. Loss of substantial seniority rights.

"(d) In determining, within the limitations of section 4 (c) of this Act, whether or not any work is suitable for an employee for the purposes of section 4 (a) (ii) of this Act, the Board shall consider, in addition to such other factors as it deems relevant, (i) the current practices recognized by management and labor with respect to such work; (ii) the degree of risk involved to such employee's health, safety, and morals; (iii) his physical fitness and prior training; (iv) his experience and prior earnings; (v) his length of unemployment and prospects for securing work in his customary occupation; and (vi) the distance of the available work from his residence and from his most recent work. Additional factors in determining suitable work. Current recognized practices. Degree of risk involved. Fitness, prior earnings, etc. Length of unemployment, etc. Distance of available work.

"(e) For the purposes of section 4 (a) (i) of this Act, no voluntary leaving of work shall be deemed to have been without good cause if the Board finds that such work would not have been suitable for the purposes of section 4 (a) (ii) of this Act." Voluntarily leaving unsuitable work.

SEC. 12. Section 6 of said Act is hereby amended to read as follows: Monthly compensation returns. 52 Stat. 1101. 45 U. S. C., Supp. IV, § 356.

"SEC. 6. Employers shall file with the Board, in such manner and at such times as the Board by regulations may prescribe, returns under oath of monthly compensation of employees, and, if the Board shall so require, shall distribute to employees annual statements of compensation prepared by the Board: *Provided*, That no returns shall be required of employers which would duplicate information contained in similar returns required under any other Act of Congress administered by the Board. Any such return shall be conclusive as to the amount of compensation earned by an employee during the period covered by the return, and the fact that no return was made of the compensation claimed to be earned by an employee during a particular period shall be taken as conclusive that no compensation was earned by such employee during that period, unless the error in the amount of compensation returned in the one case, or failure to make return of the compensation in the other case, is called to the attention of the Board within eighteen months after the date on which the last return covering any portion of the calendar year which includes such period is required to have been made." *Proviso.* Duplicate information. Conclusiveness.

52 Stat. 1104.
45 U. S. C., Supp. IV, § 360 (a).
Textual change.
Advances to credit of fund.
52 Stat. 1105.
45 U. S. C., Supp. IV, § 361 (b).

SEC. 13. Subsection (a) of section 10 of said Act is hereby amended by striking out "2 (g)" and substituting "2 (f)" therefor.

SEC. 14. The second paragraph of subsection (b) of section 11 of said Act is hereby amended by striking out the comma after the words "of administering this Act" and by striking out the words "including personal services in the District of" and substituting therefor a period and the words "Such advance shall be repaid from the fund at".

Availability of moneys credited to fund.
52 Stat. 1105.
45 U. S. C., Supp. IV, § 361 (c).

SEC. 15. Subsection (c) of section 11 of said Act is hereby amended by striking out the period after the words "administering this Act" and by striking out the words "Such advance shall be repaid from the fund at" and substituting therefor a comma and the words "including personal services in the District of".

Eligibility under State law.
52 Stat. 1108.
45 U. S. C., Supp. IV, § 362 (g).

SEC. 16. Subsection (g) of section 12 of said Act is hereby amended by inserting after the word "eligible" a comma and the words "with respect to unemployment after June 30, 1939," and by striking out the words "after June 30, 1939".

Certification not to be withheld if State authorizes transfer.
52 Stat. 1111.
45 U. S. C., Supp. IV, § 363 (c).

SEC. 17. Subsection (d) of section 13 of said Act is hereby amended by striking out the word "unemployment-compensation" before the word "account" in the first paragraph of said section, and substituting therefor the words "unemployment insurance", and by striking out the word "compensation" before the word "account" in the second paragraph of said section and substituting therefor the word "insurance".

Withholding of grants to noncooperating States.
52 Stat. 1112.
42 U. S. C., Supp. IV, § 503.

SEC. 18. Subsection (c) of section 303 of the Social Security Act as added by subsection (g) of section 13 of said Railroad Unemployment Insurance Act is hereby amended by striking out the word "employment" and substituting therefor the word "unemployment".

52 Stat. 1113.
45 U. S. C., Supp. IV, § 365.
Waiting period, days of unemployment, etc., provisions modified.

SEC. 19. Section 15 of said Act is hereby amended to read as follows:

"SEC. 15. The restrictions in the second sentence of section 3 (b) and in section 4 (a) (v) of this Act, insofar as they involve the receipt of unemployment benefits under an unemployment compensation law of any State, shall not be applicable to any day of unemployment which occurs after June 15, 1939, but before July 1, 1939."

52 Stat. 1096.
45 U. S. C., Supp. IV, § 351 (n).
"Benefit year" defined.

SEC. 20. Subsection (n) of section 1 of said Act is hereby amended to read as follows:

"(n) The term 'benefit year', with respect to any employee, means the twelve-months period which begins with the first day of the first half-month containing days of unemployment for which benefits are payable to him, and thereafter the twelve-months period which begins with the first day of the first half-month, after the termination of his last preceding benefit year, containing days of unemployment for which benefits are payable to him."

52 Stat. 1096.
45 U. S. C., Supp. IV, § 352.
Benefits accrued but not yet paid at death.

SEC. 21. Section 2 of said Act is hereby further amended by adding thereto the following subsections:

"(g) Benefits accrued to an individual but not yet paid at death shall, upon certification by the Board, be paid, without necessity of filing further claims therefor, to the same individual or individuals to whom any death benefit that may be payable under the provisions of section 5 of the Railroad Retirement Act of 1937 or any accrued annuities under section 3 (f) of the Railroad Retirement Act of 1937 are paid; and in the event that no death benefit or accrued annuity is so paid, such benefits accrued under this Act shall be paid as though this subsection had not been enacted."

50 Stat. 312, 311.
45 U. S. C., Supp. IV, §§ 228e, 228c.

Provisions of amended Act not affected by Internal Revenue Code.
53 Stat., pt. 1.

SEC. 22. The provisions of the Railroad Unemployment Insurance Act, as herein amended, shall be in full force and effect notwithstanding the enactment of the Internal Revenue Code.

Approved, June 20, 1939.

[CHAPTER 228]

AN ACT

To provide for the widening of Wisconsin Avenue in the District of Columbia, and for other purposes.

June 20, 1939
[H. R. 5488]
[Public, No. 142]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia be, and they are hereby, authorized to institute in the District Court of the United States for the District of Columbia under subchapter 1 of chapter XV of the Code of Laws for the District of Columbia, and amendments thereto, such proceedings in rem as may be necessary to condemn the land necessary for the widening of Wisconsin Avenue, in the District of Columbia, from R Street to approximately the southerly line of the Mount Alto Hospital property, the condemnation proceedings for the acquisition of the land necessary for said widening to be instituted on such lines and to be acquired to such width or widths as the said Commissioners of the District of Columbia shall deem expedient: *Provided*, That the width of said Wisconsin Avenue at any point south of the south line of Calvert Street shall not be increased by reason of the condemnation proceedings authorized herein to a greater width than seventy-eight feet.

District of Columbia.
Widening of Wisconsin Avenue authorized.
45 Stat. 1437.
25 D. C. Code, ch. 5; Supp. IV, ch. 5.
Condemnation proceedings.

Proviso.
Limitation.

SEC. 2. All laws now in force and effect for the condemnation of streets as laid down on the plan of the permanent system of highways for the District of Columbia shall be applicable to the condemnation of land for the widening of Wisconsin Avenue as authorized in this Act: *Provided*, That there is hereby authorized to be appropriated out of the special fund entitled "Highway fund, gasoline tax, and motor-vehicle fees, District of Columbia", such amount or amounts as may be necessary to pay the costs and expenses of the condemnation proceedings taken pursuant hereto and for the payment of the amounts awarded as damages, and the jury or juries under said condemnation proceedings shall award such damages as may be found to be due, and levy assessments upon such land as they may find benefited by reason of the acquisition of said land for the widening of Wisconsin Avenue as provided herein, all in accordance with subchapter 1 of chapter XV of the Code of Laws for the District of Columbia and amendments thereto, and the amounts collected as benefits shall be covered into the Treasury of the United States to the credit of the special fund entitled "Highway fund, gasoline tax, and motor-vehicle fees, District of Columbia."

Laws applicable.

Proviso.
Appropriation authorized for costs, expenses, and damages.

Award of damages and levy of assessments upon land benefited.

Disposition of amounts collected as benefits.

Approved, June 20, 1939.

[CHAPTER 229]

AN ACT

To amend section 1 of the Act entitled "An Act to authorize The Philadelphia, Baltimore and Washington Railroad Company to extend its present track connection with the United States navy yard so as to provide adequate railroad facilities in connection with the development of Buzzards Point as an industrial area in the District of Columbia, and for other purposes", approved June 18, 1932 (Public, Numbered 187, Seventy-second Congress).

June 20, 1939
[H. R. 5680]
[Public, No. 143]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to authorize The Philadelphia, Baltimore and Washington Railroad Company to extend its present track connection with the United States navy yard so as to provide adequate railroad facilities in connection with the development of Buzzards Point as an industrial area in the District of Columbia, and for other purposes", approved June 18, 1932 (Public, Numbered 187, Seventy-

District of Columbia.
Buzzards Point, extension of railroad facilities.

47 Stat. 322.

second Congress), be amended by striking out the words "One-half Street Southwest, One-half Street Southeast, and Second Street Southwest, south of Potomac Avenue and north of Potomac Avenue to P Street", and inserting in lieu thereof "One-half Street Southwest, and Second Street Southwest, south of Potomac Avenue and north of Potomac Avenue to P Street, and One-Half Street Southeast, south of Potomac Avenue and north of Potomac Avenue to O Street".

Approved, June 20, 1939.

[CHAPTER 230]

AN ACT

June 20, 1939
[H. R. 5801]
[Public, No. 144]

To grant permission for the construction, maintenance, and use of a certain underground conduit for electrical lines in the District of Columbia.

District of Columbia.
Doctors' Hospital, Incorporated, construction, etc., of underground conduit for electrical lines by, authorized.
Location.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are hereby authorized and directed to grant permission to the Doctors' Hospital, Incorporated, its successors and assigns, to lay down, construct, maintain, and use an underground conduit for electrical lines in the city of Washington, in the District of Columbia, from the building located at and known as 1815 Eye Street Northwest, directly south to the building located at and known as 1816 Eye Street Northwest.

Supervision, rental, etc.

SEC. 2. That all the construction and use provided for herein shall be under such regulations and rentals as the Commissioners of the District of Columbia may make and establish in connection therewith and all plans and specifications for such construction shall be subject to their approval.

Designation of location; repairs and relocation.

The Commissioners of the District of Columbia shall have full authority to designate the location and to cause such repairs or relocation of such conduit as the public necessity may require, any such repairs or relocation to be at the expense of the Doctors' Hospital, Incorporated, its successors or assigns.

Approved, June 20, 1939.

[CHAPTER 231]

AN ACT

June 20, 1939
[H. R. 5987]
[Public, No. 145]

To amend the District of Columbia Traffic Act of 1925 (43 Stat. 1119).

District of Columbia Traffic Act, amendment.
43 Stat. 1122.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subdivision (e) of section 7 of the District of Columbia Traffic Act, approved March 3, 1925 (43 Stat. 1119), is amended by changing the period to a colon after the words "under the provisions of this Act" and adding the following: "*Provided*, That operators of Federal Government-owned vehicles stationed outside of the District of Columbia shall not be required to have or obtain the operators' permits referred to above while operating such vehicles within the limits of the District of Columbia on transient or temporary official business of the Federal Government."

Permits for operators of federally owned vehicles on transient, etc., official business not required.

Approved, June 20, 1939.

[CHAPTER 234]

AN ACT

June 21, 1939
[H. R. 805]
[Public, No. 146]

To extend further time for naturalization to alien veterans of the World War under the Act approved May 25, 1932 (47 Stat. 165), to extend the same privileges to certain veterans of countries allied with the United States during the World War, and for other purposes.

Naturalization of alien veterans of World War.
47 Stat. 165.
8 U. S. C. § 392b; Supp. IV, § 392b.
Extension of privileges to May 25, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subdivision (a) of section 1 of the Act entitled "An Act to further amend the naturalization laws, and for other purposes", approved May 25, 1932 (47 Stat. 165; U. S. C., Supp. VII, title 8, sec. 392b (a)), shall, as herein amended, continue in force and effect to include petitions for citizenship filed prior to May 25, 1940, with any court having naturalization jurisdiction: *Provided*, That for the purposes of this Act clause (1) of subdivision (a) of section 1 of the aforesaid Act of May 25, 1932, is amended by striking out the words "all such period" and in lieu thereof inserting the words "the five years immediately preceding the filing of his petition;".

Proviso.
Proof of continuous residence and good behavior.

SEC. 2. The provisions of section 1 of this Act are hereby extended to include any alien lawfully admitted into the United States for permanent residence who departed therefrom, for the purpose of serving, and actually served prior to November 11, 1918, in the military or naval forces of the United States in the World War and was discharged from such service under honorable circumstances: *Provided*, That before any applicant for citizenship under this section is admitted to citizenship the court shall be satisfied by competent proof that he is entitled to and has complied in all respects with the provisions of this Act; and that he was and had been a bona fide lawfully admitted resident in the United States for two years before the passage of this Act.

Service in forces of United States, etc.

Proviso.
Terms, conditions, etc.

SEC. 3. The Commissioner of Immigration and Naturalization, with the approval of the Secretary of Labor, shall prescribe such rules and regulations as may be necessary for the enforcement of this Act.

Rules to be prescribed.

Approved, June 21, 1939.

[CHAPTER 235]

AN ACT

June 21, 1939
[H. R. 3367]
[Public, No. 147]

To define the status of certain lands purchased for the Choctaw Indians, Mississippi.

Choctaw Indians of Mississippi.
Status of certain lands purchased for, defined.
40 Stat. 573.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title to all lands purchased by the United States for the benefit of the Choctaw Indians of Mississippi, under authority contained in the Act of May 25, 1918 (40 Stat. L., 573), and similar subsequent Acts, not under contract for resale to Choctaw Indians, or on which existing contracts of resale may hereafter be canceled, is hereby declared to be in the United States in trust for such Choctaw Indians of one-half or more Indian blood, resident in Mississippi, as shall be designated by the Secretary of the Interior.

Approved, June 21, 1939.

[CHAPTER 236]

AN ACT

June 21, 1939
[H. R. 4940]
[Public, No. 148]

To authorize the furnishing of steam from the Central Heating Plant to the District of Columbia.

District of Columbia.
Central Heating Plant, furnishing of steam to certain buildings to be erected, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, through the National Park Service, be, and he is hereby, authorized to furnish steam from the Central Heating Plant to such buildings as may be erected by the District of Columbia on the property in the District of Columbia bounded by C Street, Third Street, Indiana Avenue, D Street, and John Marshall Place Northwest, and known as square 533; on the property bounded by C Street, John Marshall Place, Louisiana Avenue, and Sixth Street Northwest, and known as square 490; on the property bounded by Pennsylvania Avenue, John Marshall Place, C Street, and Sixth Street Northwest, and known as square 491; and on the property bounded by Pennsylvania Avenue, Third Street, C Street, and John Marshall Place Northwest, and known as reservation 10: *Provided*, That the District of Columbia agrees to pay for the steam furnished at reasonable rates, not less than cost, as may be determined by the Secretary of the Interior: *And provided further*, That the District of Columbia agrees to provide all necessary connections with the Government mains at its own expense, and in a manner satisfactory to the Secretary of the Interior.

Provisos.
Payment.

Connections with Government mains.

Approved, June 21, 1939.

[CHAPTER 237]

JOINT RESOLUTION

June 21, 1939
[H. J. Res. 180]
[Pub. Res., No. 23]

To provide that the United States extend to foreign governments invitations to participate in the Seventh International Congress for the Rheumatic Diseases to be held in the United States during the calendar year 1940, and to authorize an appropriation to assist in meeting the expenses of the session.

Seventh International Congress for the Rheumatic Diseases.
President requested to invite participation by foreign governments.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized and requested to invite foreign governments to participate in the Seventh International Congress for the Rheumatic Diseases to be held in New York, New York, Philadelphia, Pennsylvania, and Boston, Massachusetts, probably from May 26 to June 1, inclusive, 1940, under the auspices of the Ligue Internationale contre le Rhumatisme (the International League Against Rheumatism).

Appropriation authorized.

SEC. 2. The sum of $5,000, or so much thereof as may be necessary, is hereby authorized to be appropriated for the expenses of organizing, holding, and publishing the proceedings of the Seventh International Congress for the Rheumatic Diseases, including expenditures for personal services in the District of Columbia and elsewhere without regard to the Classification Act of 1923, as amended, communication services, stenographic and other services by contract if deemed necessary without regard to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5); travel expenses, local transportation, hire of motor-propelled passenger-carrying vehicles, rent in the District of Columbia and elsewhere, printing and binding, entertainment, official cards, purchase of newspapers and periodicals, necessary books and documents, stationery, membership badges, such expenses as may be actually and necessarily incurred by the Government of the United States by reason of observance of appropriate courtesies in connection therewith, and such other expenses as may be authorized by the Secretary of State.

Personal services.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
R. S. § 3709.
41 U. S. C. § 5.

Approved, June 21, 1939.

[CHAPTER 238]

AN ACT

To amend the Agricultural Adjustment Act of 1938, as amended.

June 22, 1939
[S. 1569]
[Public, No. 149]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (1) of subsection (e) of section 344 of the Agricultural Adjustment Act of 1938, as amended (relating to minimum county allotments of acreage), is amended by striking out "For 1938 and 1939" and inserting in lieu thereof "For 1938, 1939, and any subsequent year".

Agricultural Adjustment Act of 1938, amendments.
Cotton.
Minimum county allotments of acreage, continuance.
52 Stat. 58, 203.
7 U. S. C., Supp. IV, § 1344 (e).

SEC. 2. Subsection (g) of section 344 of such Act, as amended (relating to the 4 per centum allotment to farms), is amended by striking out "For each of the years 1938 and 1939" and inserting in lieu thereof "For 1938, 1939, and each subsequent year".

Four per centum allotment to farms, continuance.
52 Stat. 203.
7 U. S. C., Supp. IV, § 1344 (g).

SEC. 3. Subsection (h) of section 344 of such Act, as amended (relating to providing an acreage to farms of not less than 50 per centum of 1937 planted acreage plus diverted acreage), is amended by striking out "for each of the years 1938 and 1939" and inserting in lieu thereof "for 1938, 1939, and each subsequent year".

Increased planted acreage plus diverted acreage, continuance.
52 Stat. 203, 586.
7 U. S. C., Supp. IV, § 1344 (h).

Approved, June 22, 1939.

[CHAPTER 239]

AN ACT

To ratify and confirm certain interest rates on loans made from the revolving fund authorized by section 6 of the Agricultural Marketing Act, approved June 15, 1929 (46 Stat. 11), and for other purposes.

June 22, 1939
[H. R. 2179]
[Public, No. 150]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That interest rates in excess of the rates set forth in notes or other obligations taken by the Federal Farm Board or the Farm Credit Administration for loans made from the revolving fund authorized by section 6 of the Agricultural Marketing Act, approved June 15, 1929 (46 Stat. 11), shall not be charged or collected on any of said loans, whether such loans have been heretofore or are hereafter paid in whole or in part, except that in those cases where a borrower by specific contract has agreed to pay a higher rate of interest, the contract rate shall be charged for the period agreed upon; and the amount of any interest collected in excess of the rates thus set forth or contracted for shall be refunded out of said fund or credited on the borrower's indebtedness.

Agricultural Marketing Act.
Excess interest rates on loans from revolving fund, restriction on collection.
46 Stat. 14.
12 U. S. C. § 1141d; Supp. IV, § 1141d.

Exception.

Refund or credit of excess interest collected.

Approved, June 22, 1939.

[CHAPTER 242]

AN ACT

To provide for temporary postponement of the operations of certain provisions of the Federal Food, Drug, and Cosmetic Act.

June 23, 1939
[H. R. 5762]
[Public, No. 151]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the effective date of the following provisions of the Federal Food, Drug, and Cosmetic Act is hereby postponed until January 1, 1940: Sections 402 (c); 403 (e) (1); 403 (g), (h), (i), (j), and (k); 501 (a) (4); 502 (b), (d), (e), (f), (g), and (h); 601 (e); and 602 (b).

Federal Food, Drug, and Cosmetic Act, amendments.
Postponement of effective date of certain provisions.
52 Stat. 1047, 1048, 1049, 1050, 1051, 1054.
21 U. S. C., Supp. IV, §§ 342 (c); 343 (e), (g)–(k); 351 (a), 352 (b), (d)–(h); 361 (e); 362 (b).

(b) The Secretary of Agriculture shall promulgate regulations further postponing to July 1, 1940 the effective date of the provisions of sections 403 (e) (1); 403 (g), (h), (i), (j), and (k); 502 (b), (d), (e), (f), (g), and (h), and 602 (b) of such Act with respect to lithographed labeling which was manufactured prior to February 1,

Postponement of certain labeling provisions.

1939, and to containers bearing labeling which, prior to February 1, 1939, was lithographed, etched, stamped, pressed, printed, fused or blown on or in such containers, where compliance with such provisions would be unduly burdensome by reason of causing the loss of valuable stocks of such labeling or containers, and where such postponement would not prevent the public interest being adequately served: *Provided*, That in no case shall such regulations apply to labeling which would not have complied with the requirements of the Food and Drugs Act of June 30, 1906, as amended.

Proviso.
Application of regulations restricted.
34 Stat. 768.
21 U. S. C. §§ 1-15; Supp. IV, chs. 1, 9.

SEC. 2. (a) The provisions of section 8, paragraph fifth, under the heading "In the case of food:", of the Food and Drugs Act of June 30, 1906, as amended, and regulations promulgated thereunder, and all other provisions of such Act to the extent that they may relate to the enforcement of such section 8 and of such regulations, shall remain in force until January 1, 1940.

Operation of certain provisions of law and regulations to remain in force until January 1, 1940.
46 Stat. 1019.
21 U. S. C. § 10.

(b) The provisions of such Act of June 30, 1906, as amended, to the extent that they impose, or authorize the imposition of, any requirement imposed by section 403 (k) of the Federal Food, Drug, and Cosmetic Act, shall remain in force until January 1, 1940.

Artificial flavoring, coloring, etc., labeling.
52 Stat. 1048.
21 U. S. C., Supp. IV, § 343 (k).

(c) Notwithstanding the provisions of section 1 of this Act, such section shall not apply—

Exceptions.

(1) to the provisions of section 502 (d) and (e) of the Federal Food, Drug, and Cosmetic Act, insofar as such provisions relate to any substance named in section 8, paragraph second, under the heading "In the case of drugs:", of the Food and Drugs Act of June 30, 1906, as amended, or a derivative of any such substance; or

Misbranded drugs and devices, false labeling.
52 Stat. 1050.
21 U. S. C., Supp. IV, § 352 (d), (e).
34 Stat. 770.
21 U. S. C. § 10.

(2) to the provisions of section 502 (b), (d), (e), (f), (g), and (h) of the Federal Food, Drug, and Cosmetic Act, insofar as such provisions relate to drugs to which section 505 of such Act applies.

New drugs.
52 Stat. 1050, 1052.
21 U. S. C., Supp. IV, §§ 352 (b), (d)–(h), 355.

SEC. 3. Section 502 (d) of the Federal Food, Drug, and Cosmetic Act is hereby amended by striking out the words "name, quantity, and percentage" where they appear therein and substituting in lieu thereof "name, and quantity or proportion".

Label requirements, habit forming drugs.
52 Stat. 1050.
21 U. S. C., Supp. IV, § 352 (d).

Approved, June 23, 1939.

[CHAPTER 243]

June 23, 1939
[H. R. 5966]
[Public, No. 152]

AN ACT

To establish a Coast Guard Reserve to be composed of owners of motorboats and yachts.

Coast Guard Reserve Act of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Coast Guard Reserve Act of 1939".

Objectives declared.

SEC. 2. In the interest of (a) safety to life at sea and upon the navigable waters, (b) the promotion of efficiency in the operation of motorboats and yachts, and (c) a wider knowledge of, and better compliance with, the laws, rules, and regulations governing the operation and navigation of motorboats and yachts, and (d) facilitating certain operations of the Coast Guard, there is hereby established a United States Coast Guard Reserve (hereinafter referred to as the "Reserve") which shall be composed of citizens of the United States and of its Territories and possessions, except the Philippine Islands, who are owners (sole or part) of motorboats or yachts, and who may be enrolled therein pursuant to regulations prescribed under the authority of this Act.

United States Coast Guard Reserve, establishment, composition, qualifications.

To be a voluntary organization; administration by Commandant of Coast Guard, etc.

SEC. 3. The Reserve shall be a voluntary organization and shall be administered by the Commandant of the Coast Guard (hereinafter referred to as the "Commandant") under the direction of the Secretary of the Treasury, and the Commandant shall, with the approval of the Secretary of the Treasury, prescribe such regulations as may be necessary to effectuate the purposes of this Act.

Utilization of boats of Reserve members in conduct of Coast Guard duties.

SEC. 4. The Coast Guard is authorized to utilize in the conduct of duties incident to the saving of life and property and in the patrol of marine parades and regattas any motorboat or yacht temporarily placed at its disposition for any of such purposes by any member of the Reserve: *Provided*, That no such motorboat or yacht shall be assigned to any such Coast Guard duty unless it is placed in charge of a commissioned officer, chief warrant officer, warrant officer, or petty officer of the Coast Guard during such assignment: *Provided further*, That appropriations for the Coast Guard shall be available for the payment of actual necessary expenses of operation of any such motorboat or yacht when so utilized, but shall not be available for the payment of compensation for personal services, incident to such operation, to other than the personnel of the regular Coast Guard.

Provisos.
Craft to be placed in charge of Coast Guard officer during such assignment.

Operating expenses, payment restrictions.

Motorboat, etc., while so assigned deemed a public vessel.

SEC. 5. Any motorboat or yacht, while assigned to Coast Guard duty as herein authorized, shall be deemed to be a public vessel of the United States, and, within the meaning of the Act of June 15, 1936 (49 Stat. 1514; U. S. C., Supp. IV, title 14, sec. 71), shall be deemed to be a vessel of the United States Coast Guard.

49 Stat. 1514.
14 U. S. C., Supp. IV, § 71.

Distinguishing flags and insignia.

SEC. 6. The Secretary of the Treasury shall prescribe one or more suitable distinguishing flags to be flown from the motorboats and yachts owned by members of the Reserve, and one or more suitable insignias which may be worn by such members. Such flags and insignias shall be furnished by the Coast Guard to members of the Reserve at actual cost, and the proceeds received therefor shall be credited to the appropriation from which paid. Any person who shall, without proper authority, fly from a motorboat, yacht, or other vessel, any flag of the Reserve, or wear any insignia of the Reserve, shall, upon conviction thereof, be punished by a fine not exceeding $100.

Unauthorized use, penalty.

Membership not vested with rights, duties, etc., of Coast Guard personnel.

SEC. 7. No member of the Reserve, solely by reason of such membership, shall be vested with or exercise any right, privilege, power, or duty vested in or imposed upon the personnel of the Coast Guard.

Use of Coast Guard services and appropriations.

SEC. 8. The services and facilities of the Coast Guard may be employed in the administration and operation of the Reserve; and the appropriations for the Coast Guard shall be available to effectuate the purposes of this Act.

Approved, June 23, 1939.

[CHAPTER 244]

AN ACT

To provide for the training of civil aircraft pilots, and for other purposes.

June 27, 1939
[H. R. 5619]
[Public, No. 153]

Civilian Pilot Training Act of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Civilian Pilot Training Act of 1939".

Civil Aeronautics Authority authorized to provide training for civilian pilots.

SEC. 2. The Civil Aeronautics Authority is authorized, within the limits of available appropriations made by the Congress, to train civilian pilots or to conduct programs for such training, including studies and researches as to the most desirable qualifications for air-

Regulations, insurance, laboratory, etc., fees.

craft pilots. Such training or programs shall be conducted pursuant to such regulations as such Authority may from time to time prescribe, including regulations requiring students participating therein to maintain appropriate insurance and to pay such laboratory or other fees for ground-school training, not exceeding $40 per student, as the Authority may deem necessary or desirable: *Provided*, That in the administration of this Act, none of the benefits of training or programs shall be denied on account of race, creed, or color. Such training or programs may be carried out either through the use of the facilities and personnel of the Authority or by contracts with educational institutions or other persons (as defined in section 1 (27) of the Civil Aeronautics Act of 1938).

Proviso.
No denial of benefits on account of race, creed, or color.
Conduct through Authority's facilities or by contracts.

52 Stat. 979.
49 U. S. C., Supp. IV, § 401 (27).

Selections for training.

SEC. 3. At least 5 per centum of the students selected for training under this Authority shall be selected from applicants other than college students.

Leases, loans, etc.

SEC. 4. The Authority is authorized to lease or accept loans of such real property, and to purchase, lease, exchange, or accept loans of such personal property, as may be necessary or desirable for carrying out the provisions of this Act.

Instructors, examiners and experts.

SEC. 5. For the purpose of carrying out its functions under this Act, the Authority is authorized to exercise all powers conferred upon it by the Civil Aeronautics Act of 1938 and to appoint and fix the compensation of experienced instructors, airmen, medical and other professional examiners and experts in training or research without regard to the provisions of other laws applicable to the employment and compensation of officers and employees of the United States. The provisions of section 3709 of the Revised Statutes shall not apply to contracts with educational institutions and other persons for the use of aircraft or other facilities or for the performance of services authorized by section 2 of this Act.

52 Stat. 973.
49 U. S. C., Supp. IV, ch. 9.

R. S. § 3709.
41 U. S. C. § 5.

Cooperation by Government agencies.

SEC. 6. Any executive department or independent establishment is hereby authorized to cooperate with the Authority in carrying out the purposes of this Act, and for such purposes may lend or transfer to the Authority, by contract or otherwise, or if so requested by the Authority, lend to educational institutions or other persons cooperating with the Authority in the conduct of any such training or program, civilian officials, experts, or employees, aircraft and other property or equipment, and lands or buildings under its control and in excess of its own requirements.

Funds authorized for fiscal years 1939 and 1940; limitation on subsequent years.
Post, p. 1302.
Duration of Act.

SEC. 7. There is hereby authorized to be appropriated the sum of $5,675,000 for the purpose of carrying out the provisions of this Act during the fiscal years 1939 and 1940 and not to exceed the sum of $7,000,000 during each subsequent fiscal year. This Act shall expire on July 1, 1944, and all contracts, leases, or other obligations entered into under this Act shall expire on or prior to such date: *Provided*, That no alien shall receive training under the provisions of this Act.

Proviso.
Citizenship requirement.

Approved, June 27, 1939.

[CHAPTER 246]

June 28, 1939
[H. R. 6260]
[Public, No. 154]

AN ACT

Making appropriations for the fiscal year ending June 30, 1940, for civil functions administered by the War Department, and for other purposes.

War Department Civil Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, for civil functions administered by the War Department, and for other purposes, namely:

QUARTERMASTER CORPS

CEMETERIAL EXPENSES

Maintenance, improvement, etc.

For maintaining and improving national cemeteries, including fuel for and pay of superintendents and the superintendent at Mexico City, and other employees; purchase of land; purchase of tools and materials; purchase and exchange of two passenger-carrying motor vehicles; repair, maintenance, and operation of passenger-carrying motor vehicles; care and maintenance of the Arlington Memorial Amphitheater, chapel, and grounds in the Arlington National Cemetery, and that portion of Congressional Cemetery to which the United States has title and the graves of those buried therein, including Confederate graves, and including the burial site of Pushmataha, a Choctaw Indian chief; repair to roadways but not to more than a single approach road to any national cemetery constructed under special Act of Congress; headstones for unmarked graves of soldiers, sailors, and marines under the Acts approved March 3, 1873 (24 U. S. C. 279), February 3, 1879 (24 U. S. C. 280), March 9, 1906 (34 Stat. 56), March 14, 1914 (38 Stat. 768), and February 26, 1929 (24 U. S. C. 280a), and civilians interred in post cemeteries; recovery of bodies and disposition of remains of military personnel and civilian employees of the Army under Act approved March 9, 1928 (10 U. S. C. 916); travel allowances of attendants accompanying remains of military personnel and civilian employees; for repairs and preservation of monuments, tablets, roads, fences, and so forth, made and constructed by the United States in Cuba and China to mark the places where American soldiers fell; care, protection, and maintenance of the Confederate Mound in Oakwood Cemetery at Chicago, the Confederate Stockade Cemetery at Johnstons Island, the Confederate burial plats owned by the United States in Confederate Cemetery at North Alton, the Confederate Cemetery, Camp Chase, at Columbus, the Confederate Cemetery at Point Lookout, and the Confederate Cemetery at Rock Island; and for care and maintenance of graves used by the Army for burials in commercial cemeteries, $1,449,960, and in addition, $136,254 of the appropriation, "Cemeterial Expenses, War Department, 1939", such amount of such appropriation being hereby reappropriated: *Provided*, That no railroad shall be permitted upon any right-of-way which may have been acquired by the United States leading to a national cemetery, or to encroach upon any roads or walks constructed thereon and maintained by the United States: *Provided further*, That no part of this appropriation shall be used for repairing any roadway not owned by the United States within the corporate limits of any city, town, or village.

Vehicles.

Arlington National Cemetery, Va.

Plot in Congressional Cemetery, D. C.

Roadways; limitation.

Headstones.

17 Stat. 545; 20 Stat. 281; 34 Stat. 56; 38 Stat. 768; 45 Stat. 1307.
24 U. S. C. §§ 279, 280, 280a.

Recovery of bodies, etc.

45 Stat. 251.
10 U. S. C. § 916; Supp. IV, § 916.

Monuments, etc., in Cuba and China.

Confederate cemeteries, etc.

52 Stat. 667.

Provisos.
Encroachments forbidden.

Roadway repairs, restriction.

Conveyance to State, etc., of U. S. interest in any approach road to national cemetery.

The Secretary of War is authorized to convey to any State, county, municipality, or proper agency thereof, in which the same is located, all the right, title, and interest of the United States in and to any Government owned or controlled approach road to any national cemetery: *Provided*, That prior to the delivery of any instrument of conveyance hereunder, the State, county, municipality, or agency to which the conveyance herein authorized is to be made, shall notify the Secretary of War in writing of its willingness to accept and maintain the road included in such conveyance: *Provided further*, That upon the execution and delivery of any conveyance herein authorized, the jurisdiction of the United States of America over the road conveyed, shall cease and determine and shall thereafter vest in the State in which said road is located.

Provisos.
Conditions.

Transfer of jurisdiction.

SIGNAL CORPS

ALASKA COMMUNICATION SYSTEM

Operation, improvement, etc.

For operation, maintenance, and improvement of the Alaska Communication System, including travel allowances and travel in kind as authorized by law, and operation and maintenance of passenger-carrying vehicles, $200,000, to be derived from the receipts of the Alaska Communication System which have been covered into the Treasury of the United States, and to remain available until the close of the fiscal year 1941: *Provided*, That the Secretary of War shall report to Congress the extent and cost of any extensions and betterments which may be effected under this appropriation.

Proviso.
Report to Congress.

BUREAU OF INSULAR AFFAIRS

UNITED STATES HIGH COMMISSIONER TO THE PHILIPPINE ISLANDS

United States High Commissioner's office.

For the maintenance of the office of the United States High Commissioner to the Philippine Islands as authorized by subsection 4 of section 7 of the Act approved March 24, 1934 (48 Stat. 456), including salaries and wages; rental, furnishings, equipment, maintenance, renovation, and repair of office quarters and living quarters for the High Commissioner; supplies and equipment; purchase and exchange of lawbooks and books of reference, periodicals, and newspapers; traveling expenses, including for persons appointed hereunder within the United States and their families, actual expenses of travel and transportation of household effects from their homes in the United States to the Philippine Islands, and return, utilizing Government vessels whenever practicable; operation, maintenance, and repair of motor vehicles, and all other necessary expenses, $163,130, of which amount not exceeding $10,000 shall be available for expenditure in the discretion of the High Commissioner for maintenance of his household and such other purposes as he may deem proper: *Provided*, That the salary of the legal adviser and the financial expert shall not exceed the annual rate of $10,000 and $9,000 each, respectively: *Provided further*, That section 3709 of the Revised Statutes (41 U. S. C. 5), shall not apply to any purchase or service rendered under this appropriation when the aggregate amount involved does not exceed the sum of $100.

48 Stat. 461.
48 U. S. C. § 1237 (4).
Salaries and expenses.

Traveling expenses, etc.

Vehicles.

Household expenses.

Provisos.
Legal adviser and financial expert.

Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

CORPS OF ENGINEERS

Availability.

To be immediately available and to be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, and to remain available until expended:

RIVERS AND HARBORS

Maintenance of existing works.

For the preservation and maintenance of existing river and harbor works, and for the prosecution of such projects heretofore authorized as may be most desirable in the interests of commerce and navigation; for survey of northern and northwestern lakes and other boundary and connecting waters as heretofore authorized, including the preparation, correction, printing, and issuing of charts and bulletins and the investigation of lake levels; for prevention of obstructive and injurious deposits within the harbor and adjacent waters of New York City; for expenses of the California Débris Commission in carrying on the work authorized by the Act approved March 1, 1893, as amended (33 U. S. C. 661, 678, and 683); for removing sunken vessels or craft obstructing or endangering navigation as authorized by law; for operating and maintaining, keeping in repair, and continuing in use without interruption any lock, canal (except the Panama Canal),

Survey of boundary, etc., waters.

New York harbor.

California Débris Commission.
27 Stat. 507.
33 U. S. C. §§ 661, 678, 683; Supp. IV, § 683.

Removal of navigation obstructions.

canalized river, or other public works for the use and benefit of navigation belonging to the United States, including maintenance of the Hennepin Canal in Illinois; for payment annually of tuition fees of not to exceed fifty student officers of the Corps of Engineers at civil technical institutions under the provisions of section 127a of the National Defense Act, as amended (10 U. S. C. 535); for examinations, surveys, and contingencies of rivers and harbors; for printing and binding, newspapers, lawbooks, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, including such printing as may be authorized by the Committee on Printing of the House of Representatives, either during a recess or session of Congress, of surveys authorized by law, and such surveys as may be printed during a recess of Congress shall be printed, with illustrations, as documents of the next succeeding session of Congress, and for the purchase (not to exceed $220,708) of motor-propelled passenger-carrying vehicles and motorboats, for official use: *Provided*, That no part of this appropriation shall be expended for any preliminary examination, survey, project, or estimate not authorized by law, $96,000,000: *Provided*, That from this appropriation the Secretary of War may, in his discretion and on the recommendation of the Chief of Engineers based on the recommendation by the Board of Rivers and Harbors in the review of a report or reports authorized by law, expend such sums as may be necessary for the maintenance of harbor channels provided by a State, municipality, or other public agency, outside of harbor lines and serving essential needs of general commerce and navigation, such work to be subject to the conditions recommended by the Chief of Engineers in his report or reports thereon: *Provided further*, That no appropriation under the Corps of Engineers for the fiscal year 1940 shall be available for any expenses incident to operating any power-driven boat or vessel on other than Government business: *Provided further*, That not to exceed $3,000 of the amount herein appropriated shall be available for the support and maintenance of the Permanent International Commission of the Congresses of Navigation and for the payment of the actual expenses of the properly accredited delegates of the United States to the meeting of the congresses and of the commission.

Student officers at civil technical institutions.

41 Stat. 785.
10 U. S. C. § 535.
Surveys, etc.
Printing and binding.

Vehicles, etc.

Provisos.
Unauthorized surveys, etc., forbidden.

Maintenance of harbor channels outside harbor lines.

Power-driven boats, restriction on use.

Permanent International Commission of the Congresses of Navigation.

FLOOD CONTROL

Flood control, general: For the construction and maintenance of certain public works on rivers and harbors for flood control, and for other purposes, in accordance with the provisions of the Flood Control Act, approved June 22, 1936, as amended and supplemented, including printing and binding, newspapers, law books, books of reference, periodicals, and office supplies and equipment required in the Office of the Chief of Engineers to carry out the purposes of this appropriation, the purchase (not to exceed $149,500) of motor-propelled passenger-carrying vehicles and motorboats for official use, and for preliminary examinations and surveys of flood-control projects authorized by law, $133,000,000: *Provided*, That $3,000,000 of this appropriation shall be transferred and made available to the Secretary of Agriculture for preliminary examinations and surveys, as authorized by law, for run-off and water-flow retardation and soil-erosion prevention on the watersheds of flood-control projects, including the employment of persons in the District of Columbia and elsewhere, purchase of books and periodicals, printing and binding, rent in the District of Columbia, the purchase (not to exceed $75,000) of motor-propelled passenger-carrying vehicles and motorboats, and for other necessary expenses: *Provided further*, That funds appropriated herein may be used for flood control work on the Salmon River,

Public works on rivers and harbors.
Post, p. 1328.

49 Stat. 1570.
33 U. S. C., Supp. IV, ch. 15.
Printing and binding.

Vehicles.

Preliminary examinations, etc.
Provisos.
Run-off and water-flow retardation, etc., surveys.

Personal services.

Salmon River, Alaska.

Use of funds for designated surveys, etc.

Alaska, as authorized by law: *Provided further*, That funds appropriated herein may be used to execute detailed surveys, prepare plans and specifications, and to procure options on land and property necessary for the construction of authorized flood-control projects or for flood-control projects considered for selection in accordance with the provisions of section 4 of the Flood Control Act approved June 28, 1938: *Provided further*, That the expenditure of funds for completing the necessary surveys and securing options shall not be construed as a commitment of the Government to the construction of any project: *Provided further*, That the conditions of local cooperation for the Memphis, Tennessee, flood-control project, authorized by the Flood Control Act approved August 28, 1937, shall be so modified (without increasing the total estimated construction cost of the project) that the cost of providing pumping stations and outlet works for interior drainage shall be borne by the United States, all in accordance with plans to be approved by the Chief of Engineers: *And provided further*, That the reservoir and other flood-control works on Bayou Bodcau and Cypress Bayou, Louisiana, authorized by the Flood Control Act approved June 28, 1938, shall be constructed in accordance with the revised plans and cost estimates now in the Office, Chief of Engineers.

52 Stat. 1216.
33 U. S. C., Supp. IV, § 701f (note).
Expenditure not to be construed as commitment to construction of any project.
Memphis, Tenn., project modified.
50 Stat. 881.

Bayou Bodcau and Cypress Bayou, La., reservoir, etc., construction.
52 Stat. 1220.

Mississippi River and tributaries.

Flood control, Mississippi River and tributaries: For prosecuting work of flood control in accordance with the provisions of the Flood Control Act approved May 15, 1928, as amended (33 U. S. C. 702a), including printing and binding, newspapers, law books, books of reference, periodicals, and office supplies and equipment required in the office of the Chief of Engineers to carry out the purposes of this appropriation, and for the purchase (not to exceed $51,400) of motor-propelled passenger-carrying vehicles and motorboats for official use, $39,000,000.

45 Stat. 534; 49 Stat. 1508.
33 U. S. C. § 702a; Supp. IV, § 702a–1.

Emergency fund, tributaries of Mississippi River.

Emergency fund for flood control on tributaries of Mississippi River: For rescue work and for repair or maintenance of any flood-control work on any tributaries of the Mississippi River threatened or destroyed by flood, in accordance with section 9 of the Flood Control Act, approved June 15, 1936 (49 Stat. 1508), $800,000.

49 Stat. 1511.
33 U. S. C., Supp. IV, 702g–1.

HYDROELECTRIC POWER

Fort Peck Dam, Mont.

Power plant, Fort Peck Dam, Montana: For continuing the construction of the hydroelectric power plant at Fort Peck Dam, Montana, as authorized by the Act approved May 18, 1938 (52 Stat. 403), $2,000,000.

52 Stat. 403.

Bonneville Dam, Oreg.

Power plant, Bonneville Dam, Columbia River, Oregon: For continuing the construction of the hydroelectric power plant at Bonneville Dam, Columbia River, Oregon, as authorized by the Acts approved August 30, 1935 (49 Stat. 1038), and August 20, 1937 (50 Stat. 731), $7,000,000.

49 Stat. 1038; 50 Stat. 731.
16 U. S. C., Supp. IV, ch. 12B.

UNITED STATES SOLDIERS' HOME

Maintenance, etc.

For maintenance and operation of the United States Soldiers' Home, to be paid from the Soldiers' Home Permanent Fund, $800,500.

THE PANAMA CANAL

All expenses.

Objects specified.

Printing and binding.

For every expenditure requisite for and incident to the maintenance and operation, sanitation, and civil government of the Panama Canal and Canal Zone, including the following: Compensation of all officials and employees; foreign and domestic newspapers and periodicals; law books not exceeding $1,000; textbooks and books of reference; printing and binding, including printing of annual report; rent and personal services in the District of Columbia; purchase or

exchange of typewriting, adding, and other machines; purchase or exchange, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles; claims for damages to vessels passing through the locks of the Panama Canal, as authorized by the Panama Canal Act; claims for losses of or damages to property arising from the conduct of authorized business operations; claims for damages to property arising from the maintenance and operation, sanitation, and civil government of the Panama Canal; acquisition of land and land under water, as authorized in the Panama Canal Act; expenses incurred in assembling, assorting, storing, repairing, and selling material, machinery, and equipment heretofore or hereafter purchased or acquired for the construction of the Panama Canal which are unserviceable or no longer needed, to be reimbursed from the proceeds of such sale; expenses incident to conducting hearings and examining estimates for appropriations on the Isthmus; expenses incident to any emergency arising because of calamity by flood, fire, pestilence, or like character not foreseen or otherwise provided for herein; traveling expenses, when prescribed by the Governor of the Panama Canal to persons engaged in field work or traveling on official business; not to exceed $2,000 for travel and subsistence expenses of members of the police and fire forces of the Panama Canal incident to their special training in the United States; transportation, including insurance, of public funds and securities between the United States and the Canal Zone; purchase, construction, repair, replacement, alteration, or enlargement of buildings, structures, equipment, and other improvements; and for such other expenses not in the United States as the Governor of the Panama Canal may deem necessary best to promote the maintenance and operation, sanitation, and civil government of the Panama Canal, all to be expended under the direction of the Governor of the Panama Canal and accounted for as follows:

Vehicles.
Damage claims.
Emergencies.
Public funds and securities, transportation and insurance.

For maintenance and operation of the Panama Canal: Salary of the Governor, $10,000; contingencies of the Governor, to be expended in his discretion, not exceeding $3,000; purchase, inspection, delivery, handling, and storing of materials, supplies, and equipment for issue to all departments of the Panama Canal, the Panama Railroad, other branches of the United States Government, and for authorized sales; payment in lump sums of not exceeding the amounts authorized by the Injury Compensation Act approved September 7, 1916 (5 U. S. C. 793), to alien cripples who are now a charge upon the Panama Canal by reason of injuries sustained while employed in the construction of the Panama Canal; and relief payments authorized by the Act approved July 8, 1937 (50 Stat. 478); in all, $22,632,087 together with all moneys arising from the conduct of business operations authorized by the Panama Canal Act. Of such sum of $22,632,087, $14,200,000 shall be immediately available; and in addition the Governor of the Panama Canal, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the same objects embraced by such appropriation to an amount not in excess of $2,300,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

Maintenance and operation.
Governor's salary.
Supplies, equipment, etc.
Payment to alien cripples.
39 Stat. 750.
5 U. S. C. § 793.
Relief payments.
50 Stat. 478.
48 U. S. C., Supp. IV, § 1372.
Contracts authorized.

For sanitation, quarantine, hospitals, and medical aid and support of the insane and of lepers and aid and support of indigent persons legally within the Canal Zone, including expenses of their deportation when practicable, the purchase of artificial limbs or other appliances for persons who were injured in the service of the Isthmian Canal Commission or the Panama Canal prior to September 7, 1916, additional compensation to any officer of the United States Public Health Service detailed with the Panama Canal as chief quarantine

Sanitation, etc.
Support of insane and lepers, etc.
Deportation expenses.
Chief quarantine officer.

Payment for furnishing of blood for transfusion.

officer, and payments of not to exceed $50 in any one case to persons within the Government service who shall furnish blood from their veins for transfusion to the veins of patients in Panama Canal hospitals: *Provided*, That expenditures heretofore made to any person within the Government service for blood furnished to patients in Panama Canal hospitals are hereby validated; $962,035.

Proviso. Validation of expenditures heretofore made.

Civil government, Panama Canal and Canal Zone.

For civil government of the Panama Canal and Canal Zone, including gratuities and necessary clothing for indigent discharged prisoners, $1,180,802.

Availability.

Total, Panama Canal, $24,774,924, to be available until expended.

Additional sums.

In addition to the foregoing sums there is appropriated for the fiscal year 1940 for expenditures and reinvestment under the several heads of appropriation aforesaid, without being covered into the Treasury of the United States, and to remain available until expended, all moneys received by the Panama Canal during the fiscal year 1940 and prior fiscal years (exclusive of net profits for such prior fiscal years) from services rendered or materials and supplies furnished to the United States, the Panama Railroad Company, the Canal Zone government, or to their employees, respectively, or to the Panama Government, from hotel and hospital supplies and services; from rentals, wharfage, and like service; from labor, materials, and supplies and other services furnished to vessels other than those passing through the Canal, and to others unable to obtain the same elsewhere; from the sale of scrap and other byproducts of manufacturing and shop operations; from the sale of obsolete and unserviceable materials, supplies, and equipment purchased or acquired for the operation, maintenance, protection, sanitation, and government of the Canal and Canal Zone; and any net profits accruing from such business to the Panama Canal shall annually be covered into the Treasury of the United States.

Disposition of net profits.

Waterworks, sewers, and pavements, Panama and Colon.

There is also appropriated for the fiscal year 1940 for the operation, maintenance, and extension of waterworks, sewers, and pavements in the cities of Panama and Colon, to remain available until expended, the necessary portions of such sums as shall be paid during that fiscal year as water rentals or directly by the Government of Panama for such expenses.

Short title.

SEC. 2. This Act may be cited as the "War Department Civil Appropriation Act, 1940".

Approved, June 28, 1939.

[CHAPTER 247]

June 29, 1939
[H. R. 6851]
[Public, No. 155]

AN ACT

To provide revenue, equalize taxation, and for other purposes.

Revenue Act of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Revenue Act of 1939".

TITLE I—EXCISE TAXES AND POSTAL RATES

SEC. 1. CONTINUATION OF EXCISE TAXES AND POSTAL RATES.

Continuation until 1941.

Ante, pp. 189, 195, 196, 411, 420, 421, 422, 425.

I. R. C. §§ 1700 (a) (1), 1801, 1802, 3403 (f) (1), 3452, 3460 (a), 3465, 3481 (b), 3482.

50 Stat. 358.

39 U. S. C., Supp. IV, § 280 (note).

48 Stat. 254.

Sections 1700 (a) (1), 1801, 1802, 3403 (f) (1), 3452, 3460 (a), 3465, 3481 (b), and 3482 of the Internal Revenue Code are amended by striking out "1939" wherever appearing therein and inserting in lieu thereof "1941". Section 1001 (a), as amended, of the Revenue Act of 1932, and section 2, as amended, of the Act entitled "An Act to extend the gasoline tax for one year, to modify postage rates on mail matter, and for other purposes", approved June 16, 1933, are further amended by striking out "1939" wherever appearing therein and inserting in lieu thereof "1941".

SEC. 2. SPORTING ARMS AND AMMUNITION TAX.

Section 3407 of the Internal Revenue Code (relating to the tax on firearms, shells, and cartridges) is amended by adding at the end thereof the following new paragraph:

"The provisions of section 3452 (relating to expiration of taxes) shall not apply to the tax imposed by this section."

Firearms, shells, and cartridges. *Ante*, p. 412. I. R. C. § 3407.

Expiration of taxes. *Ante*, p. 420. I. R. C. § 3452.

SEC. 3. TOILET PREPARATIONS TAX AMENDMENTS.

(a) Section 3401 of the Internal Revenue Code (relating to the tax on toilet preparations) is amended by inserting at the end thereof the following new paragraphs:

"In the case of a sale by a manufacturer to a selling corporation of an article to which the tax under this section applies, the transaction shall be prima facie presumed to be otherwise than at arm's length if either the manufacturer or the selling corporation owns more than 75 per centum of the outstanding stock of the other, or if more than 75 per centum of the outstanding stock of both corporations is owned by the same persons in substantially the same proportions. Sales by a manufacturer to a selling corporation shall in all other cases be prima facie presumed to be at arm's length.

"Notwithstanding section 3441 (a), in determining, for the purpose of this section, the price for which an article is sold, whether at arm's length or not, there shall be included any charge for coverings and containers of whatever nature, only if furnished by the actual manufacturer of the article, and any charge incident to placing the article in condition packed ready for shipment, only if performed by the actual manufacturer of the article, but there shall be excluded the amount of the tax imposed by this section, whether or not stated as a separate charge. Whether sold at arm's length or not, a transportation, delivery, insurance, or other charge, and the wholesaler's salesmen's commissions and costs and expenses of advertising and selling (not required by the foregoing sentence to be included), shall be excluded from the price only if the amount thereof is established to the satisfaction of the Commissioner, in accordance with the regulations."

(b) The amendments made by subsection (a) shall be effective only with respect to sales made after the date of the enactment of this Act.

Toilet preparations. *Ante*, p. 410. I. R. C. § 3401.

Transactions otherwise than at arm's length.

Presumption of sales at arm's length.

Charge for coverings and containers. *Ante*, p. 416. I. R. C. § 3441 (a).

Items excluded from price.

Effective date of amendments.

TITLE II—INCOME TAX AMENDMENTS

SEC. 201. CORPORATION TAX IN GENERAL.

Sections 13, 14, and 15 of the Internal Revenue Code are amended to read as follows:

Ante, pp. 7–9. I. R. C. §§ 13–15.

"SEC. 13. TAX ON CORPORATIONS IN GENERAL.

"(a) DEFINITIONS.—For the purposes of this chapter—

"(1) ADJUSTED NET INCOME.—The term 'adjusted net income' means the net income minus the credit provided in section 26 (a), relating to interest on certain obligations of the United States and Government corporations.

"(2) NORMAL-TAX NET INCOME.—The term 'normal-tax net income' means the adjusted net income minus the credit for dividends received provided in section 26 (b).

"(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the normal-tax net income of every corporation the normal-tax net income of which is more than $25,000

Definitions.

"Adjusted net income." *Ante*, p. 18. I. R. C. § 26 (a).

"Normal-tax net income." *Ante*, p. 19. I. R. C. § 26 (b).

Imposition of tax.

(except a corporation subject to the tax imposed by section 14, section 231 (a), Supplement G, or Supplement Q) whichever of the following taxes is the lesser:

Ante, pp. 78, 71–75, 98, 99.
I. R. C. § 231 (a), Supp. G, Supp. Q.

General rule.

"(1) GENERAL RULE.—A tax of 18 per centum of the normal-tax net income; or

Alternative tax; normal-tax net income in excess of $25,000.

"(2) ALTERNATIVE TAX (CORPORATIONS WITH NORMAL-TAX NET INCOME SLIGHTLY MORE THAN $25,000).—A tax of $3,525, plus 32 per centum of the amount of the normal-tax net income in excess of $25,000.

Exempt corporations.
Ante, p. 33.
I. R. C. § 101.

"(c) EXEMPT CORPORATIONS.—

"For corporations exempt from taxation under this chapter, see section 101.

Personal holding companies.
Ante, p. 104.
I. R. C. § 500.

"(d) TAX ON PERSONAL HOLDING COMPANIES.—

"For surtax on personal holding companies, see section 500.

Improper accumulation of surplus.
Ante, p. 35.
I. R. C. § 102.

"(e) IMPROPER ACCUMULATION OF SURPLUS.—

"For surtax on corporations which accumulate surplus to avoid surtax on shareholders, see section 102.

"SEC. 14. TAX ON SPECIAL CLASSES OF CORPORATIONS.

Imposition of tax.

"(a) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the normal-tax net income of the following corporations (in lieu of the tax imposed by section 13) the tax hereinafter in this section specified.

Ante, p. 863.

Normal-tax net incomes, not more than $25,000.

"(b) CORPORATIONS WITH NORMAL-TAX NET INCOMES OF NOT MORE THAN $25,000.—If the normal-tax net income of the corporation is not more than $25,000, and if the corporation does not come within one of the classes specified in subsection (c), (d), or (e) of this section, the tax shall be as follows:

"Upon normal-tax net incomes not in excess of $5,000, 12½ per centum.

"$625 upon normal-tax net incomes of $5,000, and upon normal-tax net incomes in excess of $5,000 and not in excess of $20,000, 14 per centum in addition of such excess.

"$2,725 upon normal-tax net incomes of $20,000, and upon normal-tax net incomes in excess of $20,000, 16 per centum in addition of such excess.

Foreign corporations.

"(c) FOREIGN CORPORATIONS.—

"(1) In the case of a foreign corporation engaged in trade or business within the United States or having an office or place of business therein, the tax shall be an amount equal to 18 per centum of the normal-tax net income, regardless of the amount thereof.

"(2) In the case of a foreign corporation not engaged in trade or business within the United States and not having an office or place of business therein, the tax shall be as provided in section 231 (a).

Ante, p. 78.
I. R. C. § 231 (a).

Insurance companies.
Ante, pp. 71–75.
I. R. C., Supp. G.

"(d) INSURANCE COMPANIES.—In the case of insurance companies, the tax shall be as provided in Supplement G.

Mutual investment companies.
Ante, pp. 98, 99.
I. R. C., Supp. Q.

"(e) MUTUAL INVESTMENT COMPANIES.—In the case of mutual investment companies, as defined in Supplement Q, the tax shall be as provided in such Supplement.

Exempt corporations.
Ante, p. 33.
I. R. C. § 101.

"(f) EXEMPT CORPORATIONS.—

"For corporations exempt from taxation under this chapter, see section 101.

Personal holding companies.
Ante, p. 104.
I. R. C. § 500.

"(g) TAX ON PERSONAL HOLDING COMPANIES.—

"For surtax on personal holding companies, see section 500.

Improper accumulation of surplus.
Ante, p. 35.
I. R. C. § 102.

"(h) IMPROPER ACCUMULATION OF SURPLUS.—

"For surtax on corporations which accumulate surplus to avoid surtax on shareholders, see section 102."

SEC. 202. TAX ON BANKS AND TRUST COMPANIES.

Banks and trust companies.
Ante, p. 36.
I. R. C. § 104 (b).

Section 104 (b) of the Internal Revenue Code (relating to the tax on banks) is amended to read as follows:

"(b) RATE OF TAX.—Banks shall be subject to tax under section 13 or section 14 (b)."

Rate of tax.
Ante, pp. 863, 864.
I. R. C. §§ 13, 14 (b).

SEC. 203. TAX ON LIFE INSURANCE COMPANIES.

Life insurance companies.
Ante, p. 71.
I. R. C. § 201 (b).

Section 201 (b) of the Internal Revenue Code (relating to the tax on life insurance companies) is amended to read as follows:

"(b) IMPOSITION OF TAX.—

Imposition of tax.

"(1) IN GENERAL.—In lieu of the tax imposed by sections 13 and 14, there shall be levied, collected, and paid for each taxable year upon the normal-tax net income of every life insurance company a tax at the rates provided in section 13 or section 14 (b).

In general.
Ante, pp. 863, 864.
I. R. C. §§ 13, 14.

"(2) NORMAL-TAX NET INCOME OF FOREIGN LIFE INSURANCE COMPANIES.—In the case of a foreign life insurance company, the normal-tax net income shall be an amount which bears the same ratio to the normal-tax net income, computed without regard to this paragraph, as the reserve funds required by law and held by it at the end of the taxable year upon business transacted within the United States bear to the reserve funds held by it at the end of the taxable year upon all business transacted.

Normal-tax net income of foreign companies.

"(3) NO UNITED STATES INSURANCE BUSINESS.—Foreign life insurance companies not carrying on an insurance business within the United States and holding no reserve funds upon business transacted within the United States, shall not be taxable under this section but shall be taxable as other foreign corporations."

No United States business.

SEC. 204. TAX ON INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL.

Insurance companies other than life or mutual.
Ante, p. 72.
I. R. C. § 204 (a).

Section 204 (a) of the Internal Revenue Code (relating to the tax on insurance companies other than life or mutual) is amended to read as follows:

"(a) IMPOSITION OF TAX.—

Imposition of tax.

"(1) IN GENERAL.—In lieu of the tax imposed by sections 13 and 14, there shall be levied, collected, and paid for each taxable year upon the normal-tax net income of every insurance company (other than a life or mutual insurance company) a tax at the rates provided in section 13 or section 14 (b).

In general.
Ante, pp. 863, 864.
I. R. C. §§ 13, 14.

"(2) NORMAL-TAX NET INCOME OF FOREIGN COMPANIES.—In the case of a foreign insurance company (other than a life or mutual insurance company), the normal-tax net income shall be the net income from sources within the United States minus the sum of—

Normal-tax net income of foreign companies.

"(A) INTEREST ON OBLIGATIONS OF THE UNITED STATES AND ITS INSTRUMENTALITIES.—The credit provided in section 26 (a).

Interest on obligations of United States and its instrumentalities.
Ante, p. 18.
I. R. C. § 26 (a).

"(B) DIVIDENDS RECEIVED.—The credit provided in section 26 (b).

Dividends received.
Ante, p. 19.
I. R. C. § 26 (b).

"(3) NO UNITED STATES INSURANCE BUSINESS.—Foreign insurance companies not carrying on an insurance business within the United States shall not be taxable under this section but shall be taxable as other foreign corporations."

No United States insurance business.

SEC. 205. TAX ON MUTUAL INSURANCE COMPANIES OTHER THAN LIFE.

Mutual companies other than life.
Ante, p. 74.
I. R. C. § 207 (a).

Section 207 (a) of the Internal Revenue Code (relating to the tax on mutual insurance companies other than life) is amended to read as follows:

"(a) IMPOSITION OF TAX.—

Imposition of tax.

"(1) IN GENERAL.—There shall be levied, collected, and paid for each taxable year upon the normal-tax net income of every

In general.

Ante, pp. 863, 864.
I. R. C. §§ 13, 14 (b).

mutual insurance company (other than a life insurance company) a tax at the rates provided in section 13 or section 14 (b).

Foreign corporations.

"(2) FOREIGN CORPORATIONS.—The tax imposed by paragraph (1) shall apply to foreign corporations as well as domestic corporations; but foreign insurance companies not carrying on an insurance business within the United States shall be taxable as other foreign corporations."

SEC. 206. TAX ON RESIDENT FOREIGN CORPORATIONS.

Resident foreign corporations.
Ante, p. 78.
I. R. C. § 231 (b).

Section 231 (b) of the Internal Revenue Code (relating to the tax on resident foreign corporations) is amended to read as follows:

"(b) RESIDENT CORPORATIONS.—A foreign corporation engaged in trade or business within the United States or having an office or place of business therein shall be taxable as provided in section 14 (c) (1)."

Ante, p. 864.
I. R. C. § 14 (c) (1).

SEC. 207. TAX ON CORPORATIONS ENTITLED TO THE BENEFITS OF SECTION 251.

Income from sources within a United States possession.
Ante, p. 80.
I. R. C. § 251 (c) (1).
Corporation tax.
Ante, pp. 863, 864.
I. R. C. §§ 13, 14 (b).

Section 251 (c) (1) of the Internal Revenue Code (relating to tax on corporations deriving a large part of their income from sources within a possession) is amended to read as follows:

"(1) CORPORATION TAX.—A domestic corporation entitled to the benefits of this section shall be subject to tax under section 13 or section 14 (b)."

SEC. 208. TAX ON CHINA TRADE ACT CORPORATIONS.

China Trade Act corporations.
Ante, p. 81.
I. R. C. § 261 (a).
Corporation tax.
42 Stat. 849.
15 U. S. C. ch. 4.
Ante, pp. 863, 864.
I. R. C. §§ 13, 14 (b).

Section 261 (a) of the Internal Revenue Code (relating to the tax on China Trade Act corporations) is amended to read as follows:

"(a) CORPORATION TAX.—A corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., 1934 ed., title 15, chap. 4), shall be subject to tax under section 13 or section 14 (b)."

SEC. 209. TAX ON MUTUAL INVESTMENT COMPANIES.

Mutual investment companies.
Ante, p. 99.
I. R. C. § 362 (b).
Imposition of tax.

Section 362 (b) of the Internal Revenue Code (relating to the tax on mutual investment companies) is amended to read as follows:

"(b) IMPOSITION OF TAX.—There shall be levied, collected, and paid for each taxable year upon the Supplement Q net income of every mutual investment company a tax equal to 18 per centum of the amount thereof."

SEC. 210. TECHNICAL AMENDMENTS MADE NECESSARY BY CHANGE IN CORPORATION TAX.

Technical amendments.
Ante, p. 9.
I. R. C. § 21 (b).
Cross references.
Ante, p. 863.
I. R. C. § 13.
Bankruptcy or receivership.
Ante, p. 59.
I. R. C. § 141 (j).

(a) Section 21 (b) of the Internal Revenue Code is amended to read as follows:

"(b) CROSS REFERENCES.—For definition of 'adjusted net income' and 'normal-tax net income', see section 13."

(b) Section 141 (j) of the Internal Revenue Code (relating to affiliated corporations in bankruptcy or receivership) shall not apply with respect to a taxable year beginning after December 31, 1939.

China Trade Act corporations, additional credits.
Ante, p. 81.
I. R. C. § 262.
Ante, pp. 863, 864, 111.
I. R. C. §§ 13, 14, 600.

(c) Section 262 of the Internal Revenue Code (relating to additional credits of China Trade Act corporations) is amended by striking out "sections 14 and 600" and inserting in lieu thereof "sections 13, 14, and 600"; and by striking out "section 14" wherever it appears and inserting in lieu thereof "section 13 or 14".

SEC. 211. NET OPERATING LOSSES.

(a) Section 23 of the Internal Revenue Code (relating to deductions from gross income) is amended by inserting at the end thereof the following:

Deductions from gross income.
Ante, p. 12.
I. R. C. § 23.

"(s) NET OPERATING LOSS DEDUCTION.—For any taxable year beginning after December 31, 1939, the net operating loss deduction computed under section 122."

Net operating loss deduction.

(b) The Internal Revenue Code is amended by inserting after section 121 the following new section:

Ante, p. 56.

"SEC. 122. NET OPERATING LOSS DEDUCTION.

"(a) DEFINITION OF NET OPERATING LOSS.—As used in this section, the term 'net operating loss' means the excess of the deductions allowed by this chapter over the gross income, with the exceptions and limitations provided in subsection (d).

"Net operating loss" defined.

"(b) AMOUNT OF CARRY-OVER.—The term 'net operating loss carry-over' means in the case of any taxable year the sum of:

Amount of carry-over.

"(1) The amount, if any, of the net operating loss for the first preceding taxable year; and

"(2) The amount of the net operating loss, if any, for the second preceding taxable year reduced by the excess, if any, of the net income (computed with the exceptions and limitations provided in subsection (d) (1), (2), (3), and (4)) for the first preceding taxable year over the net operating loss for the third preceding taxable year.

"(c) AMOUNT OF NET OPERATING LOSS DEDUCTION.—The amount of the net operating loss deduction shall be the amount of the net operating loss carry-over reduced by the amount, if any, by which the net income (computed with the exceptions and limitations provided in subsection (d) (1), (2), (3), and (4)) exceeds, in the case of a taxpayer other than a corporation, the net income (computed without such deduction), or, in the case of a corporation, the normal-tax net income (computed without such deduction);

Amount of net operating loss deduction.

"(d) EXCEPTIONS AND LIMITATIONS.—The exceptions and limitations referred to in subsections (a), (b), and (c) shall be as follows:

Exceptions and limitations.

"(1) The deduction for depletion shall not exceed the amount which would be allowable if computed without reference to discovery value or to percentage depletion under section 114 (b) (2), (3), or (4);

Depletion.
Ante, p. 45.
I. R. C. § 114 (b) (2), (3), (4).

"(2) There shall be included in computing gross income the amount of interest received which is wholly exempt from the taxes imposed by this chapter, decreased by the amount of interest paid or accrued which is not allowed as a deduction by section 23 (b), relating to interest on indebtedness incurred or continued to purchase or carry certain tax-exempt obligations;

Interest.
Ante, p. 12.
I. R. C. § 23 (b).

"(3) No net operating loss deduction shall be allowed;

No net operating loss deduction allowed.

"(4) Long-term capital gains and long-term capital losses shall be taken into account without regard to the provisions of section 117 (b). As so computed the amount deductible on account of long-term capital losses shall not exceed the amount includible on account of the long-term capital gains, and the amount deductible on account of short-term capital losses shall not exceed the amount includible on account of the short-term capital gains;

Long-term capital gains and losses.
Ante, p. 51.
I. R. C. § 117 (b).

"(5) Deductions otherwise allowed by law not attributable to the operation of a trade or business regularly carried on by the taxpayer shall (in the case of a taxpayer other than a corporation) be allowed only to the extent of the amount of the gross income not derived from such trade or business. For the purposes of this paragraph deductions and gross income shall be computed with the exceptions and limitations specified in paragraphs (1) to (4) of this subsection.

No carry-over from year prior to 1939.

"(e) NO CARRY-OVER FROM YEAR PRIOR TO 1939.—As used in this section, the terms 'third preceding taxable year', 'second preceding taxable year', and 'first preceding taxable year' do not include any taxable year beginning prior to January 1, 1939."

Estates, trusts, and participants in common trust funds.
Ante, p. 68.

(c) ALLOWANCE OF DEDUCTION TO ESTATES, TRUSTS, AND PARTICIPANTS IN COMMON TRUST FUNDS.—The Internal Revenue Code is amended by inserting after the section 169 the following new section:

"SEC. 170. NET OPERATING LOSSES.

Allowance of deduction for net operating losses.
Ante, p. 867.

"The benefit of the deduction for net operating losses allowed by section 23 (s) shall be allowed to estates and trusts under regulations prescribed by the Commissioner with the approval of the Secretary. The benefit of such deduction shall not be allowed to a common trust fund, but shall be allowed to the participants in the common trust fund under regulations prescribed by the Commissioner with the approval of the Secretary."

Partners.
Ante, p. 71.

(d) ALLOWANCE OF DEDUCTION TO PARTNERS.—The Internal Revenue Code is amended by inserting after section 188 the following new section:

"SEC. 189. NET OPERATING LOSSES.

Net operating loss deduction.
Ante, p. 867.

"The benefit of the deduction for net operating losses allowed by section 23 (s) shall not be allowed to a partnership but shall be allowed to the members of the partnership under regulations prescribed by the Commissioner with the approval of the Secretary."

Life insurance companies, deductions.
Ante, p. 71.
I. R. C. § 203 (a).

(e) ALLOWANCE OF DEDUCTION TO INSURANCE COMPANIES.—

(1) Section 203 (a) of the Internal Revenue Code (relating to deductions of life insurance companies) is amended by inserting at the end thereof the following new paragraph:

"(8) The amount of the net operating loss deduction provided in section 23 (s)."

Ante, p. 867.

Ante, p. 74.
I. R. C. § 207.

(2) The Internal Revenue Code is amended by inserting after section 207 the following:

"SEC. 208. NET OPERATING LOSSES.

Insurance companies, net operating losses.
Ante, p. 867.

"The benefit of the deduction for net operating losses allowed by section 23 (s) shall be allowed to insurance companies subject to the taxes imposed in this supplement under regulations prescribed by the Commissioner with the approval of the Secretary."

Section 102 net income, definition modified.
Ante, p. 35.
I. R. C. § 102 (d).

(f) DENIAL OF DEDUCTION TO SECTION 102 CORPORATIONS.—Section 102 (d) (1) of the Internal Revenue Code (relating to the definition of section 102 net income) is amended by striking out "The term 'section 102 net income' means the net income minus the sum of" and inserting in lieu thereof "The term 'section 102 net income' means the net income, computed without the net operating loss deduction provided in section 23 (s), minus the sum of".

Ante, p. 867.

(g) DENIAL OF DEDUCTION TO FOREIGN PERSONAL HOLDING COMPANIES.—Section 336 (b) of the Internal Revenue Code (relating to disallowed deductions in computing net income of foreign personal holding companies) is amended by inserting at the end thereof the following:

Foreign personal holding companies, disallowed deductions.
Ante, p. 96.
I. R. C. § 336 (b).

"(3) NET LOSS CARRY-OVER DISALLOWED.—The deduction for net operating losses provided in section 23 (s) shall not be allowed."

Ante, p. 867.

(h) DENIAL OF DEDUCTION TO MUTUAL INVESTMENT COMPANIES.—Section 362 (a) of the Internal Revenue Code (relating to definition of Supplement Q net income) is amended to read as follows:

Mutual investment companies, disallowed deductions.
Ante, p. 99.
I. R. C. § 362 (a).

"(a) SUPPLEMENT Q NET INCOME.—For the purposes of this chapter the term 'Supplement Q net income' means the adjusted net income, computed without the net operating loss deduction provided in section 23 (s), minus the basic surtax credit computed under section 27 (b) without the application of paragraphs (2) and (3)."

"Supplement Q net income", defined.
Ante, p. 867.
Ante, p. 20.
I. R. C. § 27 (b).

(i) DENIAL OF DEDUCTION TO DOMESTIC PERSONAL HOLDING COMPANIES.—Section 505 of the Internal Revenue Code (relating to definition of subchapter A net income) is amended by inserting at the end thereof the following:

Subchapter A net income.
Ante, p. 108.
I. R. C. § 505.

"(c) NET LOSS CARRY-OVER DISALLOWED.—The deduction for net operating losses provided in section 23 (s) shall not be allowed."

Disallowed deductions.
Ante, p. 867.

(j) TECHNICAL AMENDMENT.—Section 26 (c) (2) of the Internal Revenue Code (relating to operating loss credit) is amended by striking out "chapter" and inserting in lieu thereof "section".

Operating loss credit, technical amendment.
Ante, p. 19.
I. R. C. § 26 (c) (2).

SEC. 212. CORPORATION CAPITAL LOSSES.

(a) LIMITATIONS.—Section 117 (d) of the Internal Revenue Code (relating to limitation on capital losses) is amended to read as follows:

Corporation capital losses.
Ante, p. 52.
I. R. C. § 117 (d).

"(d) LIMITATION ON CAPITAL LOSSES.—Long-term capital losses shall be allowed, but short-term capital losses shall be allowed only to the extent of short-term capital gains."

Limitation on capital losses.

(b) NET SHORT-TERM LOSS CARRY-OVER.—Section 117 (e) of the Internal Revenue Code (relating to the one-year carry-over of net short-term capital loss) is amended to read as follows:

Net short-term loss carry-over.
Ante, p. 52.
I. R. C. § 117 (e).

"(e) NET SHORT-TERM CAPITAL LOSS CARRY-OVER.—If any taxpayer sustains in any taxable year, beginning after December 31, 1937, in the case of a taxpayer other than a corporation, or beginning after December 31, 1939, in the case of a corporation, a net short-term capital loss, such loss (in an amount not in excess of the net income for such year) shall be treated in the succeeding taxable year as a short-term capital loss, except that it shall not be included in computing the net short-term capital loss for such year."

Net short-term capital loss carry-over.

(c) CAPITAL LOSSES OF FOREIGN PERSONAL HOLDING COMPANIES.—Section 336 of the Internal Revenue Code (relating to definition of Supplement P net income) is amended by inserting at the end thereof the following new subsection:

Supplement P net income.
Ante, p. 95.
I. R. C. § 336.

"(c) CAPITAL LOSSES.—The net income shall be computed without regard to section 117 (d) and (e), and losses from sales or exchanges of capital assets shall be allowed only to the extent of $2,000 plus the gains from such sales or exchanges."

Capital losses.
I. R. C. § 117 (d), (e).

(d) CAPITAL LOSSES OF DOMESTIC PERSONAL HOLDING COMPANIES.—Section 505 of the Internal Revenue Code (relating to definition of subchapter A net income) is amended by inserting at the end thereof the following new subsection:

Subchapter A net income.
Ante, p. 108.
I. R. C. § 505.

"(d) CAPITAL LOSSES.—The net income shall be computed without regard to section 117 (d) and (e), and losses from sales or exchanges of capital assets shall be allowed only to the extent of $2,000 plus the gains from such sales or exchanges."

Capital losses.
Ante, p. 52.
I. R. C. § 117 (d), (e).

SEC. 213. ASSUMPTION OF INDEBTEDNESS.

Recognition of gain or loss.
Ante, p. 37.
I. R. C. § 112.

(a) ASSUMPTION OF LIABILITY NOT RECOGNIZED.—Section 112 of the Internal Revenue Code (relating to recognition of gain or loss) is amended by adding at the end thereof the following new subsection:

Assumption of liability.

Ante, p. 37.

"(k) ASSUMPTION OF LIABILITY NOT RECOGNIZED.—Where upon an exchange the taxpayer receives as part of the consideration property which would be permitted by subsection (b) (4) or (5) of this section to be received without the recognition of gain if it were the sole consideration, and as part of the consideration another party to the exchange assumes a liability of the taxpayer or acquires from the taxpayer property subject to a liability, such assumption or acquisition shall not be considered as 'other property or money' received by the taxpayer within the meaning of subsection (c), (d), or (e) of this section and shall not prevent the exchange from being within the provisions of subsection (b) (4) or (5); except that if, taking into consideration the nature of the liability and the circumstances in the light of which the arrangement for the assumption or acquisition was made, it appears that the principal purpose of the taxpayer with respect to the assumption or acquisition was a purpose to avoid Federal income tax on the exchange, or, if not such purpose, was not a bona fide business purpose, such assumption or acquisition (in the amount of the liability) shall, for the purposes of this section, be considered as money received by the taxpayer upon the exchange. In any suit or proceeding where the burden is on the taxpayer to prove that such assumption or acquisition is not to be considered as money received by the taxpayer, such burden shall not be considered as sustained unless the taxpayer sustains such burden by the clear preponderance of the evidence."

Ante, p. 39.

If purpose was to avoid Federal income tax.

Not a bona fide transaction.

Burden of proof.

Reorganization, amendment to definition.
Ante, p. 40.
I. R. C. § 112 (g) (1).

(b) AMENDMENT TO DEFINITION OF REORGANIZATION.—Section 112 (g) (1) of the Internal Revenue Code (relating to definition of reorganization) is amended to read as follows:

"(1) The term 'reorganization' means (A) a statutory merger or consolidation, or (B) the acquisition by one corporation, in exchange solely for all or a part of its voting stock, of at least 80 per centum of the voting stock and at least 80 per centum of the total number of shares of all other classes of stock of another corporation, or (C) the acquisition by one corporation, in exchange solely for all or a part of its voting stock, of substantially all the properties of another corporation, but in determining whether the exchange is solely for voting stock the assumption by the acquiring corporation of a liability of the other, or the fact that property acquired is subject to a liability, shall be disregarded, or (D) a transfer by a corporation of all or a part of its assets to another corporation if immediately after the transfer the transferor or its shareholders or both are in control of the corporation to which the assets are transferred, or (E) a recapitalization, or (F) a mere change in identity, form, or place of organization, however effected."

Requirement of substantially proportionate interests.
Ante, p. 37.
I. R. C. § 112 (b) (5).
Where transferee assumes liability of transferor.

(c) REQUIREMENT OF SUBSTANTIALLY PROPORTIONATE INTERESTS.—Section 112 (b) (5) of the Internal Revenue Code (relating to requirement of substantially proportionate interests) is amended by adding at the end thereof the following new sentence: "Where the transferee assumes a liability of a transferor, or where the property of a transferor is transferred subject to a liability, then for the purpose only of determining whether the amount of stock or securities received by each of the transferors is in the proportion required by this paragraph, the amount of such liability (if under subsection (k) it is not to be considered as 'other property or money') shall be considered as stock or securities received by such transferor."

(d) BASIS OF PROPERTY.—Section 113 (a) (6) of the Internal Revenue Code (relating to basis of property) is amended by inserting before the last sentence thereof the following: "Where as part of the consideration to the taxpayer another party to the exchange assumed a liability of the taxpayer or acquired from the taxpayer property subject to a liability, such assumption or acquisition (in the amount of the liability) shall, for the purposes of this paragraph, be considered as money received by the taxpayer upon the exchange."

Basis of property.
Ante, p. 41.
I. R. C. § 113 (a) (6).
Money received by taxpayer upon the exchange.

(e) TAXABLE YEARS TO WHICH APPLICABLE.—The amendments made by subsections (a), (b), (c), and (d) shall be applicable to taxable years beginning after December 31, 1938.

Taxable years to which applicable.

(f) ASSUMPTION OF LIABILITY NOT RECOGNIZED UNDER PRIOR ACTS.—

Assumption of liability not recognized under prior Acts.
Post, p. 1402.

(1) Where upon an exchange occurring in a taxable year ending after December 31, 1923, and beginning before January 1, 1939, the taxpayer received as part of the consideration property which would be permitted by subsection (b) (4) or (5) of section 112 of the Revenue Act of 1938, or the corresponding provisions of the Revenue Act of 1924 or subsequent revenue Acts, to be received without the recognition of gain if it were the sole consideration, and as part of the consideration another party to the exchange assumed a liability of the taxpayer or acquired from the taxpayer property subject to a liability, such assumption or acquisition shall not be considered as "other property or money" received by the taxpayer within the meaning of subsection (c), (d), or (e) of section 112 of the Revenue Act of 1938, or the corresponding provisions of the Revenue Act of 1924 or subsequent revenue Acts, and shall not prevent the exchange from being within the provisions of subsection (b) (4) or (5) of section 112 of the Revenue Act of 1938, or the corresponding provisions of the Revenue Act of 1924 or subsequent revenue Acts; except that if, in the determination of the tax liability of such taxpayer for the taxable year in which the exchange occurred, by a decision of the Board of Tax Appeals or of a court which became final before the ninetieth day after the date of enactment of the Revenue Act of 1939, or by a closing agreement, gain was recognized to such taxpayer by reason of such assumption or acquisition of property, then for the purposes of section 112 of the Revenue Act of 1938, and corresponding provisions of the Revenue Act of 1924 or subsequent revenue Acts, such assumption or acquisition (in the amount of the liability considered in computing the gain) shall be considered as money received by the taxpayer upon the exchange.

52 Stat. 485.
43 Stat. 256.
Ante, pp. 37, 870.
I. R. C. § 112 (b) (4) (5).
Acquisition not considered as "other property or money" received by taxpayer.
52 Stat. 488, 489; 43 Stat. 257.
Exception.
52 Stat. 485.
43 Stat. 256.
Ante, pp. 37, 870.
I. R. C. § 112.

(2) Paragraph (1) shall be effective with respect to the Revenue Act of 1924 and subsequent revenue Acts as of the date of enactment of each such Act.

Effective date of paragraph.

(g) DEFINITION OF REORGANIZATION UNDER PRIOR ACTS.—

Definition of reorganization under prior Acts.
52 Stat. 489; 49 Stat. 1681; 48 Stat. 705.

(1) Section 112 (g) (1) of the Revenue Acts of 1938, 1936, and 1934 are amended to read as follows:

"(1) The term 'reorganization' means (A) a statutory merger or consolidation, or (B) the acquisition by one corporation, in exchange solely for all or a part of its voting stock, of substantially all the properties of another corporation, but in determining whether the exchange is solely for voting stock the assumption by the acquiring corporation of a liability of the other, or the fact that property acquired is subject to a liability, shall be disregarded; or the acquisition by one corporation in exchange solely for all or a part of its voting stock of at least 80 per centum of the voting stock and at least 80 per centum of the total number of shares of all other classes of stock of another corporation, or (C) a transfer by a corporation of all or a part of its assets to another corporation if immediately after the transfer the transferor or its shareholders or both are in control of the

corporation to which the assets are transferred, or (D) a recapitalization, or (E) a mere change in identity, form, or place of organization, however effected."

Effective date.

(2) The amendments made by paragraph (1) to the respective Acts amended shall be effective as to each of such Acts as of the date of enactment of such Act.

Substantially proportionate interests under prior Acts.
52 Stat. 485; 49 Stat. 1679; 48 Stat. 704; 47 Stat. 196; 45 Stat. 816; 44 Stat. 12; 43 Stat. 256.

(h) SUBSTANTIALLY PROPORTIONATE INTERESTS UNDER PRIOR ACTS.—(1) Section 112 (b) (5) of the Revenue Acts of 1938, 1936, 1934, 1932, and 1928, and section 203 (b) (4) of the Revenue Acts of 1926 and 1924 are amended by inserting at the end thereof the following: "Where the transferee assumes a liability of a transferor, or where the property of a transferor is transferred subject to a liability, then for the purpose only of determining whether the amount of stock or securities received by each of the transferors is in the proportion required by this paragraph, the amount of such liability (if under section 213 of the Revenue Act of 1939 it is not considered as 'other property or money') shall be considered as stock or securities received by such transferor. If, as the result of a determination of the tax liability of the taxpayer for the taxable year in which the exchange occurred, by a decision of the Board of Tax Appeals or of a court which became final before the ninetieth day after the date of the enactment of the Revenue Act of 1939, or by a closing agreement, the treatment of the amount of such liability was different from the treatment which would result from the application of the preceding sentence, such sentence shall not apply and the result of such determination shall be deemed proper."

Assumption of transferor's liability by transferee; property transferred subject to a liability, etc.

Effective date.

(2) The amendments made by paragraph (1) to the respective Acts amended shall be effective as to each of such Acts as of the date of enactment of such Act.

Basis under prior Acts.
52 Stat. 491; 49 Stat. 1682; 48 Stat. 706; 47 Stat. 199; 45 Stat. 819; 44 Stat. 15; 43 Stat. 258.

(i) BASIS UNDER PRIOR ACTS.—(1) Section 113 (a) (6) of the Revenue Acts of 1938, 1936, 1934, 1932, and 1928, and section 204 (a) (6) of the Revenue Acts of 1926 and 1924 are amended by inserting before the last sentence thereof the following: "Where as part of the consideration to the taxpayer another party to the exchange assumed a liability of the taxpayer or acquired from the taxpayer property subject to a liability, such assumption or acquisition (in the amount of the liability) shall, for the purposes of this paragraph, be considered as money received by the taxpayer upon the exchange."

Where taxpayer's liability assumed by transferee, etc.

Effective date.

(2) The amendments made by paragraph (1) to the respective Acts amended shall be effective as to each of such Acts as of the date of enactment of such Act.

SEC. 214. BASIS OF STOCK DIVIDENDS AND STOCK RIGHTS.

Unadjusted basis of property.
Ante, p. 40.
I. R. C. § 113 (a).

(a) BASIS UNDER INTERNAL REVENUE CODE.—Section 113 (a) of the Internal Revenue Code (relating to the unadjusted basis of property) is amended by inserting at the end thereof the following new paragraph:

Allocations of stock.

"(19) (A) If the property was acquired by a shareholder in a corporation and consists of stock in such corporation, or rights to acquire such stock, acquired by him after February 28, 1913, in a distribution by such corporation (hereinafter in this paragraph called 'new stock'), or consists of stock in respect of which such distribution was made (hereinafter in this paragraph called 'old stock') and

"(i) the new stock was acquired in a taxable year beginning before January 1, 1936; or

"(ii) the new stock was acquired in a taxable year beginning after December 31, 1935, and its distribution did not

constitute income to the shareholder within the meaning of the Sixteenth Amendment to the Constitution;

then the basis of the new stock and of the old stock, respectively, shall, in the shareholder's hands, be determined by allocating between the old stock and the new stock the adjusted basis of the old stock; such allocation to be made under regulations which shall be prescribed by the Commissioner with the approval of the Secretary. Basis.

"(B) Where the new stock consisted of rights to acquire stock and such rights were sold in a taxable year beginning before January 1, 1939, and there was included in the gross income for such year the entire amount of the proceeds of such sale, then, if before the date of the enactment of the Revenue Act of 1939 the taxpayer has not asserted (by claim for a refund or credit or otherwise) that any part of the proceeds of the sale of such new stock should be excluded from gross income for the year of its sale, the basis of the old stock shall be determined without regard to subparagraph (A); and no part of the proceeds of the sale of such new stock shall ever be excluded from the gross income of the year of such sale. Where proceeds of acquired stock, etc., were included in gross income before January 1, 1939. Claim for refund, etc., not asserted.

"(C) Subparagraph (A) shall not apply if the new stock was acquired in a taxable year beginning before January 1, 1936, and there was included, as a dividend, in gross income for such year an amount on account of such stock, and after such inclusion such amount was not (before the date of the enactment of the Revenue Act of 1939) excluded from gross income for such year. Allocation inapplicable in certain cases.

"(D) Subparagraph (A) shall not apply if the new stock or the old stock was sold or otherwise disposed of in a taxable year beginning prior to January 1, 1936, and the basis (determined by a decision of a court or the Board of Tax Appeals, or a closing agreement, and the decision or agreement became final before the ninetieth day after the date of the enactment of the Revenue Act of 1939) for determining gain or loss on such sale or other disposition was ascertained by a method other than that of allocation of the basis of the old stock."

(b) DISTRIBUTIONS NOT TREATED AS DIVIDENDS.—Section 115 (d) of the Internal Revenue Code (relating to distributions applied in reduction of basis) is amended to read as follows: Distributions not treated as dividends. *Ante*, p. 47. I. R. C. § 115 (d).

"(d) OTHER DISTRIBUTIONS FROM CAPITAL.—If any distribution made by a corporation to its shareholders is not out of increase in value of property accrued before March 1, 1913, and is not a dividend, then the amount of such distribution shall be applied against and reduce the adjusted basis of the stock provided in section 113, and if in excess of such basis, such excess shall be taxable in the same manner as a gain from the sale or exchange of property. This subsection shall not apply to a distribution in partial or complete liquidation or to a distribution which, under subsection (f) (1), is not treated as a dividend, whether or not otherwise a dividend." Other distributions from capital. *Ante*, pp. 40, 871. I. R. C. § 113. Distribution in liquidation, etc.

(c) DETERMINATION OF PERIOD FOR WHICH HELD.—Section 117 (h) of the Internal Revenue Code (relating to determination of period for which property is held) is amended by adding at the end thereof the following new paragraph: Determination of period for which held. *Ante*, p. 52. I. R. C. § 117 (h).

"(5) In determining the period for which the taxpayer has held stock or rights to acquire stock received upon a distribution, if the basis of such stock or rights is determined under section 113 (a) (19) (A), there shall (under regulations prescribed by the Commissioner with the approval of the Secretary) be included the period for which he held the stock in the distributing corporation prior to the receipt of such stock or rights upon such distribution." *Ante*, p. 872.

Taxable years to which applicable.

(d) TAXABLE YEARS TO WHICH APPLICABLE.—The amendments made by subsections (a), (b), and (c) shall be applicable to taxable years beginning after December 31, 1938.

Basis under prior Acts.
52 Stat. 447.

(e) BASIS UNDER PRIOR ACTS.—The following rules shall be applied, for the purposes of the Revenue Act of 1938 or any prior revenue Act as if such rules were a part of each such Act when it was enacted, in determining the basis of property acquired by a shareholder in a corporation which consists of stock in such corporation, or rights to acquire such stock, acquired by him after February 28, 1913, in a distribution by such corporation (hereinafter in this subsection called "new stock"), or consisting of stock in respect of which such distribution was made (hereinafter in this subsection called "old stock") if the new stock was acquired in a taxable year beginning before January 1, 1936, or acquired in a taxable year beginning after December 31, 1935, and its distribution did not constitute income to the shareholder within the meaning of the Sixteenth Amendment to the Constitution:

Determination of basis of new and of old stock.

(1) The basis of the new stock and of the old stock, respectively, shall, in the shareholder's hands, be determined by allocating between the old stock and the new stock the adjusted basis of the old stock; such allocation to be made under regulations which shall be prescribed by the Commissioner with the approval of the Secretary.

Where entire proceeds of stock sale were included in gross income.

Claim for refund not asserted.

(2) Where the new stock consisted of rights to acquire stock and such rights were sold and there was included in the gross income for the taxable year of the sale the entire amount of the proceeds of such sale, then, if before the date of the enactment of this Act the taxpayer has not asserted (by claim for a refund or credit or otherwise) that any part of the proceeds of the sale of such new stock should be excluded from gross income for the year of its sale, the basis of the old stock shall be determined without regard to paragraph (1) and no part of the proceeds of the sale of such new stock shall ever be excluded from the gross income of the year of such sale.

Allocation inapplicable in certain cases.

(3) Paragraph (1) shall not apply if the new stock was acquired in a taxable year beginning before January 1, 1936, and there was included, as a dividend, in gross income for such year an amount on account of such stock, and after such inclusion such amount was not (before the date of the enactment of this Act) excluded from gross income for such year.

(4) Paragraph (1) shall not apply if the new stock or the old stock was sold or otherwise disposed of in a taxable year beginning before January 1, 1936, and the basis (determined by a decision of a court or the Board of Tax Appeals, or a closing agreement, and the decision or agreement became final before the ninetieth day after the date of the enactment of this Act) for determining gain or loss on such sale or other disposition was ascertained by a method other than that of allocation of the basis of the old stock.

Determination under prior Acts of period for which held.

(f) DETERMINATION UNDER PRIOR ACTS OF PERIOD FOR WHICH HELD.—For the purposes of the Revenue Act of 1938 or any prior revenue Act, in determining the period for which the taxpayer has held stock or rights to acquire stock, received upon a distribution, if the basis of such stock or rights is determined under section 214 (e) (1) of the Revenue Act of 1939, there shall (under regulations which shall be prescribed by the Commissioner with the approval of the Secretary) be included the period for which he held the stock in the distributing corporation prior to the receipt of such stock or rights upon such distribution. This subsection shall be applicable as if it were a part of each such Act when such Act was enacted.

SEC. 215. DISCHARGE OF INDEBTEDNESS.

(a) INCOME FROM DISCHARGE OF INDEBTEDNESS.—Section 22 (b) of the Internal Revenue Code (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

Exclusions from gross income. *Ante*, p. 10. I. R. C. § 22 (b).

"(9) INCOME FROM DISCHARGE OF INDEBTEDNESS.—In the case of a corporation, the amount of any income of the taxpayer attributable to the discharge, within the taxable year, of any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a security (as hereinafter in this paragraph defined) if—

Income from discharge of corporate indebtedness.

(A) it is established to the satisfaction of the Commissioner, or

(B) it is certified to the Commissioner by any Federal agency authorized to make loans on behalf of the United States to such corporation or by any Federal agency authorized to exercise regulatory power over such corporation,

that at the time of such discharge the taxpayer was in an unsound financial condition, and if the taxpayer makes and files at the time of filing the return, in such manner as the Commissioner, with the approval of the Secretary, by regulations prescribes, its consent to the regulations prescribed under section 113 (b) (3) then in effect. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. As used in this paragraph the term 'security' means any bond, debenture, note, or certificate, or other evidence of indebtedness, issued by any corporation, in existence on June 1, 1939. This paragraph shall not apply to any discharge occurring before the date of the enactment of the Revenue Act of 1939, or in a taxable year beginning after December 31, 1942."

"Security" defined.

Application of paragraph.

(b) BASIS REDUCED.—Section 113 (b) of the Internal Revenue Code (relating to the adjusted basis of property) is amended by adding at the end thereof the following new paragraph:

Adjusted basis of property reduced. *Ante*, p. 44. I. R. C. § 113 (b).

"(3) DISCHARGE OF INDEBTEDNESS.—Where in the case of a corporation any amount is excluded from gross income under section 22 (b) (9) on account of the discharge of indebtedness the whole or a part of the amount so excluded from gross income shall be applied in reduction of the basis of any property held (whether before or after the time of the discharge) by the taxpayer during any portion of the taxable year in which such discharge occurred. The amount to be so applied (not in excess of the amount so excluded from gross income, reduced by the amount of any deduction disallowed under section 22 (b) (9)) and the particular properties to which the reduction shall be allocated, shall be determined under regulations (prescribed by the Commissioner with the approval of the Secretary) in effect at the time of the filing of the consent by the taxpayer referred to in section 22 (b) (9). The reduction shall be made as of the first day of the taxable year in which the discharge occurred except in the case of property not held by the taxpayer on such first day, in which case it shall take effect as of the time the holding of the taxpayer began."

Discharge of indebtedness.

Taxable years to which applicable.

(c) TAXABLE YEARS TO WHICH APPLICABLE.—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1938.

SEC. 216. FOREIGN TAX CREDIT.

Allowance of foreign tax credit.
Ante, p. 56.
I. R. C. § 131 (a).

(a) DISALLOWANCE OF CREDIT TO SECTION 102 CORPORATIONS.—Section 131 (a) of the Internal Revenue Code (relating to allowance of foreign tax credit) is amended by striking out "If the taxpayer signifies in his return his desire to have the benefits of this section, the tax imposed by this chapter shall be credited with" and inserting in lieu thereof "If the taxpayer signifies in his return his desire to have the benefits of this section, the tax imposed by this chapter, except the tax imposed under section 102, shall be credited with".

Ante, p. 35.
I. R. C. § 102.

Limit on foreign tax credit.
Ante, p. 56.
I. R. C. § 131 (b).

(b) LIMIT ON CREDIT.—Section 131 (b) of the Internal Revenue Code (relating to the limit on foreign tax credit) is amended to read as follows:

"(b) LIMIT ON CREDIT.—The amount of the credit taken under this section shall be subject to each of the following limitations:

"(1) The amount of the credit in respect of the tax paid or accrued to any country shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer's net income from sources within such country bears to his entire net income, in the case of a taxpayer other than a corporation, or to the normal-tax net income, in the case of a corporation, for the same taxable year; and

"(2) The total amount of the credit shall not exceed the same proportion of the tax against which such credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income, in the case of a taxpayer other than a corporation, or to the normal-tax net income, in the case of a corporation, for the same taxable year."

Taxes of foreign subsidiary, credit.
Ante, p. 57.
I. R. C. § 131 (f).

(c) FOREIGN SUBSIDIARY.—Section 131 (f) of the Internal Revenue Code (relating to credit for taxes of foreign subsidiary) is amended by striking out "entire net income" and inserting in lieu thereof "normal-tax net income".

SEC. 217. EXEMPTION OF CERTAIN FEDERAL EMPLOYEES' ORGANIZATIONS.

Tax exemption of certain Federal employees' organizations.
Ante, p. 33.
I. R. C. § 101.

(a) Section 101 of the Internal Revenue Code (relating to exemptions from tax on corporations) is amended by adding at the end thereof the following new paragraph:

"(19) Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (A) admission to membership in such association is limited to individuals who are officers or employees of the United States Government, and (B) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual."

Taxable years to which applicable.

(b) The amendment made by this section shall be applicable to taxable years beginning after December 31, 1938.

SEC. 218. EMPLOYEES' TRUSTS.

Employees' trusts.
Ante, p. 67.
I. R. C. § 165.

Section 165 of the Internal Revenue Code (relating to exemption from tax of certain trusts for the benefit of employees) is amended by inserting before the first paragraph "(a) EXEMPTION FROM

TAX.—" and by inserting at the end thereof the following new subsection:

"(b) TAXABLE YEAR BEGINNING PRIOR TO JANUARY 1, 1940.—The provisions of clause (2) of subsection (a) shall not apply to a taxable year beginning prior to January 1, 1940." Taxable year beginning prior to January 1, 1940.

SEC. 219. INVENTORIES.

(a) AMENDMENT TO CODE.—Section 22 (d) of the Internal Revenue Code (relating to inventories in certain industries) is amended to read as follows: Inventories in certain industries. *Ante*, p. 11. I. R. C. § 22 (d).

"(d) (1) A taxpayer may use the following method (whether or not such method has been prescribed under subsection (c)) in inventorying goods specified in the application required under paragraph (2): Election of method.

"(A) Inventory them at cost;

"(B) Treat those remaining on hand at the close of the taxable year as being: First, those included in the opening inventory of the taxable year (in the order of acquisition) to the extent thereof, and second, those acquired in the taxable year; and

"(C) Treat those included in the opening inventory of the taxable year in which such method is first used as having been acquired at the same time and determine their cost by the average cost method.

"(2) The method described in paragraph (1) may be used— Restriction.

"(A) Only in inventorying goods (required under subsection (c) to be inventoried) specified in an application to use such method filed at such time and in such manner as the Commissioner may prescribe; and

"(B) Only if the taxpayer establishes to the satisfaction of the Commissioner that the taxpayer has used no procedure other than that specified in subparagraphs (B) and (C) of paragraph (1) in inventorying (to ascertain income, profit, or loss, for credit purposes, or for the purpose of reports to shareholders, partners, or other proprietors, or to beneficiaries) such goods for any period beginning with or during the first taxable year for which the method described in paragraph (1) is to be used.

"(3) The change to, and the use of, such method shall be in accordance with such regulations as the Commissioner, with the approval of the Secretary, may prescribe as necessary in order that the use of such method may clearly reflect income. Regulations as to change, etc.

"(4) In determining income for the taxable year preceding the taxable year for which such method is first used, the closing inventory of such preceding year of the goods specified in such application shall be at cost. Inventory at cost.

"(5) If a taxpayer, having complied with paragraph (2), uses the method described in paragraph (1) for any taxable year, then such method shall be used in all subsequent taxable years unless— Restriction on change of method.

"(A) With the approval of the Commissioner a change to a different method is authorized; or

"(B) The Commissioner determines that the taxpayer has used for any period beginning with or during any subsequent taxable year some procedure other than that specified in subparagraph (B) of paragraph (1) in inventorying (for ascertaining income, profit, or loss, for credit purposes, or for the purpose of reports to shareholders, partners, or other proprietors, or to beneficiaries) the goods specified in the application, and requires a change to a method different from that prescribed in paragraph (1) beginning with such subsequent taxable year or any taxable year thereafter.

In either of the above cases, the change to, and the use of, the different method shall be in accordance with such regulations as the Commissioner, with the approval of the Secretary, may prescribe as necessary in order that the use of such method may clearly reflect income."

Taxable years to which applicable.

(b) TAXABLE YEARS TO WHICH APPLICABLE.—The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

Inventories in certain industries.
52 Stat. 459.
26 U. S. C., Supp. IV, § 22 (d).
Ante, p. 877.
I. R. C. § 22 (d) (1).
Ante, p. 877.
I. R. C. § 22 (d) (2).

(c) AMENDMENT TO 1938 ACT.—Section 22 (d) of the Revenue Act of 1938 (relating to inventories in certain industries) is amended to read as follows:

"(d) If the inventory method described in section 22 (d) (1), as amended, of the Internal Revenue Code is used for the first taxable year beginning after December 31, 1938, then, in determining income for the preceding taxable year, the closing inventory of such year of the goods specified in the application under section 22 (d) (2), as amended, of such Code shall be at cost."

SEC. 220. COMPENSATION FOR SERVICES RENDERED FOR A PERIOD OF FIVE YEARS OR MORE.

Ante, p. 36.

(a) The Internal Revenue Code is amended by inserting after section 106 the following new section:

"SEC. 107. COMPENSATION FOR SERVICES RENDERED FOR A PERIOD OF FIVE YEARS OR MORE.

Cases where compensation is paid only on completion of services.

"In the case of compensation (a) received, for personal services rendered by an individual in his individual capacity, or as a member of a partnership, and covering a period of five calendar years or more from the beginning to the completion of such services, (b) paid (or not less than 95 per centum of which is paid) only on completion of such services, and (c) required to be included in gross income of such individual for any taxable year beginning after December 31, 1938, the tax attributable to such compensation shall not be greater than the aggregate of the taxes attributable to such compensation had it been received in equal portions in each of the years included in such period."

Inclusion in gross income for any taxable year after 1938.

Taxable years to which applicable.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

SEC. 221. EXTENSION OF TIME OF ORDERS OF SECURITIES AND EXCHANGE COMMISSION.

Securities and Exchange Commission orders.
Ante, p. 102.
I. R. C. § 373 (a).

(a) Section 373 (a) of the Internal Revenue Code (relating to the definition of orders of the Securities and Exchange Commission with respect to which Supplement R applies) is amended to read as follows:

Term defined.

"(a) The term 'order of the Securities and Exchange Commission' means an order (1) issued after May 28, 1938, and prior to January 1, 1941, by the Securities and Exchange Commission to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935, 49 Stat. 820 (U. S. C., Supp. III, Title 15, § 79 (b)), or (2) issued by the Commission subsequent to December 31, 1940, in which it is expressly stated that an order of the character specified in clause (1) is amended or supplemented, and (3) which has become final in accordance with law."

49 Stat. 820.
15 U. S. C., Supp. IV, § 79k (b).

Taxable years to which applicable.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

SEC. 222. RENEWAL OF INDEBTEDNESS.

(a) Section 27 (a) (4) of the Internal Revenue Code (relating to corporation credit for amounts used or set aside to pay indebtedness) is amended by inserting at the end thereof the following new sentence: "A renewal (however evidenced) of an indebtedness shall be considered an indebtedness."

Renewal of indebtedness.
Ante, p. 20.
I. R. C. § 27 (a) (4).

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

Taxable years to which applicable.

(c) Section 27 (a) (4) of the Revenue Act of 1938 (relating to corporation credit for amounts used or set aside to pay indebtedness) is amended by inserting at the end thereof the following new sentence: "A renewal (however evidenced) of an indebtedness shall be considered an indebtedness."

Renewal of indebtedness.
52 Stat. 468.

(d) The amendment made by subsection (c) shall be applicable to taxable years beginning after December 31, 1937.

Taxable years to which applicable.

SEC. 223. COMMODITY CREDIT LOANS.

(a) The Internal Revenue Code is amended by inserting after section 121 the following new section:

Ante, pp. 56, 867.

"SEC. 123. COMMODITY CREDIT LOANS.

Commodity credit loans; treatment of.

"(a) Amounts received as loans from the Commodity Credit Corporation shall, at the election of the taxpayer, be considered as income and shall be included in gross income for the taxable year in which received.

Restriction as to change of method.

"(b) If a taxpayer exercises the election provided for in subsection (a) for any taxable year beginning after December 31, 1938, then the method of computing income so adopted shall be adhered to with respect to all subsequent taxable years unless with the approval of the Commissioner a change to a different method is authorized."

Ante, p. 44.
I. R. C. § 113 (b) (1).

(b) ADJUSTMENT OF BASIS.—Section 113 (b) (1) of the Internal Revenue Code is amended by adding at the end thereof a new subparagraph reading as follows:

Adjustment of basis.

"(G) in the case of property pledged to the Commodity Credit Corporation, to the extent of the amount received as a loan from the Commodity Credit Corporation and treated by the taxpayer as income for the year in which received pursuant to section 123 of this chapter, and to the extent of any deficiency on such loan with respect to which the taxpayer has been relieved from liability."

Taxable years to which applicable.

(c) The amendments made by subsections (a) and (b) shall be applicable to taxable years beginning after December 31, 1938.

Retroactive application.

(d) RETROACTIVE APPLICATION.—The provisions of subsection (a) shall be retroactively applied in computing income for any taxable year subject to the provisions of the Revenue Act of 1934, the Revenue Act of 1936, or the Revenue Act of 1938, or any of such Acts as amended, if—

48 Stat. 680; 49 Stat. 1648; 52 Stat. 447.

(1) The taxpayer elects in writing (in accordance with regulations prescribed by the Commissioner with the approval of the Secretary) within one year from the date of the enactment of this Act to treat such loans as income for such year, and

(2) The records of the taxpayer are sufficient to permit an accurate computation of income for such year, and

(3) The taxpayer consents in writing to the assessment, within such period as may be agreed upon, of any deficiency for such year, even though the statutory period for the assessment of any such deficiency had expired prior to the filing of such consent.

Credit for overpaid tax.

Any tax overpaid for any such year shall be credited or refunded, subject to the statutory period of limitation properly applicable thereto.

Adjustment of basis for prior years.

48 Stat. 680; 49 Stat. 1648; 52 Stat. 447.

(e) ADJUSTMENT OF BASIS FOR PRIOR YEARS.—In computing income for any taxable year subject to the provisions of the Revenue Act of 1934, the Revenue Act of 1936, or the Revenue Act of 1938, or any of such Acts as amended, the basis, for determining gain or loss from the sale or other disposition of any property, pledged to the Commodity Credit Corporation as security on a loan obtained therefrom, shall be adjusted for the amount of such loan to the extent it was considered as income and included in gross income for the year in which received, and for the amount of any deficiency on such loan with respect to which the taxpayer was relieved from liability.

SEC. 224. CHARITABLE CONTRIBUTIONS TO POSSESSIONS AND CHARITIES IN POSSESSIONS.

Charitable deductions of taxpayers other than corporations.

Ante, p. 14.
I. R. C. § 23 (o) (1) (2).

(a) CHARITABLE DEDUCTIONS OF TAXPAYERS OTHER THAN CORPORATIONS.—Section 23 (o) (1) and (2) of the Internal Revenue Code are amended to read as follows:

For public purposes.

"(1) The United States, any State, Territory, or any political subdivison thereof or the District of Columbia, or any possession of the United States, for exclusively public purposes;

For religious, charitable, etc., purposes.

"(2) A corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States or of any State or Territory or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;".

Ante, p. 15.
I. R. C. § 23 (q).

(b) CHARITABLE DEDUCTION OF CORPORATIONS.—Section 23 (q) of the Internal Revenue Code is amended to read as follows:

Deductions allowed.

"(q) CHARITABLE AND OTHER CONTRIBUTIONS BY CORPORATIONS.—In the case of a corporation, contributions or gifts payment of which is made within the taxable year to or for the use of a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State or Territory, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to children (but in the case of contributions or gifts to a trust, chest, fund, or foundation, only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation; to an amount which does not exceed 5 per centum of the taxpayer's net income as computed without the benefit of this subsection. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary."

Verification.

SEC. 225. PAN-AMERICAN TRADE CORPORATIONS.

Ante, p. 66.

The Internal Revenue Code is amended by inserting after section 151 the following new section:

"SEC. 152. PAN-AMERICAN TRADE CORPORATIONS.

Benefits to domestic corporations in active conduct of Pan-American trade.

"If a domestic corporation engaged in the active conduct of a trade or business within the United States (hereinafter referred to as the 'parent corporation') owns directly 100 per centum of the capital stock of one or more domestic corporations each of which is engaged solely in the active conduct of a trade or business in Central or South America (hereinafter referred to as a Pan-American trade corporation), such corporations (including the 'parent corporation') shall be deemed to be an affiliated group of corporations within the meaning of section 141 of this chapter, provided that the following conditions are satisfied:

Ante, pp. 58, 866. I. R. C. § 141.

Conditions.

"(1) At least 80 per centum of the gross income for the taxable year of the parent corporation is derived from sources other than royalties, rents, dividends, interest, annuities, and gains from the sale or exchange of stock or securities; and

"(2) At least 90 per centum of the gross income for the taxable year of each of the Pan-American trade corporations is derived from sources other than royalties, rents, dividends, interest, annuities, and gains from the sale or exchange of stock or securities; and

"(3) No part of the gross income for the taxable year of any of the Pan-American trade corporations is derived from sources within the United States."

SEC. 226. DEDUCTIONS OF INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL.

Deductions allowed. *Ante*, p. 74. I. R. C. § 204 (c) (10).

(a) Section 204 (c) (10) of the Internal Revenue Code is amended to read as follows:

"(10) Deductions (other than those specified in this subsection) as provided in section 23."

Ante, pp. 12, 867, 880. I. R. C. § 23.

Taxable years to which applicable.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

SEC. 227. DEFINITION OF GROSS INCOME OF CERTAIN INSURANCE COMPANIES FOR PERSONAL HOLDING COMPANY TAX.

Ante, p. 111. I. R. C. § 507.

(a) Section 507 of the Internal Revenue Code is amended to read as follows:

"SEC. 507. MEANING OF TERMS USED.

General rule.

"(a) GENERAL RULE.—The terms used in this subchapter shall have the same meaning as when used in chapter 1.

"Gross income."

"(b) INSURANCE COMPANIES OTHER THAN LIFE OR MUTUAL.—Notwithstanding subsection (a), the term 'gross income', as used in this subchapter, means, in the case of an insurance company other than life or mutual, the gross income, as defined in section 204 (b) (1), increased by the amount of losses incurred, as defined in section 204 (b) (6), and the amount of expenses incurred, as defined in section 204 (b) (7), and decreased by the amount deductible under section 204 (c) (7) (relating to tax-free interest)."

Ante, pp. 73, 74. I. R. C. §§ 204 (b) (1) (6) (7), 204 (c) (7).

Taxable years to which applicable.

(b) TAXABLE YEARS TO WHICH APPLICABLE.—The amendments made by this section shall be applicable to taxable years beginning after December 31, 1938.

SEC. 228. COMPUTATION OF DIVIDEND CARRY-OVER FOR PERSONAL-HOLDING COMPANY TAX.

Computation; allowance. *Ante*, p. 107. I. R. C. § 504 (a).

(a) Section 504 (a) of the Internal Revenue Code is amended by inserting before the semicolon at the end thereof a comma and the following: "and, in the computation of the dividend carry-over for

Ante, p. 20.
I. R. C. § 27 (c).
Ante, p. 108.
I. R. C. § 505 (a) (1).

the purposes of this subchapter, the term 'adjusted net income' as used in section 27 (c) means the adjusted net income minus the deduction allowed for Federal taxes under section 505 (a) (1)".

Taxable years to which applicable.

(b) The amendment made by subsection (a) shall be applicable to taxable years beginning after December 31, 1938.

SEC. 229. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE.

Taxable years to which amendments applicable.
Ante, pp. 867, 870, 872, 875, 876, 877, 878, 879, 881.

Except the amendments made by sections 211, 213, 214, 215, 217, 219, 220, 221, 222, 223, 226, 227, and 228, the amendments made by this title to the Internal Revenue Code shall be applicable only with respect to taxable years beginning after December 31, 1939.

TITLE III—CAPITAL STOCK AND EXCESS PROFITS TAXES

SEC. 301. DECLARATION OF VALUE FOR CAPITAL STOCK PURPOSES, 1939 AND 1940.

Declaration of value.
Ante, p. 169.
I. R. C. § 1202.

Section 1202 of the Internal Revenue Code (relating to declaration of capital stock value) is amended by inserting at the end thereof the following new subsection:

Additional declaration years.

"(e) ADDITIONAL DECLARATION YEARS.—In the case of any domestic corporation, the year ending June 30, 1939, and the year ending June 30, 1940, shall each, if not otherwise a declaration year, constitute an additional declaration year if with respect to such year (1) the taxpayer so elects (which election cannot be changed) in its return filed before the expiration of the statutory filing period or any authorized extension thereof, and (2) the value declared by the taxpayer is in excess of the adjusted declared value computed under paragraph (1) of subsection (b). If, under this subsection, the year ending June 30, 1939, is a declaration year, the computation, under paragraph (1) of subsection (b), of the adjusted declared value for the year ending June 30, 1940, shall be made on the basis of the value declared for the year ending June 30, 1939."

TITLE IV—MISCELLANEOUS AMENDMENTS

SEC. 401. TAX LIENS ON SECURITIES.

Tax liens on securities.
Ante, p. 449.
I. R. C. § 3672.

Section 3672 of the Internal Revenue Code is amended to read as follows:

"SEC. 3672. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

Invalidity of lien without notice.

"(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

"(1) UNDER STATE OR TERRITORIAL LAWS.—In accordance with the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law provided for the filing of such notice; or

"(2) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law provided for the filing of such notice; or

"(3) WITH CLERK OF DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA.—In the office of the clerk of the

District Court of the United States for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

"(b) (1) EXCEPTION IN CASE OF SECURITIES.—Even though notice of a lien provided in section 3670 has been filed in the manner prescribed in subsection (a) of this section, or notice of a lien provided in section 3186 of the Revised Statutes, as amended, has been filed in the manner prescribed in such section or subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser, of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

Exception in case of securities.
Ante, p. 448.
I. R. C. § 3670.
R. S. § 3186.
Ante, pp. 448-450.
I. R. C. §§ 3670-3677.

"(2) DEFINITION OF SECURITY.—As used in this subsection the term 'security' means any bond, debenture, note, or certificate, or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

"Security" defined.

"(3) APPLICABILITY OF SUBSECTION.—Except where the lien has been enforced by a proceeding, suit, or civil action which has become final before the date of enactment of the Revenue Act of 1939, this subsection shall apply regardless of the time when the mortgage, pledge, or purchase was made or the lien arose."

Applicability of subsection.

SEC. 402. TAX ON TRANSFERS OF WORTHLESS SECURITIES BY EXECUTOR, ETC.

Section 1802 (b) of the Internal Revenue Code (relating to the tax on transfers of capital stock and similar interests) is amended by inserting at the end thereof the following new paragraph:

"The tax imposed by this subsection shall not be imposed upon any delivery or transfer by an executor or administrator to a legatee, heir, or distributee of shares or certificates of stock if it is shown to the satisfaction of the Commissioner that the value of such shares or certificates is not greater than the amount of the tax that would otherwise be imposed on such delivery or transfer."

Transfers of worthless securities by executor, etc.
Ante, p. 196.
I. R. C. § 1802 (b).

SEC. 403. CREDITS AGAINST ESTATE TAX OF TAX PAID TO POSSESSIONS.

(a) Section 813 (b) of the Internal Revenue Code (relating to the 80 per centum credit for estate, legacy, succession, and inheritance taxes paid) is amended by inserting after "District of Columbia," the following: "or any possession of the United States,".

Credit against estate tax of tax paid to possessions.
Ante, p. 125.
I. R. C. § 813 (b).

(b) The amendment made by subsection (a) shall be applicable only with respect to estates of decedents dying after the date of the enactment of this Act.

Applicability.

SEC. 404. RETURNS BY ATTORNEYS AS TO FOREIGN CORPORATIONS.

Effective as of the date of the enactment of the Internal Revenue Code, section 3604 of such Code is amended by striking out "Nothing in this section shall be construed to require the divulging of privileged communications between attorney and client." and inserting in lieu thereof "Nothing in this section shall be construed to require the

Returns by attorneys as to foreign corporations.
Ante, p. 436.
I. R. C. § 3604.

filing by an attorney-at-law of a return with respect to any advice given or information obtained through the relationship of attorney and client."

SEC. 405. FILING OF CLAIMS FOR REFUND OF AMOUNTS COLLECTED UNDER THE AGRICULTURAL ADJUSTMENT ACT.

Filing of claims, expiration of time.
49 Stat. 1747.

Section 903 of the Revenue Act of 1936 (relating to expiration of time for filing claims for refund of amounts paid under the Agricultural Adjustment Act) is amended by striking out "July 1, 1937" and inserting in lieu thereof "January 1, 1940".

SEC. 406. INSOLVENT BANKS.

Insolvent banks.
Ante, p. 470.
I. R. C. § 3798 (c).

(a) Section 3798 (c) of the Internal Revenue Code is amended to read as follows:

Erroneous collections.

"(c) (1) Any such tax collected, whether collected before, on, or after the date of enactment of the Revenue Act of 1938, shall be deemed to be erroneously collected, and shall be refunded subject to all provisions and limitations of law, so far as applicable, relating to the refunding of taxes.

Assessment, etc., barred under subsection (a), etc.
Ante, p. 470.

"(2) Any tax, the assessment, collection, or payment of which is barred under subsection (a) of this section, or any such tax which has been abated or remitted after May 28, 1938, shall be assessed or reassessed whenever it shall appear that payment of the tax will not diminish the assets as aforesaid.

Barred under subsection (b).
Ante, p. 470.

"(3) Any tax, the assessment, collection, or payment of which is barred under subsection (b) of this section or any such tax which has been refunded after May 28, 1938, shall be assessed or reassessed after full payment of such claims of depositors to the extent of the remaining assets segregated or transferred as described in subsection (b).

Suspension of statute of limitations on making of assessment, etc.

"(4) The running of the statute of limitations on the making of assessment and collection shall be suspended, during, and for ninety days beyond, the period for which, pursuant to this section, assessment or collection may not be made, and a tax may be reassessed as provided in paragraphs (2) and (3) of this subsection, and collected, during the time within which, had there been no abatement, collection might have been made."

"Agent" defined.
Ante, p. 470.
I. R. C. § 3798 (b).

(b) The term "agent" as used in 3798 (b) of the Internal Revenue Code shall be deemed to include a corporation acting as a liquidating agent.

Effective date of amendments.
52 Stat. 447.

(c) The amendments made by this section shall be effective as of the date of enactment of the Revenue Act of 1938.

SEC. 407. SALE OF INFORMATION DERIVED FROM INCOME TAX RETURNS.

Sale of information derived from income tax returns.
Ante, p. 65.
I. R. C. § 148 (f).

Section 148 (f) of the Internal Revenue Code is amended by adding at the end thereof the following new sentence: "It shall be unlawful for any person to sell, offer for sale, or circulate, for any consideration whatsoever, any copy or reproduction of any list, or part thereof, authorized to be made public by this Act or by any prior Act relating to the publication of information derived from income-tax returns; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court: *Provided*, That nothing in this sentence shall be construed to be applicable with respect to any newspaper, or other periodical publication, entitled to admission to the mails as second-class mail matter."

Penalty.

Proviso.
Exceptions.

SEC. 408. EXEMPTION FROM INTERNAL REVENUE TAX OF ARTICLES BROUGHT INTO GUAM OR AMERICAN SAMOA.

Section 3361 (b) of the Internal Revenue Code is amended by adding a comma and the words "Guam, and American Samoa" after the words "Puerto Rico".

Guam and American Samoa, exemption of tax, etc.
Ante, p. 406.
I. R. C. § 3361 (b).

Approved, June 29, 1939, 10 p. m. E. S. T.

[CHAPTER 248]

AN ACT

June 29, 1939
[H. R. 6392]
[Public, No. 156]

Making appropriations for the Departments of State and Justice and for the Judiciary, and for the Department of Commerce, for the fiscal year ending June 30, 1940, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Departments of State and Justice and for the Judiciary, and for the Department of Commerce, for the fiscal year ending June 30, 1940, namely:

TITLE I—DEPARTMENT OF STATE

Department of State Appropriation Act, 1940.

OFFICE OF THE SECRETARY OF STATE

Salaries: For Secretary of State; Under Secretary of State, $10,000; counselor, $10,000; and other personal services in the District of Columbia, including temporary employees, and not to exceed $6,500 for employees engaged on piecework at rates to be fixed by the Secretary of State; $2,192,000: *Provided*, That in expending appropriations or portions of appropriations, contained in this Act, for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the four Assistant Secretaries of State and the legal adviser of the Department of State, the Assistant to the Attorney General, the Assistant Solicitor General, and six Assistant Attorneys General, the Assistant Secretaries of Commerce, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, or (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, or (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Salaries.
Post, p. 1337.

Temporary and piecework employees.

Provisos.
Salaries limited to average rates under Classification Act; exceptions.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

If only one position in grade.

Advances in unusually meritorious cases.

Restriction not applicable to clerical-mechanical service.

No reduction in fixed salaries.

42 Stat. 1490.
5 U. S. C. § 666.
Transfers without reduction.

Higher salary rates permitted.

No reduction if only one position in grade.

Salaries, reciprocal trade agreements.

Salaries, reciprocal trade agreements: For personal services in carrying out the reciprocal trade agreements program, $225,000.

CONTINGENT EXPENSES (DEPARTMENTAL)

Department contingent expenses.

Books, periodicals, etc.

Vehicles.

Attendance at meetings.

Refund of passport fees erroneously charged.

41 Stat. 750.
22 U. S. C. §§ 214, 214a.

Miscellaneous items.

Contingent expenses: For contingent and miscellaneous expenses, including stationery, furniture, fixtures; typewriters, adding machines, and other labor-saving devices, including rental, exchange and repair thereof (not to exceed $27,500); purchase and exchange of books, maps, and periodicals, domestic and foreign, and, when authorized by the Secretary of State, dues for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members, newspapers, teletype rentals, and tolls (not to exceed $12,000); purchase, including exchange, of one passenger-carrying automobile and two automobile mail wagons; maintenance, repair, and storage of motor-propelled vehicles, to be used only for official purposes (including one passenger-carrying vehicle for the Secretary of State and one for the general use of the department); streetcar fare; traveling expenses, including not to exceed $5,000 for expenses of attendance at meetings concerned with the work of the Department of State when authorized by the Secretary of State; refund of fees erroneously charged and paid for the issue of passports to persons who are exempted from the payment of such fee by section 1 of the Act making appropriations for the Diplomatic and Consular Service for the fiscal year ending June 30, 1921, approved June 4, 1920 (22 U. S. C. 214, 214a); the examination of estimates of appropriations in the field; and other miscellaneous items not included in the foregoing, $138,000.

PRINTING AND BINDING

Printing and binding.

Printing and binding: For all printing and binding in the Department of State, including all of its bureaus, offices, institutions, and services, located in Washington, District of Columbia, and elsewhere, $225,000.

PASSPORT AGENCIES

Passport agencies.

Passport agencies: For salaries and expenses of maintenance, rent, cost of insurance covering shipments of money by messenger, registered mail, or otherwise, and traveling expenses not to exceed $500, for not to exceed five passport agencies, $60,000.

COLLECTING AND EDITING OFFICIAL PAPERS OF TERRITORIES OF THE UNITED STATES

Collecting, etc., official papers of the Territories for publication.

Printing and binding.
45 Stat. 1412; 50 Stat. 323.
5 U. S. C. §§ 168-168b; Supp. IV, §§ 168a, 168c.

Unexpended balances reappropriated.

Proviso.
Edition limited; distribution.

Collecting and editing official papers of Territories of the United States: For the expenses of collecting, editing, copying, and arranging for publication the official papers of the Territories of the United States, including personal services in the District of Columbia and elsewhere, printing and binding, and contingent and traveling expenses, as provided by the Act approved February 28, 1929 (5 U. S. C. 168–168b), as amended by the Act approved June 28, 1937 (50 Stat. 323), $19,800, together with the unexpended balances of the appropriations for this purpose for the fiscal years 1938 and 1939: *Provided*, That hereafter not more than one thousand two hundred copies of any volume of this publication shall be printed, bound, and delivered to the Superintendent of Documents for distribution in such manner and number as may be authorized and directed by the Joint Committee on Printing.

PROMOTION OF FOREIGN TRADE

Promotion of foreign trade: For the purpose of carrying into effect the provisions of section 4 of the Act entitled "An Act to amend the Tariff Act of 1930", approved June 12, 1934 (48 Stat. 945), as amended, including personal services, stenographic reporting services, by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5), contingent expenses, printing and binding, traveling expenses, and such other expenses as the President may deem necessary, $43,000.

Promotion of foreign trade.

48 Stat. 945.
19 U. S. C. § 1354.
Personal services.
Contract services.

R. S. § 3709.
41 U. S. C. § 5.

FOREIGN INTERCOURSE

Salaries, Ambassadors and Ministers: Ambassadors Extraordinary and Plenipotentiary to Argentina, Brazil, Chile, China, Colombia, Cuba, France, Germany, Great Britain, Italy, Japan, Mexico, Panama, Peru, Poland, Spain, Turkey, Union of Soviet Socialist Republics, and Venezuela, at $17,500 each;

Salaries.
Ambassadors.

Ambassador Extraordinary and Plenipotentiary to Belgium and Envoy Extraordinary and Minister Plenipotentiary to Luxemburg, $17,500;

Envoy Extraordinary and Minister Plenipotentiary to the Netherlands, $12,000;

Ministers.

Envoys Extraordinary and Ministers Plenipotentiary to Albania, Bolivia, Bulgaria, Czechoslovakia, Costa Rica, Denmark, Dominican Republic, Dominion of Canada, Ecuador, Egypt, El Salvador, Finland, Greece, Guatemala, Haiti, Honduras, Hungary, Iran, Ireland, Liberia, Lithuania, Nicaragua, Norway, Paraguay, Portugal, Rumania, Siam, Union of South Africa, Sweden, Switzerland, Uruguay, and Yugoslavia, at $10,000 each; and to Estonia and Latvia, $10,000;

In all, not to exceed $650,000:

Provided, That no salary herein appropriated shall be paid to any official receiving any other salary from the United States Government.

Proviso.
Salary restriction.

Salaries, Foreign Service officers: For salaries of Foreign Service officers as provided in the Act approved February 23, 1931 (22 U. S. C. 3, 3a); salaries of Ambassadors, Ministers, consuls, vice consuls, and other officers of the United States for the period actually and necessarily occupied in receiving instructions and in making transits to and from their posts, and while awaiting recognition and authority to act in pursuance with the provisions of section 1740 of the Revised Statutes (22 U. S. C. 121); and salaries of Foreign Service officers or vice consuls while acting as Chargés d'Affaires ad interim or while in charge of a consulate general or consulate during the absence of the principal officer; $3,580,000.

Foreign Service officers.
46 Stat. 1207.
22 U. S. C. §§ 3, 3a.
Instruction and transit pay.

R. S. § 1740.
22 U. S. C. § 121.
Chargés d'Affaires ad interim.

Transportation, Foreign Service: To pay the traveling expenses, including travel by airplane when specifically authorized by the Secretary of State, of Diplomatic, Consular, and Foreign Service officers, and other employees of the Foreign Service, including Foreign Service inspectors, and under such regulations as the Secretary of State may prescribe, of their families and expenses of transportation of effects, in going to and returning from their posts, including not to exceed $120,000 for expenses in connection with leaves of absence; not to exceed $7,500 for attendance at trade and other conferences and congresses under orders of the Secretary of State as authorized by the Act approved February 23, 1931 (22 U. S. C. 16, 17); preparation and transportation of the remains of those officers and employees of the Foreign Service, who have died or may die abroad or in transit while in the discharge of their official duties, to their former homes

Transportation.

Leaves of absence.

Attendance at conferences.

46 Stat. 1209.
22 U. S. C. §§ 16, 17.
Bringing home remains of officers, etc., dying abroad.

in this country or to a place not more distant for interment and for the ordinary expenses of such interment, and also for payment under the provisions of section 1749 of the Revised Statutes (22 U. S. C. 130) of allowances to the widows or heirs at law of Diplomatic, Consular, and Foreign Service officers of the United States dying in foreign countries in the discharge of their duties, $600,000, of which amount not to exceed $50,000 shall be available until June 30, 1941, for disbursement for expenses of travel under orders issued by the Secretary of State during the fiscal year 1940: *Provided*, That this appropriation shall be available also for the authorized subsistence expenses of Consular and Foreign Service officers while on temporary detail under commission.

Allowances to widows, etc.
R. S. § 1749.
22 U. S. C. § 130.

Travel under Secretary's orders.

Proviso.
Subsistence on temporary detail under commission.

Office and living quarters allowances.

Office and living quarters allowances, Foreign Service: For rent, heat, fuel, and light for the Foreign Service for offices and grounds, and, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), for living quarters and for allowances for living quarters, including heat, fuel, and light, $2,020,000: *Provided*, That payment for rent may be made in advance: *Provided further*, That the Secretary of State may enter into leases for such offices, grounds, and living quarters for periods not exceeding ten years and without regard to section 3709 of the Revised Statutes (41 U. S. C. 5): *Provided further*, That no part of this appropriation shall be used for allowances for living quarters, including heat, fuel, and light, in an amount exceeding $3,000 for an ambassador, minister, or chargé d'affaires, and not exceeding $1,700 for any other Foreign Service officer: *Provided further*, That under this appropriation and the appropriations herein for "Contingent expenses, Foreign Service", and "Miscellaneous salaries and allowances, Foreign Service", not more than $5,000 shall be expended for heat, fuel, and light for living quarters for each ambassador or minister occupying a Government-owned building for residence or residence and office purposes, and not more than $1,700 for such purposes in the case of any other Foreign Service officer, and during the incumbency of a chargé d'affaires the limitation on such expenditures shall be the same as for the occupancy by the principal officer.

46 Stat. 818.
5 U. S. C. § 118a.

Provisos.
Advance payment of rent.
Leases.

R. S. § 3709.
41 U. S. C. § 5.
Allowance for quarters, etc.; limitation.

Cost of living allowances.
46 Stat. 1207, 1209.
22 U. S. C. §§ 12, 23c.

Cost of living allowances, Foreign Service: To carry out the provisions of the Act approved February 23, 1931 (22 U. S. C. 12, 23c), relating to allowances and additional compensation to diplomatic, consular, and Foreign Service officers and clerks when such allowances and additional compensation are necessary to enable such officers and clerks to carry on their work efficiently, $300,000: *Provided*, That such allowances and additional compensation shall be granted only in the discretion of the President, and under such regulations as he may prescribe.

Proviso.
Regulation of expenditure.

Representation allowances.
46 Stat. 1209.
22 U. S. C. § 12.

Representation allowances, Foreign Service: For representation allowances as authorized by the Act approved February 23, 1931 (22 U. S. C. 12), $140,000.

Foreign Service retirement and disability fund, Federal contribution.
46 Stat. 1211.
22 U. S. C. § 21.

Foreign Service retirement and disability fund: For financing the liability of the United States, created by the Act approved February 23, 1931 (22 U. S. C. 21), $199,400, which amount shall be placed to the credit of the "Foreign Service retirement and disability fund".

Clerks, salaries.
46 Stat. 1207.
22 U. S. C. § 23a.

Salaries of clerks, Foreign Service: For salaries of clerks in the Foreign Service, as provided in the Act approved February 23, 1931 (22 U. S. C. 23a), including salaries while under instruction in the United States and during transit to and from homes in the United States upon the beginning and after termination of service, $2,550,000.

Miscellaneous salaries and allowances.

Miscellaneous salaries and allowances, Foreign Service: For salaries or compensation of kavasses, guards, dragomans, porters, interpreters, prison keepers, translators, archive collators, Chinese writers, mes-

sengers, couriers, telephone operators, supervisors of construction, and custodial and operating force for maintenance and operation of Government-owned and leased diplomatic and consular properties in foreign countries; compensation of agents and employees of dispatch agencies at New York, San Francisco, Seattle, and New Orleans, including salaries during transit to and from their homes in the United States upon the beginning and after termination of service in foreign countries; operation of motor-propelled and other passenger- and non-passenger-carrying vehicles; for allowances to consular officers, who are paid in whole or in part by fees, for services necessarily rendered to American vessels and seamen, as provided in the Act of June 26, 1884 (22 U. S. C. 89; 46 U. S. C. 101); and such other miscellaneous personal services as the President may deem necessary, $700,000: *Provided*, That no part of this appropriation shall be expended for salaries or wages of persons not American citizens performing clerical services (except interpreters, translators, and messengers), whether officially designated as clerks or not, in any foreign mission: *Provided further*, That the Secretary of the Navy is authorized, upon request by the Secretary of State, to assign enlisted men of the Navy and Marine Corps to serve as custodians, under the immediate supervision of the Secretary of State or the chief of mission, whichever the Secretary of State shall direct, at embassies, legations, or consulates of the United States located in foreign countries.

Dispatch agencies.

Salaries during transit.

Vehicles.

Services to American seamen, etc.

23 Stat. 56.
22 U. S. C. § 89; 46 U. S. C. § 101.

Provisos.
Citizenship requirements.

Naval assignments as custodians.

Contingent expenses, Foreign Service: For stationery; blanks; record and other books; seals; presses; flags; signs; military equipment and supplies; repairs and alterations; repairs, preservation, and maintenance of Government-owned and leased diplomatic and consular properties in foreign countries, including water, materials, supplies, tools, seeds, plants, shrubs, and similar objects; newspapers (foreign and domestic); freight; postage; telegrams; advertising; ice and drinking water for office purposes; purchase, maintenance, and hire of motor-propelled or horse-drawn passenger-carrying vehicles, and purchase, maintenance, and hire of other passenger-carrying vehicles; insurance of official motor vehicles in foreign countries when required by the law of such countries; funds for establishment and maintenance of commissary service; uniforms; furniture; household furniture and furnishings, except as provided by the Act of May 7, 1926, as amended (22 U. S. C. 292–299), for Government-owned or rented buildings; typewriters and exchange of same; maintenance and rental of launch for embassy in Turkey, not exceeding $3,500, including personnel for operation; rent and other expenses for dispatch agencies at New York, San Francisco, Seattle, and New Orleans; traveling expenses, including the transportation of members of families and personal effects of diplomatic officers or Foreign Service officers acting as chargés d'affaires in traveling to seats of government at which they are accredited other than the city of usual residence and returning to the city of usual residence; loss by exchange; payment in advance for subscriptions to commercial information, telephone and other similar services; expenses of vice consulates and consular agencies for any of the foregoing objects; allowances for special instruction, education, and individual training of Foreign Service officers at home and abroad, not to exceed $7,500; cost, not exceeding $500 per annum each, of the tuition of Foreign Service officers assigned for the study of the languages of Asia and eastern Europe; for relief, protection, and burial of American seamen in foreign countries, in the Panama Canal Zone, and in the Philippine Islands, and shipwrecked American seamen in the Territory of Alaska, in the Hawaiian Islands, in Puerto Rico, and in the Virgin Islands, and

Contingent expenses, Foreign Service.

Vehicles.

Commissary service.

Government buildings abroad.
44 Stat. 403.
22 U. S. C. §§ 292–299; Supp. IV, § 295a.

Traveling, etc., expenses.

Language study.

Relief, etc., of American seamen.

for expenses which may be incurred in the acknowledgment of the services of masters and crews of foreign vessels in rescuing American seamen or citizens from shipwreck or other catastrophe at sea; for expenses of maintaining in China, the former Ottoman Empire, Egypt, Ethiopia, Morocco, and Muscat institutions for incarcerating American convicts and persons declared insane by any consular court, rent of quarters for prisons, ice and drinking water for prison purposes, and for the expenses of keeping, feeding, and transportation of prisoners and persons declared insane by any consular court in China, the former Ottoman Empire, Egypt, Ethiopia, Morocco, and Muscat; for every expenditure requisite for or incident to the bringing home from foreign countries of persons charged with crime as authorized by section 5275 of the Revised Statutes (18 U. S. C. 659); and such other miscellaneous expenses as the President may deem necessary; $1,135,000: *Provided*, That this appropriation shall be available for reimbursement of appropriations for the Navy Department, in an amount not to exceed $35,000, for materials, supplies, equipment, and services furnished by the Navy Department, including pay, subsistence, allowances, and transportation of enlisted men of the Navy and Marine Corps who may be assigned by the Secretary of the Navy, upon request of the Secretary of State, to embassies, legations, or consular offices of the United States located in foreign countries.

Consular prisons, etc.

Bringing home persons charged with crime.
R. S. § 5275.
18 U. S. C. § 659.

Proviso.
Navy Department, reimbursement.

FOREIGN SERVICE BUILDINGS FUND

Foreign Service Buildings Fund: For the purpose of carrying into effect the provisions of the Act of May 25, 1938, entitled "An Act to provide additional funds for buildings for the use of the diplomatic and consular establishments of the United States" (52 Stat. 441), including the initial alterations, repair, and furnishing of buildings acquired under said Act, $750,000, to remain available until expended, and in addition the Secretary of State is authorized to enter into contracts for the acquisition of sites and preparation of plans during the fiscal year 1940 in an amount of not to exceed $250,000: *Provided*, That whenever a contract is made for the construction, alteration, or repair of a Foreign Service building which requires payments in a foreign currency, the Secretary of State is authorized to purchase such currency at such times and in such amounts (within the total amount of the payments to be made under such contract) as he may deem necessary, the currency so purchased to be disbursed and accounted for at its cost price: *Provided further*, That this authorization shall also apply to the funds available to the Secretary of State under prior appropriations for the construction of Foreign Service buildings.

Foreign Service Buildings Fund.
52 Stat. 441.
22 U. S. C., Supp. IV, § 295a.

Acquisition of sites and preparation of plans.

Provisos.
Payments in foreign currency; provisions.

Retroactive authorization.

EMERGENCIES ARISING IN THE DIPLOMATIC AND CONSULAR SERVICE

Emergencies arising in the Diplomatic and Consular Service: To enable the President to meet unforeseen emergencies arising in the Diplomatic and Consular Service, and to extend the commercial and other interests of the United States and to meet the necessary expenses attendant upon the execution of the Neutrality Act, to be expended pursuant to the requirement of section 291 of the Revised Statutes (31 U. S. C. 107), $175,000: *Provided*, That whenever the President shall find that a state of emergency exists endangering the lives of American citizens in any foreign country, he may make available for expenditure for the protection of such citizens, by transfer to this appropriation, not to exceed $500,000 from the various appropriations contained herein under the heading "Foreign Intercourse"; and reimbursements by American citizens to whom relief

Emergencies, Diplomatic and Consular Service.

Neutrality Act expenses.
R. S. § 291.
31 U. S. C. § 107.

Proviso.
Emergency transfer of funds.

has been extended shall be credited to any appropriation from which funds have been transferred for the purposes hereof, except that reimbursements so credited to any appropriation shall not exceed the amount transferred therefrom.

Interchangeability provision; restriction.

Not to exceed 10 per centum of any of the foregoing appropriations under the caption "Foreign Intercourse" for the fiscal year ending June 30, 1940, may be transferred, with the approval of the Director of the Bureau of the Budget, to any other foregoing appropriation or appropriations under such caption for such fiscal year, but no appropriation shall be increased more than 10 per centum thereby: *Provided*, That all such transfers and contemplated transfers shall be set forth in the Budget for the fiscal year 1941.

Proviso. Report in Budget.

CONTRIBUTIONS, QUOTAS, AND SO FORTH

Contributions, quotas, etc. *Post*, p. 1323.

For payment of the annual contributions, quotas, and expenses, including loss by exchange in discharge of the obligations of the United States in connection with international commissions, congresses, bureaus, and other objects, in not to exceed the respective amounts, as follows: Cape Spartel and Tangier Light, Coast of Morocco, $784; International Bureau of Weights and Measures, $4,342.50; International Bureau of Publication of Customs Tariffs, $1,318.77; Pan American Union, $195,566.96, including not to exceed $20,000 for printing and binding; International Bureau of Permanent Court of Arbitration, $1,722.57; Bureau of Interparliamentary Union for Promotion of International Arbitration, $20,000, including not to exceed $10,000 for the expenses of the American group of the Interparliamentary Union, including personal services in the District of Columbia and elsewhere without regard to the Classification Act of 1923, as amended, stenographic reporting services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5), traveling expenses, purchase of necessary books, documents, newspapers, periodicals, maps, stationery, official cards, printing and binding, entertainment, and other necessary expenses to be disbursed on vouchers approved by the president and executive secretary of the American group; International Institute of Agriculture at Rome, Italy, $48,756, including not to exceed $11,700 for the salary of the American member of the permanent committee (at not more than $7,500 per annum), compensation of subordinate employees without regard to the Classification Act of 1923, as amended, expenses for the maintenance of the office at Rome, including purchase of necessary books, maps, documents, and newspapers and periodicals (foreign and domestic), printing and binding, allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), for the use of the American member of the permanent committee, and traveling and other necessary expenses, to be expended under the direction of the Secretary of State; Pan American Sanitary Bureau, $58,522.75; International Office of Public Health, $3,015.63; Bureau of International Telecommunication Union, Radio Section, $5,790; Government of Panama, $250,000; International Hydrographic Bureau, $5,404; Inter-American Trade-Mark Bureau, $14,330.20; International Bureau for Protection of Industrial Property, $1,471.63; Gorgas Memorial Laboratory, $50,000: *Provided*, That hereafter, notwithstanding the provisions of section 3 of the Act of May 7, 1928 (45 Stat. 491), the report of the operation and work of the laboratory, including the statement of the receipts and expenditures, shall be made to Congress during the first week of each regular session thereof, such report to cover a fiscal-year period ending on June 30 of the calendar year immediately preceding the convening

Services in the District.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c. R. S. § 3709. 41 U. S. C. § 5.

International Institute of Agriculture.

Allowances.

46 Stat. 818. 5 U. S. C. § 118a.

Gorgas Memorial Laboratory. *Proviso.* Report of operations to Congress. 45 Stat. 491.

of each such session; American International Institute for the Protection of Childhood, $2,000; International Statistical Bureau at The Hague, $2,000; International Map of the World on the Millionth Scale, $50; International Technical Committee of Aerial Legal Experts, $6,745, including not to exceed $6,500 for the expenses of participation by the Government of the United States in the meetings of the International Technical Committee of Aerial Legal Experts and of the commissions established by that committee, including traveling expenses, personal services in the District of Columbia and elsewhere without reference to the Classification Act of 1923, as amended, stenographic and other services by contract if deemed necessary without regard to the provisions of section 3709 of the Revised Statutes (41 U. S. C. 5), rent, purchase of necessary books and documents, printing and binding, official cards, entertainment, and such other expenses as may be authorized by the Secretary of State; Convention Relating to Liquor Traffic in Africa, $55; International Penal and Penitentiary Commission, $4,332, including not to exceed $800 for the necessary expenses of the Commissioner to represent the United States on the Commission at its annual meetings, personal services without regard to the Classification Act of 1923, as amended, printing and binding, traveling expenses, and such other expenses as the Secretary of State may deem necessary; Permanent Association of International Road Congresses, $588; International Labor Organization, $168,528.28, including not to exceed $25,867 for the expenses of participation by the United States in the meetings of the General Conference and of the Governing Body of the International Labor Office and in such regional, industrial, or other special meetings as may be duly called by such Governing Body, including personal services, without reference to the Classification Act of 1923, as amended, in the District of Columbia and elsewhere, stenographic reporting and translating services by contract if deemed necessary without regard to section 3709 of the Revised Statutes (41 U. S. C. 5), rent, traveling expenses, purchase of books, documents, newspapers, periodicals, and charts, stationery, official cards, printing and binding, entertainment, hire, maintenance, and operation of motor-propelled passenger-carrying vehicles, and such other expenses as may be authorized by the Secretary of State; Implementing the Narcotics Convention of 1931, $10,551.85; International Council of Scientific Unions and Associated Unions, as follows: International Council of Scientific Unions, $19.30; International Astronomical Union, $617.60; International Union of Chemistry, $675; International Union of Geodesy and Geophysics, $2,316; International Scientific Radio Union, $154.40; International Union of Physics, $62.72; International Geographical Union, $125.44; and International Union of Biological Sciences, $154.40; in all, $4,124.86; and Pan American Institute of Geography and History, $10,000; in all, $870,000, together with such additional sums, due to increase in rates of exchange as the Secretary of State may determine and certify to the Secretary of the Treasury to be necessary to pay, in foreign currencies, the quotas and contributions required by the several treaties, conventions, or laws establishing the amount of the obligation.

International Technical Committee of Aerial Legal Experts.

R. S. § 3709. 41 U. S. C. § 5.

International Labor Organization.

Personal services. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

R. S. § 3709. 41 U. S. C. § 5.

International Council of Scientific Unions, etc.

Total; additional sums, increase in rates of exchange.

Convention for the Promotion of Inter-American Cultural Relations.

51 Stat. 178.

Convention for the Promotion of Inter-American Cultural Relations: For meeting the obligations of the United States under the Convention for the Promotion of Inter-American Cultural Relations between the United States and the other American Republics, signed at Buenos Aires, December 23, 1936, including salaries, traveling expenses, tuition, and allowances for maintenance and living quarters for professors and students in accordance with the provisions of the

said convention, notwithstanding the provisions of any other Act, $75,000, to be disbursed under the direction of the Secretary of State, who is authorized to transfer to any department or independent establishment of the Government, with the consent of the head thereof, any part of this amount for direct expenditure by such department or establishment for the purposes of this appropriation.

Transfer of funds permitted.

INTERNATIONAL BOUNDARY COMMISSION, UNITED STATES AND MEXICO

Salaries and expenses: For expenses of meeting the obligations of the United States under the treaties of 1884, 1889, 1905, 1906, and 1933 between the United States and Mexico, and of compliance with the Act approved August 19, 1935, as amended (49 Stat. 660, 1370), operation and maintenance of the Rio Grande rectification project and of the American dam and canal feature of the Rio Grande canalization project; construction and operation of gaging stations where necessary and their equipment; personal services and rent in the District of Columbia and elsewhere; fees for professional services at rates and in amounts to be determined by the Secretary of State; expenses of attendance at meetings which in the discretion of the Commissioner may be necessary for the efficient discharge of the responsibilities of the Commission (not to exceed $500); traveling expenses, including transportation of effects; printing and binding; law books and books of reference; subscriptions to foreign and domestic newspapers and periodicals; purchase, exchange, maintenance, repair, and operation of motor-propelled passenger- and freight-carrying vehicles; hire, with or without personal services, of work animals, and animal-drawn and motor-propelled vehicles and equipment; purchase of rubber boots and waders for official use of employees; purchase of ice; drilling and testing of dam sites, by contract if deemed necessary, and purchase in the field of planographs and lithographs and of one special electrically operated typewriter, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); equipment and such other miscellaneous expenses as the Secretary of State may deem proper, $193,000.

Salaries and expenses.
24 Stat. 1011; 26 Stat. 1512; 35 Stat. 1863; 34 Stat. 2953; 48 Stat. 1621; 49 Stat. 660, 1370.

Rio Grande, rectification and canalization projects.

Printing and binding.

Vehicles.

Testing of dam sites.

R. S. § 3709.
41 U. S. C. § 5.

Construction, operation, and maintenance, Public Works projects: For the construction (including surveys and operation and maintenance and protection during construction) of the following projects under the supervision of the International Boundary Commission, United States and Mexico, United States section, including salaries and wages of employees, laborers, and mechanics; fees for professional services at rates and in amounts to be determined by the Secretary of State; travel expenses; rents; construction and operation of gaging stations; purchase (including exchange), maintenance, repair, and operation of motor-propelled passenger- and freight-carrying vehicles; drilling and testing of dam sites, by contract if deemed necessary, and purchase in the field of planographs and lithographs without regard to the provisions of section 3709 of the Revised Statutes (41 U. S. C. 5); hire, with or without personal services, of work animals and animal-drawn and motor-propelled vehicles and equipment; acquisition by donation, purchase, or condemnation, of real and personal property, including expenses of abstracts and certificates of title; transportation of things (including drayage, packing, and crating of personal effects of employees upon change of station for permanent duty not to exceed five thousand pounds in any one case); printing and binding; communication services; equipment, materials and supplies, including purchase of ice, rubber boots, and waders for official use of employees, and such other miscellaneous expenses as the Secretary of State may deem necessary:

Public Works projects under Commission.

Vehicles.

R. S. § 3709.
41 U. S. C. § 5.

Printing and binding.

Rio Grande rectification project.

48 Stat. 1621.

Continuance of appropriation.
52 Stat. 255.

Lower Rio Grande flood-control project.

49 Stat. 660, 1370.

Balances reappropriated.

Proviso.
Approval of title to acquired land, etc.

Rio Grande rectification project: For completion of the rectification of the Rio Grande in the El Paso-Juarez Valley under the convention concluded February 1, 1933, between the United States and Mexico, the funds made available under this head in the Department of State Appropriation Act, 1939, are continued available until June 30, 1940.

Lower Rio Grande flood-control project: For the United States portion of the project for flood control on the Lower Rio Grande, as authorized by the Act approved August 19, 1935, as amended (49 Stat. 660, 1370), $800,000, together with the unexpended balances of the appropriations for this purpose for the fiscal year 1939: *Provided*, That no part of this appropriation for the Lower Rio Grande flood-control project shall be expended for construction on any land, site, or easement until title thereto has been conveyed to the United States by donation and the same has been approved by the Attorney General of the United States.

Rio Grande canalization project.
49 Stat. 961, 1463.
Balances reappropriated.

Rio Grande canalization project: For the Rio Grande canalization project as authorized by the Acts approved August 29, 1935 (49 Stat. 961), and June 4, 1936 (49 Stat. 1463), $500,000; together with the unexpended balances of the appropriations under this head for the fiscal year 1939.

Fence construction along international boundary, Arizona.

49 Stat. 660.
Proviso.
Limitation on expenditure.

Fence construction on the boundary, Arizona: For construction of fence along the international boundary as authorized by the Act of August 19, 1935 (49 Stat. 660), $25,000: *Provided*, That no part of this appropriation shall be expended for the acquisition of lands or easements for sites for boundary fences except for procurement of abstracts or certificates of title, payment of recording fees, and examination of titles.

INTERNATIONAL BOUNDARY COMMISSION, UNITED STATES AND CANADA AND ALASKA AND CANADA

Expenses under treaty obligations.

44 Stat. 2102.

To enable the President to perform the obligations of the United States under the treaty between the United States and Great Britain in respect of Canada, signed February 24, 1925; for salaries and expenses, including the salary of the Commissioner and salaries of the necessary engineers, clerks, and other employees for duty at the seat of government and in the field; cost of office equipment and supplies; necessary traveling expenses; commutation of subsistence to employees while on field duty, not to exceed $4 per day each, but not to exceed $1.75 per day each when a member of a field party and subsisting in camp; for payment for timber necessarily cut in keeping the boundary line clear, not to exceed $500; and for all other necessary and reasonable expenses incurred by the United States in maintaining an effective demarcation of the international boundary line between the United States and Canada, and Alaska and Canada under the terms of the treaty aforesaid, including the completion of such remaining work as may be required under the award of the Alaskan Boundary Tribunal and existing treaties between the United States and Great Britain, and including the hire of freight- and passenger-carrying vehicles from temporary field employees, to be disbursed under the direction of the Secretary of State, $42,000.

Demarcation of boundary lines.

WATERWAYS TREATY, UNITED STATES AND GREAT BRITAIN: INTERNATIONAL JOINT COMMISSION, UNITED STATES AND GREAT BRITAIN

Salaries and expenses.

Salaries and expenses: For salaries and expenses, including salaries of Commissioners and salaries of clerks and other employees appointed by the Commissioners on the part of the United States, with the approval solely of the Secretary of State; for necessary traveling expenses, and for expenses incident to holding hearings and

conferences at such places in Canada and the United States as shall be determined by the Commission or by the American Commissioners to be necessary, including traveling expense and compensation of necessary witnesses, making necessary transcript of testimony and proceedings; for cost of lawbooks, books of reference and periodicals, office equipment and supplies; and for one-half of all reasonable and necessary joint expenses of the International Joint Commission incurred under the terms of the treaty between the United States and Great Britain concerning the use of boundary waters between the United States and Canada, and for other purposes, signed January 11, 1909; $37,500, to be disbursed under the direction of the Secretary of State: *Provided*, That the salaries of the American Commissioners shall not exceed $7,500 each per annum: *Provided further*, That traveling expenses of the Commissioners, secretary, and necessary employees shall be allowed in accordance with the provisions of the Subsistence Expense Act of 1926, as amended (5 U. S. C. 821–833).

Joint expenses.

36 Stat. 2448.

Provisos.
Salary limitation.
Traveling expenses.

44 Stat. 688.
5 U. S. C. §§ 821–833.

Special and technical investigations: For an additional amount for necessary special or technical investigations in connection with matters which fall within the scope of the jurisdiction of the International Joint Commission, including personal services in the District of Columbia or elsewhere, traveling expenses, procurement of technical and scientific equipment, and the purchase, exchange, hire, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles, $47,000, to be disbursed under the direction of the Secretary of State, who is authorized to transfer to any department or independent establishment of the Government, with the consent of the head thereof, any part of this amount for direct expenditure by such department or establishment for the purposes of this appropriation.

Special and technical investigations.

Personal services.

Transfer of funds.

INTERNATIONAL FISHERIES COMMISSION

Salaries and expenses: For the share of the United States of the expenses of the International Fisheries Commission, under the convention between the United States and Canada, concluded January 29, 1937, including salaries of two members and other employees of the Commission, traveling expenses, charter of vessels, purchase of books, periodicals, furniture, and scientific instruments, contingent expenses, rent in the District of Columbia, and such other expenses in the United States and elsewhere as the Secretary of State may deem proper, to be disbursed under the direction of the Secretary of State, $25,000: *Provided*, That not to exceed $750 shall be expended by the Commissioners in attending meetings of the Commission.

Salaries and expenses.

50 Stat. 1351.

Rent.

Proviso.
Attendance at meetings.

INTERNATIONAL PACIFIC SALMON FISHERIES COMMISSION

Salaries and expenses: For the share of the United States of the expenses of the International Pacific Salmon Fisheries Commission, under the convention between the United States and Canada, concluded May 26, 1930, including personal services; traveling expenses; maintenance, repair, and operation of motor-propelled passenger-carrying vehicles; charter of vessels; purchase of books, periodicals, furniture, and scientific instruments; contingent expenses; rent in the District of Columbia and elsewhere; and such other expenses in the United States and elsewhere as the Secretary of State may deem proper, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, $40,000.

Salaries and expenses.

50 Stat. 1355.

Reimbursement of other appropriations.

MISCELLANEOUS INTERNATIONAL CONGRESSES, CONFERENCES, AND COMMISSIONS

American Scientific Congress, Eighth. *Post*, p. 1324.

52 Stat. 675.

Eighth American Scientific Congress: For the expenses of organizing and holding the Eighth American Scientific Congress in the United States, as authorized by and in accordance with the Act approved June 13, 1938 (52 Stat. 675), $85,000, to remain available until June 30, 1941.

International Union of Geodesy and Geophysics, Seventh General Assembly.

52 Stat. 409.

Seventh General Assembly of the International Union of Geodesy and Geophysics: For the expenses of organizing and holding the Seventh General Assembly of the International Union of Geodesy and Geophysics in the United States, as authorized by and in accordance with the Act approved May 20, 1938 (52 Stat. 409), $4,500.

International Seed Testing Congress, Ninth.

52 Stat. 210.

Ninth International Seed Testing Congress: For the expenses of official entertainment and other expenses authorized by the Secretary of State in connection with holding the Ninth International Seed Testing Congress in the United States, as authorized by and in accordance with the Act approved April 8, 1938 (52 Stat. 201), $500.

Delaware Valley Tercentenary Commission. Balance reappropriated. 50 Stat. 272.

52 Stat. 1148.

Delaware Valley Tercentenary Commission: The unexpended balance of the appropriation of $10,000 for the United States Delaware Valley Tercentenary Commission, contained in the "Department of State Appropriation Act, 1938", and continued available for the fiscal year 1939, is hereby continued available during the fiscal year 1940 for expenditure under the same conditions set forth under this head in the "Second Deficiency Appropriation Act, 1938".

PAYMENT TO GOVERNMENT OF NICARAGUA

Payment to Government of Nicaragua. *Post*, p. 1574.

Payment to the Government of Nicaragua: For payment to the Government of Nicaragua in pursuance of Article II of the Agreement of April 14, 1938, providing adjustment of certain accounts and refunds of income taxes, $72,000.

Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

Section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase by or service rendered for the Department of State when the aggregate amount involved does not exceed $100, or, with respect to articles, materials, or supplies for use outside the United States, $300; or when the purchase or service relates to the packing of personal and household effects of Diplomatic, Consular, and Foreign Service officers and clerks for foreign shipment.

Rental restriction.

Unless expressly authorized, no portion of the sums appropriated in title I of this Act shall be expended for rent or rental allowances in the District of Columbia or elsewhere in the United States.

Assignments as inspectors, etc., of buildings abroad.

The President, in his discretion, may assign officers of the Army or Navy or officers or employees of the Treasury Department for duty as inspectors of buildings owned or occupied by the United States in foreign countries, or as inspectors or supervisors of buildings under construction or repair by or for the United States in foreign countries, under the jurisdiction of the Department of State, or for duty as couriers of the Department of State, and when so assigned they may receive the same traveling expenses as are authorized for officers of the Foreign Service, payable from the applicable appropriations of the Department of State.

Couriers, traveling allowance.

Short title.

This title may be cited as the "Department of State Appropriation Act, 1940".

TITLE II—DEPARTMENT OF JUSTICE

Department of Justice Appropriation Act, 1940.

OFFICE OF THE ATTORNEY GENERAL

Salaries, designated offices. *Post*, p. 1337.

For personal services in the District of Columbia as follows:
For the Office of the Attorney General, $60,000.
For the Office of the Solicitor General, $60,000.

For the Office of the Assistant Solicitor General, $47,300.

For the Office of Assistant to the Attorney General, $80,000.

For the Administrative Division, $660,000.

For the Tax Division, $567,500.

For the Criminal Division, $210,000, of which sum not to exceed $50,000 may be available for the investigation and prosecution of alleged violations of civil liberties.

Investigation, etc., of alleged violations of civil liberties.

For the Claims Division, $314,220.

For the Office of Pardon Attorney, $25,500.

For the Anti-Trust Division, $9,000.

Total, personal services, Office of the Attorney General, $2,033,520. Not to exceed 5 per centum of the foregoing amounts shall be available interchangeably for expenditures in the various offices and divisions named, but not more than 5 per centum shall be added to the amount appropriated for any one of said offices or divisions and any interchange of appropriations hereunder shall be reported to Congress in the annual Budget.

Interchangeability of amounts.

Report in Budget.

Traveling expenses: For all necessary traveling expenses under the Department of Justice and the Judiciary, including traveling expenses of probation officers and their clerks but not including traveling expenses otherwise payable under any appropriations for "United States Supreme Court", "United States Court of Customs and Patent Appeals", "United States Customs Court", "Court of Claims", "United States Court for China", "Federal Bureau of Investigation", "Salaries and expenses of marshals", "Fees of jurors and witnesses", and "Penal and correctional institutions" (except as otherwise hereinbefore provided), $937,500: *Provided*, That this sum shall be available, in an amount not to exceed $7,500, for expenses of attendance at meetings concerned with the work of the Bureau of Prisons and the Probation Service when incurred on the written authorization of the Attorney General.

Traveling expenses.

Exceptions.

Proviso.
Attendance at meetings, Bureau of Prisons and Probation Service.

Contingent expenses: For stationery, furniture and repairs, floor coverings, file holders and cases; miscellaneous expenditures, including telegraphing and telephones, and teletype rentals and tolls, postage, labor, typewriters and adding machines and the exchange thereof and repairs thereto, streetcar fares, newspapers not exceeding $350, press clippings, and other necessaries ordered by the Attorney General; official transportation, including the repair, maintenance, and operation of four motor-driven passenger cars (one for the Attorney General and three for general use of the Department), delivery trucks, and motorcycle, to be used only for official purposes; purchase, including exchange, of three passenger-carrying automobiles for general use of the Department; purchase of lawbooks, books of reference, and periodicals, including the exchange thereof; examination of estimates of appropriation in the field; and miscellaneous and emergency expenses authorized and approved by the Attorney General, to be expended at his discretion, $190,000: *Provided*, That not to exceed $2 per volume shall be paid for the current and future volumes of the United States Code, Annotated.

Contingent expenses.

Vehicles.

Proviso.
United States Code, Annotated; price limitation.

Printing and binding: For printing and binding for the Department of Justice and the courts of the United States, $390,000.

Printing and binding.

FEDERAL BUREAU OF INVESTIGATION

Salaries and expenses, detection and prosecution of crimes: For the detection and prosecution of crimes against the United States; for the protection of the person of the President of the United States; the acquisition, collection, classification, and preservation of identification and other records and their exchange with the duly authorized officials of the Federal Government, of States, cities, and

Detection and prosecution of crimes.

Identification, etc., records.

Investigations, matters under control of Departments of Justice and State.

other institutions; for such other investigations regarding official matters under the control of the Department of Justice and the Department of State as may be directed by the Attorney General;

Vehicles.

purchase and exchange not to exceed $50,000, and hire, maintenance, upkeep, and operation of motor-propelled passenger-carrying vehicles, to be used only on official business; maintenance, upkeep, and operation, of not more than four armored automobiles; firearms

Stationery, etc.

and ammunition; such stationery, supplies, floor coverings, equipment, and telegraph, teletype, and telephone service at the seat of government or elsewhere as the Attorney General may direct; not to exceed $10,000 for taxicab hire to be used exclusively for the purposes set forth in this paragraph and to be expended under the

Traveling expenses.

direction of the Attorney General; traveling expenses, including expenses, in an amount not to exceed $4,500, of attendance at meetings concerned with the work of such Bureau when authorized in writing by the Attorney General; not to exceed $1,500 for member-

Rewards for information.

ship in the International Criminal Police Commission; payment of rewards when specifically authorized by the Attorney General for information leading to the apprehension of fugitives from justice,

Emergencies.

including not to exceed $20,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, who shall make a certificate of the amount of such expenditure as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the

Personal services.

sum therein expressed to have been expended; and including not to exceed $1,872,480 for personal services in the District of Columbia; $7,000,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Federal Bureau of Investigation in the field when the aggregate amount involved does not exceed $50: *Provided further*, That none of the funds appropriated herein under the Federal Bureau of Investigation shall be used to pay the compensation of any civil-service employee, except finger-print classifiers.

Provisos.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Use of funds.

Emergencies.

Salaries and expenses for certain emergencies: For an additional amount for salaries and expenses, including the same purposes and under the same conditions specified in the preceding paragraph, $300,000, to be held as a reserve for emergencies arising in connection with kidnaping, extortion, bank robbery, and espionage cases, and to be released for expenditure in such amounts and at such times as the Attorney General may determine.

BUREAU OF PRISONS

Salaries.

Salaries: For salaries in the District of Columbia and elsewhere in connection with the supervision of the maintenance and care of United States prisoners, $295,000.

MISCELLANEOUS OBJECTS, DEPARTMENT OF JUSTICE

Conduct of customs cases.

Conduct of customs cases: Assistant Attorney General, special attorneys and counselors at law in the conduct of customs cases, to be employed and their compensation fixed by the Attorney General; necessary clerical assistance and other employees at the seat of government and elsewhere, to be employed and their compensation fixed by the Attorney General, including experts at such rates of compensation as may be authorized or approved by the Attorney General; expenses of procuring evidence, supplies, Supreme Court Reports and Digests, and Federal Reporter and Digests, and other miscellaneous and incidental expenses, to be expended under the direction of the Attorney General; in all, $128,500.

Enforcement of antitrust and kindred laws: For the enforcement of antitrust and kindred laws, including experts at such rates of compensation as may be authorized or approved by the Attorney General except that the compensation paid to any person employed hereunder shall not exceed the rate of $10,000 per annum, including personal services in the District of Columbia, $1,300,000: *Provided*, That none of this appropriation shall be expended for the establishment and maintenance of permanent regional offices of the Antitrust Division: *Provided further*, That any person hereafter appointed at a salary of $7,500 or more and paid from this appropriation shall be appointed by the President, by and with the advice and consent of the Senate.

Enforcement of antitrust, etc., laws.

Salary restriction.

Provisos.
Restriction on establishing permanent regional offices.

Senate approval of appointments at $7,500 or more.

Bond and Spirits Division: For salaries and expenses in connection with the preliminary determination of civil liabilities arising under acts pursuant to the eighteenth amendment before repeal; the preliminary determination of compromises and petitions for remission of forfeitures arising out of current internal-revenue liquor laws; the supervision of the collection on forfeited bail bonds and judgments and fines imposed in criminal cases; personal services in the District of Columbia and elsewhere, and such other expenditures (not exceeding $50 for any one item) as may be necessary, $195,000: *Provided*, That no part of this appropriation shall be used to compensate any person not appointed pursuant to civil-service laws and regulations, but this limitation shall not apply to attorneys or the head of the division.

Bond and Spirits Division.

Personal services.

Proviso.
Appointments pursuant to civil-service laws; exceptions.

Examination of judicial offices: For the investigation of the official acts, records, and accounts of marshals, attorneys, clerks of the United States courts and Territorial courts, probation officers, and United States commissioners, for which purpose all the official papers, records, and dockets of said officers, without exception, shall be examined by the agents of the Attorney General at any time; and also the official acts, records, and accounts of referees and trustees of such courts; in all, $51,300, to be expended under the direction of the Attorney General.

Examination of judicial offices.

Veterans Insurance Litigation Division: For salaries and expenses incident to the defense of suits against the United States under section 19, of the World War Veterans' Act, 1924, approved June 7, 1924, as amended and supplemented, or the compromise of the same under the Independent Offices Appropriation Act, 1934, approved June 16, 1933, including office expenses, lawbooks, supplies, equipment, stenographic reporting services by contract or otherwise, including notarial fees or like services and stenographic work in taking depositions at such rates of compensation as may be authorized or approved by the Attorney General, printing and binding, the employment of experts at such rates of compensation as may be authorized or approved by the Attorney General, and personal services in the District of Columbia and elsewhere, $485,000.

Veterans Insurance Litigation Division.

43 Stat. 612; 48 Stat. 302.
38 U. S. C. § 445.

Salaries and expenses, Lands Division: For personal services in the District of Columbia and elsewhere, and for other necessary expenses, including employment of experts at such rates of compensation as may be authorized or approved by the Attorney General, purchase and exchange of typewriters, adding machines and other labor-saving devices, stenographic reporting services by contract or otherwise, and notarial fees or like services, $1,700,000: *Provided*, That all unobligated balances, at the close of business on June 30, 1939, of funds transferred to the Department of Justice for payment of salaries and other expenses necessary for the examination of title and prosecution of condemnation proceedings with respect to the acquisition of lands for other departments, independent establish-

Lands Division.

Proviso.
Transfer of unobligated balances.

ments, or agencies shall be transferred as of said date to the surplus fund of the Treasury, and no funds appropriated to any other department, establishment, or agency shall thereafter be available for transfer to the Department of Justice for said purpose.

District attorneys, etc.

Salaries and expenses of district attorneys, and so forth: For salaries and expenses of United States district attorneys and their regular assistants, clerks, and other employees, including the office expenses of United States district attorneys in Alaska, and for salaries of regularly appointed clerks to United States district attorneys for services rendered during vacancy in the office of the United States district attorney, $3,180,000.

Special attorneys, etc.

Salaries and expenses of special attorneys, and so forth: For compensation of special attorneys and assistants to the Attorney General and to United States district attorneys employed by the Attorney General to aid in special cases, and for payment of foreign counsel employed by the Attorney General in special cases, $650,000, no part of which, except for payment of foreign counsel, shall be used to pay the compensation of any persons except attorneys duly licensed and authorized to practice under the laws of any State, Territory, or the District of Columbia: *Provided*, That the amount paid as compensation out of the funds herein appropriated to any person employed hereunder shall not exceed the rate of $10,000 per annum: *Provided further*, That reports be submitted to the Congress on the 1st day of July and January showing the names of the persons employed hereunder, the annual rate of compensation or amount of any fee paid to each together with a description of their duties.

Foreign counsel.

Provisos.
Salary restriction.

Reports of personnel to be submitted to Congress.

MARSHALS AND OTHER EXPENSES OF UNITED STATES COURTS

Salaries and expenses.

Salaries and expenses of marshals, and so forth: For salaries, fees, and expenses of United States marshals and their deputies, including services rendered in behalf of the United States or otherwise; services in Alaska in collecting evidence for the United States when so specifically directed by the Attorney General; traveling expenses; purchase, when authorized by the Attorney General, of ten motor-propelled passenger-carrying vans at not to exceed $2,000 each; and maintenance, alteration, repair, and operation of motor-propelled passenger-carrying vehicles used in connection with the transaction of the official business of the United States marshals; $3,887,500: *Provided*, That United States marshals and their deputies may be allowed, in lieu of actual expenses of transportation, not to exceed 3 cents per mile for the use of their own automobiles for transportation when traveling on official business within the limits of their official station.

Services in Alaska.

Vehicles.

Proviso.
Transportation allowance.

PENAL AND CORRECTIONAL INSTITUTIONS

Salaries and expenses.

Salaries and expenses: For every expenditure authorized by law or by orders and regulations made in pursuance of law, not otherwise provided for, requisite for and incident to the support of prisoners, and the maintenance and operation of Federal penal and correctional institutions; expenses of interment or transporting remains of deceased inmates to their homes in the United States; purchase of not to exceed twenty passenger-carrying automobiles; purchase of two busses in an aggregate amount not exceeding $14,000; maintenance and repair of passenger-carrying automobiles; expenses of attendance at meetings concerned with the work of the Prison Service when authorized in writing by the Attorney General; traveling expenses of members of advisory boards authorized by law incurred in the discharge of their official duties; packing, crating, drayage, and transportation, not to exceed five thousand pounds in any one case of

Attendance at meetings.

household effects of employees, whether shipped by railroad or by motortruck, when transferred from one official station to another for permanent duty; uniforms for the guard force; newspapers, books, and periodicals; firearms and ammunition; purchase and exchange of farm products and livestock; under the following heads: *Provided*, That any part of the appropriations under this heading used for payment of salaries of personnel employed in the operation of prison commissaries shall be reimbursed from commissary earnings, and such reimbursement shall be in addition to the amounts appropriated herein.

Proviso. Prison commissaries.

Penitentiaries and reformatories: For maintenance and operation of United States penitentiaries and reformatories, including not to exceed $3,683,885 for salaries and wages of all officers and employees, $7,625,000.

Penitentiaries and reformatories.

Medical Center for Federal Prisoners: For maintenance and operation of the Medical Center for Federal Prisoners at Springfield, Missouri, including not to exceed $230,000 for salaries and wages of all officers and employees, $540,000.

Medical Center for Federal Prisoners.

Jails and correctional institutions: For maintenance and operation of Federal jails and correctional institutions, including not to exceed $1,085,480 for salaries and wages of all officers and employees, $2,405,000: *Provided*, That not to exceed $25,000 shall be available for the acquisition of approximately one hundred acres of land adjoining the Federal Correctional Institution at Milan, Michigan.

Jails and correctional institutions.

Proviso. Acquisition of land, Milan, Mich.

Prison camps: For the construction and repair of buildings at prison camps and for maintenance and operation of prison camps, $588,000.

Prison camps.

Not to exceed 5 per centum of any of the foregoing appropriations under the general heading "Penal and Correctional Institutions" may be transferred, with the approval of the Director of the Bureau of the Budget, to any appropriation or appropriations from which transfers are authorized to be made by this paragraph, but no appropriation shall be increased by more than 5 per centum thereby and no transfer shall be effected for the payment of personnel in any such institution.

Transfer of appropriations.

Medical and hospital service: For medical relief for inmates of penal and correctional institutions and appliances necessary for patients including personal services in the District of Columbia and elsewhere; and furnishing and laundering of uniforms and other distinctive wearing apparel necessary for the employees in the performance of their official duties, $980,000: *Provided*, That there may be transferred to the appropriation "Pay, and so forth, commissioned officers, Public Health Service", such amount as may be necessary for the pay of not to exceed thirty officers assigned to the Federal Prison Service, and to other appropriations of the Public Health Service such amounts as may be necessary, in the discretion of the Attorney General, for direct expenditure by that Service for the other objects mentioned above.

Medical and hospital service.

Proviso. Public Health Service assignments. *Ante*, p. 666.

Construction and repair: For construction of buildings and development of island area at the United States Penitentiary, McNeil Island, Washington, including the purchase and installation of machinery and equipment and all expenses incident thereto, $48,600, to be available immediately and to remain available until expended and to be expended so as to give the maximum amount of employment to inmates of the institution: *Provided*, That the ultimate cost of the project for the development of the island area shall not exceed $800,000.

McNeil Island, Wash., construction, etc.

Employment of inmates.

Proviso. Cost limitation.

Buildings and equipment: For completing construction, remodeling, and equipping necessary buildings, purchase and installation of machinery and equipment, and all necessary expenses incident

Dallas, Tex., buildings and equipment.

thereto, for establishment of one new penal or correctional institution at Dallas, Texas, pursuant to the Act entitled "An Act to reorganize the administration of Federal prisons; to authorize the Attorney General to contract for the care of United States prisoners; to establish Federal jails, and for other purposes", approved May 14, 1930, to be expended under the direction of the Attorney General by contract or purchase of material and hire of labor and services and utilization of labor of United States prisoners as the Attorney General may direct, to be available immediately and to remain available until expended, $850,000.

46 Stat. 325.
18 U. S. C. § 753.

National Training School for Boys, D. C.
Salaries and expenses.

National Training School for Boys, Washington, District of Columbia, salaries and expenses: For the National Training School for Boys, Washington, District of Columbia, including expenses of a suitable attendant to accompany the remains of deceased inmates to their homes for burial, the purchase and exchange of one passenger-carrying automobile, and not to exceed $181,000 for salaries and wages of all officers and employees, $307,300.

Buildings and equipment.

Buildings and equipment, National Training School for Boys, Washington, District of Columbia: For alterations of and repairs to buildings, including not to exceed $150,000 for construction of a building to provide dining rooms, kitchens, and other domestic facilities, and including the purchase and installation of machinery and equipment, and all expenses incident thereto, to be expended so as to give the maximum amount of employment to inmates of the institution, $208,700.

Probation system, U. S. courts.

Probation system, United States courts: For salaries and expenses of probation officers, as authorized by the Act entitled "An Act to amend the Act of March 4, 1925, chapter 521, and for other purposes", approved June 6, 1930 (18 U. S. C. 726), $776,000: *Provided*, That no part of this appropriation shall be used to defray the salary or expenses of any probation officer whose work fails to comply with the official orders, regulations, and probation standards promulgated by the Attorney General: *Provided further*, That no funds herein appropriated shall be used to defray the salary or expenses of any probation officer unless the district judge shall have so far as possible required the appointee to conform with the qualifications prescribed by the Attorney General: *Provided further*, That nothing herein contained shall be construed to abridge the right of the district judges to appoint probation officers, or to make such orders as may be necessary to govern probation officers in their own courts: *Provided further*, That United States probation officers may be allowed, in lieu of actual expenses of transportation, not to exceed 3 cents per mile for the use of their own automobiles for transportation when traveling on official business within the city limits of their official station.

46 Stat. 503.
18 U. S. C. § 726.
Provisos.
Probation officer failing to qualify, restriction.
Post, p. 1225.
Qualifications of appointees.

Right of district judges to appoint probation officers in their own courts.

Transportation allowance.

Support of U. S. prisoners in non-Federal institutions and in Alaska.

Support of United States prisoners: For support of United States prisoners in non-Federal institutions and in the Territory of Alaska, including necessary clothing and medical aid, discharge gratuities provided by law, and transportation to place of conviction or place of bona fide residence in the United States, or such other place within the United States as may be authorized by the Attorney General; and including rent, repair, alteration, and maintenance of buildings and the maintenance of prisoners therein, occupied under authority of sections 4 and 5 of the Act of May 14, 1930 (18 U. S. C. 753c, 753d); support of prisoners becoming insane during imprisonment and who continue insane after expiration of sentence, who have no relatives or friends to whom they can be sent; shipping remains of deceased prisoners to their relatives or friends in the United States and inter-

46 Stat. 326.
18 U. S. C. §§ 753c, 753d.

ment of deceased prisoners whose remains are unclaimed; expenses incurred in identifying, pursuing, and returning escaped prisoners and for rewards for their recapture; and for repairs, betterments, and improvements of United States jails, including sidewalks, $1,550,000.

JUDICIAL

UNITED STATES SUPREME COURT

Salaries.

Salaries: For the Chief Justice and eight Associate Justices; Reporter of the Court; and all other officers and employees, whose compensation shall be fixed by the Court, except as otherwise provided by law, and who may be employed and assigned by the Chief Justice to any office or work of the Court, $445,000.

Printing and binding.

Printing and binding: For printing and binding for the Supreme Court of the United States, $23,000, to be expended as required without allotment by quarters, and to be executed by such printer as the Court may designate.

Miscellaneous expenses.

Miscellaneous expenses: For miscellaneous expenses of the Supreme Court of the United States, to be expended as the Chief Justice may approve, $25,000.

Books and periodicals.

For the purchase of books and periodicals for the Supreme Court, to be a part of the Library of Congress, and purchased by the Marshal of the Supreme Court, under the direction of the Chief Justice, $10,000.

Care of building and grounds.

Structural and mechanical care of the building and grounds: For such expenditures as may be necessary to enable the Architect of the Capitol to carry out the duties imposed upon him by the Act approved May 7, 1934 (40 U. S. C. 13a–13d), including improvements, maintenance, repairs, equipment, supplies, materials, and appurtenances; special clothing for workmen; purchase of waterproof wearing apparel; personal and other services, and for snow removal by hire of men and equipment or under contract without compliance with sections 3709 and 3744 of the Revised Statutes (41 U. S. C. 5, 16), $62,500.

48 Stat. 668.
40 U. S. C. §§ 13a–13d.

R. S. §§ 3709, 3744.
41 U. S. C. §§ 5, 16.

UNITED STATES COURTS FOR THE DISTRICT OF COLUMBIA

Division of expenditures.

Sixty per centum of the expenditures for the District Court of the United States for the District of Columbia from all appropriations under this title and 30 per centum of the expenditures for the United States Court of Appeals for the District of Columbia from all appropriations under this title shall be reimbursed to the United States from any funds in the Treasury to the credit of the District of Columbia.

Courthouse, repairs and improvements.

Repairs and improvements, District Court of the United States for the District of Columbia: For repairs and improvements to the courthouse, including repair and maintenance of the mechanical equipment, and for labor and material and every item incident thereto, including the purchase and installation of venetian blinds, $47,000, to be expended under the direction of the Architect of the Capitol.

U. S. Court of Appeals Building, D. C., repairs and improvements.

Repairs and improvements, United States Court of Appeals for the District of Columbia: For repairs and improvements to the United States Court of Appeals Building, including repair and maintenance of the mechanical equipment, and for labor and material and every item incident thereto, including the purchase and installation of venetian blinds, $4,500, to be expended under the direction of the Architect of the Capitol.

COURT OF CUSTOMS AND PATENT APPEALS

Salaries.

Salaries: Presiding judge and four associate judges and all other officers and employees of the court, $105,780.

Contingent expenses.

Contingent expenses: For books and periodicals, including their exchange; stationery, supplies, traveling expenses; drugs, chemicals, cleansers, furniture; and for such other miscellaneous expenses as may be approved by the presiding judge, $3,000.

Printing and binding.

Printing and binding: For printing and binding, $7,000.

UNITED STATES CUSTOMS COURT

Salaries.

Salaries: Presiding judge and eight judges; and all other officers and employees of the court, $234,600.

Contingent expenses.

Contingent expenses: For books and periodicals, including their exchange; stationery, supplies, traveling expenses; and for such other miscellaneous expenses as may be approved by the presiding judge, $14,000.

Printing and binding.

Printing and binding: For printing and binding, $1,000.

COURT OF CLAIMS

Salaries.

Salaries: Chief justice and four judges; chief clerk at not exceeding $6,500; auditor at not exceeding $5,000; and all other officers and employees of the court, $122,160.

Contingent expenses.

Contingent expenses: For stationery, court library, repairs, fuel, electric light, and other miscellaneous expenses, $11,560.

Printing and binding.

Printing and binding: For printing and binding, $25,500.

Commissioners, salaries and expenses.

Salaries and expenses of commissioners: For salaries of seven regular commissioners, and for traveling expenses, compensation of stenographers authorized by the court, and for stenographic and other fees and charges necessary in the taking of testimony and in the performance of the duties as authorized by the Act entitled "An Act amending section 2 and repealing section 3 of the Act approved February 24, 1925 (28 U. S. C. 269, 270), entitled 'An Act to authorize the appointment of commissioners by the Court of Claims and to prescribe their powers and compensation', and for other purposes", approved June 23, 1930 (28 U. S. C. 270), $75,500.

46 Stat. 799.
28 U. S. C. §§ 269, 270.

Repairs, furnishings, etc.

Repairs, furnishings, and so forth: For necessary repairs, furnishings, and improvements to the Court of Claims buildings, to be expended under the supervision of the Architect of the Capitol, $8,000.

TERRITORIAL COURTS

Hawaii, salaries.

Hawaii: For salaries of the chief justice and two associate justices of the Supreme Court of the Territory of Hawaii, of judges of the circuit courts in Hawaii, and of judges retired under the Act of May 31, 1938, $103,500.

DISTRICT COURT, PANAMA CANAL ZONE

Salaries.

Salaries: For salaries of the officials and employees of the District Court of the United States for the Panama Canal Zone, $49,400.

UNITED STATES COURT FOR CHINA

Salaries and expenses.

Salaries and expenses: For salaries of the judge, district attorney, and other officers and employees of the United States Court for China; allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), not to exceed $1,700 for any one person; court expenses, including reference and lawbooks, printing and binding, ice and drinking water for office purposes, traveling expenses of officers and employees of the court, and, under such regulations as the Attorney General may

46 Stat. 818.
5 U. S. C. § 118a.

Traveling expenses.

prescribe, of their families and effects, in going to and returning from their posts; preparation and transportation of remains of officers and employees who may die abroad or in transit while in the discharge of their official duties to their former homes in the United States, or to a place not more distant for interment and for the ordinary expenses of such interment; including travel expenses of officers and employees of the court and of their dependents, while en route to or from places of temporary refuge in time of war, political disturbance, earthquake, epidemic, or similar emergency; the expense of maintaining in China American convicts and persons declared insane by the court, rent of quarters for prisoners, ice and drinking water for prison purposes, including wages of prison keepers, and the expense of keeping, feeding, and transporting prisoners and persons declared insane by the court, $47,600.

Bringing home remains from abroad, etc.

Maintenance of prisoners and insane.

SALARIES OF JUDGES

Salaries of judges: For salaries of fifty-five circuit judges; one hundred and eighty-nine district judges (including two in the Territory of Hawaii, one in the Territory of Puerto Rico, four in the Territory of Alaska, and one in the Virgin Islands); and judges retired under section 260 of the Judicial Code, as amended, and section 518 of the Tariff Act of 1930; in all, $2,950,000: *Provided*, That this appropriation shall be available for the salaries of all United States justices and circuit and district judges lawfully entitled thereto, whether active or retired.

Salaries of judges.

Retired judges.
28 U. S. C. § 375.
46 Stat. 737.
19 U. S. C. § 1518.
Proviso.
Availability.

Salaries and expenses, clerks of courts: For salaries of clerks of United States circuit courts of appeals and United States district courts, their deputies, and other assistants, and expenses of conducting their respective offices, $2,330,000.

Clerks of courts, etc.

Fees of commissioners: For fees of the United States commissioners and other committing magistrates acting under section 1014, Revised Statutes (18 U. S. C. 591), $300,000.

Commissioners, fees.
R. S. § 1014.
18 U. S. C. § 591.

Fees of jurors and witnesses: For mileage and per diems of jurors; for mileage and per diems of witnesses and for per diems in lieu of subsistence; and for payment of the expenses of witnesses, as provided by section 850, Revised Statutes (28 U. S. C. 604), including the expenses, mileage, and per diems of witnesses on behalf of the Government before the United States Customs Court, such payments to be made on the certification of the attorney for the United States and to be conclusive as provided by section 846, Revised Statutes (28 U. S. C. 577), $3,480,000: *Provided*, That not to exceed $25,000 of this amount shall be available for such compensation and expenses of witnesses or informants as may be authorized or approved by the Attorney General, which approval shall be conclusive: *Provided further*, That no part of the sum herein appropriated shall be used to pay any witness more than one attendance fee for any one calendar day, which fee shall not exceed $1.50.

Jurors and witnesses, fees, mileage, per diems.

R. S. § 850.
28 U. S. C. § 604.

R. S. § 846.
28 U. S. C. § 577.
Provisos.
Authorization by Attorney General.

Limitation on attendance fee.

Salaries and expenses of bailiffs, and so forth: For bailiffs, not exceeding three bailiffs in each court, except in the southern district of New York and the northern district of Illinois; meals and lodging for jurors in United States cases, and of bailiffs in attendance upon the same, when ordered by the court, and meals and lodging for jurors in Alaska, as provided by section 193, title II, of the Act of June 6, 1900 (28 U. S. C. 9, 557–570, 595, 596), and compensation for jury commissioners, $5 per day, not exceeding three days for any one term of court, $320,000: *Provided*, That the compensation of jury commissioners for the District of Columbia shall conform to the provisions of title 18, chapter 10, section 341, of the Code of the District of Columbia, but such compensation shall not exceed $250 per annum: *Provided further*, That, excepting in the case of bailiffs

Bailiffs, etc.

Jury expenses.

Alaska.

31 Stat. 362.
28 U. S. C. §§ 9, 557–570, 595, 596.
Jury commissioners.
Provisos.
Compensation, D. C., to conform to D. C. Code.
18 D. C. Code § 341.

Per diem restriction.

in charge of juries over Sundays and holidays, no per diem shall be paid to any bailiff unless the judge is present and presiding in court or present in chambers: *Provided further*, That none of this appropriation shall be used for the pay of bailiffs when deputy marshals or marshals are available for the duties ordinarily executed by bailiffs, the fact of unavailability to be determined by the certificate of the marshal.

Use of funds limited.

Miscellaneous salaries.

Miscellaneous salaries: For salaries of all officials and employees of the Federal judiciary, not otherwise specifically provided for, $890,000: *Provided*, That the maximum salary paid to any stenographer or law clerk to any circuit or district judge shall not exceed $2,500 per annum, but this limitation shall not operate to reduce the compensation of any stenographer now employed: *Provided further*, That the foregoing proviso shall not be held to apply to the employment of a person possessing the dual qualifications of a stenographer and a licensed attorney who acts as a stenographer-law clerk, but the maximum salary of any such person so employed shall not exceed $3,600 per annum: *Provided further*, That the salary of not more than one employee for any one district judge shall be paid from this appropriation: *Provided further*, That if any United States District Judge certifies to the Senior Judge of the Circuit Court of Appeals having jurisdiction over his district that he is unable to secure a law clerk who is a competent stenographer residing within his district then the limitations contained in the two provisos immediately preceding shall not apply.

Provisos.
Stenographers or law clerks, salary limitation.

Persons with dual qualifications, exception.

Limitation.

Exception.

Miscellaneous expenses.

Miscellaneous expenses (other than salaries): For such miscellaneous expenses as may be authorized or approved by the Attorney General, for the United States courts and their officers, including experts, and notarial fees or like services and stenographic work in taking depositions, at such rates of compensation as may be authorized or approved by the Attorney General, so much as may be necessary in the discretion of the Attorney General for such expenses in the District of Alaska, the Court of Claims, and in courts other than Federal courts; patent applications and contested proceedings involving inventions; rent of rooms for United States courts and judicial officers; supplies, including the exchange of typewriting and adding machines, for the United States courts and judicial officers, including firearms and ammunition therefor; purchase of law books, including the exchange thereof, for United States judges, district attorneys, and other judicial officers, including the libraries of the ten United States circuit courts of appeals, and the Federal Reporter and continuations thereto as issued, $610,000: *Provided*, That such books shall in all cases be transmitted to their successors in office; all books purchased hereunder to be marked plainly, "The Property of the United States": *Provided further*, That not to exceed $2 per volume shall be paid for the current and future volumes of the United States Code, Annotated, and that the reports of the United States Court of Appeals for the District of Columbia shall not be sold for a price exceeding that approved by the court and for not more than $6.50 per volume.

Alaska, Court of Claims, etc.

Rent, supplies, etc.

Law books for judicial officers.

Federal Reporter.

Provisos.
Transmittal to successors.

United States Code, Annotated, price limitation.

Attendance fees, limitation.

None of the money appropriated by this title shall be used to pay any witness, juror, or bailiff more than one per diem for any one day's service even though he serves in more than one of such three capacities on the same day.

License requirement for attorneys.

None of the funds appropriated by this title may be used to pay the compensation of any person hereafter employed as an attorney unless such person shall be duly licensed and authorized to practice as an attorney under the laws of a State, Territory, or the District of Columbia.

No part of the funds appropriated by this title for salaries of judges, the Attorney General, Assistant Attorneys General, Solicitor General, district attorneys, marshals, and clerks of court shall be used for any other purpose whatsoever, but such salaries shall be allotted out of appropriations herein made for such salaries and retained by the Department and paid to such officials severally, as and when such salaries fall due and without delay.

Restriction on use of designated funds.

This title may be cited as the "Department of Justice Appropriation Act, 1940".

Short title.

TITLE III—DEPARTMENT OF COMMERCE

Department of Commerce Appropriation Act, 1940.

OFFICE OF THE SECRETARY

Salaries: Secretary of Commerce, Under Secretary of Commerce, $10,000, two Assistant Secretaries, and other personal services in the District of Columbia, including the Chief Clerk and Superintendent, who shall be chief executive officer of the Department and who may be designated by the Secretary of Commerce to sign minor routine official papers and documents during the temporary absence of the Secretary and the Assistant Secretaries of the Department, $541,500: *Provided*, That not to exceed $100,000 of this appropriation shall be available for expenditure by the Secretary of Commerce for personal services of experts and specialists at rates of compensation not in excess of $9,000 per annum without regard to the civil-service laws and regulations or the Classification Act of 1923, as amended: *Provided further*, That any person paid from the said $100,000 an annual salary of $7,500 or more shall be appointed by the President, by and with the advice and consent of the Senate.

Salaries.

Provisos.
Employment of experts, etc.

Senate approval of appointments at $7,500 or more.

CONTINGENT EXPENSES, DEPARTMENT OF COMMERCE

Contingent expenses: For contingent and miscellaneous expenses of the offices and bureaus of the Department, except the Patent Office and the Bureau of the Census, including those for which appropriations for contingent and miscellaneous expenses are specifically made, including professional and scientific books, lawbooks, books of reference, periodicals, blank books, pamphlets, maps, newspapers (not exceeding $1,500); purchase of atlases or maps; stationery; furniture and repairs to same; carpets, matting, oilcloth, file cases, towels, ice, brooms, soap, sponges; fuel, lighting, and heating; purchase and exchange of motortrucks and bicycles; maintenance, repair, and operation of three motor-propelled passenger-carrying vehicles (one for the Secretary of Commerce and two for the general use of the Department), and motortrucks and bicycles, to be used only for official purposes; freight and express charges; postage to foreign countries; telegraph and telephone service; teletype service and tolls (not to exceed $1,000); typewriters, adding machines, and other labor-saving devices, including their repair and exchange; first-aid outfits for use in the buildings occupied by employees of this Department; and all other necessary miscellaneous items including examination of estimates of appropriation in the field not included in the foregoing, $94,500, which sum shall constitute the appropriation for contingent expenses of the Department, except the Patent Office and the Bureau of the Census, and shall also be available for the purchase of necessary supplies and equipment for field services of bureaus and offices of the Department for which contingent and miscellaneous appropriations are specifically made in order to facilitate the purchase through the central purchasing office (Division of Purchases and Sales) as provided by law.

Contingent and miscellaneous expenses.

Vehicles.

Traveling expenses.

Traveling expenses: For all necessary traveling expenses under the Department of Commerce, including all bureaus and divisions thereunder except the Bureau of the Census, and traveling expenses for the examinations authorized by the Act entitled "An Act to provide for retirement for disability in the Lighthouse Service", approved March 4, 1925 (33 U. S. C. 765), but not including travel properly chargeable to the appropriation herein for "Transportation of families and effects of officers and employees and allowances for living quarters", Bureau of Foreign and Domestic Commerce: *Provided*, That not exceeding $3,000 of this appropriation shall be available for the hire of automobiles for travel on official business, without regard to the provisions of the Act of July 16, 1914 (38 Stat. 508), $465,400.

43 Stat. 1261.
33 U. S. C. § 765.

Proviso.
Hire of automobiles.

38 Stat. 508.
5 U. S. C. § 78.

Printing and binding.

Printing and binding: For all printing and binding for the Department of Commerce, including all of its bureaus, offices, institutions, and services in the District of Columbia and elsewhere, except the Patent Office and the Bureau of the Census, $380,000: *Provided*, That an amount not to exceed $2,000 of this appropriation may be expended for salaries of persons detailed from the Government Printing Office for service as copy editors.

Proviso.
Detail of copy editors.

BUREAU OF FOREIGN AND DOMESTIC COMMERCE

Salaries and expenses, Washington Commerce Service.

Salaries and expenses, Washington Commerce Service: For the salary of the Director and other personal services in the District of Columbia, including the functions set forth under the Bureau of Foreign and Domestic Commerce, Department of Commerce, Appropriation Act for 1937, approved May 15, 1936, and for every necessary expense connected with collecting and compiling lists of foreign buyers and reports thereon; administration of the China Trade Act in the District of Columbia; collecting and compiling information regarding the restrictions and regulations of trade imposed by foreign countries; establishment, operation, and maintenance of foreign trade zones in ports of entry of the United States, including contract stenographic reporting services and fees for mileage of witnesses; purchases for use in Washington or the field offices of furniture, equipment, stationery and supplies, typewriting, adding and computing, mimeographing, multigraphing, photostat, and other duplicating machines and devices, including their exchange and repair, telegraph and telephone service, accessories and repairs, books of reference, newspapers, periodicals, reports, documents, plans and specifications, freight, express, drayage, and streetcar fares, $555,000.

49 Stat. 1333.

China Trade Act, administration.

Domestic commerce and raw-materials investigations.

Domestic commerce and raw-materials investigations: For personal services of officers and employees to enable the Bureau of Foreign and Domestic Commerce to collect and compile information regarding the disposition and handling of raw materials and manufactures within the United States; and to investigate the conditions of production and marketing of foreign raw materials essential for American industries, $330,000.

District and cooperative office service.

District and cooperative office service: For all expenses necessary to operate and maintain district and cooperative offices, including personal services, rent outside of the District of Columbia, purchase of furniture and equipment, stationery and supplies, typewriting, adding, and computing machines, accessories, and repairs, purchase of maps, books of reference, and periodicals, reports, documents, plans, specifications, manuscripts, newspapers, both foreign and domestic (not exceeding $300), and all other publications necessary for the promotion of the commercial interests of the United States, and all other necessary incidental expenses not included in the foregoing, $350,000.

Export industries: To enable the Bureau of Foreign and Domestic Commerce to investigate and report on domestic as well as foreign problems relating to the production, distribution, and marketing, insofar as they relate to the important export industries of the United States, including personal services, purchase of furniture and equipment, stationery and supplies, typewriting, adding and computing machines, accessories and repairs, books of reference and periodicals, reports, documents, plans, specifications, manuscripts, and all other publications, rent outside of the District of Columbia, ice and drinking water for office purposes, and all other necessary incidental expenses connected therewith, $540,000.

Export industries. Investigations and reports.

Salaries and expenses, Foreign Commerce Service: For the promotion and development of the foreign commerce of the United States and for carrying out the provisions of the Act approved March 3, 1927, as amended (15 U. S. C. 197–197f, 198), to establish in the Bureau of Foreign and Domestic Commerce, Department of Commerce, a Foreign Commerce Service of the United States, including personal services in the District of Columbia and elsewhere, the compensation of a clerk or clerks for each commercial attaché at a rate not to exceed $3,000 per annum for each person so employed, and to carry out the provisions of the Act entitled "China Trade Act, 1922", including rent outside of the District of Columbia, the purchase of necessary furniture and equipment, loss by exchange, stationery and supplies, typewriting, adding, duplicating, and computing machines, accessories and repairs, law books, books of reference, and periodicals, uniforms, maps, reports, documents, plans, specifications, manuscripts, newspapers (not exceeding $2,500), ice and drinking water for office purposes, and for every necessary incidental expense not included in the above, $791,000, of which not to exceed $19,300 shall be available immediately: *Provided*, That Foreign Commerce Service officers are authorized to enter into leases for office quarters, and payment in advance for rent, telephone, or other charges required by the customs of the country is hereby authorized: *Provided further*, That the purchase of supplies and equipment or the procurement of services in foreign countries may be made in the open market without compliance with section 3709 of the Revised Statutes of the United States (41 U. S. C. 5) in the manner common among businessmen when the aggregate amount of the purchase or the service does not exceed $100 in any instance.

Foreign Commerce Service.

44 Stat. 1394. 15 U. S. C. §§ 197–197f, 198.

Personal services.

China Trade Act. 42 Stat. 849. 15 U. S. C. §§ 141–162; Supp. IV, ch. 4.

Supplies.

Provisos. Leases, etc.

Open market purchase of supplies.

R. S. § 3709. 41 U. S. C. § 5.

Customs statistics: For all expenses necessary for the operation of the section of customs statistics transferred to the Department of Commerce from the Treasury Department by the Act approved January 5, 1923 (15 U. S. C. 194), and expenses connected with the monthly publication of statistics showing the United States exports and imports by customs districts and destinations, including personal services in the District of Columbia (not to exceed $100,000) and elsewhere; rent of or purchase of tabulating, punching, sorting, and other mechanical labor-saving machinery or devices, including adding, typewriting, billing, computing, mimeographic, multigraphing, photostat, and other duplicating machines and devices, including their exchange and repair; telegraph and telephone service; freight, express, drayage; tabulating cards, stationery, and miscellaneous office supplies; books of reference and periodicals; furniture and equipment; ice, water, heat, light, and power; streetcar fare; and all other necessary incidental expenses not included in the foregoing, $403,000.

Customs statistics.

42 Stat. 1109. 15 U. S. C. § 194.

Transportation of families and effects of officers and employees and allowances for living quarters: To pay the traveling expenses and expenses of transportation, under such regulations as the Secretary

Transportation of families and effects of personnel, etc.

of Commerce may prescribe, of families and effects of officers and employees of the Bureau of Foreign and Domestic Commerce in going to and returning from their posts, or when traveling under the order of the Secretary of Commerce, and also for defraying the expenses of preparing and transporting the remains of officers and employees of the Bureau of Foreign and Domestic Commerce who may die abroad or in transit, while in the discharge of their official duties, to their former homes in this country, or to a place not more distant, for interment, and for the ordinary expenses of such interment; to enable the Secretary of Commerce, under such regulations as he may prescribe, in accordance with the provisions of the Act of June 26, 1930 (5 U. S. C. 118a), to furnish the officers and employees in the Foreign Commerce Service of the Bureau of Foreign and Domestic Commerce stationed in a foreign country, without cost to them and within the limits of this appropriation, allowances for living quarters, heat, and light, notwithstanding the provisions of section 1765 of the Revised Statutes (5 U. S. C. 70), $160,000: *Provided*, That the maximum allowance to any officer or employee shall not exceed $1,700.

Transportation of remains of officers, etc., dying abroad.

46 Stat. 818.
5 U. S. C. § 118a.

Allowances for living quarters, etc.
R. S. § 1765.
5 U. S. C. § 70.
Proviso.
Maximum allowance.

The appropriation herein under title III for traveling expenses shall be available in an amount not to exceed $5,000 for expenses of attendance at meetings concerned with the promotion of foreign and domestic commerce, or either and also expenses of illustrating the work of the Bureau of Foreign and Domestic Commerce by showing of maps, charts, and graphs at such meetings, when incurred on the written authority of the Secretary of Commerce.

Attendance at meetings.

BUREAU OF THE CENSUS

Expenses of the Sixteenth Census.

For beginning the work of taking, compiling, and publishing the Sixteenth Census of the United States, as authorized by the Act of June 18, 1929 (13 U. S. C. 201–218), and for carrying on other authorized census work, within a limit of cost for the period of July 1, 1939, to December 31, 1942, of $45,100,000, including personal services and rentals in the District of Columbia and elsewhere; the cost of transcribing State, municipal, and other records; contracts for the preparation of monographs on census subjects and other work of specialized character which cannot be accomplished through ordinary employment; per diem compensation of employees of the Department of Commerce and other departments and independent establishments of the Government who may be detailed for field work; expenses of attendance at meetings concerned with the collection of statistics, when incurred on the written authority of the Secretary of Commerce; purchase of books of reference, periodicals, maps, newspapers, manuscripts, first-aid outfits for use in the buildings occupied by employees of the census; purchase, maintenance, operation, and repair of a passenger-carrying automobile to be used on official business; construction, purchase, exchange, or rental of punching, tabulating, sorting, and other labor-saving machines, including technical, mechanical, and other services in connection therewith; printing and binding, traveling expenses, streetcar fares, and all other contingent expenses in the District of Columbia and in the field, $21,900,000, of which amount not to exceed $50,000 shall be available immediately.

46 Stat. 21.
13 U. S. C. §§ 201–218.

Monographs.

Tabulating, etc., machines.

Social Security Act, salaries and expenses.

Salaries and expenses, Social Security Act: For salaries and necessary expenses for searching census records and supplying information incident to carrying out the provisions of the Social Security Act, approved August 14, 1935 (42 U. S. C., ch. 7), including personal services in the District of Columbia; binding records; supplies; serv-

42 U. S. C., Supp. IV, ch. 7.

ices, $100,000: *Provided*, That the procedure hereunder for the furnishing from census records of evidence for the establishment of age of individuals shall be pursuant to regulations approved jointly by the Secretary of Commerce and the Social Security Board.

Proviso.
Furnishing evidence for establishing age, etc.

BUREAU OF MARINE INSPECTION AND NAVIGATION

Departmental salaries: For the director and other personal services in the District of Columbia, $350,000.

Departmental salaries.

Salaries and general expenses: For salaries of shipping commissioners, inspectors, and other personal services; to enable the Secretary of Commerce to provide and operate such motorboats and employ such persons as may be necessary for the enforcement, under his direction, of laws relating to navigation and inspection of vessels, boarding of vessels, counting of passengers on excursion boats to prevent overcrowding, and to secure uniformity in the admeasurement of vessels; fees to witnesses; materials, supplies, equipment, and services, including rent and janitor service; purchase, exchange, and repair of instruments; plans and specifications; insignia, braid, and chin straps; coats, caps, and aprons for stewards' departments on vessels; and other incidental expenses of field offices, including contract stenographic reporting services in the District of Columbia and elsewhere, $2,320,000: *Provided*, That $50,000 of the amount herein appropriated shall be available only for the payment of extra compensation for overtime services of local inspectors of steam vessels and their assistants, United States shipping commissioners and their deputies and assistants, and customs officers and employees for which the United States receives reimbursement in accordance with the provisions of the Act of May 11, 1938 (52 Stat. 345).

Salaries and general expenses.

Proviso.
Local inspectors, etc., overtime pay.

52 Stat. 345.
46 U. S. C., Supp. IV, § 382b.

NATIONAL BUREAU OF STANDARDS

Salaries and expenses: For carrying out the provisions of the Act establishing the National Bureau of Standards, approved March 3, 1901 (5 U. S. C. 591, 597; 15 U. S. C. 271–278), and of Acts supplementary thereto affecting the functions of the Bureau, and specifically including the functions as set forth under the Bureau of Standards in the "Department of Commerce Appropriation Act, 1935", approved April 7, 1934, and for all necessary expenses, purchases, and personnel connected with administration and operation, testing, inspection, and technical information service, research and development, and standards for commerce, including rental of laboratories in the field, communication service, transportation service; street-car fares not exceeding $100, expenses of the visiting committee, attendance of American member at the meeting of the International Committee of Weights and Measures; compensation and expenses of medical officers of the Public Health Service detailed to the National Bureau of Standards for the purpose of maintaining a first-aid station and making clinical observations; compiling and disseminating scientific and technical data; demonstrating the results of the Bureau's work by exhibits or otherwise as may be deemed most effective; purchases of supplies, materials, stationery, electric power, fuel for heat, light, and power, and accessories of all kinds needed in the work of the Bureau, including supplies for office, laboratory, shop, and plant, and cleaning and toilet supplies, gloves, goggles, rubber boots and aprons; contingencies of all kinds; supplies for operation, maintenance, and repair of motortrucks and a passenger automobile for official use, including their exchange; purchases of equipment of all kinds, including its repair and exchange, including apparatus, machines, and tools, furniture, typewriters, adding

Salaries and expenses.
31 Stat. 1449.
5 U. S. C. §§ 591, 597; 15 U. S. C. §§ 271–278.

48 Stat. 552.

Attendance at meeting of International Committee of Weights and Measures.

Detailed Public Health Service officers.

Supplies, etc.

Equipment.

machines, and other labor-saving devices, books, periodicals, and reference books, including their exchange when not needed for permanent use; translation of technical articles when required; salary of the director and other personal services in the District of Columbia and in the field, in accordance with the Classification Act of 1923, as amended:

Personal services.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Operation and administration: For the general operation and administration of the Bureau; improvement and care of the grounds; plant equipment; necessary repairs and alterations to buildings, $275,000.

Operation and administration.
Post, p. 1312.

Testing, inspection, and information service: For calibrating and certifying measuring instruments, apparatus, and standards in terms of the national standards; the preparation and distribution of standard materials; the broadcasting of radio signals of standard frequency; the testing of equipment, materials, and supplies in connection with Government purchases; the improvement of methods of testing; advisory services to governmental agencies on scientific and technical matters; and supplying available information to the public, upon request, in the field of physics, chemistry, and engineering; $855,000.

Testing, inspection, and information service.

Research and development: For the maintenance and development of national standards of measurement; the development of improved methods of measurement; the determination of physical constants and the properties of materials; the investigation of mechanisms and structures, including their economy, efficiency, and safety; the study of fluid resistance and the flow of fluids and heat; the investigation of radiation, radioactive substances, and X-rays; the study of conditions affecting radio transmission; the development of methods of chemical analysis and synthesis, and the investigation of the properties of rare substances; investigations relating to the utilization of materials, including lubricants and liquid fuels; the study of new processes and methods of fabrication; and the solutions of problems arising in connection with standards, $715,000, of which not to exceed $75,000 may be available for the development of pH standards.

Research and development.

Development of pH standards.

Standards for commerce: For cooperation with Government purchasing agencies, industries, and national organizations in developing specifications and facilitating their use; for encouraging the application of the latest developments in the utilization and standardization of building materials; for the development of engineering and safety codes, simplified-practice recommendations, and commercial standards of quality and performance, $123,000.

Standards for commerce.

Investigation of building materials: For personal services in the District of Columbia and elsewhere and all other necessary expenses for completing the study of the properties and suitability of building materials, with particular reference to their use in low-cost housing, including the construction of such experimental structures as may be necessary for this purpose; and the publication including printing and binding and dissemination of the results thereof, $198,000, to continue available until June 30, 1941: *Provided*, That no part of this sum shall be used to duplicate any work now being performed by the Forest Products Laboratory of the Department of Agriculture.

Investigation of building materials.

Proviso.
Limitation.

Additional land: For enlarging the site of the National Bureau of Standards by the purchase of twelve and five-tenths acres of land, more or less, including improvements thereon, being parcels numbered 44/4, 44/5, 44/34, 44/44, and 44/45 in the District of Columbia, adjacent to the present site of the National Bureau of Standards, $100,000, to be available immediately.

Additional land.

During the fiscal year 1940 the head of any department or independent establishment of the Government having funds available for scientific investigations and requiring cooperative work by the National Bureau of Standards on scientific investigations within the scope of the functions of that Bureau, and which the National Bureau of Standards is unable to perform within the limits of its appropriations, may, with the approval of the Secretary of Commerce, transfer to the National Bureau of Standards such sums as may be necessary to carry on such investigations. The Secretary of the Treasury shall transfer on the books of the Treasury Department any sums which may be authorized hereunder, and such amounts shall be placed to the credit of the National Bureau of Standards for performance of work for the department or establishment from which the transfer is made, including, where necessary, travel expenses and compensation for personal services in the District of Columbia and in the field.

Cooperative work with departments, etc., on scientific investigations.

Transfer of funds.

The appropriation under title III herein for traveling expenses shall be available for the National Bureau of Standards in an amount not to exceed $4,500 for attendance at meetings concerned with standardization and research or either, when incurred on the written authority of the Secretary of Commerce.

Attendance at meetings.

Total, National Bureau of Standards, $2,266,000, of which amount not to exceed $1,914,000 may be expended for personal services in the District of Columbia.

Total; services in the District.

BUREAU OF LIGHTHOUSES

Salaries: For the Commissioner and other personal services in the District of Columbia, $126,400.

Salaries.

General expenses: For supplies, including replacement of and necessary additions to existing equipment, repairs, maintenance, and incidental expenses of lighthouses and other lights, beacons, buoyage, fog signals, lighting of rivers heretofore authorized to be lighted, light vessels, other aids to navigation, and lighthouse tenders, including the establishment, repair, and improvement of beacons and day marks, and purchase of land for same; establishment of post lights, buoys, submarine signals, and fog signals; construction of necessary outbuildings, including oil houses at light stations, at a cost not exceeding $2,500 at any one light station in any fiscal year; improvement of grounds and buildings connected with light stations and depots; restoring light stations and depots and buildings connected therewith: *Provided*, That such restoration shall be limited to the original purpose of the structures; wages of persons attending post lights; temporary employees and field force while engaged on works of general repair and maintenance, and laborers and mechanics at lighthouse depots; rations and provisions or commutation thereof for working parties in the field, officers and crews of light vessels and tenders, and officials and other authorized persons of the Lighthouse Service on duty on board of such tenders or vessels, and money accruing from commutation for rations and provisions for the above-named persons on board tenders and light vessels or in working parties in the field may be paid on proper vouchers to the person having charge of the mess of such vessel or party; not exceeding $3,500 for packing, crating, and transporting personal household effects of employees, not to exceed six thousand pounds in any one case, when transferred from one official station to another for permanent duty; purchase of rubber boots, oilskins, rubber gloves, goggles, and coats, caps, and aprons for stewards' departments on vessels; reimbursement under rules prescribed by the Secretary of Commerce of keepers of

General expenses. Aids to navigation.

Proviso. Restoration limited to original purpose.

Personal services.

Transportation of effects.

Reimbursement for rations, etc., furnished shipwrecked persons.

light stations and masters of light vessels and of lighthouse tenders for rations and provisions and clothing furnished shipwrecked persons who may be temporarily provided for by them, not exceeding in all $1,000 in any fiscal year; fuel, light, and rent of quarters where necessary for keepers of lighthouses; purchase of land sites for fog signals; rent of necessary ground for all such lights and beacons as are for temporary use or to mark changeable channels and which in consequence cannot be made permanent; rent of offices, depots, and wharves; mileage; library books for light stations and vessels, and technical books and periodicals not exceeding $750; traveling expenses of teachers while actually employed by States or private persons to instruct the children of keepers of lighthouses; all other contingent expenses of district offices and depots, including the purchase of provisions for sale to lighthouse keepers at isolated stations, and the appropriation reimbursed; purchase (not to exceed $5,000), exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicle for official use in field work; payment of rewards for the apprehension and conviction, or for information helpful to the apprehension and conviction of persons found interfering with aids to navigation maintained by the Lighthouse Service, in violation of section 6 of the Act of May 14, 1908 (33 U. S. C. 761); $4,370,000.

Vehicles.

Payment of rewards.

35 Stat. 162.
33 U. S. C. § 761.

Special projects, vessels, and aids to navigation: For constructing or purchasing and equipping lighthouse tenders and light vessels for the Lighthouse Service as may be specifically approved by the Secretary of Commerce, not to exceed $880,000; and for establishing and improving aids to navigation and other works as may be specifically approved by the Secretary of Commerce, not to exceed $450,000, in all, $1,330,000, which sum shall be available for all expenditures directly relating to the respective projects which are approved by the Secretary of Commerce.

Special projects, vessels, and aids to navigation.

Availability.

Keepers of lighthouses, etc., salaries.

Salaries, keepers of lighthouses, and so forth: For salaries of not exceeding one thousand four hundred lighthouse and fog-signal keepers and persons attending lights, exclusive of post lights, $1,890,000.

Lighthouse vessels, salaries.

Salaries, lighthouse vessels: For salaries and wages of officers and crews of light vessels and lighthouse tenders, including temporary employment when necessary, $2,432,000.

Superintendents, clerks, etc., salaries.

Salaries, superintendents, clerks, and so forth: For salaries of eighteen superintendents of lighthouses, and of assistant superintendents, clerks, draftsmen, and other authorized permanent employees in the district offices and depots of the Lighthouse Service, exclusive of those regularly employed in the office of the Bureau of Lighthouses, District of Columbia, $754,600.

Retired pay.

Retired pay: For retired pay of officers and employees engaged in the field service or on vessels of the Lighthouse Service, except persons continuously employed in district offices and shops, $725,000.

COAST AND GEODETIC SURVEY

Expenses.

For every expenditure requisite for and incident to the work of the Coast and Geodetic Survey, including purchase of not more than four motor-propelled station wagons and maintenance, repair, exchange, and operation of motor-propelled or horse-drawn vehicles for official use in field work, purchase of motorcycles with side cars, including their exchange, not to exceed $500, surveying instruments, including their exchange, rubber boots, canvas and rubber gloves, goggles, and caps, coats, and aprons for stewards' departments on vessels, packing, crating, and transporting personal household effects of commissioned officers, when transferred from one official station to another for permanent duty, extra compensation at not to exceed $1 per day for each station to employees of the Lighthouse Service and the Weather Bureau

while observing tides or currents or tending seismographs, services of one tide observer in the District of Columbia at not to exceed $1 per day, and compensation, not otherwise appropriated for, of persons employed in the field work, for operation, maintenance, and repair of an airplane for photographic survey, and expenses incident to the execution of field work upon approval by the head of the Bureau, to be expended in accordance with the regulations relating to the Coast and Geodetic Survey subscribed by the Secretary of Commerce, and under the following heads:

Field expenses, coastal surveys.

Field expenses, coastal surveys: For surveys and necessary resurveys of coasts on the Atlantic and Pacific Oceans and the Gulf of Mexico under the jurisdiction of the United States; continuing researches in physical hydrography relating to harbors and bars, and for tidal and current observations on the coasts of the United States or other coasts under the jurisdiction of the United States; compilation of the Coast Pilot, including the employment of pilots and nautical experts; the preparation or purchase of plans and specifications of vessels and the employment of hull draftsmen; the reimbursement, under rules prescribed by the Secretary of Commerce, of officers of the Coast and Geodetic Survey for food, clothing, medicines, and other supplies furnished for the temporary relief of distressed persons in remote localities and to shipwrecked persons temporarily provided for by them, not to exceed a total of $500; actual necessary expenses of officers of the field force temporarily ordered to the office in the District of Columbia for consultation with the director, and not exceeding $3,000 for special surveys that may be required by the Bureau of Lighthouses or other proper authority, $348,000, of which amount not more than $21,200 may be expended for personal services in the District of Columbia.

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Coast Pilot, compilation.

Special surveys.

Personal services.

Magnetic and seismological work.

Magnetic and seismological work: For continuing magnetic and seismological observations and to establish meridian lines in connection therewith in all parts of the United States; making magnetic and seismological observations in other regions under the jurisdiction of the United States; purchase of additional magnetic and seismological instruments; lease of sites where necessary and the erection of temporary magnetic and seismological buildings; and including the employment in the field and office of such magnetic and seismological observers, and instrument makers and stenographic services as may be necessary, $70,000.

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Federal, boundary, and State surveys.

Federal, boundary, and State surveys: For continuing lines of exact levels between the Atlantic, Pacific, and Gulf coasts; determining geographic positions by triangulation and traverse for the control of Federal, State, boundary, county, city, and other surveys and engineering works in all parts of the United States; including special geodetic surveys of first-order triangulation and leveling in regions subject to earthquakes, not exceeding $10,000; determining field astronomic positions and the variation of latitude, including the maintenance and operation of the latitude observatories at Ukiah, California, and Gaithersburg, Maryland, not exceeding $2,500 each; establishing lines of exact levels, determining geographic positions by triangulation and traverse, and making astronomic observations in Alaska; and continuing gravity observations in the United States and for making such observations in regions under the jurisdiction of the United States and also on islands and coasts adjacent thereto, $80,000, of which amount not to exceed $35,440, may be expended for personal services in the District of Columbia.

Ukiah and Gaithersburg observatories, Alaska.

Vessels, repair, etc.

Vessels: For repair of vessels, and replacement of equipment thereon, exclusive of engineers' supplies and other ship chandlery, $70,000.

Officers and men on vessels, pay.

Pay of officers and men on vessels: For all necessary employees to man and equip the vessels, including professional seamen serving as

Post, p. 1312.

mates on vessels of the Survey, to execute the work of the Survey herein provided for and authorized by law, $589,000.

Commissioned officers, pay and allowances.

Pay, commissioned officers: For pay and allowances prescribed by law for commissioned officers on sea duty and other duty, holding relative rank with officers of the Navy, including one director, six hydrographic and geodetic engineers with relative rank of captain, ten hydrographic and geodetic engineers with relative rank of commander, seventeen hydrographic and geodetic engineers with relative rank of lieutenant commander, forty-seven hydrographic and geodetic engineers with relative rank of lieutenant, sixty-one junior hydrographic and geodetic engineers with relative rank of lieutenant (junior grade), twenty-nine aides with relative rank of ensign, and including officers retired in accordance with existing law, $825,000: *Provided*, That the Secretary of Commerce may designate one of the hydrographic and geodetic engineers to act as assistant director.

Proviso. Assistant director.

Office force.

Office force: For personal services, $590,000.

Office expenses. *Post*, p. 1312.

Office expenses: For purchase of new instruments (except surveying instruments), including their exchange, materials, equipment, and supplies required in the instrument shop, carpenter shop, and chart division; books, scientific and technical books, journals, books of reference, maps, charts, and subscriptions; copper plates, chart paper, printer's ink, copper, zinc, and chemicals for electrotyping and photographing; engraving, printing, photgraphing, rubber gloves, and electrotyping supplies; photolithographing and printing charts for immediate use; stationery for office and field parties; transportation of instruments and supplies when not charged to field expenses; telegrams; washing; office furniture, repairs; miscellaneous expenses, contingencies of all kinds, not exceeding $90 for streetcar fares, $73,000.

Aeronautical charts.

Aeronautical charts: For compilation and printing of aeronautical charts, including personal services in the District of Columbia (not to exceed $91,500), operation of airplane for check flights, and aerial photographs, execution of ground surveys at air terminals, and the purchase of drafting, photographic, photolithographic, and printing supplies and equipment, $120,000.

Restriction on use of funds.

Appropriations herein made for traveling expenses or for the Coast and Geodetic Survey shall not be available for allowance to civilian or other officers for subsistence while on duty at Washington (except as hereinbefore provided for officers of the field force ordered to Washington for short periods for consultation with the director), except as now provided by law.

Attendance at meetings.

The appropriation under title III herein for traveling expenses shall be available, in an amount not to exceed $650, for expenses of attendance at meetings concerned with the work of the Coast and Geodetic Survey when incurred on the written authority of the Secretary of Commerce.

Temporary employment of architects, etc.

Not to exceed $2,500 of the appropriations herein made for the Coast and Geodetic Survey shall be available for the payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such architects, engineers, scientists, and technicists as may be contracted for by the Secretary of Commerce, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed.

Rate of pay.

BUREAU OF FISHERIES

Salaries.

Salaries: For the Commissioner and other personal services in the District of Columbia, $183,000, of which amount not to exceed $5,000 shall be expended for personal service in connection with the maintenance and operation of aquarium.

Propagation of food fishes: For maintenance, repair, alteration, improvement, equipment, acquisition, and operation of fish-cultural stations, general propagation of food fishes and their distribution, including movement, maintenance, and repairs of cars and not to exceed $15,000 for purchase of trucks for fish distribution; maintenance, repair, and operation of motor-propelled passenger-carrying vehicles for official use in the field; purchase of equipment (including rubber boots, oilskins and first-aid outfits), and apparatus; contingent expenses; pay of permanent employees not to exceed $454,250; temporary labor; not to exceed $10,000 for propagation and distribution of fresh-water mussels and the necessary expenses connected therewith; purchase, collection, and transportation of specimens and other expenses incidental to the maintenance and operation of aquarium, $949,400, including not to exceed $155,000 to establish or commence the establishment of stations authorized by the Act approved May 21, 1930 (46 Stat. 371), including the acquisition of necessary land, construction of buildings and ponds, water supply, improvements to grounds, purchase of equipment, and all other necessary expenses, and including not to exceed $10,000 for the completion of fish cultural station at Arcadia, Rhode Island, including construction of buildings and ponds, water supply, improvements to grounds, purchase of equipment, and all other necessary expenses.

Propagation of food fishes.

Vehicles.

Establishment of stations.

46 Stat. 371.

Arcadia, R. I., completion.

The unobligated balance of the appropriation remaining under the limitation of $155,000 to establish or commence the establishment of stations authorized by the Act approved May 21, 1930 (46 Stat. 371), contained in the Department of Commerce Appropriation Act, 1939, under the head "Propagation of food fishes", and the unobligated balance of the appropriation for the establishment of a fish cultural station, contained in the Second Deficiency Appropriation Act, fiscal year 1938, under the head "Fish cultural station", are continued available during the fiscal year 1940.

Continuance of certain appropriations.

52 Stat. 282; 46 Stat. 371.

52 Stat. 1127.

Maintenance of vessels: For maintenance and operation of vessels and launches, including purchase, and repair of boats, apparatus, machinery, and other facilities required for use with the same, hire of vessels, construction of small boats, temporary employees, and all other necessary expenses in connection therewith, including the purchase of plans and specifications for vessels or for contract personal services for the preparation thereof, and money accruing from commutation of rations and provisions on board vessels may be paid on proper vouchers to the persons having charge of the mess of such vessels, $214,000, of which amount not to exceed $13,500 may be expended for pay of officers and employees of vessels of the Atlantic coast, and not to exceed $75,000 for pay of officers and crews of vessels for the Alaska Fisheries Service.

Maintenance of vessels.

Allotment for Atlantic coast and Alaska Fisheries Service.

Construction of fish screens: For construction, operation, and maintenance, in cooperation with the Bureau of Reclamation and the Bureau of Indian Affairs, or either, of fish screens and ladders on Federal irrigation projects, and for the conduct of investigations and surveys, the preparation of designs, and supervision of construction of such screens and ladders; and for determining the requirements for fishways and other fish protective devices at dams constructed under licenses issued by the Federal Power Commission in accordance with the provisions of the Federal Water Power Act (16 U. S. C. 791), $10,000, of which not to exceed $6,400 may be expended for the pay of permanent employees.

Construction of fish screens.

16 U. S. C. § 791; Supp. IV, ch. 12.

Commutation of rations (not to exceed $1 per day) may be paid to officers and crews of vessels of the Bureau of Fisheries during the fiscal year 1940 under regulations prescribed by the Secretary of Commerce (52 Stat. 282).

Commutation of rations.

52 Stat. 282.

Food fishes inquiry.

Inquiry respecting food fishes: For inquiry into the cause of the decrease of food fishes in the waters of the United States, and for investigation and experiments in respect to the aquatic animals, plants, and waters, and screening of irrigation ditches and fishways, in the interests of fish culture and the fishery industries, maintenance, repair, improvement, equipment, and operation of biological stations, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles for official use in the field, preparation of reports, and not to exceed $500 for rent of suitable quarters in the District of Columbia for laboratory and storage purposes, $322,000, of which sum not to exceed $270,000 may be expended for personal services.

Fishery industries. Statistical studies.

Fishery industries: For collection and compilation of statistics of the fisheries and the study of their methods and relations, and the methods of preservation and utilization of fishery products, and to enable the Secretary of Commerce to execute the functions imposed upon him by the Act entitled "An Act authorizing associations of producers of aquatic products", approved June 25, 1934 (48 Stat. 1213), including pay of permanent employees not to exceed $61,960, compensation of temporary employees, preparation of reports, contract stenographic reporting services, and all other necessary expenses in connection therewith, including the purchase (not to exceed $1,100), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles for official use in the field, $80,000.

Cooperative associations of producers of aquatic products.

48 Stat. 1213.
15 U. S. C. § 521.

Fishery market news service.

Fishery market news service: For collecting, publishing, and distributing, by telegraph, mail, or otherwise, information on the fishery industry, information on market supply and demand, commercial movement, location, disposition, and market prices of fishery products, with or without cooperation with any department or agency of the United States, or any State or Territory, or subdivision thereof, purchase of equipment and supplies, preparation of reports, and all other necessary expenses connected therewith, $76,000, of which not to exceed $13,020 may be expended for personal services in the District of Columbia.

Alaska, fisheries service.

Alaska, fisheries service: For protecting the seal and sea otter fisheries of Alaska, including the furnishing of food, fuel, clothing, and other necessities of life to the natives of the Pribilof Islands of Alaska; construction, improvement, repair, and alteration of buildings and roads, transportation of supplies to and from the islands, subsistence of agents and other employees while on said islands, hire and maintenance of vessels, and for all expenses necessary to carry out the provisions of the Act entitled "An Act to protect the seal fisheries of Alaska, and for other purposes", approved April 21, 1910 (16 U. S. C. 631–658), and for the protection of the fisheries of Alaska, including pay of permanent employees not to exceed $67,900, contract stenographic reporting service, hire of boats, employment of temporary labor, and all other necessary expenses connected therewith, $268,200 of which $100,000 shall be available immediately.

36 Stat. 326.
16 U. S. C. §§ 631–658.

Black bass law, enforcement.

Enforcement of Black Bass and Whaling Treaty Acts: To enable the Secretary of Commerce to administer the provisions of the Act entitled "An Act to amend the Act entitled 'An Act to regulate interstate transportation of black bass, and for other purposes', approved May 20, 1926", approved July 2, 1930 (16 U. S. C. 851–856), and to execute the functions imposed upon him by The Whaling Treaty Act, approved May 1, 1936 (16 U. S. C. 901–915), $17,000, of which amount not to exceed $10,600 may be expended for personal services in the District of Columbia.

46 Stat. 845.
16 U. S. C. §§ 851–855.

Whaling Treaty Act.
49 Stat. 1246.
16 U. S. C., Supp. IV, §§ 901–915.

Mississippi Wild Life and Fish Refuge.
Construction, maintenance, etc.

Mississippi Wild Life and Fish Refuge: For construction of buildings, boats, and ponds, for purchase of equipment, including boats, for maintenance, operation, repair, and improvements, including

expenditures for personal services at the seat of government and elsewhere as may be necessary, as authorized in the Act approved June 7, 1924 (16 U. S. C. 721–731), $17,000.

43 Stat. 650.
16 U. S. C. §§ 721–731.

Fishery laboratory, Little Port Walter, Alaska: For the establishment and equipment of a fishery laboratory at Little Port Walter, Alaska, including the construction of experimental spawning ponds, $7,500.

Little Port Walter, Alaska, fishery laboratory.

The appropriation herein under title III for traveling expenses shall be available, in an amount not to exceed $750, for expenses of attendance at meetings concerned with the work of the Bureau of Fisheries when incurred on the written authority of the Secretary of Commerce.

Attendance at meetings.

Appropriations herein made for propagation of food fishes, inquiry respecting food fishes, fishery industries, fishery market news service, and Alaska fisheries service, shall be available, under such regulations as may be prescribed by the Secretary of Commerce, for paying the cost of packing, crating, drayage, and transporting the household effects (not to exceed six thousand pounds in any one case) of employees of the Bureau of Fisheries when transferred from one official station to another for permanent duty.

Use of certain funds for transferring household effects.

PATENT OFFICE

Salaries: For the Commissioner of Patents and other personal services in the District of Columbia, $3,560,000.

Salaries.

Photolithographing: For producing copies of weekly issue of drawings of patents and designs; reproduction of copies of drawings and specifications of exhausted patents, designs, trade-marks, and other papers, such other papers when reproduced for sale to be sold at not less than cost plus 10 per centum; reproduction of foreign patent drawings; photo prints of pending application drawings; and photostat and photographic supplies and dry mounts, $180,000: *Provided*, That the headings of the drawings for patented cases may be multigraphed in the Patent Office for the purpose of photolithography.

Photolithographing.

Proviso.
Multigraphed headings.

Miscellaneous expenses: For purchase and exchange of law, professional, and other reference books and publications and scientific books; expenses of transporting publications of patents issued by the Patent Office to foreign governments; directories, furniture, and filing cases; for investigating the question of public use or sale of inventions for two years or more prior to filing applications for patents, and such other questions arising in connection with applications for patents and the prior art as may be deemed necessary by the Commissioner of Patents; for expense attending defense of suits instituted against the Commissioner of Patents, and for other contingent and miscellaneous expenses of the Patent Office, $62,500.

Miscellaneous expenses.

Printing and binding: For printing the weekly issue of patents, designs, trade-marks, prints, and labels, exclusive of illustrations; and for printing, engraving illustrations, and binding the Official Gazette, including weekly and annual indices, $805,000; for miscellaneous printing and binding, $60,000; in all $865,000.

Printing and binding.

The appropriation under title III herein for traveling expenses shall be available, in an amount not to exceed $500, for expenses of attendance at meetings concerned with the work of the Patent Office when incurred on the written authority of the Secretary of Commerce.

Attendance at meetings.

This title may be cited as the "Department of Commerce Appropriation Act, 1940".

Short title.

Approved, June 29, 1939.

[CHAPTER 249]

June 29, 1939
[H. R. 5427]
[Public, No. 157]

AN ACT

Making appropriations for the Labor Department for the fiscal year ending June 30, 1940, and for other purposes.

Department of Labor Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Labor Department for the fiscal year ending June 30, 1940, namely:

DEPARTMENT OF LABOR

OFFICE OF THE SECRETARY

Salaries.
Post, p. 1319.

Salaries: Secretary of Labor, Assistant Secretary, Second Assistant Secretary, and other personal services in the District of Columbia, $391,680: *Provided*, That persons (not exceeding ten in number) now employed in the determination of wages pursuant to the provisions of the Act entitled "An Act to amend the Act approved March 3, 1931, relating to the rate of wages for laborers and mechanics employed by contractors and subcontractors on public buildings", approved August 30, 1935, may be continued in such employment and paid from the amount herein appropriated without regard to the provisions of the civil-service laws requiring competitive examinations: *Provided further*, That persons (not exceeding five in number) now detailed to the Office of the Secretary from the United States Employment Service may be continued for the fiscal year 1940 in the Office of the Secretary and paid from the amount herein appropriated without regard to the provisions of the civil-service laws requiring competitive examinations: *Provided further*, That in expending appropriations or portions of appropriations, contained in this Act, for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretary and the Second Assistant Secretary of Labor, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *And provided further*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, or (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, or (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Provisos.
Continuance of personnel determining wage rates.

49 Stat. 1011.
40 U. S. C., Supp. IV, §§ 276a–276a–6.

Continuance of certain persons detailed from U. S. Employment Service.

Salaries limited to average rates under Classification Act; exceptions.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

If only one position in grade.

Advances in unusually meritorious cases.

Restriction not applicable to clerical-mechanical service.

No reduction in fixed salaries.

5 U. S. C. § 666.
Transfer without reduction.

Higher salary rates permitted.

If only one position in a grade.

CONTINGENT EXPENSES, DEPARTMENT OF LABOR

Department contingent expenses.
Post, p. 1319.

Contingent expenses: For contingent and miscellaneous expenses of the offices and bureaus of the Department, for which appropria-

tions for contingent and miscellaneous expenses are not specifically made, including the purchase of stationery, furniture, and repairs to the same, carpets, matting, oilcloths, file cases, towels, ice, brooms, soap, sponges, laundry, streetcar fares not exceeding $1,200; purchase, exchange, maintenance, and repair of motorcycles and motortrucks; maintenance, operation, and repair of two motor-propelled passenger-carrying vehicles, to be used only for official purposes; freight and express charges; newspaper clippings not to exceed $1,200, postage to foreign countries, telegraph and telephone service, typewriters, adding machines, and other labor-saving devices; purchase and exchange of law books, books of reference, newspapers and periodicals, and, when authorized by the Secretary of Labor, dues for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members, not exceeding $5,300; contract stenographic services; teletype service and tolls (not to exceed $900); all other necessary miscellaneous expenses not included in the foregoing; and not to exceed $25,000 for purchase of certain supplies for the Immigration and Naturalization Service; in all, $233,620: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered for the Department of Labor when the aggregate amount involved does not exceed the sum of $100.

Vehicles.

Books, periodicals, etc.

Immigration and Naturalization Service, purchase of certain supplies.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Traveling expenses: For all traveling expenses, except traveling expenses incident to the deportation of aliens, under the Department of Labor, including all bureaus and divisions thereunder, $1,216,700.

Traveling expenses.
Post, p. 1319.

Printing and binding: For printing and binding for the Department of Labor, including all its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $454,800, of which amount not to exceed $2,000 shall be available immediately.

Printing and binding.

Division of Labor Standards, salaries and expenses: For salaries and expenses, including purchase and distribution of reports, and of material for informational exhibits, in connection with the promotion of health, safety, employment, stabilization, and amicable industrial relations for labor and industry, $218,500, of which amount not to exceed $115,000, may be expended for personal services in the District of Columbia.

Division of Labor Standards.

The appropriation herein for traveling expenses shall be available for expenses of attendance of cooperating officials and consultants at conferences concerned with the work of the Division of Labor Standards when called by the Division of Labor Standards with the written approval of the Secretary of Labor, and shall be available also in an amount not to exceed $2,000 for expenses of attendance at meetings related to the work of the Division of Labor Standards when incurred on the written authority of the Secretary of Labor.

Attendance at meetings.

Commissioners of conciliation: To enable the Secretary of Labor to exercise the authority vested in him by section 8 of the Act creating the Department of Labor (5 U. S. C. 611) and to appoint commissioners of conciliation, telegraph and telephone service, and not to exceed $67,000 for personal services in the District of Columbia, $325,000: *Provided*, That persons now employed in such conciliation work pursuant to authority contained under this head in the Second Deficiency Appropriation Act, fiscal year 1935, may be continued in such employment and paid from the amount herein appropriated.

Commissioners of conciliation.

37 Stat. 738.
5 U. S. C. § 619.

Proviso.
Retention of certain employees.
49 Stat. 587.

Liaison with the International Labor Organization, Geneva, Switzerland, salaries and expenses: For a United States Labor Commissioner and other personal services in Geneva, Switzerland; compensation of interpreters, translators, and porters; transportation of

International Labor Organization, Geneva.
Liaison with; expenses.

employees, their families, and effects, in going to and returning from foreign posts; rent, heat, light, and fuel; hire, maintenance, and operation of motor-propelled passenger-carrying vehicles; purchase and exchange of foreign and domestic books, periodicals, and newspapers; purchase of furniture, stationery, and supplies; printing and binding; postage; telephone and other similar expenses, for which payment may be made in advance; necessary technical or special investigations in connection with matters falling within the scope of the International Labor Organization; allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), not to exceed $1,700 for any person, and contingent and such other expenses in the United States and elsewhere as the Secretary of Labor may deem necessary, $21,000.

Printing and binding.

Living quarters.

46 Stat. 818.
5 U. S. C. § 118a.

Division of Public Contracts.
Salaries and expenses.

Division of Public Contracts, salaries and expenses: For personal services in the District of Columbia and elsewhere, in performing the duties imposed by the "Act to provide conditions for the purchase of supplies and the making of contracts by the United States, and for other purposes", approved June 30, 1936 (41 U. S. C. 38), and for other necessary expenses in the field, including contract stenographic reporting services, $322,120.

49 Stat. 2036.
41 U. S. C., Supp. IV, §§ 35–45.

BUREAU OF LABOR STATISTICS

Salaries and expenses.

Salaries and expenses: For personal services including temporary statistical clerks, stenographers, and typewriters in the District of Columbia, and including also experts and temporary assistants for field service outside of the District of Columbia; purchase of periodicals, documents, envelopes, price quotations, and reports and materials for reports and bulletins of said Bureau, $1,012,500, of which amount not to exceed $860,000 may be expended for the salary of the Commissioner and other personal services in the District of Columbia.

Attendance at meetings.

The appropriation herein for traveling expenses shall be available, in an amount not to exceed $2,000, for expenses of attendance at meetings concerned with the work of the Bureau of Labor Statistics when incurred on the written authority of the Secretary of Labor.

IMMIGRATION AND NATURALIZATION SERVICE

Departmental salaries.
Post, p. 1319.

Salaries, Office of Commissioner: Departmental salaries: For the Commissioner and other personal services in the District of Columbia, $563,480.

Field service, salaries.
Post, p. 1319.

Salaries, field service: For salaries of field personnel of the Immigration and Naturalization Service, including the personnel of the Immigration Border Patrol and the services of persons authorized by law to be detailed to the District of Columbia for duty, $7,900,420: *Provided*, That not to exceed $36,000 of the total amount herein appropriated shall be available for allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a), not to exceed $1,700 for any person: *Provided further*, That $130,000 of the amount herein appropriated shall be available only for the payment of extra compensation for overtime services of inspectors and employees of the Immigration and Naturalization Service for which the United States receives reimbursement in accordance with the provisions of the Act of March 2, 1931 (8 U. S. C. 109a–109b): *Provided further*, That no part of this appropriation shall be available for the compensation of assistants to clerks of United States courts: *Provided further*, That notwithstanding the provisions of the Act of February 5, 1917 (8 U. S. C. 109), authorizing the Secretary of Labor to draw annually from the appropriations for the enforcement of the laws regulating the immigration of

Provisos.
Living quarters.

46 Stat. 818.
5 U. S. C. § 118a.

Overtime pay.

46 Stat. 1467.
8 U. S. C. §§ 109a, 109b.

Assistants to clerks of U. S. courts excluded.

Contract laborers, etc.
39 Stat. 893.
8 U. S. C. § 109.

aliens into the United States, $200,000, or so much thereof as may be necessary, to enforce the law excluding contract laborers and induced and assisted immigrants, not to exceed $60,000 of the sum herein appropriated may be expended for such purposes, and such expenditure shall be made in strict compliance with the provisions of the Act of July 11, 1919 (18 U. S. C. 201).

41 Stat. 68.
18 U. S. C. § 201.

General expenses (other than salaries): For all expenses of the Immigration and Naturalization Service, including the Immigration Border Patrol, incurred in the enforcement of the laws regulating the immigration to, the residence in, and the exclusion and deportation from the United States of aliens and persons subject to the Chinese exclusion laws; for enforcement of the laws authorizing a uniform rule for the naturalization of aliens; expenses of officers, clerks, and other employees appointed to enforce said laws; care, detention, maintenance, transportation, and traveling expenses incident to the deportation and removal of aliens and persons subject to the Chinese exclusion laws, as authorized by law, in the United States, and to, through, or in foreign countries; purchase of supplies and equipment, including alterations and repairs; purchase, exchange, operation, maintenance, and repair of motor-propelled vehicles, including passenger-carrying vehicles for official use in field work; arms, ammunition, and accessories; cost of reports of decisions of the Federal courts and digests thereof, books of reference, and foreign language textbooks for official use; verifications of legal papers; refunding of head tax, maintenance bills, and immigration fines, upon presentation of evidence showing conclusively that collection and deposit was made through error; mileage and fees to witnesses subpenaed on behalf of the United States, and for all other expenses necessary to enforce said laws, $1,340,000: *Provided*, That not to exceed $45,000 of the sum herein appropriated shall be available for the purchase, including exchange, of motor-propelled passenger-carrying vehicles: *Provided further*, That the Commissioner of Immigration and Naturalization, with the approval of the Secretary of Labor, may contract with officers and employees stationed outside of the District of Columbia, whose salaries are payable from the appropriation for field salaries of the Immigration and Naturalization Service, for the use, on official business outside of the District of Columbia, of privately owned horses, and the consideration agreed upon shall be payable from the funds herein appropriated: *Provided further*, That not to exceed $10,000 of the sum herein appropriated may be expended for payment of rewards, when specifically authorized by the Secretary of Labor, for information leading to the detection, arrest, or conviction of persons violating the immigration or naturalization laws.

General expenses. Enforcement of immigration, etc., laws.

Naturalization.

Vehicles.

Provisos. Purchase of motor vehicles.

Privately owned horses.

Payment of rewards.

Immigration stations: For remodeling, repairing (including repairs to the ferryboat, Ellis Island), renovating buildings, and purchase of equipment, $65,000.

Ellis Island, ferryboat repairs.

The appropriation herein for traveling expenses shall be available in an amount not to exceed $400 for expenses of attendance at meetings concerned with the work of the Bureau of Immigration and Naturalization when incurred on the written authority of the Secretary of Labor.

Attendance at meetings.

CHILDREN'S BUREAU

Salaries and expenses: For expenses of investigating and reporting upon matters pertaining to the welfare of children and child life, and especially to investigate the questions of infant mortality; personal services, including experts and temporary assistants; purchase of reports and material for the publications of the Children's Bureau and for reprints from State, city, and private publications for distri-

Salaries and expenses. Investigations, etc.

bution when said reprints can be procured more cheaply than they can be printed by the Government, and other necessary expenses, $364,560, of which amount not to exceed $316,680 may be expended for personal services in the District of Columbia.

Fair Labor Standards Act.
Expenses of child labor provisions under.
52 Stat. 1060.
29 U. S. C., Supp. IV, ch. 8.

Salaries and expenses, Child Labor Provisions, Fair Labor Standards Act: For all authorized and necessary expenses of the Children's Bureau in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including personal services and rent in the District of Columbia and elsewhere; supplies; services; equipment; newspapers, books of reference, periodicals, and press clippings; and reimbursement to State and local agencies and their employees for services rendered, as authorized by section 11 of said Act; $312,720.

MATERNAL AND CHILD WELFARE

Social Security Act.
Maternal and child welfare, salaries and expenses.
49 Stat. 629.
42 U. S. C., Supp. IV, §§ 701–731.
Post, p. 1320.

Salaries and expenses, maternal and child welfare, Children's Bureau: For all authorized and necessary administrative expenses of the Children's Bureau in performing the duties imposed upon it by title V of the Social Security Act, approved August 14, 1935, including personal services, rentals, repairs, and alterations to buildings, in the District of Columbia and elsewhere; supplies; services; equipment; newspapers, books of reference, periodicals, and press clippings, $324,000.

Payments under State plans.

In the administration of title V of the Social Security Act for the fiscal year 1940, payments to States for any quarter of the fiscal year 1940 under parts 1, 2, and 3 may be made with respect to any State plan approved under such respective parts by the Chief of the Children's Bureau prior to or during such quarter, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan is submitted to the Chief of the Children's Bureau for approval.

GRANTS TO STATES FOR MATERNAL AND CHILD HEALTH SERVICES

Grants to States.
Maternal and child health services.
Post, p. 1320.
49 Stat. 629.
42 U. S. C., Supp. IV, §§ 701–710.
Post, p. 1380.
Proviso.
Supplemental aid not included in State allotment.
49 Stat. 629, 630.

Grants to States for maternal and child health services, Children's Bureau: For grants to States for the purpose of enabling each State to extend and improve services for promoting the health of mothers and children, as authorized in title V, part 1, of the Social Security Act approved August 14, 1935 (42 U. S. C. 701), $3,800,000: *Provided*, That any allotment to a State pursuant to section 502 (b) shall not be included in computing for the purposes of subsections (a) and (b) of section 504 an amount expended or estimated to be expended by the State.

GRANTS TO STATES FOR SERVICES FOR CRIPPLED CHILDREN

Services for crippled children.
Post, p. 1320.
49 Stat. 631.
42 U. S. C., Supp. IV, §§ 711–720.

Grants to States for services for crippled children, Children's Bureau: For the purpose of enabling each State to extend and improve services for crippled children, as authorized in title V, part 2, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 711), $2,850,000.

GRANTS TO STATES FOR CHILD-WELFARE SERVICES

Child-welfare services.
Post, p. 1320.

Grants to States for child-welfare services, Children's Bureau: For grants to States for the purpose of enabling the United States, through the Children's Bureau, to cooperate with State public-welfare agencies in establishing, extending, and strengthening public-welfare services for the care of homeless or neglected children, or children in danger

of becoming delinquent, as authorized in title V, part 3, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 721), $1,500,000.

49 Stat. 633.
42 U. S. C., Supp. IV, § 721.

The appropriation herein for traveling expenses shall be available for expenses of attendance of cooperating officials and consultants at conferences concerned with the administration of work of the Children's Bureau under the Fair Labor Standards Act and under title V, parts 1, 2, and 3, of the Social Security Act when called by the Children's Bureau with the written approval of the Secretary of Labor, and shall be available also, in an amount not to exceed $7,000, for expenses of attendance at meetings related to the work of the Children's Bureau when incurred on the written authority of the Secretary of Labor.

52 Stat. 1060.
29 U. S. C., Supp. IV, ch. 8.

Attendance at meetings.

WOMEN'S BUREAU

Salaries and expenses: For carrying out the provisions of the Act entitled "An Act to establish in the Department of Labor a bureau to be known as the Women's Bureau", approved June 5, 1920 (29 U. S. C. 11–16), including personal services in the District of Columbia, not to exceed $150,000; purchase of material for reports and educational exhibits, $151,230.

Salaries and expenses.

41 Stat. 987.
29 U. S. C. §§ 11–16.

The appropriation herein for traveling expenses shall be available in an amount not to exceed $2,500 for expenses of attendance at meetings concerned with the work of the Women's Bureau when incurred on the written authority of the Secretary of Labor.

Attendance at meetings.

UNITED STATES EMPLOYMENT SERVICE

Salaries: For personal services in carrying out the provisions of the Act entitled "An Act to provide for the establishment of a national employment system, and for cooperation with the States in the promotion of such system, and for other purposes", approved June 6, 1933 (29 U. S. C. 49–491), including the Veterans' Placement Service, the Farm Placement Service, and the District of Columbia Public Employment Center, $1,095,000, of which amount not to exceed $580,000 may be expended for personal services in the Department in the District of Columbia.

Salaries.

48 Stat. 113; 52 Stat. 1244.
29 U. S. C. §§ 49–491; Supp. IV, § 49d.

Miscellaneous expenses (other than salaries): For all administrative expenses, other than salaries, including the Veterans' Placement Service, the Farm Placement Service, and the District of Columbia Public Employment Center, in carrying out the provisions of the Act entitled "An Act to provide for the establishment of a national employment system and for cooperation with the States in the promotion of such system, and for other purposes", approved June 6, 1933 (U. S. C., title 29, secs. 49–491); rent in the District of Columbia and elsewhere; law books, books of reference, newspapers and periodicals, supplies and equipment, telegraph and telephone service, and miscellaneous expenses, $47,640.

Miscellaneous expenses.

48 Stat. 113; 52 Stat. 1244.
29 U. S. C. §§ 49–491; Supp. IV, § 49d.

Payments to States: For payment to the several States in accordance with the provisions of the said Act of June 6, 1933 (29 U. S. C. 49–491), as amended, $3,480,000, of which not to exceed $165,000 shall be available immediately: *Provided*, That apportionments for the fiscal year 1940 shall be on the basis of a total apportionment to all States of $3,000,000: *Provided further*, That the unused balances of amounts apportioned to the several States for the fiscal year 1938 for establishing and maintaining public employment offices shall be reapportioned among all the States, in accordance with said Act of June 6, 1933, as amended, without regard to the sufficiency therefor of the fund established under this head for payment to States by the Department of Labor Appropriation Act, 1938.

Payments to States.

29 U. S. C. §§ 49–491; Supp. IV, § 49d.

Provisos.
Basis of apportionments, 1940.

Reapportionment of unused balances.

50 Stat. 302.

Attendance at meetings.

The appropriation herein for traveling expenses shall be available in an amount not to exceed $4,000 for expenses of attendance at meetings concerned with the work of the United States Employment Service when incurred on the written authority of the Secretary of Labor.

WAGE AND HOUR DIVISION

Salaries.
Post, p. 1321.

52 Stat. 1060.
29 U. S. C., Supp. IV, ch. 8.
Post, p. 1321.

Salaries: For all personal services for the Wage and Hour Division necessary in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, $2,339,000, of which amount not to exceed $1,162,170 may be expended for personal services in the District of Columbia.

Miscellaneous expenses.

29 U. S. C., Supp. IV, ch. 8.

Miscellaneous expenses (other than salaries): For all authorized and necessary expenses, other than salaries, of the Wage and Hour Division in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, including rent in the District of Columbia and elsewhere, contract stenographic reporting services, purchase (not to exceed $1,250), maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, law books, books of reference, periodicals, manuscripts and special reports, newspapers, and press clippings, supplies, office equipment, advertising, postage, telephone and telegraph service, reimbursement to State, Federal, and local agencies and their employees for services rendered, $207,200: *Provided*, That the Secretary of Labor may allot or transfer, with the approval of the Director of the Bureau of the Budget, funds from this appropriation to any bureau or office of the Department of Labor to enable such agency to perform services for the Wage and Hour Division.

Proviso.
Allotment of funds.

Attendance at meetings.

The appropriation herein for traveling expenses shall be available in an amount not to exceed $4,750 for expenses of attendance at meetings concerned with the work of the Wage and Hour Division when incurred on the written authority of the Secretary of Labor.

Payment forbidden persons whose nomination rejected by Senate.

SEC. 2. No part of any appropriation contained in this Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate has voted not to approve of the nomination of said person.

Citizenship requirements.
Post, p. 1337.

SEC. 3. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such officer or employee is a citizen of the United States or a person in the service of the United States on the date of the approval of this Act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States: *Provided*, That this section shall not apply to the employment of interpreters in the Immigration and Naturalization Service (not to exceed ten permanent employees and such temporary employees as are required from time to time) where competent citizen interpreters are not available.

Proviso.
Interpreters in Immigration and Naturalization Service.

Short title.

This Act may be cited as the "Department of Labor Appropriation Act, 1940".

Approved, June 29, 1939.

[CHAPTER 250]

AN ACT

June 29, 1939
[S. 1302]
[Public, No. 158]

To continue in effect until June 30, 1942, the Act entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", approved February 22, 1935, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 13 of the Act entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", approved February 22, 1935, as amended by the Act approved June 14, 1937 (50 Stat. 257), is further amended so as to read:

Interstate, etc., shipment of petroleum and its products.
Existing provisions continued.

49 Stat. 33; 50 Stat. 257.
15 U. S. C., Supp. IV, § 715l.

"SEC. 13. This Act shall cease to be in effect on June 30, 1942."

Duration of Act.

Approved, June 29, 1939.

[CHAPTER 252]

JOINT RESOLUTION

June 30, 1939
[H. J. Res. 326]
[Pub. Res., No. 24]

Making appropriations for work relief and relief, for the fiscal year ending June 30, 1940.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That this joint resolution may be cited as the "Emergency Relief Appropriation Act of 1939".

Emergency Relief Appropriation Act of 1939.

WORK PROJECTS ADMINISTRATION

SECTION 1. (a) In order to continue to provide work for needy persons on useful public projects in the United States and its Territories and possessions, there is hereby appropriated to the Work Projects Administration, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $1,477,000,000, together with all balances of appropriations under subsection (1) of section 1 of the Emergency Relief Appropriation Act of 1938, as supplemented by Public Resolution Numbered 1 and Public Resolution Numbered 10 of the Seventy-sixth Congress, which remain unobligated on June 30, 1939, including such unobligated balances of funds transferred to other agencies for non-construction projects under the provisions of section 3 of such Act of 1938, as supplemented, or set aside for specific purposes in accordance with other law: *Provided*, That notwithstanding any other provision of law, funds heretofore irrevocably set aside for the completion of Federal construction projects under authority of the Emergency Relief Appropriation Act of 1938, as amended, shall remain available until June 30, 1940, for such completion, and any such funds which remain unobligated by reason of the completion or abandonment of any such Federal construction project shall be returned to this appropriation.

Continuation of work relief and relief, appropriation for designated objects.

Balances reappropriated.
52 Stat. 809.
15 U. S. C., Supp. IV, ch. 16 (note).
Ante, pp. 507, 578.

Proviso.
Completion of Federal construction projects, funds available.

(b) The funds provided in this section shall be available for (1) administration; (2) the prosecution of projects approved by the President under the provisions of the Emergency Relief Appropriation Acts of 1935, 1936, 1937, and 1938; and (3) the prosecution of the following types of public projects, Federal and non-Federal, subject to the approval of the President, namely: Highways, roads, and streets; public buildings; parks, and other recreational facilities, including buildings therein; public utilities; electric transmission and distribution lines or systems to serve persons in rural areas, including projects sponsored by and for the benefit of nonprofit and coopera-

Objects specified.

49 Stat. 115, 1608; 50 Stat. 352; 52 Stat. 809.
15 U. S. C., Supp. IV, ch. 16 (note).
Types of projects, subject to Executive approval.
Highways, public buildings, parks, etc.
Public utilities.

Sewer systems, water supply, airports, flood control, conservation, etc.

tive associations; sewer systems, water supply, and purification systems; airports and other transportation facilities; flood control; drainage; irrigation; conservation, including projects sponsored by conservation districts and other bodies duly organized under State law for soil erosion control and conservation, preference being given to projects which will contribute to the rehabilitation of individuals and an increase in the national income; eradication of insect, plant, and fungus pests; the production of lime and marl for fertilizing soil for distribution to farmers under such conditions as may be determined by the sponsors of such projects under the provisions of State law; educational, professional, clerical, cultural, recreational, production, and service projects, including training for domestic service; aid to self-help and cooperative associations for the benefit of needy persons; and miscellaneous projects: *Provided, however*, That all persons employed on work projects shall, so far as practicable, be employed on projects nearest their respective homes.

Insect, plant, and fungus pest eradication.
Lime, etc., production.

Educational, etc., projects.

Proviso.
Location of employment.

(c) The funds appropriated in this section, exclusive of those used for administrative expenses, shall be so administered that expenditure authorizations for other than labor costs for all the work projects financed from such funds in any State, Territory, possession, or the District of Columbia shall not exceed an average for the fiscal year ending June 30, 1940, of $6 per month per worker, except that the Commissioner of Work Projects (hereinafter referred to as the "Commissioner") may authorize an increase in the average in cases where the increased cost of materials would have the effect of raising such average above $6 but in no event shall the increase in such average exceed the amount necessary to meet such increase in material costs and in no event shall such average exceed $7: *Provided*, That the funds appropriated in this section shall not be used for the purchase of any construction equipment or machinery in any case in which such equipment or machinery can be rented at prices determined by the Commissioner to be reasonable, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive.

Limitation on use of funds for other than labor costs.

Increases allowed.

Proviso.
Restriction on purchase of construction equipment, etc.

Non-Federal projects; allocation of expenses.

(d) On and after January 1, 1940, in administering the funds appropriated in this section, not to exceed three-fourths of the total cost of all non-Federal projects thereafter approved to be undertaken within any State, Territory, possession, or the District of Columbia, with respect to which any such funds are used, shall be borne by the United States, and not less than one-fourth of such total cost shall be borne by the State and its political subdivisions, or by the Territory, possession, or the District of Columbia, as the case may be. The facts constituting compliance with the requirements of this subsection shall be determined by the Commissioner, and his determinations, made in conformity with rules and regulations prescribed by him, shall be final and conclusive.

Work Projects Administration, administrative expenses.

(e) The amount which may be obligated for administrative expenses of the Work Projects Administration in the District of Columbia and in the field shall not exceed in the aggregate the sum of $50,000,000 during the fiscal year 1940, of which sum the amounts so to be obligated for the following respective purposes shall not exceed these sums: Salaries, $42,500,000; communication service, $600,000; travel, $4,200,000; and printing and binding, $500,000.

Statements of personnel, etc., to Congress.

The Commissioner shall transmit to Congress, on the first day of each regular session thereof, a statement showing for each State the names, addresses, positions, and compensation of all employees of the Work Projects Administration whose compensation is at the rate of $1,200 per annum or more. For the purposes of this paragraph, the term "State" shall include the Territories, possessions, and the District of Columbia.

(f) The functions heretofore vested in the Works Progress Administration are authorized to be carried out until June 30, 1940, by the Work Projects Administration subject to the provisions of this joint resolution and such latter Administration is hereby extended until such date to carry out the purposes of this section.

Works Progress Administration, functions transferred.

(g) The President may detail a commissioned officer on the active list of the United States Army to perform the functions of the office of Commissioner of Work Projects, without loss of or prejudice to his status as such officer. Any commissioned officer so detailed shall receive, in addition to his pay and allowances as such officer, an amount sufficient to make his total compensation $10,000 per annum while he is so detailed.

Detail of Army officer as Commissioner of Work Projects.

Compensation.

NATIONAL YOUTH ADMINISTRATION

SEC. 2. (a) In order to provide assistance to needy young persons, there is hereby appropriated to the National Youth Administration, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $100,000,000, together with all balances of appropriations for such Administration which remain unobligated on June 30, 1939, and such amounts shall be available for (1) administration; (2) the prosecution of projects approved by the President for the National Youth Administration under the provisions of the Emergency Relief Appropriation Act of 1938; and (3) to provide, subject to the approval of the President, on projects, Federal and non-Federal, of the types specified under section 1 hereof for the Work Projects Administration, part-time work and training to needy young persons who are no longer in regular attendance at school and who have been unable to obtain employment, and to enable needy young persons to continue their education at schools, colleges, and universities.

Appropriation to provide assistance to needy young persons.

Balances reappropriated.

Availability for designated objects.

(b) The Administrator of the National Youth Administration shall fix the monthly earnings and hours of work for youth workers engaged on work projects of such Administration financed in whole or in part from the appropriation in this section, but such determination shall not have the effect of establishing a national average labor cost per youth worker on such projects during the fiscal year 1940 substantially different from the national average labor cost per such worker on such projects prevailing at the close of the fiscal year 1939.

Determination of monthly earnings and hours of work for youth workers; limitation.

(c) Not to exceed 5 per centum of the amount made available in this section may be used for administration.

Amount for administration uses.

(d) The National Youth Administration is hereby extended until June 30, 1940, to carry out the purposes of this section.

Extension to June 30, 1940.

DEPARTMENT OF AGRICULTURE

SEC. 3. (a) In order to continue to provide assistance through rural rehabilitation and relief to needy farmers and relief to other needy persons in the United States, its Territories and possessions, there is hereby appropriated to the Department of Agriculture, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $143,000,000, together with the balance of the appropriation under subsection (3) of section 1 of the Emergency Relief Appropriation Act of 1938 which remains unobligated on June 30, 1939.

Rural rehabilitation and relief.
Appropriation for.

Balance reappropriated.
52 Stat. 810.

(b) The funds provided in this section shall be available for (1) administration (not to exceed the amount obligated for administration in the fiscal year ending June 30, 1939); (2) farm debt adjustment service and making and servicing of loans under this

Objects designated.
Administration.

Farm debt adjustment service.

Loans; relief.
Projects approved for Farm Security Administration.
52 Stat. 810.
Types of projects.

section and prior law; (3) loans; (4) relief; (5) the prosecution of projects approved by the President for the Farm Security Administration under the provisions of the Emergency Relief Appropriation Act of 1938; and (6) the following types of useful public projects, Federal and non-Federal, subject to the approval of the President: (a) Projects involving provision of additional water facilities, (b) projects involving construction and operation of migratory labor camps, and (c) projects involving land development to provide work relief for homesteaders on rural rehabilitation projects.

Disability or death compensation and benefits.

(c) In making any relief payments under this section, the Secretary of Agriculture is authorized to require of employable recipients of such payments the performance of work on useful public projects, Federal and non-Federal, including work on private or public land in furtherance of the conservation of natural resources, and the provisions of section 24 of this joint resolution, relating to disability or death compensation and benefits, shall apply to such recipients while performing such work.

Post, p. 936.

Farm Security Administration extended to June 30, 1940.

(d) The Farm Security Administration within the Department of Agriculture is hereby extended until June 30, 1940, to carry out the purposes of this section.

PUERTO RICO RECONSTRUCTION ADMINISTRATION

Continuation of rural rehabilitation, etc.; appropriation for.

SEC. 4. (a) In order to continue rural rehabilitation for needy persons in Puerto Rico, and for other projects described in this section, there is hereby appropriated to the Puerto Rico Reconstruction Administration, Department of the Interior, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $7,000,000, together with the balance of the appropriation under subsection (4) of section 1 of the Emergency Relief Appropriation Act of 1938, as supplemented by the Second Deficiency Act, fiscal year 1939, which remains unobligated on June 30, 1939.

Balances reappropriated.

52 Stat. 810; *ante*, p. 634.

Objects specified.
Projects approved for Reconstruction Administration.
52 Stat. 810.

(b) The funds provided in this section shall be available for (1) administration; (2) loans; (3) the prosecution of projects approved by the President for the Puerto Rico Reconstruction Administration under the provisions of the Emergency Relief Appropriation Act of 1938; and (4) subject to the approval of the President, for projects involving rural rehabilitation of needy persons.

INDIAN SERVICE

Continuation of relief and rural rehabilitation; appropriation for.

SEC. 5 (a) In order to continue to provide relief and rural rehabilitation for needy Indians in the United States, there is hereby appropriated to the Bureau of Indian Affairs, Department of the Interior, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $1,350,000.

Objects specified.

(b) The funds provided in this section shall be available for (1) administration, not to exceed $67,500; (2) loans; (3) relief; (4) the prosecution of projects approved by the President for the Farm Security Administration for the benefit of Indians under the provisions of the Emergency Relief Appropriation Act of 1938; and (5) subject to the approval of the President, for projects involving rural rehabilitation of needy Indians.

52 Stat. 810.

ADMINISTRATIVE AGENCIES

Administrative expenses of designated agencies; appropriation for.

SEC. 6. In order to provide for administrative expenses incidental to carrying out the purposes of this joint resolution, there is hereby appropriated to the following agencies, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940: (1) General Accounting Office, $5,225,000; (2) Treasury Depart-

ment: (a) Procurement Division, Branch of Supply, $5,200,000; (b) Division of Disbursement, $2,500,000; (c) Office of the Treasurer, $675,000; (d) Secret Service Division, $250,000; (e) Office of Commissioner of Accounts and Deposits and Division of Bookkeeping and Warrants, $5,973,825, for administrative accounting; total, Treasury Department, $14,598,825; (3) Bureau of the Budget, $26,175; (4) Public Health Service, $300,000; and (5) Civil Aeronautics Authority, $250,000.

UNITED STATES EMPLOYEES' COMPENSATION COMMISSION

SEC. 7. (a) In order to carry out the provisions of section 24 hereof, there is hereby appropriated to the United States Employees' Compensation Commission, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $5,250,000: *Provided*, That so much of the appropriation in this section, as the Commission, with the approval of the Director of the Bureau of the Budget, estimates and certifies to the Secretary of the Treasury will be necessary for the payment of such compensation and administrative expenses, shall be set aside in a special fund to be available and to be administered by the Commission during the fiscal year 1940 for such purposes; and after June 30, 1940, such special fund shall be added to and become part of the "Employees' Compensation Fund, Emergency Relief", set up in accordance with the provisions of the Independent Offices Appropriation Act, 1939: *Provided further*, That the special fund herein authorized shall not be limited in its use to the United States, its Territories, and possessions.

Appropriation for.
Post, p. 936.

Provisos.
Special fund created.

To become part of "Employees' Compensation Fund, Emergency Relief."
52 Stat. 415.
Use; geographical provision.

(b) The funds appropriated in this section, together with the balance of funds heretofore appropriated or allocated to such Commission under the Emergency Relief Appropriation Act of 1938 or prior emergency relief appropriation acts, shall be available for payments to Federal agencies for medical and hospital services supplied by such departments and establishments in accordance with regulations of the Commission for injured persons entitled to benefits under section 24 hereof.

Use of funds for medical and hospital services.
52 Stat. 810.

(c) Not to exceed $75,000 of the amount appropriated in this section shall be available during the fiscal year 1940 for the purposes specified in the appropriation for salaries and expenses of such Commission in the Independent Offices Appropriation Act, 1940.

Amount available for purposes specified.
Ante, p. 530.

EXECUTIVE OFFICE OF THE PRESIDENT

SEC. 8. There is hereby appropriated to the Executive Office of the President, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $850,000. Such sum shall be available for administrative expenses in carrying out the functions heretofore vested in the National Emergency Council and transferred to the Executive Office of the President and the functions of the Radio Division of the Federal Security Agency. Such functions are authorized to be carried out until June 30, 1940. Of the sum appropriated in this section not to exceed $20,000 may be transferred to such Radio Division.

Functions transferred to Executive Office; appropriation for.

NATIONAL RESOURCES PLANNING BOARD

SEC. 9. There is hereby appropriated to the National Resources Planning Board, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending June 30, 1940, $750,000. Such sum shall be available for administrative expenses in carrying out the functions heretofore vested in the National Resources Committee, and such functions are authorized to be carried out until June 30,

Functions heretofore vested in National Resources Committee; appropriation for.

Composition of Board, fiscal year 1940.

1940. On and after July 1, 1939, and until June 30, 1940, said Board shall be composed of three members to be appointed by the President from widely separated sections of the United States, by and with the advice and consent of the Senate.

Total appropriations, $1,755,600,000.

GENERAL AND SPECIAL PROVISIONS

Apportionment and distribution of funds.

SEC. 10. (a) Funds appropriated in this joint resolution to the various Federal agencies shall be so apportioned and distributed over the period ending June 30, 1940, and shall be so administered during such period as to constitute the total amount that will be furnished to such agencies during such period for the purposes herein set forth.

Restriction on use.

(b) The funds made available by this joint resolution shall be used only for work relief or relief for persons in need except as otherwise specifically provided herein.

Allocation of funds to other Federal agencies for operation of designated projects.

SEC. 11. (a) The Commissioner is authorized to allocate not to exceed $60,000,000 to other Federal agencies for the operation, under such rules and regulations as the Commissioner may prescribe, of projects of the type specified in subsection (b) of section 1 which are within the scope of the functions usually carried out by such agencies, including administrative expenses of such agencies incident to such operation: *Provided*, That not to exceed 4 per centum of the total amount so allocated to any such agency shall be used for such administrative expenses: *Provided further*, That no project shall be prosecuted under any allocation under this subsection upon which the percentage of nonrelief persons employed exceeds 10 per centum of the total number of persons employed.

Provisos.
Limitation on administrative expenses.

Employment of nonrelief persons restricted.

Work forbidden unless funds for completion allocated; exceptions.

(b) No Federal construction project, except flood control and water conservation projects authorized under other law, shall be undertaken or prosecuted under the appropriations in this joint resolution unless and until there shall have been allocated and irrevocably set aside Federal funds sufficient for its completion.

Non-Federal projects, requirements.

(c) No non-Federal project shall be undertaken or prosecuted under appropriations under this joint resolution (except under section 4) unless and until the sponsor has made a written agreement to finance such part of the entire cost thereof as the head of the agency, if the agency administers sponsored projects, determines under the circumstances is an adequate contribution taking into consideration the financial ability of the sponsor. The head of the agency shall prescribe rules and regulations relating to the valuation of contributions in kind by sponsors of projects through furnishing the use of their own facilities and equipment and the services of their own employees, which shall also allow credit only to the extent that the furnishing of such contributions represents a financial burden which is undertaken by the sponsors on account of Work Projects Administration projects, or other sponsored projects.

Rules and regulations by head of agency.

Limitation on amount for construction of buildings.

SEC. 12. None of the funds made available by this joint resolution shall be expended on the construction of any building (1) the total estimated cost of which, in the case of a Federal building, exceeds $50,000, or (2) the portion of the total estimated cost of which payable from Federal funds, in the case of a non-Federal building, exceeds $52,000, unless the building is one (a) for which the project has been approved by the President on or prior to July 1, 1939, or for which an issue of bonds has been approved at an election held, on or prior to such date, or (b) for the completion of which funds have been allocated and irrevocably set aside under prior relief appropriation Acts.

SEC. 13. (a) The various agencies for which appropriations are made in this joint resolution are authorized to receive from sponsors of non-Federal projects contributions in services, materials, or money, such money to be deposited with the Treasurer of the United States. Such contributions shall be expended or utilized as agreed upon between the sponsor and such agencies.

Disposition of sums received from sponsors of non-Federal projects.

(b) All receipts and collections of Federal agencies by reason of operations in consequence of appropriations made in this joint resolution, except cash contributions of sponsors of projects and amounts credited to revolving funds authorized by this joint resolution, shall be covered into the Treasury as miscellaneous receipts.

Treatment of receipts and collections incident to operations.

(c) Except as authorized in this joint resolution, no allocation of funds shall be made to any other Federal agency from the appropriation in this joint resolution for any Federal agency.

Federal agency allocating funds to any other Federal agency.

SEC. 14. Agencies receiving appropriations under this joint resolution are authorized to prescribe such rules and regulations as may be necessary to carry out the purposes for which such appropriations are made.

Rules to be prescribed.

SEC. 15. (a) The Commissioner shall fix a monthly earning schedule for persons engaged upon work projects financed in whole or in part from funds appropriated by section 1 which shall not substantially affect the current national average labor cost per person of the Work Projects Administration. After August 31, 1939, such monthly earning schedule shall not be varied for workers of the same type in different geographical areas to any greater extent than may be justified by differences in the cost of living. The Commissioner shall require that the hours of work for all persons engaged upon work projects financed in whole or in part by funds appropriated by section 1 shall (1) be one hundred and thirty hours per month except that the Commissioner, in his discretion, may require a lesser number of hours of work per month in the case of relief workers with no dependents and the earnings of such workers shall be correspondingly reduced, and (2) not exceed eight hours in any day and shall not exceed forty hours in any week.

Monthly earning schedule.

Differentials, restriction.

Hours of work.

(b) The Commissioner may authorize exemptions from the above limitations of monthly earnings and hours of work to protect work already done on a project; to permit making up lost time; in the case of an emergency involving the public welfare and in the case of supervisory personnel employed on work projects.

Exemptions authorized.

SEC. 16. (a) In employing or retaining in employment on Work Projects Administration work projects, preference shall be determined, as far as practicable, on the basis of relative needs and shall, where the relative needs are found to be the same, be given in the following order: (1) Veterans of the World War and the Spanish-American War and veterans of any campaign or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration) who are in need and are American citizens; and (2) other American citizens, Indians and other persons owing allegiance to the United States who are in need.

Preferences in employment.

(b) There shall be removed from employment on Work Projects Administration projects all relief workers, excepting veterans, who have been continuously employed on such projects for more than eighteen months, and any relief worker so removed shall be ineligible to be restored to employment on such projects until after (a) the expiration of thirty days after the date of his removal, and (b) recertification of his eligibility for restoration to employment on such projects. In the case of relief workers whose period of eighteen

Removal provisions, relief workers continuously employed for more than 18 months; exception.

months of continuous employment expires before September 1, 1939, this section shall apply to require their removal not later than August 31, 1939, rather than on such expiration date.

Qualifications for employment.

(c) In considering employment of persons upon work projects prosecuted under the appropriations contained in this joint resolution, the agency providing the employment shall determine whether such persons are able to perform the work on work projects to which they can be assigned and no person shall be employed or retained for employment on any such project whose work habits are such or work record shows that he is incapable of performing satisfactorily the work to which he may be assigned on the project.

Uncertified relief workers, employment restriction.

(d) There shall be removed from employment on Work Projects Administration projects all relief workers whose needs for employment have not been certified by, and, except as provided in section 17 (b), no relief worker shall be employed on such projects until after his need for employment has been certified by (a) a local public certifying agency or (b) the Work Projects Administration where no such agency exists or where the Work Projects Administration certifies by reason of its refusal to accept certification by local public agencies.

Aliens, employment restriction.

(e) No alien shall be given employment or continued in employment on any work project prosecuted under the appropriations contained in this joint resolution and no part of the money appropriated in this joint resolution shall be available to pay any person who has not made or who does not make affidavit as to United States citizenship, such affidavit to be considered prima facie evidence of such citizenship.

Periodic investigations of relief rolls; eliminations.

(f) The Commissioner shall cause a periodic investigation to be made of the rolls of relief employees on work projects, and shall eliminate from the rolls those not in actual need, such investigation to be made so that each case is investigated not less frequently than once every six months.

Refusal of private employment offer.

SEC. 17. (a) No person in need who refuses a bona fide offer of private employment under reasonable working conditions which pays the prevailing wage for such work in the community where he resides and who is capable of performing such work shall be employed or retained in employment on work projects under the funds appropriated in this joint resolution for the period such private employment would be available.

Restoration of employment status after private employment.

(b) Any person who takes such private employment shall at the expiration thereof be entitled to immediate resumption of his previous employment status with the Work Projects Administration if he is still in need and if he has lost the private employment through no fault of his own, and if he has first drawn all the benefits of unemployment compensation that shall have accrued to him during his term in private employment and which are available to him.

Provisions for avoiding certain competition.

(c) In order to insure the fulfillment of the purposes for which such appropriations are made and to avoid competition between the Work Projects Administration and other Federal or non-Federal agencies in the employment of labor on projects of any nature whatsoever, financed in whole or in part by the Federal Government, no person in need shall be eligible for employment on any work project of the Work Projects Administration who has refused to accept employment on any other Federal or non-Federal project at earnings comparable with or higher than the earnings established for similar work on work projects of the Work Projects Administration: *Provided further*, That any person in need who has been engaged on any Federal or non-Federal project and whose service has been

Proviso. Exception.

regularly terminated through no fault of his own shall not lose his eligibility for reemployment on any other Federal or non-Federal work project on account of such previous employment.

Oath of office.

SEC. 18. (a) No person shall be employed or retained in employment in any administrative position, or in any supervisory position on any project, under the appropriations in this joint resolution unless such person before engaging in such employment (or prior to August 1, 1939, in the case of any person employed before such date who has not taken an oath of office) subscribes to the following oath:

"I, A B, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office (or employment) on which I am about to enter (or which I now occupy). So help me God."

Designation of employee to administer.

The head of the agency shall designate administrative and supervisory employees to administer such oath, but no fee shall be charged therefor.

Denial of compensation to any person advocating, etc., overthrow of U. S. Government.

(b) No portion of the appropriation made under this joint resolution shall be used to pay any compensation after September 30, 1939, to any person who advocates, or who is a member of an organization that advocates, the overthrow of the Government of the United States through force or violence.

Establishment of revolving funds for materials, supplies, etc.

SEC. 19. In carrying out the purpose of the appropriations in this joint resolution, the Secretary of the Treasury with the approval of the Director of the Bureau of the Budget, is authorized to prescribe rules and regulations for the establishment of special funds for any agency receiving an appropriation under this joint resolution, in the nature of revolving funds for use, until June 30, 1940, in the purchase, repair, distribution, or rental of materials, supplies, equipment, and tools.

Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

SEC. 20. The provision of section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase made or service procured in connection with the appropriations in this joint resolution when the aggregate amount involved is less than $300.

Administrative expenses, etc.

SEC. 21. The appropriations in this joint resolution for administrative expenses and such portions of other appropriations in this joint resolution as are available for administrative expenses may be obligated in the amounts which the agency, with the approval of the Director of the Bureau of the Budget, shall have certified to the Secretary of the Treasury as necessary for personal services, in the District of Columbia and elsewhere, and for contract stenographic reporting services, supplies and equipment; purchase and exchange of lawbooks, books of reference, directories, and periodicals, newspapers and press clippings; travel expenses, including expenses of attendance at meetings of officials and employees of the agency on official business; rental at the seat of government and elsewhere; purchase, operation, and maintenance of motor-propelled passenger-carrying vehicles; printing and binding and such other expenses as may be necessary for the accomplishment of the objectives of this joint resolution.

Executive Order No. 7916, provisions inapplicable to positions hereunder.

SEC. 22. (a) The provisions of Executive Order Numbered 7916, dated June 24, 1938, shall not apply to positions the compensation of which is payable from appropriations contained in this joint resolution, and such appropriations shall not be available for the compensation of the incumbent of any position placed in the competitive classified civil service of the United States after January 10, 1939.

Acceptance of uncompensated services.

(b) In carrying out the purposes of this joint resolution the agencies receiving appropriations herein or allocations under such appropria-

Personal services; appointments without regard to civil-service or classification laws.

tions are authorized to accept and utilize such voluntary and uncompensated services, appoint, without regard to civil-service laws, such officers and employees, and utilize, with the consent of the head of the Federal agency by which they are employed, such Federal officers and employees, and with the consent of the State such State and local officers and employees at such compensation as shall be determined by the head of the agency involved, as may be necessary, and prescribe their authorities, duties, responsibilities, and tenure, and, without regard to the Classification Act of 1923, as amended, to fix the compensation of any officers and employees so appointed.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Federal administrative, etc., positions in States; appointments.

(c) Appointments to Federal positions of an administrative or advisory capacity under the appropriations in this joint resolution in any State shall be made from among the bona fide citizens of that State so far as not inconsistent with efficient administration.

Separations; retention of appointees according to State population.

SEC. 23. In making separations from the Federal service, or furloughs without pay to last as long as three months, of persons employed within the District of Columbia, under the provisions of this joint resolution, the appointing power shall give preference, as nearly as good administration will warrant, in retention to appointees from States that have not received their share of appointments according to population: *Provided, however*, That soldiers, sailors, and marines, the widows of such, or the wives of injured soldiers, sailors, and marines, who themselves are not qualified, but whose wives are qualified to hold a position in the Government service, shall be given preference in retention, in their several grades and classes, where their ratings are good or better.

Proviso.
Soldiers, sailors, etc., preferential status.

Disability or death compensation and benefits.
48 Stat. 351.
5 U. S. C. § 796.
Employees excepted.
Ante, p. 931.

SEC. 24. The provisions of the Act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriations in this joint resolution for services rendered as employees of the United States: *Provided*, That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death.

Proviso.
Cases within purview of State, etc., workmen's compensation laws.

Projects excluded.

SEC. 25. None of the funds made available by this joint resolution shall be available—

Theater project operation after June 30, 1939; exception.

(a) After June 30, 1939, for the operation of any theater project, except that any person employed on any such project on June 30, 1939, may continue to be carried on the pay roll, with or without assignment of duty incidental to the closing down of such project, and paid his salary or wage (1) for the month of July 1939, if such person is an administrative, supervisory, or other noncertified worker, or (2) for a period ending not later than September 30, 1939, if such person is a certified relief worker; or

Projects sponsored solely by Work Projects Administration, after August 31, 1939.

(b) After August 31, 1939, for the operation of any project sponsored solely by the Work Projects Administration.

Payment of accrued wages, etc., during periods designated.

This section shall not prohibit the payment of wages or salaries accrued, or of nonlabor obligations incurred, in connection with any such project if the wages or salaries accrued or the obligation was incurred prior to August 1, 1939, October 1, 1939, or September 1, 1939, as the case may be.

Settlement of private damage claims.

Ante, pp. 927, 929.

SEC. 26. The Commissioner and the National Youth Administrator are authorized to consider, ascertain, adjust, determine, and pay from the appropriation in section 1 or section 2 hereof any claim arising out of operations thereunder accruing after the effective date of this joint resolution on account of damage to or loss of privately owned property caused by the negligence of any employee of the Work Projects Administration or the National Youth Administration, as the case

may be, while acting within the scope of his employment. No claim shall be considered hereunder which is in excess of $500, or which is not presented in writing within one year from the date of accrual thereof. Acceptance by a claimant of the amount allowed on account of his claim shall be deemed to be in full settlement thereof, and the action upon such claim so accepted by the claimant shall be conclusive.

Limitation on amount; conditions.

SEC. 27. The Commissioner is authorized to call to the attention of the city, county, and State governments the unemployment situation of that city, county, or State, and to seek the cooperation of the State or any subdivision thereof in meeting the unemployment problem.

State, etc., cooperation in meeting unemployment problem.

SEC. 28. Any person who knowingly and with intent to defraud the United States makes any false statement in connection with any application for any work project, employment, or relief aid under the appropriations in this joint resolution, or diverts, or attempts to divert or assists in diverting, for the benefit of any person or persons not entitled thereto, any portion of such appropriations, or any services or real or personal property acquired thereunder, or who knowingly, by means of any fraud, force, threat, intimidation, or boycott, or discrimination on account of race, religion, political affiliations, or membership in a labor organization, deprives any person of any of the benefits to which he may be entitled under any such appropriations, or attempts so to do, or assists in so doing, or who disposes of, or assists in disposing of, except for the account of the United States, any property upon which there exists a lien securing a loan made under the provisions of this joint resolution or the Emergency Relief Appropriation Acts of 1935, 1936, 1937, and 1938, shall be deemed guilty of a felony and fined not more than $2,000 or imprisoned not more than two years, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

False statements with intent to defraud, etc.

Race, etc., discrimination.

49 Stat. 115, 1608; 50 Stat. 352; 52 Stat. 809.
15 U. S. C., Supp. IV, ch. 16 (note).

Penalty.

Provisions deemed additional to existing law, etc.

SEC. 29. (a) It shall be unlawful for any person knowingly to solicit, or knowingly be in any manner concerned in soliciting, any assessment, subscription, or contribution for the campaign expenses of any individual or political party from any person receiving compensation or employment provided for by this joint resolution.

Solicitation of contributions for campaign expenses.

(b) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

Penalty.

Provisions deemed additional to existing law, etc.

SEC. 30. (a) It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, or any other Act of the Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate in any election or any political party.

Promise of benefit as reward.

(b) Except as may be required by the provisions of subsection (b) of section 31 hereof, it shall be unlawful for any person to deprive, attempt to deprive, or threaten to deprive, by any means, any person of any employment, position, work, compensation, or other benefit, provided for or made possible by this joint resolution, on account of race, creed, color, or any political activity, support of, or opposition to any candidate or any political party in any election.

Deprivation of work for causes designated.

(c) Any person who knowingly violates any provision of this section shall be guilty of a felony and, upon conviction, shall be fined not more than $1,000 or imprisoned for not more than one year, or both. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

Penalty.

Provisions deemed additional to existing law, etc.

Use of administrative authority to interfere with an election, etc.

Active participation in political campaigns, etc.

Penalty.

Provisions deemed additional to existing law, etc.

SEC. 31. (a) It shall be unlawful for any person employed in any administrative or supervisory capacity by any agency of the Federal Government, whose compensation or any part thereof is paid from funds authorized or appropriated by this joint resolution, to use his official authority or influence for the purpose of interfering with an election or affecting the results thereof. While such persons shall retain the right to vote as they please and to express privately their opinions on all political subjects, they shall take no active part, directly or indirectly, in political management or in political campaigns or in political conventions.

(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by this joint resolution shall be used to pay the compensation of such person. The provisions of this section shall be in addition to, and not in substitution for, any other provisions of existing law, or of this joint resolution.

Candidate for State, etc., office or campaign manager, pay restriction.

SEC. 32. No part of any appropriation in this joint resolution shall be used to pay the salary or expenses of any person in a supervisory or administrative position who is a candidate for any State, district, county, or municipal office (such office requiring full time of such person and to which office a salary or per diem attaches), in any primary, general or special election, or who is serving as a campaign manager or assistant thereto for any such candidate.

Report of operations to Congress.
52 Stat. 809; *ante*, pp. 507, 578.

SEC. 33. Reports of the operations under the appropriations in this joint resolution and the appropriations contained in the Emergency Relief Appropriation Act of 1938, as supplemented by Public Resolution Numbered 1 and Public Resolution Numbered 10 of the Seventy-sixth Congress, including a statement of the expenditures made and obligations incurred by classes of projects and amounts, shall be submitted to Congress by the President on or before the 15th of January in each of the next two regular sessions of Congress: *Provided*, That such reports shall be in lieu of the report required by section 21 of said Act of 1938 as amended by said Public Resolution Numbered 1.

Proviso.
Existing requirement superseded.
52 Stat. 815; *ante*, p. 509.

Use of funds for designated purposes prohibited.

Exceptions.

SEC. 34. No funds appropriated in this joint resolution, whether administered by the Federal Government or by the States or local governmental agencies from funds contributed in whole or in part by the Federal Government, shall be used by any Federal, State, or other agency to purchase, establish, relocate, or expand mills, factories, or plants which would manufacture or produce for sale articles, commodities, or products (other than those derived from the first processing of sweetpotatoes) in competition with existing industries. This section shall not apply to municipal electric plants in communities not now adequately served at reasonable rates.

Funds not to be used for designated naval or military purposes.

SEC. 35. None of the funds appropriated by this joint resolution shall be used for the manufacture, purchase, or construction of any naval vessel, any armament, munitions, or implement of war, for military or naval forces, and no funds herein appropriated or authorized shall be diverted or allocated to any other department or bureau for such purpose.

Restriction on construction, etc., of penal institutions.

SEC. 36. No part of the funds made available in this joint resolution shall be loaned or granted, except pursuant to an obligation incurred prior to the date of the enactment of this joint resolution, to any State, or any of its political subdivisions or agencies, for the purpose of carrying out or assisting in carrying out any program or project of constructing, rebuilding, repairing, or replanning its penal or reformatory institutions, unless the President shall find that the projects to be financed with such loan or grant will not cause or promote competition of the products of convict labor with the products of free labor.

Exception.

Personal services.

SEC. 37. In expending appropriations or portions of appropriations, contained in this joint resolution, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, the average of the salaries of the total number of persons under any grade in any appropriation unit herein shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, or (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, or (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Salaries limited to average rates under Classification Act.
42 Stat. 1488.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
If only one position in grade.

Proviso.
Restriction not applicable to clerical-mechanical service.
No reduction in fixed salaries.
42 Stat. 1490.
5 U. S. C. § 666.
Transfer without reduction.

Higher rates permitted.

If only one position in a grade.

SEC. 38. Any Administrator or other officer named to have general supervision at the seat of government over the program and work contemplated under the appropriations contained in this joint resolution and receiving a salary of $5,000 or more per annum from such appropriations, and any State or regional administrator receiving a salary of $5,000 or more per annum from such appropriations (except persons now serving as such under other law) shall be appointed by the President, by and with the advice and consent of the Senate: *Provided*, That the provisions of section 1761 of the Revised Statutes shall not apply to any such appointee and the salary of any person so appointed shall not be increased for a period of six months after confirmation.

Federal, State, or regional administrators; appointment provisions.

Proviso.
Recess appointees; salary status.
R. S. § 1761.
5 U. S. C. § 56.

Approved, June 30, 1939.

[CHAPTER 253]

AN ACT

Making appropriations for the Department of Agriculture and for the Farm Credit Administration for the fiscal year ending June 30, 1940, and for other purposes.

June 30, 1939
[H. R. 5269]
[Public, No. 159]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of Agriculture and for the Farm Credit Administration for the fiscal year ending June 30, 1940, namely:

TITLE I—DEPARTMENT OF AGRICULTURE

Department of Agriculture Appropriation Act, 1940.

OFFICE OF THE SECRETARY

SALARIES

For the Secretary of Agriculture, Under Secretary of Agriculture, Assistant Secretary, and for other personal services in the District of Columbia, and elsewhere, $581,920: *Provided*, That in expending appropriations or portions of appropriations contained in this Act for the payment of personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretary, the average of the salaries of

Salaries.

Provisos.
Salaries limited to average rates under Classification Act; exception.
42 Stat. 1488.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act as amended and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided further*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade, in the same or different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law, or (5) to reduce the compensation of any person in a grade in which only one position is allocated: *Provided further*, That the Secretary of Agriculture is authorized to contract for stenographic reporting services, and the appropriations made in this Act shall be available for such purposes: *Provided further*, That the Secretary of Agriculture is authorized to expend from appropriations available for the purchase of lands not to exceed $1 for each option to purchase any particular tract or tracts of land: *Provided further*, That not to exceed $54,000 of the appropriations available for salaries and expenses of officers and employees of the Department of Agriculture permanently stationed in foreign countries may be used for payment of allowances for living quarters, including heat, fuel, and light, as authorized by the Act approved June 26, 1930 (5 U. S. C. 118a): *Provided further*, That with the approval of the Secretary of Agriculture employees of the Department of Agriculture stationed abroad may enter into leases for official quarters, for periods not exceeding one year, and may pay rent, telephone, subscriptions to publications, and other charges incident to the conduct of their offices and the discharge of their duties, in advance, in any foreign country where custom or practice requires payment in advance: *Provided further*, That no part of the funds appropriated by this Act shall be used for the payment of any officer or employee of the Department of Agriculture who, as such officer or employee, or on behalf of the Department or any division, commission, or bureau thereof, issues, or causes to be issued, any prediction, oral or written, or forecast with respect to future prices of cotton or the trend of same: *Provided further*, That no part of the funds appropriated by this Act shall be used for laboratory investigations to determine the possibly harmful effects on human beings of spray insecticides on fruits and vegetables.

If only one position in a grade.

Restriction not applicable to clerical-mechanical service.

No reduction in fixed salaries.

42 Stat. 1490.
5 U. S. C. § 666.

Transfers without reduction.

Higher rates permitted.

If only one position in a grade.

Contracts for stenographic reporting services.

Options to purchase lands.

Allowances for living quarters abroad.

46 Stat. 818.
5 U. S. C. § 118a.

Advance payments.

Employees predicting future prices of cotton; payments to, forbidden.

Spray insecticides on fruits, etc., use of funds for certain laboratory investigations forbidden.

MISCELLANEOUS EXPENSES, DEPARTMENT OF AGRICULTURE

Miscellaneous expenses.

Vehicles.

For stationery, supplies, materials, and equipment, freight, express, and drayage charges, advertising and press clippings, communication service, postage, washing towels, repairs, and alterations; for the maintenance, repair, and operation of one motorcycle and not to exceed three motor-propelled passenger-carrying vehicles (including one for the Secretary of Agriculture, one for general utility needs of the entire Department, and one for the Forest Service) and purchase of

one motor-propelled passenger-carrying vehicle at not to exceed $1,500, including the exchange value of one such vehicle, for official purposes only; for official traveling expenses, including examination of estimates for appropriations in the field for any bureau, office, or service of the Department; and for other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department, which are authorized by such officer as the Secretary may designate, $108,250: *Provided*, That this appropriation shall be available for the payment of salaries of employees engaged in the maintenance, repair, and operation of motor transport vehicles, and that this appropriation shall be reimbursed from the appropriation made for any bureau or office for which such service is performed, in accordance with the provisions of the Act of May 11, 1922 (5 U. S. C. 543): *Provided further*, That the Secretary of Agriculture, during the fiscal year for which this appropriation is made, may maintain stocks of stationery, supplies, equipment, and miscellaneous materials sufficient to meet, in whole or in part, requirements of the bureaus and offices of the Department in the city of Washington and elsewhere, but not to exceed in the aggregate $200,000 in value at the close of the fiscal year, and the appropriations of such bureaus, offices, and agencies available for the purchase of stationery, supplies, equipment, and miscellaneous materials shall be available to reimburse the appropriation for miscellaneous expenses current at the time supplies are allotted, assigned, or issued, or when payment is received; for transfer for the purchase of inventory; and for transfer pursuant to the provisions of section 601 of the Act approved June 30, 1932 (31 U. S. C. 686): *Provided further*, That the appropriations made hereunder shall be available for the payment of salaries and expenses for purchasing, storing, handling, packing, or shipping supplies and blank forms, and there shall be charged proportionately as a part of the cost of supplies issued an amount to cover such salaries and expenses, and in the case of blank forms and supplies not purchased from this appropriation an amount to cover such salaries and expenses shall be charged proportionately to the proper appropriation: *Provided further*, That the facilities of the central storehouse of the Department shall to the fullest extent practicable be used to make unnecessary the maintenance of separate bureau storehouse activities in the Department: *Provided further*, That a separate schedule of expenditures, transfers of funds, or other transactions hereunder shall be included in the annual Budget: *Provided further*, That, except to provide materials required in or incident to research or experimental work where no suitable domestic product is available, no part of the funds appropriated by this Act shall be expended in the purchase of twine manufactured from commodities or materials produced outside of the United States.

Provisos.
Maintenance, etc., of vehicles; reimbursement from other appropriations.

42 Stat. 508.
5 U. S. C. § 543.
Maintenance of stationery, etc., stocks.

Maximum.

Reimbursement from other appropriations.

47 Stat. 417.
31 U. S. C. § 686.
Salaries and expenses, handling, etc., supplies.

Use of central storehouse.

Segregation of transactions.

Purchase of domestic twine.

RENT OF BUILDINGS IN THE DISTRICT OF COLUMBIA

For rent of buildings and parts of buildings in the District of Columbia, for use of the various bureaus, divisions, and offices of the Department of Agriculture, $193,600.

Rent of buildings, D. C.

Total, Office of the Secretary, $883,770.

OFFICE OF THE SOLICITOR

Salaries and expenses: For the employment of personal services in the District of Columbia and elsewhere, and for other necessary expenses, $232,480, of which not to exceed $187,781 may be expended for personal services in the District of Columbia.

Salaries and expenses.

OFFICE OF INFORMATION

SALARIES AND EXPENSES

Salaries and expenses.

For necessary expenses in connection with the publication, indexing, illustration, and distribution of bulletins, documents, and reports, including labor-saving machinery and supplies, envelopes, stationery and materials, office furniture and fixtures, photographic equipment and materials, artists' tools and supplies, telephone and telegraph service, freight and express charges; purchase and maintenance of bicycles; purchase of manuscripts; traveling expenses; electrotypes, illustrations, and other expenses not otherwise provided for, $383,040,

Personal services.

of which not to exceed $360,780 may be used for personal services in the District of Columbia.

PRINTING AND BINDING

Printing and binding.

For all printing and binding for the Department of Agriculture, including all of its bureaus, offices, institutions, and services located in Washington, District of Columbia, and elsewhere, $1,609,570, including the purchase of reprints of scientific and technical articles published in periodicals and journals; the Annual Report of the Secretary of Agriculture, as required by the Acts of January 12, 1895 (44 U. S. C. 111, 212–220, 222, 241, 244), March 4, 1915 (7 U. S. C. 418), and June 20, 1936 (5 U. S. C. 108), and in pursuance of the Act approved March 30, 1906 (44 U. S. C. 214, 224), and also including not to exceed $250,000 for farmers' bulletins, which shall be adapted to the interests of the people of the different sections of the country, an equal proportion of four-fifths of which shall be delivered to or sent out under the addressed franks furnished by the Senators, Representatives, and Delegates in Congress, as they shall direct, but not including work done at the field printing plants of the Weather Bureau and of the Forest Service authorized by the Joint Committee on Printing, in accordance with the Act approved March 1, 1919 (44 U. S. C. 111, 220): *Provided*, That the Secretary of Agriculture may transfer to this appropriation from the appropriation made for "Conservation and Use of Agricultural Land Resources" such sums as may be necessary for printing and binding in connection with marketing quotas under the Agricultural Adjustment Act of 1938, and from funds appropriated to carry into effect the terms of section 32 of the Act of August 24, 1935 (7 U. S. C. 612c), as amended, such sums as may be necessary for printing and binding in connection with the activities under said section 32, and from funds appropriated for parity payments under section 303 of the Agricultural Adjustment Act of 1938, such sums as may be necessary for printing and binding in connection with such payments: *Provided further*, That the total amount that may be transferred under the authority granted in the preceding proviso shall not exceed $600,000.

Annual Report of the Secretary.
28 Stat. 601, 612; 38 Stat. 1110; 49 Stat. 1550.
44 U. S. C. §§ 111, 212–220, 222, 241, 244; Supp. IV, §§ 215, 215a; 7 U. S. C. § 418; 5 U. S. C., Supp. IV, § 108.
34 Stat. 825.
44 U. S. C. §§ 214, 224.
Farmers' bulletins.

Exceptions.

40 Stat. 1270.
44 U. S. C. §§ 111, 220.

Provisos.
Transfer of certain funds for printing, etc., in connection with market quotas.

52 Stat. 31.
7 U. S. C., Supp. IV, ch. 35.
49 Stat. 774.
7 U. S. C., Supp. IV, § 612 (c).

52 Stat. 45.
7 U. S. C., Supp. IV, § 1303.
Maximum amount.

Total, Office of Information, $1,992,610.

LIBRARY, DEPARTMENT OF AGRICULTURE

Salaries and expenses.

Salaries and expenses: For purchase and exchange of books of reference, law books, technical and scientific books, periodicals, and for expenses incurred in completing imperfect series; not to exceed $1,200 for newspapers; for dues, when authorized by the Secretary of Agriculture, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members; for salaries in the city of Washington and elsewhere; for official traveling expenses, and

for library fixtures, library cards, supplies, and for all other necessary expenses, $109,220, of which amount not to exceed $75,250 may be expended for personal services in the District of Columbia.

Personal services.

OFFICE OF EXPERIMENT STATIONS

PAYMENTS TO STATES, HAWAII, ALASKA, AND PUERTO RICO FOR AGRICULTURAL EXPERIMENT STATIONS

Hatch Act: To carry into effect the provisions of an Act approved March 2, 1887 (7 U. S. C. 362, 363, 365, 368, 377–379), entitled "An Act to establish agricultural experiment stations in connection with the colleges established in the several States under the provisions of an Act approved July 2, 1862 (7 U. S. C. 301–308), and of the Acts supplementary thereto", the sums apportioned to the several States, to be paid quarterly in advance, $720,000.

Support of stations.
24 Stat. 440.
7 U. S. C. §§ 362, 363, 365, 368, 377–379.
College-aid land grants.
12 Stat. 503.
7 U. S. C. §§ 301–308.

Adams Act: To carry into effect the provisions of an Act approved March 16, 1906 (7 U. S. C. 369), entitled "An Act to provide for an increased annual appropriation for agricultural experiment stations and regulating the expenditure thereof", and Acts supplementary thereto, the sums apportioned to the several States to be paid quarterly in advance, $720,000.

Increased allotments.
34 Stat. 63.
7 U. S. C. § 369.

Purnell Act: To carry into effect the provisions of an Act entitled "An Act to authorize the more complete endowment of agricultural experiment stations", approved February 24, 1925 (7 U. S. C. 361, 366, 370, 371, 373–376, 380, 382), $2,880,000.

Further allotments.
43 Stat. 970.
7 U. S. C. §§ 361, 366, 370, 371, 373–376, 380, 382.

Hawaii: To carry into effect the provisions of an Act entitled "An Act to extend the benefits of certain Acts of Congress to the Territory of Hawaii", approved May 16, 1928 (7 U. S. C. 386–386b), $60,000.

Hawaii.
45 Stat. 571.
7 U. S. C. §§ 386–386b.

Alaska: To carry into effect the provisions of an Act entitled "An Act to extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska", approved February 23, 1929 (7 U. S. C. 386c), $15,000; and the provisions of section 2 of the Act entitled "An Act to extend the benefits of the Adams Act, the Purnell Act, and the Capper-Ketcham Act to the Territory of Alaska, and for other purposes", approved June 20, 1936 (7 U. S. C. 369a), $8,750; in all, for Alaska, $23,750.

Alaska.
45 Stat. 1256.
7 U. S. C. § 386c.

Benefits of other provisions extended to.
49 Stat. 1554.
7 U. S. C., Supp. IV, § 369a.

Puerto Rico: To carry into effect the provisions of an Act entitled "An Act to coordinate the agricultural experiment station work and to extend the benefits of certain Acts of Congress to the Territory of Puerto Rico", approved March 4, 1931 (7 U. S. C. 386d–386f), $45,000.

Puerto Rico.
46 Stat. 1520.
7 U. S. C. §§ 386d–386f.

Title I, Bankhead-Jones Act: For payments to States, Hawaii, Alaska, and Puerto Rico, pursuant to authorizations contained in title I of an Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (7 U. S. C. 427–427g), $2,400,000.

Research into basic agricultural laws and principles.
49 Stat. 436.
7 U. S. C., Supp. IV, §§ 427–427g.

In all, payments to States, Hawaii, Alaska, and Puerto Rico for agricultural experiment stations, $6,848,750.

Total.

SALARIES AND EXPENSES

Administration of grants to States and coordination of research: To enable the Secretary of Agriculture to enforce the provisions of the Acts approved March 2, 1887 (7 U. S. C. 362, 363, 365, 368, 377–379), March 16, 1906 (7 U. S. C. 369, 375), February 24, 1925 (7 U. S. C. 361, 366, 370, 371, 373–376, 380, 382), May 16, 1928 (7 U. S. C. 386–386b), February 23, 1929 (7 U. S. C. 386c), March 4, 1931 (7 U. S. C. 386d–386f), and June 20, 1936 (7 U. S. C. 369a), and Acts amendatory or supplementary thereto, relative to their administration and for

Administration of grants to States, etc.
24 Stat. 440; 34 Stat. 63; 43 Stat. 970; 45 Stat. 571, 1256; 46 Stat. 1520; 49 Stat. 1553.
7 U. S. C. §§ 361–363, 365, 366, 368–371, 373–380, 382, 386–386f; Supp. IV, § 369a.

Puerto Rico, station.

Form of annual financial statement, etc.

the administration of an agricultural experiment station in Puerto Rico, including the employment of persons and means in the city of Washington and elsewhere, $161,735; and the Secretary of Agriculture shall prescribe the form of the annual financial statement required under the above Acts, ascertain whether the expenditures are in accordance with their provisions, coordinate the research work of the Department of Agriculture and coordinate the research work of the Department with that of the State agricultural colleges and experiment stations in the lines authorized in said Acts, and make report thereon to Congress.

Insular experiment stations.

Insular experiment stations: To enable the Secretary of Agriculture to establish and maintain an agricultural experiment station in Puerto Rico, including the erection of buildings, the preparation, illustration, and distribution of reports and bulletins, $83,000: *Provided*, That the Secretary of Agriculture may, at his discretion, transfer such property and equipment including the library, of the Hawaii Experiment Station, formerly maintained by the Department of Agriculture, as he may deem necessary and advisable to the experiment station of the University of Hawaii, which has been conducted jointly and in collaboration with the former Federal station under the Act of May 16, 1928 (7 U. S. C. 386–386b); and the Secretary of Agriculture is authorized to sell such products as are obtained on the land belonging to the agricultural experiment station in Puerto Rico, and the amount obtained from the sale thereof shall be covered into the Treasury of the United States as miscellaneous receipts.

Proviso. Transfer of equipment.

45 Stat. 571. 7 U. S. C. §§ 386–386b.

Sale of products; deposit of receipts.

In all, salaries and expenses, $244,735.

Personal services.

Total, Office of Experiment Stations, $7,093,485, of which amount not to exceed $150,105 may be expended for personal services in the District of Columbia, and not to exceed $750 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

Vehicles, field service.

SPECIAL RESEARCH FUND, DEPARTMENT OF AGRICULTURE

Administrative expenses.

For enabling the Secretary of Agriculture to carry into effect the provisions of an Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (7 U. S. C. 427, 427b, 427c, 427f); for administration of the provisions of section 5 of the said Act, and for special research work, including the planning, programming, coordination, and printing the results of such research, to be conducted by such agencies of the Department of Agriculture as the Secretary of Agriculture may designate or establish, and to which he may make allotments from this fund, including the employment of persons and means in the District of Columbia and elsewhere, and the purchase, maintenance, repair, and operation of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia, $1,400,000.

49 Stat. 436. 7 U. S. C., Supp. IV, §§ 427, 427b, 427c, 427f.

Special research work.

Personal services.

Vehicles.

EXTENSION SERVICE

PAYMENTS TO STATES, HAWAII, ALASKA, AND PUERTO RICO

Further cooperation with State colleges.

Capper-Ketcham extension work: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act

to provide for the further development of agricultural extension work between the agricultural colleges in the several States receiving the benefits of the Act entitled 'An Act donating public lands to the several States and Territories which may provide colleges for the benefit of agriculture and mechanic arts', approved July 2, 1862 (7 U. S. C. 301–308), and all Acts supplementary thereto, and the United States Department of Agriculture", approved May 22, 1928 (7 U. S. C. 343a, 343b), $1,480,000.

12 Stat 503; 45 Stat. 711.
7 U. S. C. §§ 301–308, 343a, 343b.

Extension work, Act of April 24, 1939: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to provide for the further development of cooperative agricultural extension work", approved April 24, 1939 (Public, Numbered 41, Seventy-sixth Congress), $203,000.

Cooperative extension work, etc.

Ante, p. 589.

Extension work, section 21, Bankhead-Jones Act: To enable the Secretary of Agriculture to carry into effect the provisions of section 21, title II, of the Act entitled "An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges", approved June 29, 1935 (7 U. S. C. 343c), $12,000,000.

Cooperative State agricultural extension work.

49 Stat. 438.
7 U. S. C., Supp. IV, § 343c.

Alaska: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to extend the benefits of the Hatch Act and the Smith-Lever Act to the Territory of Alaska", approved February 23, 1929 (7 U. S. C. 386c), $13,918; and the provisions of section 3 of the Act entitled "An Act to extend the benefits of the Adams Act, the Purnell Act, and the Capper-Ketcham Act to the Territory of Alaska, and for other purposes", approved June 20, 1936 (7 U. S. C. 343e), $7,500; in all, for Alaska, $21,418.

Alaska.

45 Stat. 1256.
7 U. S. C. § 386c.
Benefits of designated Acts extended to.
49 Stat. 1554.
7 U. S. C., Supp. IV, § 343e.

Puerto Rico: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to extend the benefits of section 21 of the Bankhead-Jones Act to Puerto Rico", approved August 28, 1937 (7 U. S. C. 343f–343g), $65,000.

Puerto Rico.
50 Stat. 881.
7 U. S. C., Supp. IV, §§ 343f, 343g.

In all, payments to States, Hawaii, Alaska, and Puerto Rico for agricultural extension work, $13,769,418.

Total.

SALARIES AND EXPENSES

General administrative expenses: For necessary expenses for general administrative purposes, including personal services in the District of Columbia, $126,246.

General administrative expenses.

Farmers' cooperative demonstration work: For farmers' cooperative demonstration work, including special suggestions of plans and methods for more effective dissemination of the results of the work of the Department of Agriculture and the agricultural experiment stations and of improved methods of agricultural practice, at farmers' institutes and in agricultural instruction, and for such work on Government reclamation projects, and for personal services in the city of Washington and elsewhere, supplies, and all other necessary expenses, $560,170: *Provided*, That the expense of such service shall be defrayed from this appropriation and such cooperative funds as may be voluntarily contributed by State, county, and municipal agencies, associations of farmers, and individual farmers, universities, colleges, boards of trade, chambers of commerce, other local associations of businessmen, business organizations, and individuals within the State.

Farmers' cooperative demonstration work.

Farmers' institutes.

Proviso.
Acceptance of voluntary contributions within State.

Motion pictures: For the preparation and distribution of motion and sound pictures, and sound recordings, as a means of disseminating information to farmers and others on the results of scientific research of the Department, and of teaching improved methods and practices

Motion and sound pictures, etc.
Preparation and distribution.

in agriculture, home economics, and other subjects related to the work of the Department of Agriculture; including the employment of persons and means in the District of Columbia and elsewhere, $79,000.

Agricultural exhibits at fairs.

Agricultural exhibits at fairs: To enable the Secretary of Agriculture to make suitable agricultural exhibits at State, interstate, and international fairs held within the United States, including the employment of persons and means in the District of Columbia and elsewhere, $85,000.

Cooperative farm forestry extension work.

Cooperative farm forestry extension work: For cooperation with appropriate officials of the various States or with other suitable agencies to assist the owners of farms in establishing, improving, and renewing wood lots, shelterbelts, windbreaks, and other valuable forest growth, and in growing and renewing useful timber crops under the provisions of section 5 of the Act entitled "An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests, and for other purposes, in order to promote the continuous production of timber on lands chiefly suitable therefor", approved June 7, 1924 (16 U. S. C. 564–570), including personal services in the District of Columbia, $77,898.

43 Stat. 654.
16 U. S. C. § 568.

Personal services.

In all, salaries and expenses, $928,314, of which amount not to exceed $692,816 may be expended for personal services in the District of Columbia.

Total, Extension Service, $14,697,732.

FOREIGN AGRICULTURAL SERVICE

Administrative expenses.

To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to promote the agriculture of the United States by expanding in the foreign field the service now rendered by the United States Department of Agriculture in acquiring and diffusing useful information regarding agriculture, and for other purposes", approved June 5, 1930 (7 U. S. C. 541–545), and for collecting and disseminating to American producers, importers, exporters, and other interested persons information relative to the world supply of and need for American agricultural products, marketing methods, conditions, prices, and other factors, a knowledge of which is necessary to the advantageous disposition of such products in foreign countries, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, and persons engaged in the transportation, marketing, and distribution of farm and food products, and including the employment of persons and means in the District of Columbia and elsewhere, and the purchase of such books and periodicals and not to exceed $1,000 for newspapers as may be necessary in connection with this work, $295,000.

46 Stat. 497.
7 U. S. C. §§ 541–545.

Cooperation with Government agencies.

Grand total, Office of the Secretary of Agriculture, $26,704,297.

WEATHER BUREAU

SALARIES AND EXPENSES

Salaries and expenses.

For the employment of persons and means required for carrying into effect in the District of Columbia and elsewhere in the United States, in the West Indies, in the Panama Canal, the Caribbean Sea, and on adjacent coasts, in the Hawaiian Islands, in Bermuda, and in Alaska the provisions of an Act approved October 1, 1890 (15 U. S. C. 311–313, 317), so far as they relate to the weather service transferred thereby to the Department of Agriculture, and section 803 of the Civil Aeronautics Act of 1938 (49 U. S. C. 603); for repair, alterations, and improvements to existing buildings and care and preservation of

26 Stat. 653.
15 U. S. C. §§ 311–313, 317; Supp. IV, § 313.
52 Stat. 1014.
49 U. S. C., Supp. IV, § 603.

Buildings and grounds.

grounds, including the construction of necessary outbuildings and sidewalks on public streets, abutting Weather Bureau grounds; for the erection of temporary buildings for living quarters of observers; for telephone rentals, and for telegraphing, telephoning, and cabling reports and messages, rates to be fixed by the Secretary of Agriculture by agreement with the companies performing the service; for the establishment, equipment, and maintenance of meteorological offices and stations and for the issuing of weather forecasts and warnings of storms, cold waves, frosts, and heavy snows, the gaging and measuring of the flow of rivers and the issuing of river forecasts and warnings; for observations and reports relating to crops; and for other necessary observations and reports, including cooperation with other bureaus of the Government and societies and institutions of learning as follows:

Living quarters of observers.
Telegraphing, etc.

Issuing forecasts and warnings.

Cooperation with other bureaus, etc.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of chief of bureau and other personal services in the District of Columbia, $145,000.

Administrative expenses.

General weather service and research: For necessary expenses incident to collecting and disseminating meteorological, climatological, and marine information, and for investigations in meteorology, climatology, seismology, evaporation, and aerology in the District of Columbia and elsewhere, including $3,930 for investigations of the relationship of weather conditions to forest fires, under section 6 of the Act approved May 22, 1928 (16 U. S. C. 581e), $2,527,870, of which not to exceed $1,500 may be expended for the contribution of the United States to the cost of the office of the secretariat of the International Meteorological Committee, and not to exceed $10,000 may be expended for the maintenance of a printing office in the city of Washington for the printing of weather maps, bulletins, circulars, forms, and other publications: *Provided*, That no printing shall be done by the Weather Bureau that can be done at the Government Printing Office without impairing the service of said Bureau.

General weather service and research.

Weather relationship to forest fires.

45 Stat. 701.
16 U. S. C. § 581e.

International Meteorological Committee.

Printing office.

Proviso.
Restriction.

Airways weather service and research: For promoting the safety and efficiency of aircraft as provided by section 803 of the Civil Aeronautics Act of 1938, and for the maintenance of stations for observing, measuring, and investigating atmospheric phenomena, including salaries and other expenses, in the city of Washington and elsewhere, $3,500,000.

Airways weather service and research.

52 Stat. 1014.
49 U. S. C., Supp. IV, § 603.

Total, salaries and expenses, Weather Bureau, $6,172,870, of which amount not to exceed $722,719 may be expended for personal services in the District of Columbia: *Provided*, That Weather Bureau part-time employees, appointed by designation or otherwise, under regulations of the Civil Service Commission, for observational work, may perform odd jobs in the installation, repair, improvement, alteration, cleaning, or removal of Government property and receive compensation therefor at rates of pay to be fixed by the Secretary of Agriculture.

Personal services.

Proviso.
Part-time employees.

WEATHER BUREAU BUILDING, WASHINGTON, DISTRICT OF COLUMBIA

Weather Bureau Building: For the construction and equipment, on the site of the Weather Bureau in the District of Columbia, of the first unit of an extensible building for the use of said Bureau, including necessary alterations in the existing Weather Bureau buildings, to remain available until expended, $250,000.

Construction and equipment.

Total, Weather Bureau, $6,172,870.

BUREAU OF ANIMAL INDUSTRY

SALARIES AND EXPENSES

Salaries and expenses.
23 Stat. 31.
7 U. S. C. § 391; 21 U. S. C. §§ 112–119, 130.
26 Stat. 833.
45 U. S. C. §§ 75, 76.
26 Stat. 414.
21 U. S. C. §§ 101–105.

Contagious diseases, etc.
32 Stat. 791.
21 U. S. C. §§ 111–113, 120–122.

Cattle quarantine.
33 Stat. 1264.
21 U. S. C. §§ 123–128.

Twenty-eight hour law.
34 Stat. 607.
45 U. S. C. §§ 71–74.

Meat inspection.
34 Stat. 674, 1260; 41 Stat. 241.
21 U. S. C. §§ 95, 71–94, 96; Supp. IV, § 91.

48 Stat. 1225.
31 U. S. C. § 725a.
52 Stat. 1235.
21 U. S. C., Supp. IV, § 91.

Animal viruses, etc.
37 Stat. 832.
21 U. S. C. §§ 151–158.

For carrying out the provisions of the Act approved May 29, 1884 (7 U. S. C. 391; 21 U. S. C. 112–119, 130), establishing a Bureau of Animal Industry, and the provisions of the Act approved March 3, 1891 (45 U. S. C. 75, 76), providing for the safe transport and humane treatment of export cattle from the United States to foreign countries, and for other purposes; the Act approved August 30, 1890 (21 U. S. C. 101–105), providing for the importation of animals into the United States, and for other purposes; and the provisions of the Act approved February 2, 1903 (21 U. S. C. 111–113, 120–122), to enable the Secretary of Agriculture to more effectually suppress and prevent the spread of contagious and infectious diseases of livestock, and for other purposes; and also the provisions of the Act approved March 3, 1905 (21 U. S. C. 123–128), to enable the Secretary of Agriculture to establish and maintain quarantine districts, to permit and regulate the movement of cattle and other livestock therefrom, and for other purposes; and for carrying out the provisions of the Act of June 29, 1906 (45 U. S. C. 71–74), entitled "An Act to prevent cruelty to animals while in transit by railroad or other means of transportation"; and for carrying out the provisions of the Meat Inspection Act of June 30, 1906 (21 U. S. C. 95), as amended by the Act of March 4, 1907 (21 U. S. C. 71–94), as extended to equine meat by the Act of July 24, 1919 (21 U. S. C. 96), as authorized by section 2 (a) of the Act of June 26, 1934 (31 U. S. C. 725a), and as further amended by the Act of June 29, 1938 (21 U. S. C. 91); and for carrying out the provisions of the Act approved March 4, 1913 (21 U. S. C. 151–158), regulating the preparation, sale, barter, exchange, or shipment of any virus, serum, toxin, or analogous products manufactured in the United States and the importation of such products intended for use in the treatment of domestic animals; and the Secretary of Agriculture, upon application of any exporter, importer, packer, owner, agent of, or dealer, in livestock, hides, skins, meat, or other animal products, may, in his discretion, make inspections and examinations at places other than the headquarters of inspectors for the convenience of said applicants and charge the applicants for the expenses of travel and subsistence incurred for such inspections and examinations, the funds derived from such charges to be deposited in the Treasury of the United States to the credit of the appropriation from which the expenses are paid; and to enable the Secretary of Agriculture to collect and disseminate information concerning livestock and animal products; to prepare and disseminate reports on animal industry; to employ persons and means in the city of Washington or elsewhere; to purchase in the open market samples of all tuberculin, serums, antitoxins, or analogous products, of foreign or domestic manufacture, which are sold in the United States, for the detection, prevention, treatment, or cure of diseases of domestic animals, to test the same, and to disseminate the results of said tests in such manner as he may deem best; to purchase and destroy diseased or exposed animals, including poultry, or quarantine the same whenever in his judgment essential to prevent the spread of pleuro-pneumonia, tuberculosis, contagious poultry diseases, or other diseases of animals from one State to another, as follows:

Inspections at other than headquarters.

Credit of fees to appropriate fund.

Collection and dissemination of information.

Personal services.

Tuberculin, serums, etc., purchase of samples.

Purchase and destruction of diseased, etc., animals, including poultry.

General administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of chief of bureau and other personal services in the District of Columbia, $170,120.

Animal husbandry.
Feeding, breeding, etc., experiments.

Animal husbandry: For investigations and experiments in animal husbandry; for experiments in animal feeding and breeding, including

cooperation with the State agricultural experiment stations and other agencies, including repairs and additions to and erection of buildings absolutely necessary to carry on the experiments, $802,880, including $12,500 for livestock experiments and demonstrations at Big Spring or elsewhere in Texas, to be available only when the State of Texas, or other cooperating agency in Texas, shall have appropriated an equal amount or, in the opinion of the Secretary of Agriculture, shall have furnished its equivalent in value in cooperation for the same purpose during the fiscal year 1940: *Provided*, That of the sum thus appropriated $243,957 may be used for experiments in poultry feeding and breeding, of which amount $45,000 may be used in cooperation with State authorities in the administration of regulations for the improvement of poultry, poultry products, and hatcheries.

Texas, cooperative demonstrations, etc.; conditions.

Proviso.
Poultry feeding and breeding.

Diseases of animals: For scientific investigations of diseases of animals, including the construction of necessary buildings at Beltsville, Maryland, and necessary expenses for investigations of tuberculin, serums, antitoxins, and analogous products, $462,000: *Provided*, That of said sum $78,182 may be used for researches concerning the cause, modes of spread, and methods of treatment and prevention of the disease of contagious abortion of animals.

Animal diseases, investigations.
Beltsville, Md., station.

Proviso.
Contagious abortion of animals.

Eradicating tuberculosis and Bang's disease: For the control and eradication of the diseases of tuberculosis and paratuberculosis of animals, avian tuberculosis, and Bang's disease of cattle, $8,300,000, together with the unobligated balances of the funds reappropriated under this head for the fiscal year 1939 by the Agricultural Appropriation Act for that year from unobligated balances of funds made available by the Act of May 25, 1934 (48 Stat. 805), and section 37 of the Act of August 24, 1935 (7 U. S. C. 612b): *Provided*, That in carrying out the purpose of this appropriation, if in the opinion of the Secretary of Agriculture it shall be necessary to condemn and destroy tuberculous or paratuberculous cattle, or cattle reacting to the test for Bang's disease, and if such animals have been destroyed, condemned, or die after condemnation, he may, in his discretion, and in accordance with such rules and regulations as he may prescribe, expend in the city of Washington or elsewhere such sums as he shall determine to be necessary for the payment of indemnities to owners of such animals but, except as hereinafter provided, no part of the money hereby appropriated shall be used in compensating owners of such cattle except in cooperation with and supplementary to payments to be made by State, Territory, county, or municipality where condemnation of such cattle shall take place, nor shall any payment be made hereunder as compensation for or on account of any such animal if at the time of inspection or test, or at the time of condemnation thereof, it shall belong to or be upon the premises of any person, firm, or corporation to which it has been sold, shipped, or delivered for the purpose of being slaughtered: *Provided further*, That out of the money hereby appropriated no payment as compensation for any cattle condemned for slaughter shall exceed one-third of the difference between the appraised value of such cattle and the value of the salvage thereof; that no payment hereunder shall exceed the amount paid or to be paid by the State, Territory, county, and municipality where the animal shall be condemned; and that in no case shall any payment hereunder be more than $25 for any grade animal or more than $50 for any purebred animal: *Provided further*, That not to exceed $100,000 of the amount herein made available may be used for continuation of scientific experimentation in diseases of livestock as authorized by section 37 of the Act of August 24, 1935 (7 U. S. C. 612b).

Eradicating tuberculosis and Bang's disease.

Unobligated balances reappropriated.

52 Stat. 720; 48 Stat. 805; 49 Stat. 775.
7 U. S. C., Supp. IV, § 612b.

Provisos.
Indemnities for destroyed animals.

State, etc., cooperation.

Compensation, limitation.

Experimentation.

49 Stat. 775.
7 U. S. C., Supp. IV, § 612b.

Eradicating southern cattle ticks. *Provisos.* Limitation on purchase of animals, etc. Materials for dipping vats.

Eradicating cattle ticks: For the eradication of southern cattle ticks, $475,000: *Provided*, That, except upon the written order of the Secretary of Agriculture, no part of this appropriation shall be used for the purchase of animals or in the purchase of materials for or in the construction of dipping vats upon land not owned solely by the United States, except at fairs or expositions where the Department of Agriculture makes exhibits or demonstrations; nor shall any part of this appropriation be used in the purchase of materials or mixtures for use in dipping vats except in experimental or demonstration work carried on by the officials or agents of the Bureau of Animal Industry: *Provided further*, That on and after May 1 of the fiscal year for which this appropriation is made, in any State or Territory whose legislature has been in regular session subsequent to the beginning of such fiscal year, no expenditures shall be made for these purposes until a sum or sums at least equal to such expenditures, or contributions other than money of the value equivalent to such expenditures, shall have been appropriated, subscribed, or contributed by the State, county, or local authorities, or by individuals or organizations concerned.

State, etc., cooperation.

Hog-cholera control.

Hog-cholera control: For the control and eradication of hog cholera and related swine diseases, by such means as may be necessary, including demonstrations, the formation of organizations, and other methods, either independently or in cooperation with farmers' associations, State or county authorities, $122,000.

Inspection and quarantine.

Inspection and quarantine: For inspection and quarantine work, including the eradication of scabies in sheep and cattle and dourine in horses, the inspection of southern cattle, the supervision of the transportation of livestock, and the inspection of vessels, the execution of the twenty-eight-hour law, the inspection and quarantine of imported animals, including the establishment and maintenance of quarantine stations and repairs, alterations, improvements, or additions to buildings thereon; the inspection work relative to the existence of contagious diseases, and the mallein testing of animals, $680,000.

Mallein testing of animals.

Meat inspection. 34 Stat. 674, 1260; 41 Stat. 241. 21 U. S. C. §§ 95, 71–94, 96; Supp. IV, § 91. 48 Stat. 1225. 31 U. S. C. § 725a. 52 Stat. 1235. 21 U. S. C., Supp. IV, § 91. Printed tags, stamps, etc.

Meat inspection: For expenses in carrying out the provisions of the Meat Inspection Act of June 30, 1906 (21 U. S. C. 95), as amended by the Act of March 4, 1907 (21 U. S. C. 71–94), as extended to equine meat by the Act of July 24, 1919 (21 U. S. C. 96), as authorized by section 2 (a) of the Act of June 26, 1934 (31 U. S. C. 725a), and as further amended by the Act of June 29, 1938 (21 U. S. C. 91), including the purchase of printed tags, labels, stamps, and certificates without regard to existing laws applicable to public printing, $5,433,000.

Virus Serum Toxin Act. 37 Stat. 832. 21 U. S. C. §§ 151–158.

Virus Serum Toxin Act: For carrying out the provisions of the Act approved March 4, 1913 (21 U. S. C. 151–158), regulating the preparation, sale, barter, exchange, or shipment of any virus, serum, toxin, or analogous product manufactured in the United States and the importation of such products intended for use in the treatment of domestic animals, $218,712.

Marketing agreements, hog cholera virus and serum. 48 Stat. 38. 7 U. S. C. § 612; Supp. IV, § 612. 49 Stat. 781. 7 U. S. C., Supp. IV, §§ 851–855.

Marketing agreements with respect to hog cholera virus and serum: The sum of $30,000 of the appropriation made by section 12 (a) of the Agricultural Adjustment Act, approved May 12, 1933, is hereby made available during the fiscal year for which appropriations are herein made to carry into effect sections 56 to 60, inclusive, of the Act approved August 24, 1935 (7 U. S. C. 851–855), entitled "An Act to amend the Agricultural Adjustment Act, and for other purposes", including the employment of persons and means in the District of Columbia and elsewhere.

In all, salaries and expenses, Bureau of Animal Industry, $16,663,712.

ERADICATION OF FOOT-AND-MOUTH AND OTHER CONTAGIOUS DISEASES OF ANIMALS

Emergency eradication of foot-and-mouth, etc., diseases.

In case of an emergency arising out of the existence of foot-and-mouth disease, rinderpest, contagious pleuropneumonia, or other contagious or infectious disease of animals, which, in the opinion of the Secretary of Agriculture, threatens the livestock industry of the country, he may expend in the city of Washington or elsewhere any unexpended balances of appropriations heretofore made for this purpose in the arrest and eradication of any such disease, including the payment of claims growing out of past and future purchases and destruction, in cooperation with the States, of animals affected by or exposed to, or of materials contaminated by or exposed to, any such disease, wherever found and irrespective of ownership, under like or substantially similar circumstances, when such owner has complied with all lawful quarantine regulations: *Provided*, That the payment for animals hereafter purchased may be made on appraisement based on the meat, dairy, or breeding value, but in case of appraisement based on breeding value no appraisement of any animal shall exceed three times its meat or dairy value, and, except in case of an extraordinary emergency, to be determined by the Secretary of Agriculture, the payment by the United States Government for any animals shall not exceed one-half of any such appraisements: *Provided further*, That the sum of $5,000 of the unexpended balance of the appropriation of $3,500,000 contained in the Second Deficiency Appropriation Act, fiscal year 1924, approved December 5, 1924, for the eradication of the foot-and-mouth disease and other contagious or infectious diseases of animals, is hereby made available during the fiscal year for which appropriations are herein made to enable the Secretary of Agriculture to control and eradicate the European fowl pest and similar diseases in poultry.

Balances available.

Payment for destroyed animals.

Provisos.
Basis of appraisements.

Limitation.

Eradication of European fowl pest, etc.

43 Stat. 682.

Total, Bureau of Animal Industry, $16,663,712, of which amount not to exceed $768,898 may be expended for departmental personal services in the District of Columbia, and not to exceed $100,000 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

Personal services.

Vehicles.

BUREAU OF DAIRY INDUSTRY

SALARIES AND EXPENSES

Salaries and expenses.
43 Stat. 243.
7 U. S. C. §§ 401-404.

For carrying out the provisions of the Act approved May 29, 1924 (7 U. S. C. 401–404), establishing a Bureau of Dairying, for salaries in the city of Washington and elsewhere, and for all other necessary expenses, as follows:

Administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Chief of Bureau and other personal services in the District of Columbia, $75,500.

Investigations, demonstrations, etc.

Dairy investigations: For conducting investigations, experiments, and demonstrations in dairy industry, cooperative investigations of the dairy industry in the various States, and inspection of renovated-butter factories, including repairs to buildings, not to exceed $5,000 for the construction of buildings, $645,905.

Personal services.

Total, salaries and expenses, Bureau of Dairy Industry, $721,405, of which amount not to exceed $343,510 may be expended for personal services in the District of Columbia.

BUREAU OF PLANT INDUSTRY

SALARIES AND EXPENSES

Investigation of fruits, plants, etc.

For the investigation of fruits, fruit trees, grain, cotton, tobacco, vegetables, grasses, forage, drug, medicinal, poisonous, fiber, and other plants and plant industries, and of soils and soil-plant relationships, in cooperation with other branches of the Department, the State experiment stations, and practical farmers; for the erection of necessary farm buildings: *Provided*, That the cost of any building erected, except head houses connecting greenhouses, shall not exceed $2,500; and for the employment of persons and means in the city of Washington and elsewhere required for the investigations, experiments, and demonstrations herein authorized, as follows:

Proviso. Cost of buildings.

Administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of chief of bureau and other personal services in the District of Columbia, $202,442.

Arlington, Va., experimental farm, etc.

Arlington Farm: For continuing the necessary improvements to establish and maintain a general experiment farm and agricultural station on the Arlington estate, in the State of Virginia, in accordance with the provisions of the Act of Congress approved April 18, 1900 (31 Stat. 135, 136), $49,414.

31 Stat. 135.

Wild plants and grazing lands, improvement, etc.

Botany: For investigation, improvement, and utilization of wild plants and grazing lands, and for determining the distribution of weeds and means of their control, $76,635, of which $40,000 shall be expended for scientific investigation concerning control and eradication of whitetop, bind weed, and other noxious weeds.

Eradication of noxious weeds.

Cereal crops and diseases, investigation, etc.

Cereal crops and diseases: For the investigation and improvement of cereals, including corn, and methods of cereal production and for the study and control of cereal diseases, and for the investigation of the cultivation and breeding of flax for seed purposes, including a study of flax diseases, and for the investigation and improvement of broomcorn and methods of broomcorn production, $551,121.

Cotton, etc., production and diseases.

Cotton and other fiber crops and diseases: For investigation of the production of cotton and other fiber crops, including the improvement by cultural methods, breeding, and selection, fiber yield and quality, and the control of diseases, $424,385, of which sum not less than $14,700 shall be used for experimenting in Sea Island cotton, including its hybridization with other varieties.

Sea Island cotton.

Drug, etc., plants.

Drug and related plants: For the investigation, testing, and improvement of plants yielding drugs, spices, poisons, oils, and related products and byproducts, $47,139.

Dry-land agriculture.

Dry-land agriculture: For the investigation and improvement of methods of crop production under subhumid, semiarid, or dry-land conditions, $226,828: *Provided*, That no part of this appropriation shall be used for the establishment of any new field station.

Proviso. New field stations forbidden.

Experimental greenhouse maintenance.

Experimental greenhouse maintenance: For maintenance and operation of experimental greenhouses and adjacent experimental grounds and plots, $77,372.

Forage crops and diseases.

Forage crops and diseases: For the investigation and improvement of forage crops, including grasses, alfalfas, clovers, soybeans, lespedezas, vetches, cowpeas, field peas, and miscellaneous legumes; for the investigation of green-manure crops and cover crops; for investigations looking to the improvement of pastures; and for the investigation of forage-crop diseases and methods of control, $313,450.

Forest pathology.

Forest pathology: For the investigation of diseases of forest and ornamental trees and shrubs, including a study of the nature and habits of the parasitic fungi causing the chestnut-tree bark disease, the white-pine blister rust, and other epidemic tree diseases, for the purpose of discovering new methods of control and applying methods of eradication or control already discovered, and including $132,569

for investigations of diseases of forest trees and forest products, under section 3 of the Act approved May 22, 1928 (16 U. S. C. 581b), $265,392.

45 Stat. 701.
16 U. S. C. § 581b.

Fruit and vegetable crops and diseases: For investigation and control of diseases, for improvement of methods of culture, propagation, breeding, selection, and related activities concerned with the production of fruits, nuts, vegetables, ornamentals, and related plants, for investigation of methods of harvesting, packing, shipping, storing and utilizing these products, and for studies of the physiological and related changes of such products during processes of marketing and while in commercial storage, $1,348,982.

Fruit and vegetable crops and diseases.

Genetics and biophysics: For biophysical investigations in connection with the various lines of work herein authorized, $31,675.

Genetics and biophysics.

Irrigation agriculture: For investigations of crop production on irrigable lands, the quality of irrigation water and its use by crops, and methods for improving and maintaining the productivity of irrigated soils, $152,674.

Irrigation agriculture.

Mycology and disease survey: For mycological collections and the maintenance of a plant-disease survey, $45,818.

Mycology and disease survey.

National Arboretum: For the maintenance and development of the National Arboretum established under the provisions of the Act entitled "An Act authorizing the Secretary of Agriculture to establish a National Arboretum, and for other purposes", approved March 4, 1927 (20 U. S. C. 191–194), erection of buildings, employment of persons and means in the city of Washington and elsewhere, and traveling expenses of employees and advisory council, $54,587, of which such amounts as may be necessary may be expended by contract or otherwise for the services of consulting landscape architects without reference to the Classification Act of 1923, as amended, or civil-service rules.

National Arboretum.

44 Stat. 1422.
20 U. S. C. §§ 191–194.

Consulting landscape architects.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Nematology: For crop technological investigations, including the study of plant-infesting nematodes, $48,961.

Nematology.

Plant exploration and introduction: For investigations in seed and plant introduction, including the study, collection, purchase, testing, propagation, and distribution of rare and valuable seeds, bulbs, trees, shrubs, vines, cuttings, and plants from foreign countries and from our possessions, and for experiments with reference to their introduction and cultivation in this country, $200,933: *Provided*, That not to exceed $1,400 of this amount may be expended for the purchase of approximately twenty acres of land to enlarge the United States Plant Introduction Garden at Glenn Dale, Maryland.

Plant exploration and introduction.

Proviso.
Glenn Dale, Md., additional land.

Plant nutrition: For plant-nutrition investigations, $16,024.

Plant nutrition.

Rubber and other tropical plants: For investigation of crops from tropical regions and for the study and improvement of rubber plants by cultural methods, breeding, acclimatization, adaptation, and selection, and for investigation of their diseases, $46,749.

Rubber, etc., plants.

Soil chemical and physical investigations: For chemical, physical, and physical-chemical investigations of soil types, soil composition, and soil minerals, the soil solution, solubility of soil, and all chemical and physical properties of soils in their relation to soil formation, soil texture, erosibility, and soil productivity, $76,700.

Soil chemical and physical investigations.

Soil-fertility investigations: For soil investigations into causes of infertility; maintenance of productivity; effects of soil composition, cultural methods, and fertilizers on yield and quality of crops; and the properties, composition, formation, and transformation of soil organic matter, $121,622.

Soil-fertility investigations.

Soil microbiology investigations: For investigations of the microorganisms of the soil and their activities, including the testing of samples procured in the open market, of cultures for inoculating legumes, other crops, or soil, and the publication of results, and if

Soil microbiology investigations.

Publication of results.

any such samples are found to be impure, nonviable, or misbranded, the results of the tests may be published, together with the names of the manufacturers and of the persons by whom the cultures were offered for sale, $39,854.

Soil survey.

Soil survey: For the investigation of soils and their origin, for survey of the extent of classes and types, and for indicating upon maps and plats, by coloring or otherwise, the results of such investigations and surveys, $298,708.

Sugar-plant investigations.

Sugar-plant investigations: For sugar-plant investigations, including studies of diseases and the improvement of sugar beets and sugar-beet seed, $330,000.

Tobacco investigations.

Tobacco investigations: For the investigation and improvement of tobacco and the methods of tobacco production and handling, $135,544.

Personal services.

Vehicles.

Total, salaries and expenses, Bureau of Plant Industry, $5,183,009, of which amount not to exceed $1,761,950 may be expended for departmental personal services in the District of Columbia and not to exceed $25,325 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

FOREST SERVICE

SALARIES AND EXPENSES

Experiments and investigations.

Restricted to United States.

Provisos.
Cost of buildings.

Protection, etc., of national forests.

Care of fish and game.

Supplies, etc.

For the employment of persons and means in the District of Columbia and elsewhere to enable the Secretary of Agriculture to experiment and to make and continue investigations and report on forestry, national forests, forest fires, and lumbering, but no part of this appropriation shall be used for any experiment or test made outside the jurisdiction of the United States; to advise the owners of woodlands as to the proper care of the same; to investigate and test American timber and timber trees and their uses, and methods for the preservative treatment of timber; to seek, through investigations and the planting of native and foreign species, suitable trees for the treeless regions; to erect necessary buildings: *Provided*, That the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water-supply or sanitary system and of connecting the same with any such building, and exclusive of the cost of any tower upon which a lookout house may be erected, shall not exceed $7,500, with the exception that any building erected, purchased, or acquired, the cost of which was $7,500 or more, may be improved out of the appropriations made under this Act for the Forest Service by an amount not to exceed 2 per centum of the cost of such building as certified by the Secretary of Agriculture; to protect, administer, and improve the national forests, including tree planting and other measures to prevent erosion, drift, surface wash, soil waste, and the formation of floods, and to conserve water and including the payment of rewards under regulations of the Secretary of Agriculture for information leading to the arrest and conviction for violation of the laws and regulations relating to fires in or near national forests, or for the unlawful taking of, or injury to, Government property; to ascertain the natural conditions upon and utilize the national forests, to transport and care for fish and game supplied to stock the national forests or the waters therein; to collate, digest, report, and illustrate the results of experiments and investigations made by the Forest Service; to purchase law books, reference and technical books, and technical journals for officers of the Forest Service stationed outside of Washington, and for medical supplies and services and other assistance necessary for the immediate relief of artisans, laborers, and other

employees engaged in any hazardous work under the Forest Service: *Provided further*, That the appropriations for the work of the Forest Service shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, equipment, and materials stored therein for distribution to projects under the supervision of the Forest Service and for sale and distribution to other Government activities and to State and private agencies who cooperate with the Forest Service in fire control under terms of written cooperative agreements, the cost of such supplies, equipment, and materials, including the cost of supervision, transportation, warehousing, and handling, to be reimbursed to appropriations current at the time additional supplies and materials are procured for warehouse stocks: *Provided further*, That the Forest Service may rent equipment to other Federal agencies at rates sufficient to reimburse the appropriations of the Forest Service that would otherwise be chargeable with the cost of the repair, maintenance, and depreciation of such equipment, as follows:

Warehouse maintenance, etc.

Cooperative forest fire control.

Rent of equipment to other Federal agencies.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Chief Forester, for the necessary expenses of the National Forest Reservation Commission as authorized by section 14 of the Act of March 1, 1911 (16 U. S. C. 514), and for other personal services in the District of Columbia, $607,500.

Administrative expenses.

36 Stat. 963.
16 U. S. C. § 514.

National forest protection and management: For the administration, protection, use, maintenance, improvement, and development of the national forests, including the establishment and maintenance of forest tree nurseries, including the procurement of tree seed and nursery stock by purchase, production, or otherwise, seeding and tree planting and the care of plantations and young growth; the maintenance and operation of aerial fire control by contract or otherwise; the maintenance of roads and trails and the construction and maintenance of all other improvements necessary for the proper and economical administration, protection, development, and use of the national forests, including experimental forests: *Provided*, That where, in the opinion of the Secretary of Agriculture, direct purchases will be more economical than construction, improvements may be purchased; the construction, equipment, and maintenance of sanitary, fire preventive, and recreational facilities; control of destructive forest tree diseases and insects; timber cultural operations; development and application of fish and game management plans; propagation and transplanting of plants suitable for planting on semiarid portions of the national forests; estimating and appraising of timber and other resources and development and application of plans for their effective management, sale, and use; examination, classification, surveying, and appraisal of land incident to effecting exchanges authorized by law and of lands within the boundaries of the national forests that may be opened to homestead settlement and entry under the Act of June 11, 1906, and the Act of August 10, 1912 (16 U. S. C. 506–509), as provided by the Act of March 4, 1913 (16 U. S. C. 512); and all expenses necessary for the use, maintenance, improvement, protection, and general administration of the national forests, including lands under contract for purchase or for the acquisition of which condemnation proceedings have been instituted under the Act of March 1, 1911 (16 U. S. C. 521), and the Act of June 7, 1924 (16 U. S. C. 471, 499, 505, 564–570), lands transferred by authority of the Secretary of Agriculture from the Resettlement Administration to the Forest Service, and lands transferred to the Forest Service under authority of the Bankhead-Jones Farm Tenant Act, $12,004,000: *Provided*, That $200 of this appropriation shall be available for the expenses of properly caring for the graves of fire

National forest protection and management.

Nurseries.

Aerial fire control.

Experimental forests.
Proviso.
Direct purchases.

Classification, etc., lands opened to entry, etc.

34 Stat. 233; 37 Stat. 287, 842; 43 Stat. 1144.
16 U. S. C. §§ 506–509, 512.

Purchase or acquisition.
36 Stat. 963; 43 Stat. 655.
16 U. S. C. §§ 521, 471, 499, 505, 564–570.
Lands transferred.

50 Stat. 522.
7 U. S. C., Supp. IV, ch. 33.
Provisos.
Care of graves of fire fighters.

fighters buried at Wallace, Idaho; Newport, Washington; and Saint Maries, Idaho: *Provided further*, That in sales of logs, ties, poles, posts, cordwood, pulpwood, and other forest products the amounts made available for schools and roads by the Act of May 23, 1908 (16 U. S. C. 500), and the Act of March 4, 1913 (16 U. S. C. 501), shall be based upon the stumpage value of the timber.

Basis of expenditure for schools and roads from sales of forest products.
35 Stat. 260; 37 Stat. 843.
16 U. S. C. §§ 500, 501.

Water rights: For the investigation and establishment of water rights, including the purchase thereof or of lands or interests in lands or rights-of-way for use and protection of water rights necessary or beneficial in connection with the administration and public use of the national forests, $20,000.

Investigation, etc., of water rights.

Fighting forest fires: For fighting and preventing forest fires on or threatening the national forests and unappropriated public forest lands, $100,000, which amount shall be immediately available.

Fighting forest fires.

Private forestry cooperation: For cooperation with and advice to timberland owners and associations, wood-using industries or other appropriate agencies in the application of forest management principles to private forest lands, so as to attain sustained yield management, the conservation of the timber resource, the productivity of forest lands, and the stabilization of employment and economic continuance of forest industries, $100,000.

Private forestry cooperation.

Forest research: For forest research in accordance with the provisions of sections 1, 2, 7, 8, 9, and 10 of the Act entitled "An Act to insure adequate supplies of timber and other forest products for the people of the United States, to promote the full use for timber growing and other purposes of forest lands in the United States, including farm wood lots and those abandoned areas not suitable for agricultural production, and to secure the correlation and the most economical conduct of forest research in the Department of Agriculture through research in reforestation, timber growing, protection, utilization, forest economics, and related subjects", approved May 22, 1928, as amended (16 U. S. C. 581, 581a, 581f–581i), as follows:

Forest research.

45 Stat. 699.
16 U. S. C. §§ 581, 581a, 581f–581i; Supp. IV, § 581a.

Forest management: Fire, silvicultural, and other forest investigations and experiments under section 2, as amended, at forest experiment stations or elsewhere, $613,403, of which $5,000 shall be for investigations of the lowland hardwoods in the lower Mississippi River Basin.

Forest management.
45 Stat. 700.

Range investigations: Investigations and experiments to develop improved methods of management of forest and other ranges under section 7, at forest or range experiment stations or elsewhere, $245,935.

Range investigations.

45 Stat. 701.

Forest products: Experiments, investigations, and tests of forest products under section 8, at the Forest Products Laboratory, or elsewhere, $664,181.

Forest products.
45 Stat. 701.

Forest survey: A comprehensive forest survey under section 9, $250,000.

Forest survey.
45 Stat. 702.

Forest economics: Investigations in forest economics under section 10, $149,295.

Forest economics.
45 Stat. 702.

Forest influences: For investigations and experiments at forest experiment stations or elsewhere for determining and demonstrating the influence of natural vegetative cover characteristic of forest, range, or other wild land on water conservation, flood control, stream-flow regulation, erosion, climate, and maintenance of soil productivity, and for developing preventive and control measures therefor, $139,152.

Forest influences.

Tropical forest experiment station: For the establishment and maintenance of a forest experiment station in the tropical possessions of the United States in the West Indies, pursuant to section 2 of the Act of May 22, 1928 (16 U. S. C. 581a), $30,000.

Tropical forest experiment station.
45 Stat. 700.
16 U. S. C. § 581a; Supp. IV, § 581a.

In all, salaries and expenses, $14,923,466; and in addition thereto there are hereby appropriated all moneys received as contributions

Aggregate; additional, from contributions.

toward cooperative work under the provisions of section 1 of the Act approved March 3, 1925 (16 U. S. C. 572), which funds shall be covered into the Treasury and constitute a part of the special funds provided by the Act of June 30, 1914 (16 U. S. C. 498): *Provided*, That not to exceed $859,659 may be expended for departmental personal services in the District of Columbia: *Provided further*, That not to exceed $1,500 may be expended for the contribution of the United States to the cost of the office of the secretariat of the International Union of Forest Research Stations and of the Department of Timber Utilization of the Comité International du Bois.

43 Stat. 1132.
16 U. S. C. § 572.
38 Stat. 430.
16 U. S. C. § 498.
Provisos.
Personal services.
International Union of Forest Research Stations, contribution.

FOREST-FIRE COOPERATION

For cooperation with the various States or other appropriate agencies in forest-fire prevention and suppression and the protection of timbered and cut-over lands in accordance with the provisions of sections 1, 2, and 3 of the Act entitled "An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests, and for other purposes, in order to promote continuous production of timber on lands chiefly valuable therefor", approved June 7, 1924 (16 U. S. C. 564–570), as amended, including also the study of the effect of tax laws and the investigation of timber insurance as provided in section 3 of said Act, $2,200,000, of which not to exceed $54,800 shall be available for departmental personal services in the District of Columbia and not to exceed $2,500 for the purchase of supplies and equipment required for the purposes of said Act in the District of Columbia.

Cooperation with States, etc.
43 Stat. 653.
16 U. S. C. §§ 564–566.
Study of effect of tax laws and investigation of timber insurance.
Personal services.
Supplies and equipment.

COOPERATIVE DISTRIBUTION OF FOREST PLANTING STOCK

For cooperation with the various States in the procurement, production, and distribution of forest-tree seeds and plants in establishing windbreaks, shelterbelts, and farm wood lots upon denuded or nonforested lands within such cooperating States, under the provisions of section 4 of the Act entitled "An Act to provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of national forests, and for other purposes, in order to promote the continuous production of timber on lands chiefly suitable therefor", approved June 7, 1924 (16 U. S. C. 567), and Acts supplementary thereto, $100,000, which amount shall be available for the employment of persons and means in the District of Columbia and elsewhere.

Cooperation with States, etc.
43 Stat. 654.
16 U. S. C. § 567.

ACQUISITION OF LANDS FOR NATIONAL FORESTS

For the acquisition of forest lands under the provisions of the Act approved March 1, 1911, as amended (16 U. S. C. 513–519, 521), under sound commercial title satisfactory to the Attorney General as provided in said Act, including the transfer to the Office of the Solicitor of such funds for the employment by that office of persons and means in the District of Columbia and elsewhere as may be necessary in connection with the acquisition of such lands, $3,000,000: *Provided*, That not to exceed $112,500 of the sum appropriated in this paragraph may be expended for departmental personal services in the District of Columbia.

Acquisition, under Conservation Act.
36 Stat. 961.
16 U. S. C. §§ 513–519, 521.
Proviso.
Personal services.

For the acquisition of land to facilitate the control of soil erosion and flood damage originating within the exterior boundaries of the following national forests, in accordance with the provisions of the following Acts authorizing annual appropriations of forest receipts for such purposes, and in not to exceed the following amounts from such receipts: Uinta and Wasatch National Forests, Utah, Act of August 26, 1935 (49 Stat. 866), $40,000; Cache National Forest, Utah,

Soil erosion and flood damage.
Acquisition of designated lands from forest receipts.
49 Stat. 866.

52 Stat. 347, 699, 1205.

Act of May 11, 1938 (52 Stat. 347), $6,000; San Bernardino and Cleveland National Forests in Riverside County, California, Act of June 15, 1938 (52 Stat. 699), $15,000; Nevada and Toiyabe National Forests, Nevada, Act of June 25, 1938 (52 Stat. 1205), $10,000; in all, $71,000.

Vehicles, field work.

Total, Forest Service, $20,294,466, of which amount not to exceed $61,628 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia, and in addition thereto there is authorized for expenditure from funds provided for carrying out the provisions of the Federal Highway Act of November 9, 1921 (23 U. S. C. 21, 23), not to exceed $9,755 for the purchase of motor-propelled passenger-carrying vehicles for use by the Forest Service in the construction and maintenance of national-forest roads.

42 Stat. 217.
23 U. S. C. §§ 21, 23.

BUREAU OF AGRICULTURAL CHEMISTRY AND ENGINEERING

SALARIES AND EXPENSES

Investigations, demonstrations, etc.

For investigations, experiments, and demonstrations hereinafter authorized, independently or in cooperation with other branches of the Department of Agriculture, other departments or agencies of the Federal Government, States, State agricultural experiment stations, universities, and other State agencies and institutions, counties, municipalities, business, farm, or other organizations and corporations, individuals, associations, and scientific societies, including the employment of necessary persons and means in the city of Washington and elsewhere; and for erection, alteration, and repair of buildings outside the District of Columbia at a total cost not to exceed $15,000, as follows:

Administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $112,800.

Agricultural chemical investigations.
12 Stat. 387.
5 U. S. C. §§ 511, 512.
Biological, etc., investigations.

Agricultural chemical investigations: For conducting the investigations contemplated by the Act of May 15, 1862 (5 U. S. C. 511, 512), relating to the application of chemistry to agriculture; for the biological, chemical, physical, microscopical, and technological investigation of foods, feeds, drugs, plant and animal products, and substances used in the manufacture thereof; for investigations of the physiological effects and for the pharmacological testing of such products and of insecticides; for the investigation and development of methods for the manufacture of sugars, sugar sirups, and starches and the utilization of new agricultural materials for such purposes; for the technological investigation of the utilization of fruits and vegetables and for frozen pack investigations; for the investigation of chemicals for the control of noxious weeds and plants; and to cooperate with associations and scientific societies in the development of methods of analysis, $411,500, of which amount not to exceed $19,000 shall be available for the construction and equipment of an addition to the United States Citrus Products Laboratory, Winter Haven, Florida.

Methods of sugar manufacture, etc.

Utilization of fruits and vegetables.
Frozen pack investigations.
Control of noxious weeds, etc.

Winter Haven, Fla., Citrus Products Laboratory, addition.

Industrial utilization of farm products and byproducts.

Industrial utilization of farm products and byproducts: For the investigation, development, experimental demonstration and application of methods for the industrial utilization of agricultural products, waste, and byproducts, and products made therefrom, except as otherwise provided for in this Act, by the application of chemical, physical, and technological methods, including the changes produced by micro-organisms such as yeasts, bacteria, molds, and fungi; the utilization for color, medicinal, and technical purposes of substances grown or produced in the United States, $191,200.

Utilization of native substances for color, medicinal, etc., purposes.

Agricultural engineering investigations: For investigations, experiments, and demonstrations involving the application of engineering principles to agriculture for the investigation, development, experimental demonstration, and application of methods for the prevention and control of dust explosions and fires during the harvesting, handling, milling, processing, fumigating, and storing of agricultural products, and of other dust explosions and resulting fires not otherwise provided for, including fires in grain mills and elevators, cotton gins, cotton-oil mills, and other structures; the heating, charring, and ignition of agricultural products; fires on farms and in rural communities and other explosions and fires in connection with farm and agricultural operations; for investigating and reporting upon the different kinds of farm power and appliances; upon farm domestic water supply and sewage disposal, upon the design and construction of farm buildings and their appurtenances and of buildings for processing and storing farm products; upon farm power and mechanical farm equipment and rural electrification; upon the engineering problems relating to the processing, transportation, and storage of perishable and other agricultural products; and upon the engineering problems involved in adapting physical characteristics of farm land to the use of modern farm machinery; for investigations of cotton ginning under the Act approved April 19, 1930 (7 U. S. C., 424, 425); for giving expert advice and assistance in agricultural and chemical engineering; for collating, reporting, and illustrating the results of investigations and preparing, publishing, and distributing bulletins, plans, and reports, $349,469.

Agricultural engineering investigations.

Cotton ginning. 46 Stat. 248. 7 U. S. C. §§ 424, 425.

Naval-stores investigations: For the investigation of naval stores (turpentine and rosin) and their components; the investigation and experimental demonstration of improved equipment, methods, or processes of preparing naval stores; the weighing, storing, handling, transportation, and utilization of naval stores; and for the assembling and compilation of data on production, distribution, and consumption of turpentine and rosin, pursuant to the Act of August 15, 1935 (5 U. S. C. 556b), $89,400.

Naval-stores investigations.

49 Stat. 653. 5 U. S. C., Supp. IV, § 556b.

Fertilizer investigations: For investigations within the United States of fertilizers, fertilizer ingredients, including phosphoric acid and potash, and other soil amendments and their suitability for agricultural use, $225,000.

Fertilizer investigations.

Total, salaries and expenses, Bureau of Agricultural Chemistry and Engineering, $1,379,369, of which amount not to exceed $895,500 may be expended for personal services in the District of Columbia, and not to exceed $3,725 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

Personal services.

Vehicles.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

SALARIES AND EXPENSES

For necessary expenses connected with investigations, experiments, and demonstrations for the promotion of economic entomology, for investigating and ascertaining the best means of destroying insects and related pests injurious to agriculture, for investigating and importing useful and beneficial insects and bacterial, fungal, and other diseases of insects and related pests, for investigating and ascertaining the best means of destroying insects affecting man and animals, to enable the Secretary of Agriculture to carry into effect the provisions of the Plant Quarantine Act of August 20, 1912, as amended, to conduct other activities hereinafter authorized, and for the eradication, control, and prevention of spread of injurious insects and plant pests, independently or in cooperation with other branches

Investigations, etc.

Plant Quarantine Act, enforcement. 37 Stat. 315. 7 U. S. C. ch. 8; Supp. IV, ch. 8.

of the Federal Government, States, counties, municipalities, corporations, agencies, individuals, or with foreign governments; including the employment of necessary persons and means in the District of Columbia and elsewhere, rent, construction, or repair of necessary buildings outside the District of Columbia: *Provided*, That, unless otherwise specifically provided, the cost for the construction of any building shall not exceed $1,500 and the total amount expended for such construction in any one year shall not exceed $7,000, as follows:

Proviso. Cost of buildings.

General administrative expenses.

General administrative expenses: For general administrative purposes, including the salary of Chief of Bureau and other personal services, $166,280.

Fruit insects.

Fruit insects: For insects affecting fruits, grapes, and nuts, $428,600.

Japanese beetle control.

Japanese beetle control: For the control and prevention of spread of the Japanese beetle, $395,000.

Sweetpotato weevil control.

Sweetpotato weevil control: For the determination and application of such methods of control for sweetpotato weevils as, in the judgment of the Secretary of Agriculture, may be necessary, $75,000: *Provided*, That, in the discretion of the Secretary of Agriculture, no part of this appropriation shall be expended for the control of sweetpotato weevil in any State until such State has provided cooperation necessary to accomplish this purpose: *Provided further*, That no part of this appropriation shall be used to pay the cost or value of farm animals, farm crops, or other property injured or destroyed.

Provisos. State cooperation.

No indemnity for destroyed, etc., property.

Mexican fruitfly control.

Mexican fruitfly control: For the control and prevention of spread of the Mexican fruitfly, including necessary surveys and control operations in Mexico in cooperation with the Mexican Government or local Mexican authorities, $160,460.

Citrus canker eradication.

Citrus canker eradication: For determining and applying such methods of eradication or control of the disease of citrus trees known as "citrus canker" as in the judgment of the Secretary of Agriculture may be necessary, including cooperation with such authorities of the States concerned, organizations of growers, or individuals, as he may deem necessary to accomplish such purposes, $13,485: *Provided*, That no part of the money herein appropriated shall be used to pay the cost or value of trees or other property injured or destroyed.

Proviso. No indemnity for destroyed, etc., property.

Gypsy, etc., moth control.

Gypsy and brown-tail moth control: For the control and prevention of spread of the gypsy and brown-tail moths, $375,000.

Dutch elm disease eradication.

Dutch elm disease eradication: For determining and applying methods of eradication, control, and prevention of spread of the disease of elm trees known as "Dutch elm disease" and of a virus disease of elm trees prevalent in the Ohio Valley, $500,000: *Provided*, That, in the discretion of the Secretary of Agriculture, no expenditures from this appropriation shall be made for these purposes until a sum or sums at least equal to such expenditures shall have been appropriated, subscribed, or contributed by State, county, or local authorities, or by individuals, or organizations concerned: *Provided further*, That no part of this appropriation shall be used to pay the cost or value of trees or other property injured or destroyed.

Provisos. State, etc., contributions.

No indemnity for destroyed, etc., property.

Phony peach, etc., eradication.

Phony peach and peach mosaic eradication: For determining and applying such methods of eradication, control, and prevention of spread of the diseases of peach trees known as "phony peach" and "peach mosaic" as in the judgment of the Secretary of Agriculture may be necessary, including cooperation with such authorities of the States concerned, organizations of growers, or individuals, as he may deem necessary to accomplish such purposes, including the certification of products out of the infested areas to meet the requirements of State quarantines, $89,800: *Provided*, That no part of the money herein appropriated shall be used to pay the cost or value of trees or other property injured or destroyed.

Proviso. No indemnity for destroyed, etc., property.

Forest insects: For insects affecting forests and forest products, under section 4 of the Act approved May 22, 1928 (16 U. S. C. 581c), entitled "An Act to insure adequate supplies of timber and other forest products for the people of the United States, to promote the full use for timber growing and other purposes of forest lands in the United States, including farm wood lots and those abandoned areas not suitable for agricultural production, and to secure the correlation and the most economical conduct of forest research in the Department of Agriculture, through research in reforestation, timber growing, protection, utilization, forest economics, and related subjects", and for insects affecting ornamental trees and shrubs, $253,100: *Provided*, That $40,000 of this amount shall only be available for expenditure when matched by State funds.

Forest insects. 45 Stat. 701. 16 U. S. C. § 581c.

Ornamental trees and shrubs. *Proviso.* Matching by State funds.

Blister rust control: For applying such methods of eradication, control, and prevention of spread of the white pine blister rust as in the judgment of the Secretary of Agriculture may be necessary to accomplish such purposes, and in the discretion of the Secretary of Agriculture no expenditures shall be made for these purposes until a sum or sums at least equal to such expenditures shall have been appropriated, subscribed, or contributed by State, county, or local authorities, or by individuals or organizations concerned, $300,000: *Provided*, That no part of this appropriation shall be used to pay the cost or value of trees or other property injured or destroyed.

Blister rust control. *Proviso.* No indemnity for destroyed, etc., property.

Truck crop and garden insects: For insects affecting truck crops, ornamental and garden plants, including tobacco, sugar beets, and greenhouse and bulbous crops, $381,580.

Truck crop and garden insects.

Cereal and forage insects: For insects affecting cereal and forage crops, including sugarcane and rice, and including research on the European corn borer, $383,700.

Cereal and forage insects.

European corn borer control: For the control and prevention of spread of the European corn borer and for the certification of products out of the infested areas to meet the requirements of State quarantines on account of the European corn borer, $32,939.

European corn borer control.

Barberry eradication: For the eradication of the common barberry and for applying such other methods of eradication, control, and prevention of spread of cereal rusts as in the judgment of the Secretary of Agriculture may be necessary to accomplish such purposes, $175,000: *Provided*, That, in the discretion of the Secretary of Agriculture, no expenditures from this appropriation shall be made for these purposes until a sum or sums at least equal to such expenditures shall have been appropriated, subscribed, or contributed by States, counties, or local authorities, or by individuals or organizations for the accomplishment of such purposes: *Provided further*, That no part of the money herein appropriated shall be used to pay the cost or value of property injured or destroyed.

Barberry eradication. *Provisos.* State, etc., contributions. No indemnity for destroyed, etc., property.

Cotton insects: For insects affecting cotton, $144,544.

Cotton insects.

Pink bollworm control: For the control and prevention of spread of the pink bollworm, including the establishment of such cotton-free areas as may be necessary to stamp out any infestation, and for necessary surveys and control operations in Mexico in cooperation with the Mexican Government or local Mexican authorities, $906.800.

Pink bollworm control. Cooperation with Mexican Government.

Bee culture: For bee culture and apiary management, $83,000.

Bee culture.

Thurberia weevil control: For the control and prevention of spread of the Thurberia weevil, $2,808.

Thurberia weevil control.

Insects affecting man and animals: For insects affecting man, household possessions, and animals, $181,500.

Insects affecting man and animals.

Insect-pest survey and identification: For the identification and classification of insects, including taxonomic, morphological, and

Insect-pest survey and identification.

related phases of insect-pest control and the maintenance of an insect-pest survey for the collection and dissemination of information to Federal, State, and other agencies concerned with insect-pest control, $154,790.

Foreign parasites.

Foreign parasites: For administrative expenses in connection with the introduction of natural enemies of injurious insects and related pests and for the exchange with other countries of useful and beneficial insects and other arthropods, $38,000.

Control investigations.

Control investigations: For developing equipment or apparatus to aid in enforcing plant quarantines, eradication and control of plant pests, determining methods of disinfecting plants and plant products to eliminate injurious pests, determining the toxicity of insecticides, and related phases of insect-pest control, $67,518.

Insecticide and fungicide investigations.

Insecticide and fungicide investigations: For the investigation and development of methods of manufacturing insecticides and fungicides, and for investigating chemical problems relating to the composition, action, and application of insecticides and fungicides, $134,984.

Transit inspection.
37 Stat. 315.
7 U. S. C. §§ 161, 164a.

Transit inspection: For the inspection in transit or otherwise of articles quarantined under the Act of August 20, 1912 (7 U. S. C. 161, 164a), as amended, and for the interception and disposition of materials found to have been transported interstate in violation of quarantines promulgated thereunder, $44,059.

Foreign plant quarantines.
Mexican cotton, etc.

Foreign plant quarantines: For enforcement of foreign plant quarantines, at the port of entry and port of export, and to prevent the movement of cotton and cottonseed from Mexico into the United States, including the regulation of the entry into the United States of railway cars and other vehicles, and freight, express, baggage, or other materials from Mexico, and the inspection, cleaning, and disinfection thereof, including construction and repair of necessary buildings, plants, and equipment, for the fumigation, disinfection, or cleaning of products, railway cars, or other vehicles entering the United States from Mexico, $680,000: *Provided*, That any moneys received in payment of charges fixed by the Secretary of Agriculture on account of such cleaning and disinfection shall be covered into the Treasury as miscellaneous receipts.

Inspection, cleaning, etc.

Proviso.
Receipts covered into Treasury.

Certification of exports.

Certification of exports: For the inspection, under such rules and regulations as the Secretary of Agriculture may prescribe, of domestic plants and plant products when offered for export and to certify to shippers and interested parties as to the freedom of such products from injurious plant diseases and insect pests according to the sanitary requirements of the foreign countries affected and to make such reasonable charges and to use such means as may be necessary to accomplish this object, $31,862: *Provided*, That moneys received on account of such inspection and certification shall be covered into the Treasury as miscellaneous receipts.

Proviso.
Receipts covered into Treasury.

Insect pests and plant diseases, control.

Ante, p. 514.

Control of incipient and emergency outbreaks of insect pests and plant diseases: Not to exceed $400,000 of the funds appropriated under this head in the First Deficiency Appropriation Act, fiscal year 1939 (Public, Numbered 7, Seventy-sixth Congress), approved March 15, 1939, shall remain available until June 30, 1940.

Personal services.
Vehicles.

Total salaries and expenses, Bureau of Entomology and Plant Quarantine, $6,199,809, of which amount not to exceed $879,986 may be expended for personal services in the District of Columbia, and not to exceed $40,900 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

BUREAU OF BIOLOGICAL SURVEY

SALARIES AND EXPENSES

For the employment of persons and means in the city of Washington and elsewhere, including the purchase of printed bags, tags, and labels, without regard to existing laws applicable to public printing, and all other expenses necessary in conducting investigations and carrying out the work of the Bureau, including cooperation with Federal, State, county, or other agencies or with farm bureaus, organizations, or individuals, as follows:

Salaries and expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $118,000.

General administrative expenses.

Food habits of birds and animals: For investigating the food habits and economic value of North American birds and animals in relation to agriculture, horticulture, and forestry, including methods of conserving beneficial and controlling injurious birds and animals, $68,140.

Food habits of birds and animals.

Fur resources investigations: For investigations, experiments, demonstrations, and cooperation in connection with the production and utilization of animals the pelts of which are used commercially for fur, including the erection of necessary buildings and other structures, $91,000.

Fur resources investigations.

Biological investigations: For biological investigations, including the relations, habits, geographic distribution, and migration of animals and plants, and the preparation of maps of the life zones, and including $30,738 for investigations of the relations of wild animal life to forests, under section 5 of the Act approved May 22, 1928 (16 U. S. C. 581d), and for investigations of the wildlife resources of the Territory of Alaska, including the erection of necessary buildings and other structures, $186,000.

Biological investigations.

45 Stat. 701.
16 U. S. C. § 581d.

Control of predatory animals and injurious rodents: For investigations, demonstrations, and cooperation in destroying animals injurious to agriculture, horticulture, forestry, animal husbandry, and wild game, as authorized by the Act of March 2, 1931 (7 U. S. C. 426–426b); and in protecting stock and other domestic animals through the suppression of rabies and other diseases in predatory wild animals; and for construction, repairs, additions, and installations in and about the grounds and buildings of the game-management supply depot and laboratory at Pocatello, Idaho, including purchase, transportation, and handling of supplies and materials for distribution from said depot to other projects, in accordance with the provisions of the Act approved June 24, 1936 (16 U. S. C. 667), $700,000.

Predatory animals and injurious rodents, control.

46 Stat. 1468.
7 U. S. C. §§ 426–426b.

Pocatello, Idaho, depot and laboratory.

49 Stat. 1913.
16 U. S. C., Supp. IV, § 667.

Protection of migratory birds: For all necessary expenses for enforcing the provisions of the Migratory Bird Treaty Act of July 3, 1918, as amended by the Act of June 20, 1936 (16 U. S. C. 703–711), to carry into effect the treaty with Great Britain for the protection of birds migrating between the United States and Canada (39 Stat., pt. 2, 1702), and the convention between the United States and the United Mexican States for the protection of migratory birds and game mammals; for cooperation with local authorities in the protection of migratory birds, and for necessary investigations connected therewith; for the enforcement of sections 241, 242, 243, and 244 of the Act approved March 4, 1909 (18 U. S. C. 391–394), entitled "An Act to codify, revise, and amend the penal laws of the United States", as amended by title II of the Act approved June 15, 1935 (18 U. S. C. 392–394), and for the enforcement of section 1 of the Act approved May 25, 1900 (16 U. S. C. 701), entitled "An Act to enlarge the powers of the Department of Agriculture, prohibit the transportation by interstate commerce of game killed in violation of local laws, and for other pur-

Protection of migratory birds.
40 Stat. 755; 49 Stat. 1556.
16 U. S. C. §§ 703–711; Supp. IV, §§ 703–709a.
39 Stat. 1702.

Cooperation with local authorities.
Traffic in game and other wildlife.
35 Stat. 1137; 49 Stat. 380.
18 U. S. C. §§ 391–394; Supp. IV, §§ 392–394.
Preservation of game and wild birds.
31 Stat. 187.
16 U. S. C. § 701.

Securing information of law violations.

poses", including all necessary investigations in connection therewith, $365,000, of which not to exceed $10,000 may be expended in the discretion of the Secretary of Agriculture for the purpose of securing information concerning violations of the laws for the enforcement of which this appropriation is made available.

Enforcement of Alaska game law.
43 Stat. 739; 46 Stat. 1111; 52 Stat. 1169.
48 U. S. C. §§ 192–211; Supp. IV, §§ 192–207.

Enforcement of Alaska game law: For the enforcement of the provisions of the Alaska game law, approved January 13, 1925, as amended by the Act of February 14, 1931, and by the Act of June 25, 1938 (48 U. S. C. 192–211), $130,798.

Mammal and bird reservations.

Maintenance of mammal and bird reservations: For the maintenance of the Montana National Bison Range, the Upper Mississippi River Wildlife Refuge, the Bear River Migratory Bird Refuge, the Wichita Mountains Wildlife Refuge, and other reservations, and for the maintenance of game introduced into suitable localities on public lands, under supervision of the Biological Survey, including construction of fencing, wardens' quarters, shelters for animals, landings, roads,

Construction, materials, etc.

Wichita Mountains Wildlife Refuge, roads.

including the purchase of necessary materials to be used in conjunction with Works Progress Administration labor in improving roads in the Wichita Mountains Wildlife Refuge, not exceeding $30,000, trails, bridges, ditches, telephone lines, rockwork, bulkheads, and other improvements necessary for the economical administration and protection of the reservations; for the enforcement of section 84 of the Act approved March 4, 1909 (18 U. S. C. 145), entitled "An Act to codify, revise, and amend the penal laws of the United States", and Acts amendatory thereto, and section 10 of the Migratory Bird Conservation Act of February 18, 1929 (16 U. S. C. 715i); for the purchase, capture, and transportation of game for national reservations; and for the maintenance of the herd of long-horned cattle on the Wichita Mountains Wildlife Refuge, $630,000.

Taking of eggs on bird breeding grounds.
35 Stat. 1104.
18 U. S. C. § 145.

Prohibited acts on acquired areas.
45 Stat. 1224.
16 U. S. C. § 715i.

Long-horned cattle, Wichita Mountains Wildlife Refuge.

Migratory bird conservation refuges.

39 Stat. 1702.

Migratory bird conservation refuges: For carrying into effect the provisions of the Act entitled "An Act to more effectively meet the obligations of the United States under the migratory-bird treaty with Great Britain (39 Stat., pt. 2, 1702) by lessening the dangers threatening migratory game birds from drainage and other causes by the acquisition of areas of land and water to furnish in perpetuity reservation for the adequate protection of such birds; and authorizing appropriations for the establishment of such areas, their maintenance and improvement, and for other purposes", approved February 18, 1929, as amended by title III of the Act approved June 15, 1935 (16 U. S. C. 715–715r), $79,753, authorized by section 12 of the Act, which sum is a part of the remaining $410,887 of the $1,000,000 authorized to be appropriated for the fiscal year ending June 30, 1933.

45 Stat. 1222; 49 Stat. 381.
16 U. S. C. §§ 715–715r; Supp. IV, §§ 715d–1–715e–1.

In all, salaries and expenses, $2,368,691.

UPPER MISSISSIPPI RIVER WILDLIFE REFUGE

Acquisition of areas.

For the acquisition of areas of land or land and water pursuant to the Act entitled "An Act to establish the Upper Mississippi River Wildlife and Fish Refuge", approved June 7, 1924 (16 U. S. C. 721–731), as amended, and for all necessary expenses incident thereto, to remain available until expended, $60,000.

43 Stat. 650.
16 U. S. C. §§ 721–731.

MIGRATORY BIRD CONSERVATION FUND

Migratory bird conservation fund.

For carrying into effect the provisions of section 4 of the Act entitled "An Act to supplement and support the Migratory Bird Conservation Act by providing funds for the acquisition of areas for use as migratory-bird sanctuaries, refuges, and breeding grounds, for developing and administering such areas, for the protection of

certain migratory birds, for the enforcement of the Migratory Bird Treaty Act and regulations thereunder, and for other purposes", approved March 16, 1934, as amended by an Act entitled "An Act to amend the Migratory Bird Hunting Stamp Act of March 16, 1934, and certain other Acts relating to game and other wildlife, administered by the Department of Agriculture, and for other purposes", approved June 15, 1935 (16 U. S. C. 718–718h), an amount equal to the sum received during the fiscal year 1940 from the proceeds from the sale of stamps, to be warranted monthly; and in addition thereto an amount equal to the unobligated balance on June 30, 1939, of the total of the proceeds received from the sale of stamps prior to July 1, 1939: *Provided*, That the sum of $125,000 shall be advanced from the general fund of the Treasury on the first day of the fiscal year to the foregoing appropriation, to be returned to the surplus fund of the Treasury when the first $125,000 of revenue from the sale of stamps has been received and warranted for the fiscal year 1940.

48 Stat. 451; 49 Stat. 378.
16 U. S. C. §§ 718–718h; Supp. IV, §§ 718a–718e.

Receipts from stamp sales.

Balance available.

Proviso.
Advance of funds from Treasury; reimbursement.

FEDERAL AID IN WILDLIFE RESTORATION

For carrying out the provisions of the Act entitled "An Act to provide that the United States shall aid the States in wildlife restoration projects, and for other purposes", approved September 2, 1937 (16 U. S. C. 669–669j), $1,500,000: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury under the provisions of said Act.

Federal aid to States.
50 Stat. 917.
16 U. S. C., Supp. IV, §§ 669–669j.
Proviso.
Limitation on expenditures.

Total, Bureau of Biological Survey, $4,053,691, of which amount not to exceed $681,610 may be expended for personal services in the District of Columbia, and not to exceed $72,100 shall be available for the purchase of motor-propelled passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia: *Provided*, That the appropriation of $6,000,000 contained in title VII of the Act of June 15, 1935 (16 U. S. C. 715k–1), shall be available for the maintenance, repair, and operation of motor-propelled passenger-carrying vehicles.

Personal services.

Vehicles for field work.

Proviso.
Funds available for maintenance, etc.
49 Stat. 384.
16 U. S. C., Supp. IV, § 715k–1.

BUREAU OF PUBLIC ROADS

General administrative expenses: For the employment of persons and means, including rent, in the city of Washington and elsewhere for the purpose of conducting research and investigational studies, either independently or in cooperation with State highway departments, or other agencies, including studies of highway administration, legislation, finance, economics, transport, construction, operation, maintenance, utilization, and safety, and of street and highway traffic control; investigations and experiments in the best methods of road making, especially by the use of local materials; and studies of types of mechanical plants and appliances used for road building and maintenance and of methods of road repair and maintenance suited to the needs of different localities; for maintenance and repairs of experimental highways; for furnishing expert advice on these subjects; for collating, reporting, and illustrating the results of same; and for preparing, publishing, and distributing bulletins and reports; to be paid from any moneys available from the administrative funds provided under the Act of July 11, 1916 (39 Stat. 355–359), as amended, or as otherwise provided.

General administrative expenses.

Road-making experiments, etc.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. §§ 1–25; Supp. IV, ch. 1.

FEDERAL-AID HIGHWAY SYSTEM

For carrying out the provisions of the Act entitled "An Act to provide that the United States shall aid the States in the construction

Construction of rural post roads.

of rural post roads, and for other purposes", approved July 11, 1916 (39 Stat. 355–359), and all Acts amendatory thereof and supplementary thereto, to be expended in accordance with the provisions of said Act, as amended, including not to exceed $1,120,000 for departmental personal services in the District of Columbia, $125,000,000, to be immediately available and to remain available until expended, which sum is the amount authorized to be appropriated for the fiscal year 1939, by section 1 of the Act approved June 16, 1936 (49 Stat. 1519–1520): *Provided*, That none of the money herein appropriated shall be paid to any State on account of any project on which convict labor shall be employed, except this provision shall not apply to convict labor performed by convicts on parole or probation: *Provided further*, That not to exceed $45,000 of the funds provided for carrying out the provisions of the Federal Highway Act of November 9, 1921 (23 U. S. C. 21, 23), shall be available for the purchase of motor-propelled passenger-carrying vehicles necessary for carrying out the provisions of said Act, including the replacement of not to exceed one such vehicle for use in the administrative work of the Bureau of Public Roads in the District of Columbia: *Provided further*, That, during the fiscal year 1940, whenever performing authorized engineering or other services in connection with the survey, construction, and maintenance, or improvement of roads for other Government agencies the charge for such services may include depreciation on engineering and road-building equipment used, and the amounts received on account of such charges shall be credited to the appropriation concerned: *Provided further*, That during the fiscal year 1940 the appropriations for the work of the Bureau of Public Roads shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, materials, and equipment stored therein for distribution to projects under the supervision of the Bureau of Public Roads, and for sale and distribution to other Government activities, the cost of such supplies and materials or the value of such equipment (including the cost of transportation and handling) to be reimbursed to appropriations current at the time additional supplies, materials, or equipment are procured, from the appropriation chargeable with the cost or value of such supplies, materials, or equipment: *Provided further*, That the appropriations available to the Bureau of Public Roads may be used in emergency for medical supplies and services and other assistance necessary for the immediate relief of employees engaged on hazardous work under that Bureau.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. §§ 1-25; Supp. IV, ch. 1.
Personal services.
49 Stat. 1519.
23 U. S. C., Supp. IV, §§ 21a, 2a.
Provisos.
Convict labor.
Vehicles.
42 Stat. 217.
23 U. S. C. §§ 21, 23.
Replacements.
Depreciation on engineering, etc., equipment.
Warehouse maintenance, etc.
Reimbursement for cost of materials, etc.
Medical supplies, etc., in emergencies.

FEDERAL-AID SECONDARY OR FEEDER ROADS

For secondary or feeder roads, including farm-to-market roads, rural free delivery mail roads, and public-school bus routes, $25,000,000, to be immediately available and to remain available until expended, which sum is the amount authorized to be appropriated for the fiscal year 1939 by section 7 of the Act approved June 16, 1936 (49 Stat. 1521).

Federal-aid secondary or feeder roads.
49 Stat. 1521.

ELIMINATION OF GRADE CROSSINGS

For the elimination of hazards to life at railroad grade crossings, including the separation or protection of grades at crossings, the reconstruction of existing railroad grade-crossing structures, and the relocation of highways to eliminate grade crossings, $40,000,000, to be immediately available and to remain available until expended, which sum is part of the $50,000,000 authorized to be appropriated for the fiscal year 1939 by section 8 of the Act approved June 16, 1936 (49 Stat. 1521).

Elimination of railroad grade crossings.
49 Stat. 1521.

PUBLIC-LANDS HIGHWAYS

For the survey, construction, reconstruction, and maintenance of main roads through unappropriated or unreserved public lands, nontaxable Indian lands, or other Federal reservations other than the forest reservations, under the provisions of the Act of June 24, 1930 (23 U. S. C. 3), $1,000,000, to be immediately available and to remain available until expended, which sum is the amount authorized for the fiscal year 1940 by section 6 of the Act approved June 8, 1938 (52 Stat. 635).

Survey, construction, etc.

46 Stat. 805.
23 U. S. C. § 3.

52 Stat. 635.

Total, Bureau of Public Roads, $191,000,000.

BUREAU OF AGRICULTURAL ECONOMICS

SALARIES AND EXPENSES

For the employment of such persons and means in the city of Washington and elsewhere as may be necessary in conducting investigations, experiments, and demonstrations, either independently or in cooperation with public or private agencies, organizations, or individuals, as follows:

Salaries and expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including personal services in the District of Columbia, $88,900.

General administrative expenses.

Economic investigations: For acquiring and diffusing useful information among the people of the United States, and for aiding in formulating programs for authorized activities of the Department of Agriculture, relative to agricultural production, distribution, land utilization, and conservation in their broadest aspects, including farm management and practice, utilization of farm and food products, purchasing of farm supplies, farm population and rural life, farm labor, farm finance, insurance and taxation, adjustments in production to probable demand for the different farm and food products; land ownership and values, costs, prices and income in their relation to agriculture, including causes for their variations and trends, $839,100: *Provided*, That the Secretary may transfer to this appropriation from the funds available for authorized activities of the Department of Agriculture, such sums as may be necessary for aiding in formulating programs for such authorized activities, including expenditures for employment of persons and means in the District of Columbia and elsewhere.

Economic investigations.

Proviso.
Transfer of funds for aiding in formulating programs.

Total, salaries and expenses, Bureau of Agricultural Economics, $928,000, of which amount not to exceed $803,858 may be expended for personal services in the District of Columbia.

Personal services.

AGRICULTURAL MARKETING SERVICE

SALARIES AND EXPENSES

For the employment of such persons and means in the city of Washington and elsewhere as may be necessary in conducting investigations, experiments, and demonstrations, either independently or in cooperation with public or private agencies, organizations, or individuals, as follows:

Salaries and expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including personal services in the District of Columbia, $157,306.

General administrative expenses.

Marketing farm products: For acquiring and diffusing among the people of the United States useful information relative to the standardization, classification, grading, preparation for market, handling, and marketing of farm and food products, including the demonstra-

Marketing farm products.

tion and promotion of the use of uniform standards of classification of American farm and food products throughout the world, $431,470: *Provided*, That samples, illustrations, practical forms, or sets of the grades recommended or promulgated by the Secretary of Agriculture for farm or food products may be sold under such rules and regulations as he may prescribe, and the receipts therefrom deposited in the Treasury to the credit of miscellaneous receipts.

Proviso.
Sale of samples, etc.

Crop and livestock estimates.

Crop and livestock estimates: For collecting, compiling, abstracting, analyzing, summarizing, interpreting, and publishing data relating to agriculture, including crop and livestock estimates, acreage, yield, grades, staples of cotton, stocks, and value of farm crops and numbers, grades, and value of livestock and livestock products on farms, in cooperation with the Extension Service and other Federal, State, and local agencies, and for the collection and publication of statistics of peanuts as provided by the Act approved June 24, 1936, as amended May 12, 1938 (7 U. S. C. 951–957), $747,510: *Provided*, That no part of the funds herein appropriated shall be available for any expense incident to ascertaining, collating, or publishing a report stating the intention of farmers as to the acreage to be planted in cotton: *Provided further*, That estimates of apple production shall be confined to the commercial crop.

Peanut statistics.

49 Stat. 1898; 52 Stat. 348.
7 U. S. C., Supp. IV, §§ 951–957.

Provisos.
Statement of farmers' intentions as to cotton acreage.

Limitation on apple production estimates.

Market inspection of farm products.

Market inspection of farm products: For enabling the Secretary of Agriculture, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, boards of trade, chambers of commerce, or other associations of businessmen or trade organizations, and persons or corporations engaged in the production, transportation, marketing, and distribution of farm and food products, whether operating in one or more jurisdictions, to investigate and certify to shippers and other interested parties the class, quality, and condition of cotton, tobacco, fruits, and vegetables, whether raw, dried, or canned, poultry, butter, hay, and other perishable farm products when offered for interstate shipment or when received at such important central markets as the Secretary of Agriculture may from time to time designate, or at points which may be conveniently reached therefrom, under such rules and regulations as he may prescribe, including payment of such fees as will be reasonable and as nearly as may be to cover the cost for the service rendered: *Provided*, That certificates issued by the authorized agents of the Department shall be received in all courts of the United States as prima facie evidence of the truth of the statements therein contained, $459,000.

Proviso.
Certificates as prima facie evidence of truth of statements.

Tobacco Inspection Act.

Tobacco Inspection Act: To enable the Secretary of Agriculture to carry into effect the provisions of an Act entitled "An Act to establish and promote the use of standards of classification for tobacco, to provide and maintain an official tobacco-inspection service, and for other purposes", approved August 23, 1935 (7 U. S. C. 511–511q), $425,000.

49 Stat. 731.
7 U. S. C., Supp. IV, §§ 511–511q.

Tobacco stocks and standards.

Tobacco stocks and standards: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to provide for the collection and publication of statistics of tobacco by the Department of Agriculture", approved January 14, 1929 (7 U. S. C. 501–508), as amended, $17,187.

45 Stat. 1079.
7 U. S. C. §§ 501–508; Supp. IV, §§ 501–505.

Market news service.

Market news service: For collecting, publishing, and distributing, by telegraph, mail, or otherwise, timely information on the market supply and demand, commercial movement, location, disposition, quality, condition, and market prices of livestock, meats, fish, and animal products, dairy and poultry products, fruits and vegetables, peanuts and their products, grain, hay, feeds, cottonseed, and seeds,

and other agricultural products, independently and in cooperation with other branches of the Government, State agencies, purchasing and consuming organizations, and persons engaged in the production, transportation, marketing, and distribution of farm and food products, $1,138,302.

Perishable Agricultural Commodities and Produce Agency Acts: To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to suppress unfair and fraudulent practices in the marketing of perishable agricultural commodities in interstate and foreign commerce", as amended (7 U. S. C. 499a–499r), and the Act entitled "An Act to prevent the destruction or dumping, without good and sufficient cause therefor, of farm produce received in interstate commerce by commission merchants and others and to require them truly and correctly to account for all farm produce received by them", approved March 3, 1927 (7 U. S. C. 491–497), $155,000.

Perishable Agricultural Commodities and Produce Agency Acts.

46 Stat. 531.
7 U. S. C. §§ 499a-499r; Supp. IV, ch. 20A.

44 Stat. 1355.
7 U. S. C. §§ 491–497.

Standard Container Acts: To enable the Secretary of Agriculture to carry into effect the Act entitled "An Act to fix standards for Climax baskets for grapes and other fruits and vegetables, and to fix standards for baskets and other containers for small fruits, berries, and vegetables, and for other purposes", approved August 31, 1916 (15 U. S. C. 251–256), the Act entitled "An Act to fix standards for hampers, round stave baskets, and splint baskets for fruits and vegetables, and for other purposes", approved May 21, 1928 (15 U. S. C. 257–257i), $20,000.

Standard Container Acts.

39 Stat. 673; 45 Stat. 685.
15 U. S. C. §§ 251–257i.

Cotton quality statistics and classing Acts: To enable the Secretary of Agriculture to carry into effect the Act entitled "An Act authorizing the Secretary of Agriculture to collect and publish statistics of the grade and staple length of cotton", approved March 3, 1927, as amended by the Act entitled "An Act authorizing the Secretary of Agriculture to provide for the classification of cotton, to furnish information on market supply, demand, location, condition, and market prices for cotton, and for other purposes", approved April 13, 1937 (7 U. S. C. 471–476), $475,000.

Cotton quality statistics and classing Acts.

44 Stat. 1372; 50 Stat. 62.
7 U. S. C. §§ 471–476; Supp. IV, §§ 473a–473c.

United States Cotton Futures and United States Cotton Standards Acts: To enable the Secretary of Agriculture to carry into effect the provisions of the United States Cotton Futures Act, as amended March 4, 1919 (26 U. S. C. 1090–1106), and to carry into effect the provisions of the United States Cotton Standards Act, approved March 4, 1923 (7 U. S. C. 51–65), including such means as may be necessary for effectuating agreements heretofore or hereafter made with cotton associations, cotton exchanges, and other cotton organizations in foreign countries, for the adoption, use, and observance of universal standards of cotton classification, for the arbitration or settlement of disputes with respect thereto, and for the preparation, distribution, inspection, and protection of the practical forms or copies thereof under such agreements, $495,000.

Cotton Futures Act.
39 Stat. 476; 40 Stat. 1351.
26 U. S. C. §§ 1090–1106.

Cotton Standards Act.
42 Stat. 1517.
7 U. S. C. §§ 51–65.
Agreements as to standards, etc., in foreign countries.

United States Grain Standards Act: To enable the Secretary of Agriculture to carry into effect the provisions of the United States Grain Standards Act, $723,941.

Grain Standards Act.
39 Stat. 482.
7 U. S. C. §§ 71–87.

United States Warehouse Act: To enable the Secretary of Agriculture to carry into effect the provisions of the United States Warehouse Act, $400,000.

Warehouse Act.
39 Stat. 486.
7 U. S. C. §§ 241–273.

Federal Seed Act: For testing commercial seeds, including the testing of samples of seeds of grasses, clover, or alfalfa, and lawn-grass seeds secured in the open market, and where such samples are found to be adulterated or misbranded the results of the tests shall be published, together with the names of the persons by whom the seeds were

Post, p. 1312.
Federal Seed Act.
Post, p. 1275.

37 Stat. 506.
7 U. S. C. §§ 111–114.
Preventing admission of adulterated grain and seed.
44 Stat. 325.
7 U. S. C. §§ 111, 115, 116.
Proviso.
International Seed Testing Congress.

offered for sale, and for carrying out the provisions of the Act approved August 24, 1912 (7 U S. C. 111–114), entitled "An Act to regulate foreign commerce by prohibiting the admission into the United States of certain adulterated grain and seeds unfit for seeding purposes", as amended by the Act approved April 26, 1926 (7 U. S. C. 111, 115, 116), $52,293: *Provided*, That not to exceed $250 of this amount may be used for meeting the share of the United States in the expenses of the International Seed Testing Congress in carrying out plans for correlating the work of the various adhering governments on problems relating to seed analysis or other subjects which the Congress may determine to be necessary in the interest of international seed trade.

Packers and Stockyards Act.
42 Stat. 159; 49 Stat. 648.
7 U. S. C. §§ 181–229; Supp. IV, §§ 218–218d.
Provisos.
Bonds from agencies and dealers.
Suspension for violation.

Packers and Stockyards Act: For carrying out the provisions of the Packers and Stockyards Act, approved August 15, 1921 (7 U. S. C. 181–229), as amended by the Act of August 14, 1935 (7 U. S. C. 218–218d), $381,879: *Provided*, That the Secretary of Agriculture may require reasonable bonds from every market agency and dealer, under such rules and regulations as he may prescribe, to secure the performance of their obligations, and whenever, after due notice and hearing, the Secretary finds any registrant is insolvent or has violated any provisions of said Act he may issue an order suspending such registrant for a reasonable specified period. Such order of suspension shall take effect within not less than five days, unless suspended or modified or set aside by the Secretary of Agriculture or a court of competent jurisdiction: *Provided further*, That the Secretary of Agriculture may, whenever necessary, authorize the charging and collection from owners of a reasonable fee for the inspection of brands appearing upon livestock subject to the provisions of the said Act for the purpose of determining the ownership of such livestock: *Provided further*, That such fee shall not be imposed except upon written request made to the Secretary of Agriculture by the Board of Livestock Commissioners, or duly organized livestock association of the States from which such livestock have originated or been shipped to market.

Inspection fee.

Not imposed unless requested.

Personal services.
Vehicles.

Total, salaries and expenses, Agricultural Marketing Service, $6,078,888, of which amount not to exceed $1,564,733 may be expended for personal services in the District of Columbia, and not to exceed $40,100 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

BUREAU OF HOME ECONOMICS

SALARIES AND EXPENSES

General administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of Chief of Bureau and other personal services in the District of Columbia, $31,735.

Home economics investigations.

Home economics investigations: For conducting either independently or in cooperation with other agencies, investigations of the relative utility and economy of agricultural products for food, clothing, and other uses in the home, with special suggestions of plans and methods for the more effective utilization of such products for these purposes, and for disseminating useful information on this subject, including the employment of persons and means in the District of Columbia and elsewhere, $293,350.

Personal services.

Total, salaries and expenses, Bureau of Home Economics, $325,085, of which amount not to exceed $273,350 may be expended for personal services in the District of Columbia.

ENFORCEMENT OF THE COMMODITY EXCHANGE ACT

Enforcement expenses.
42 Stat. 998; 49 Stat. 1491.
7 U. S. C. §§ 1–17; Supp. IV, §§ 1–17a.

To enable the Secretary of Agriculture to carry into effect the provisions of the Commodity Exchange Act, as amended (7 U. S. C. 1–17a), $623,380, of which amount not to exceed $240,940 may be expended for personal services in the District of Columbia.

FOOD AND DRUG ADMINISTRATION

SALARIES AND EXPENSES

Salaries and expenses.

For all necessary expenses, for chemical apparatus, chemicals, and supplies, repairs to apparatus, gas, electric current, official traveling expenses, telegraph and telephone service, express and freight charges, for the employment of such assistants, clerks, and other persons as the Secretary of Agriculture may consider necessary for the purposes named, in the city of Washington and elsewhere, in conducting investigations; collecting, reporting, and illustrating the results of such investigations; and for rent outside the District of Columbia for carrying out the investigations and work herein authorized, as follows:

Rent outside D. C.

General administrative expenses.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of chief of administration and other personal services in the District of Columbia, $100,802.

Food, Drug, and Cosmetic Act, enforcement.
52 Stat. 1040.
21 U. S. C., Supp. IV, §§ 301–392.

Enforcement of the Federal Food, Drug, and Cosmetic Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Act of June 25, 1938 (21 U. S. C. 301–392), entitled "An Act to prohibit the movement in interstate commerce of adulterated and misbranded food, drugs, devices, and cosmetics, and for other purposes"; to cooperate with associations and scientific societies in the revision of the United States Pharmacopoeia and development of methods of analysis, and for investigating the character of the chemical and physical tests which are applied to American food products in foreign countries, and for inspecting the same before shipment when desired by the shippers or owners of these products intended for countries where chemical and physical tests are required before the said products are allowed to be sold therein, $2,288,380: *Provided*, That not more than $4,280 shall be used for travel outside the United States.

Revision of Pharmacopoeia.

Proviso.
Travel outside United States.

Tea Importation Act, enforcement.
29 Stat. 604.
21 U. S. C. §§ 41–50.

Enforcement of the Tea Importation Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Act approved March 2, 1897 (21 U. S. C. 41–50), entitled "An Act to prevent the importation of impure and unwholesome tea", as amended, including payment of compensation and expenses of the members of the Board appointed under section 2 of the Act and all other necessary officers and employees, $30,094.

Naval Stores Act.
42 Stat. 1435.
7 U. S. C. §§ 91–99.

Naval Stores Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Naval Stores Act of March 3, 1923 (7 U. S. C. 91–99), $34,700.

Insecticide Act, enforcement.
36 Stat. 331.
7 U. S. C. §§ 121–134.

Enforcement of the Insecticide Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Act of April 26, 1910 (7 U. S. C. 121–134), entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded paris greens, lead arsenates, other insecticides, and also fungicides, and for regulating traffic therein, and for other purposes", $193,180.

Milk Importation Act, enforcement.
44 Stat. 1101.
21 U. S. C. §§ 141–149.

Enforcement of the Milk Importation Act: For enabling the Secretary of Agriculture to carry into effect the provisions of an Act approved February 15, 1927 (21 U. S. C. 141–149), entitled "An Act to regulate the importation of milk and cream into the United States for the purpose of promoting the dairy industry of the United States and protecting the public health", $19,241.

Caustic Poison Act, enforcement.

44 Stat. 1406. 15 U. S. C. §§ 401–411.

Enforcement of the Caustic Poison Act: For enabling the Secretary of Agriculture to carry into effect the provisions of an Act approved March 4, 1927 (15 U. S. C. 401–411), entitled "An Act to safeguard the distribution and sale of certain dangerous caustic or corrosive acids, alkalies, and other substances in interstate and foreign commerce", $24,741.

Filled Milk Act, enforcement.

42 Stat. 1486; 49 Stat. 885. 21 U. S. C. §§ 61-63; Supp. IV, § 64.

Enforcement of the Filled Milk Act: For enabling the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to prohibit the shipment of filled milk in interstate or foreign commerce", approved March 4, 1923 (21 U. S. C. 61–63), as amended by the Act of August 27, 1935 (21 U. S. C. 64), $10,000.

Sea Food Inspectors Act, enforcement.

34 Stat. 768. 21 U. S. C. §§ 1–5, 7–15. 49 Stat. 871. 21 U. S. C., Supp. IV, § 14a.

Enforcement of the Sea Food Inspectors Act: For personal services of sea food inspectors designated to examine and inspect sea food and the production, packing, and labeling thereof upon the application of any packer of any sea food for shipment or sale within the jurisdiction of the Federal Food and Drugs Act, in accordance with the provisions of an Act entitled "An Act to amend section 10A of the Federal Food and Drugs Act of June 30, 1906, as amended", approved August 27, 1935 (21 U. S. C. 14a), $40,000.

Personal services.

Vehicles.

Total salaries and expenses, Food and Drug Administration, $2,741,138, of which amount not to exceed $826,158 may be expended for personal services in the District of Columbia, and not to exceed $27,375 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

SOIL CONSERVATION SERVICE

SALARIES AND EXPENSES

Salaries and expenses.

49 Stat. 163. 16 U. S. C., Supp. IV, §§ 590a–590f.

To carry out the provisions of an Act entitled "An Act to provide for the protection of land resources against soil erosion and for other purposes", approved April 27, 1935 (16 U. S. C. 590a–590f), which provides for a national program of erosion control and soil and moisture conservation to be carried out directly and in cooperation with other agencies; including the employment of persons and means in the District of Columbia and elsewhere, purchase of books and periodicals, maintenance, repair, and operation of one passenger-carrying automobile in the District of Columbia, furnishing of subsistence to employees, training of employees, and the purchase and erection of permanent buildings: *Provided*, That the cost of any building purchased, erected, or as improved, exclusive of the cost of constructing a water supply or sanitary system and connecting the same with any such building, shall not exceed $2,500 except where buildings are acquired in conjunction with land being purchased for other purposes and except for ten buildings to be constructed at a cost not to exceed $15,000 per building: *Provided further*, That no money appropriated in this Act shall be available for the construction of any such building on land not owned by the Government: *Provided further*, That during the fiscal year for which appropriations are herein made the appropriations for the work of the Soil Conservation Service shall be available for meeting the expenses of warehouse maintenance and the procurement, care, and handling of supplies, materials, and equipment stored therein for distribution to projects under the supervision of the Soil Conservation Service and for sale and distribution to other Government activities, the cost of such supplies and materials or the value of such equipment (including the cost of transportation and handling), to be reimbursed to appropriations current at the time additional supplies, materials, or equipment are procured from the appropriations chargeable with the cost or value

Provisos. Cost of buildings.

Construction on land not owned by Government.

Warehouse maintenance, etc.

of such supplies, materials, or equipment: *Provided further*, That reproductions of such aerial or other photographs, mosaics, and maps as shall be required in connection with the authorized work of the Soil Conservation Service may be furnished at the cost of reproduction to Federal, State, county, or municipal agencies requesting such reproductions, the money received from such sales to be deposited in the Treasury to the credit of this appropriation; as follows:

Reproduction of photographs, etc.

General administrative expenses: For necessary expenses for general administrative purposes, including the salary of the Chief of the Soil Conservation Service and other personal services in the District of Columbia, $552,050: *Provided*, That no part of the money appropriated in this paragraph shall be available for expenditure if any emergency appropriations are made available for administrative expenses in administering the funds provided in regular appropriations to the Soil Conservation Service.

General administrative expenses.

Proviso. Restriction.

Soil and moisture conservation and land-use investigations: For research and investigations into the character, cause, extent, history, and effects of erosion, soil and moisture depletion and methods of soil and moisture conservation (including the construction and hydrologic phases of farm irrigation and land drainage); and for construction, operation, and maintenance of experimental watersheds, stations, laboratories, plots, and installations, $1,631,185.

Soil and moisture conservation and land-use investigations.

Soil and moisture conservation and land use operations, demonstrations, and information: For carrying out preventive measures to conserve soil and moisture, including such special measures as may be necessary to prevent floods and the siltation of reservoirs, and including the improvement of farm irrigation and land drainage, the establishment and operation of erosion nurseries, the making of conservation plans and surveys, and the dissemination of information, $21,462,349.

Operations, demonstrations, etc.

Emergency erosion control, Everglades region, Florida: For research and demonstration work in soil conservation control measures, including research and demonstration work in fire control and irrigation construction work to eliminate fire hazards, in the Everglades region of Florida, $75,000: *Provided*, That no expenditures shall be made for these purposes until a sum at least equal to such expenditures shall have been made available by the State of Florida for the same purposes.

Emergency erosion control, Everglades region, Fla.

Proviso. State contribution.

Total salaries and expenses, Soil Conservation Service, $23,720,584, of which not to exceed $1,734,636 may be expended for personal services in the District of Columbia, and not to exceed $100,000 shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of field work outside the District of Columbia.

Personal services.

Vehicles.

CONSERVATION AND USE OF AGRICULTURAL LAND RESOURCES, DEPARTMENT OF AGRICULTURE

To enable the Secretary of Agriculture to carry into effect the provisions of sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, approved February 29, 1936 (16 U. S. C. 590g–590q), and the provisions of the Agricultural Adjustment Act of 1938 (52 Stat. 31–70) (except the making of payments pursuant to sections 303 and 381 and the provisions of titles IV and V), including the employment of persons and means in the District of Columbia and elsewhere; rent in the District of Columbia; not to exceed $50,000 for the preparation and display of exhibits, including such displays at State, interstate, and international fairs within the United States; purchase of law books, books of refer-

Administrative expenses.

49 Stat. 1148.
16 U. S. C., Supp. IV, §§ 590g–590q.
52 Stat. 31.
7 U. S. C., Supp. IV, ch. 35.

Exhibits at fairs.

Law books, etc.

Amount reappropriated.

ence, periodicals, and newspapers, $429,560,000, together with not to exceed $70,000,000 of the unobligated balance of the appropriation made under this head by the Department of Agriculture Appropriation Act for the fiscal year 1938, in all, not to exceed $499,560,000,

Availability.

to remain available until June 30, 1941, for compliances under said Act of February 29, 1936, as amended, pursuant to the provisions of the 1939 programs carried out during the period October 1, 1938, to December 31, 1939, inclusive: *Provided*, That no part of such amount shall be available for carrying out the provisions of section 202 (f) of the Agricultural Adjustment Act of 1938, and not to exceed $3,200,000 shall be available under the provisions of section 202 (a) to 202 (e), inclusive, of said Act, including research on food products of farm commodities: *Provided further*, That no part of such amount shall be available after June 30, 1940, for salaries and other administrative expenses except for payment of obligations therefor incurred prior to July 1, 1940: *Provided further*, That such amount shall be available for salaries and other administrative expenses in connection with the formulation and administration of the 1940 programs or plans now or hereafter authorized under section 7 or 8, or both, of said Act of February 29, 1936, or under said provisions of the Agricultural Adjustment Act of 1938: *Provided further*, That the Secretary of Agriculture may, in his discretion, from time to time transfer to the General Accounting Office such sums as may be necessary to pay administrative expenses of the General Accounting Office in auditing payments under this item: *Provided further*, That such amount shall be available for the purchase of seeds, fertilizers, lime, trees, or any other farming materials and making grants thereof to agricultural producers to aid them in carrying out farming practices approved by the Secretary of Agriculture in the 1939 and 1940 programs under said Act of February 29, 1936, as amended; for the reimbursement of the Tennessee Valley Authority or any other Government agency for fertilizers, seeds, lime, trees, or other farming materials furnished by such agency; and for the payment of all expenses necessary in making such grants including all or part of the costs incident to the delivery thereof: *And provided further*, That the funds provided by section 32 of the Act entitled "An Act to amend the Agricultural Adjustment Act and for other purposes", approved August 24, 1935 (7 U. S. C. 612c), shall be available during the fiscal year 1940 for administrative expenses, in accordance with the provisions of section 392 of the Agricultural Adjustment Act of 1938, in carrying out the provisions of said section 32, including the employment of persons and means in the District of Columbia and elsewhere, in accordance with the provisions of law applicable to the employment of persons and means by the Agricultural Adjustment Administration.

Provisos.
Use restricted.

52 Stat. 37.
7 U. S. C., Supp. IV, § 1292.

Limitation.

Availability for 1940 programs.

49 Stat. 1148, 1149; 52 Stat. 31.
16 U. S. C., Supp. IV, § 590g, 590h; 7 U. S. C., Supp. IV, ch. 35.
Transfer of funds.

Purchase of seeds, etc.; grants to producers.

Tennessee Valley Authority, etc., reimbursement.

Funds for administrative expenses.
49 Stat. 774.
7 U. S. C., Supp. IV, § 612c.

52 Stat. 69.
7 U. S. C., Supp. IV, § 1392.

PARITY PAYMENTS

Parity payments.

To enable the Secretary of Agriculture to make parity payments to producers of wheat, cotton, corn (in the commercial corn-producing area), rice, and tobacco pursuant to the provisions of section 303 of the Agricultural Adjustment Act of 1938, $225,000,000: *Provided, however*, That in expending the appropriation in this paragraph the rate of payment with respect to any commodity shall not exceed the amount by which the average farm price of the commodity is less than 75 per centum of the parity price: *Provided further*, That such payments with respect to any such commodity shall be made with respect to a farm only in the event that the acreage planted to the commodity for harvest on the farm in 1940 is not in excess of the

52 Stat. 45.
7 U. S. C., Supp. IV, § 1303.
Provisos.
Rate of payment.

Condition.

farm acreage allotment established for the commodity under the agricultural conservation program.

DISPOSAL OF SURPLUS COMMODITIES

Funds for administrative expenses. 49 Stat. 774. 7 U. S. C., Supp. IV, § 612c.

To enable the Secretary of Agriculture to further carry out the provisions of section 32, as amended, of the Act entitled "An Act to amend the Agricultural Adjustment Act, and for other purposes", approved August 24, 1935, and subject to all provisions of law relating to the expenditure of funds appropriated by such section, $113,000,000. Such sum shall be immediately available and shall be in addition to, and not in substitution for, other appropriations made by such section or for the purpose of such section: *Provided*, That not in excess of 25 per centum of the funds herein made available may be devoted to any one agricultural commodity: *Provided further*, That of that part of the funds appropriated in this paragraph which may be allocated for expenditure in connection with cotton not less than 50 per centum shall be allocated for use in carrying out clause (3) of such section, or in carrying out clause (2) of such section, which clause (2) is hereby amended by inserting before the semicolon after "commerce" the following: "or by increasing their utilization through benefits, indemnities, donations or by other means, among persons in low income groups as determined by the Secretary of Agriculture."

Availability, etc.

Provisos. Restriction.

Cotton allocations.

THE SUGAR ACT OF 1937

Administrative expenses. 50 Stat. 903. 7 U. S. C., Supp. IV, §§ 1100–1183.

To enable the Secretary of Agriculture to carry into effect the provisions, other than those specifically relating to the Philippine Islands, of the Sugar Act of 1937, approved September 1, 1937 (7 U. S. C. 1100–1183), and the employment of persons and means, in the District of Columbia and elsewhere, as authorized by said Act, $31,975,000 together with $16,000,000 of the unobligated balance of the appropriation provided under this head by the joint resolution approved February 4, 1938 (52 Stat. 27); in all, not to exceed $47,975,000.

Amount reappropriated. 52 Stat. 27.

INTERNATIONAL PRODUCTION CONTROL COMMITTEES

Share of expenses.

During the fiscal year 1940 the Secretary of Agriculture may expend not to exceed $17,500 from the funds available to the Agricultural Adjustment Administration for the share of the United States as a member of the International Wheat Advisory Committee, the International Sugar Council, or like events or bodies concerned with the reduction of agricultural surpluses or with other objectives of the Agricultural Adjustment Administration, together with traveling and other necessary expenses relating thereto.

FEDERAL CROP INSURANCE ACT

Operating and administrative expenses. 52 Stat. 72. 52 Stat. 77. 7 U. S. C., Supp. IV, § 1516. 52 Stat. 74. 7 U. S. C., Supp. IV, § 1507 (d).

Administrative and operating expenses: For operating and administrative expenses under the Federal Crop Insurance Act (52 Stat. 72–77), approved February 16, 1938, $5,423,200, together with a reappropriation of not to exceed $500,000 of the unexpended balance of the funds available for this purpose for the fiscal year 1939, to be allotted by the Secretary of Agriculture (a) to the Federal Crop Insurance Corporation, as authorized by section 516 (a) of such Act, and (b) to bureaus and offices of the Department of Agriculture or for transfer to other agencies of State and Federal Governments, as authorized by section 507 (d) of such Act; and such part as the Secretary allots under clause (b) hereof shall be available for the employment of

persons and means in the District of Columbia and elsewhere, rent in the District of Columbia, purchase of law books, books of reference, periodicals, and newspapers.

FARM TENANT ACT

FARM TENANCY

Loans for acquisition of farms.
50 Stat. 522.
7 U. S. C., Supp. IV, §§ 1000–1006.

To enable the Secretary of Agriculture to carry out the provisions of title I of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1000–1006), including the employment of persons and means in the District of Columbia, and elsewhere, exclusive of printing and binding, as authorized by said Act, $40,000,000 reimbursable, together with the unexpended balance of the appropriation made under said Act for the fiscal year 1939.

LIQUIDATION AND MANAGEMENT OF RESETTLEMENT PROJECTS

Resettlement projects, liquidation, etc.
50 Stat. 530.
7 U. S. C., Supp. IV, § 1017.

To enable the Secretary of Agriculture to carry out the provisions of section 43 of title IV of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1014–1029), including the employment of persons and means, in the District of Columbia and elsewhere, exclusive of printing and binding, as authorized by said Act, $1,987,400.

LAND UTILIZATION AND RETIREMENT OF SUBMARGINAL LAND

Land utilization and retirement of submarginal land.
50 Stat. 525.
7 U. S. C., Supp. IV, §§ 1010–1013.

To enable the Secretary of Agriculture to carry out the provisions of title III of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (7 U. S. C. 1010–1013), including the employment of persons and means in the District of Columbia and elsewhere, exclusive of printing and binding, as authorized by said Act, $4,978,330, together with the unexpended balances of the appropriations made pursuant to said Act for the fiscal year 1939.

Total, Farm Tenant Act, $46,965,730.

WATER FACILITIES, ARID AND SEMI-ARID AREAS

Development, etc., of.

50 Stat. 869.
16 U. S. C., Supp. IV, §§ 590r–590x.

Printing and binding.
Vehicles.

Personal services.

Proviso.
Restriction.

To enable the Secretary of Agriculture to carry into effect the provisions of the Act entitled "An Act to promote conservation in the arid and semi-arid areas of the United States by aiding in the development of facilities for water storage and utilization, and for other purposes", approved August 28, 1937 (16 U. S. C. 590r–590x), including the employment of persons and means in the District of Columbia and elsewhere; printing and binding; the purchase, exchange, operation, and maintenance of passenger-carrying vehicles; and rent in the District of Columbia and elsewhere, $500,000, of which not to exceed $25,000 may be expended for personal services in the District of Columbia: *Provided*, That not to exceed $50,000 of this appropriation shall be available for expenditure for any one project designed in whole or in part to benefit lands by the irrigation thereof and all project facilities and appurtenances which depend for their utility in whole or in part upon each other or upon any common facility shall be deemed one project, and the authority contained in said Act shall not be deemed to authorize the construction of any project not in accord with this limitation.

BELTSVILLE RESEARCH CENTER

General expenses.

Additional funds.

For general administrative purposes, including maintenance, operation, repairs, and other expenses, $85,000; and, in addition thereto,

this appropriation may be augmented, by transfer of funds or by reimbursement, from applicable appropriations, to cover the cost, including handling and other related charges, of services and supplies, equipment and materials furnished, stores of which may be maintained at the Center, and to cover the cost of building construction, alteration, and repair performed by the Center in carrying out the purposes of such applicable appropriations and the applicable appropriations may also be charged their proportionate share of the necessary general expenses of the Center not covered by this appropriation.

COOPERATIVE FARM FORESTRY

To enable the Secretary of Agriculture to carry into effect the provisions of the Cooperative Farm Forestry Act, approved May 18, 1937 (16 U. S. C. 568b), including the employment of persons and means in the District of Columbia and elsewhere; printing and binding; not to exceed $7,700 for the purchase of passenger-carrying vehicles; the purchase of reference books and technical journals; not to exceed $30,000 for the construction or purchase of necessary buildings, and other improvements, $300,000: *Provided*, That no part of this appropriation shall be expended in any State or Territory unless the State or Territory, or local subdivision thereof, or individuals, or associations contribute a sum equal to that to be allotted by the Government or make contributions other than money deemed by the Secretary of Agriculture to be the value equivalent thereof: *Provided further*, That no part of this appropriation shall be used to establish new nurseries or to acquire land for the establishment of such new nurseries.

Development, etc., of.

50 Stat. 188.
16 U. S. C., Supp. IV, § 568b.

Printing and binding.

Vehicles.

Provisos.
State, etc., contribution.

Use for establishing new nurseries, etc., forbidden.

FOREST ROADS AND TRAILS

For carrying out the provisions of section 23 of the Federal Highway Act approved November 9, 1921 (23 U. S. C. 23), including not to exceed $59,500 for departmental personal services in the District of Columbia, $10,000,000, which sum consists of the balance of the amount authorized to be appropriated for the fiscal year 1939 by the Act approved June 16, 1936 (49 Stat. 1520), and $3,000,000 of the amount authorized to be appropriated for the fiscal year 1940 by the Act approved June 8, 1938 (52 Stat. 635), to be immediately available and to remain available until expended: *Provided*, That this appropriation shall be available for the rental, purchase, or construction of buildings necessary for the storage of equipment and supplies used for road and trail construction and maintenance, but the total cost of any such building purchased or constructed under this authorization shall not exceed $7,500.

Development, etc., of.

42 Stat. 218; 49 Stat. 1520.
23 U. S. C. § 23; Supp. IV, § 23a.

52 Stat. 635.
Availability.
Proviso.
Authorized expenditures.

Limitation.

INTERCHANGE OF APPROPRIATIONS

Not to exceed 5 per centum of the foregoing amounts for the miscellaneous expenses of the work of any bureau, division, or office herein provided for shall be available interchangeably for expenditures on the objects included within the general expenses of such bureau, division, or office, but no more than 5 per centum shall be added to any one item of appropriation except in cases of extraordinary emergency.

Interchange of appropriations.

Limitation.

WORK FOR OTHER DEPARTMENTS

During the fiscal year for which appropriations are herein made the head of any department or independent establishment of the Government requiring inspections, analyses, and tests of food and

Work for other departments, etc.

other products, within the scope of the functions of the Department of Agriculture and which that Department is unable to perform within the limits of its appropriations, may, with the approval of the Secretary of Agriculture transfer to the Department of Agriculture for direct expenditure such sums as may be necessary for the performance of such work.

PASSENGER-CARRYING VEHICLES

Availability of funds for purchase, etc.

Within the limitations specified under the several headings the lump-sum appropriations herein made for the Department of Agriculture shall be available for the purchase of motor-propelled and horse-drawn passenger-carrying vehicles necessary in the conduct of the field work of the Department of Agriculture outside the District of Columbia: *Provided*, That such vehicles shall be used only for official service outside the District of Columbia, but this shall not prevent the continued use for official service of motortrucks in the District of Columbia: *Provided further*, That the limitation on expenditures for purchase of passenger-carrying vehicles in the field service shall be interchangeable between the various bureaus and offices of the Department, to such extent as the exigencies of the service may require: *Provided further*, That appropriations contained in this Act shall be available for the maintenance, operation, and repair of motor-propelled and horse-drawn passenger-carrying vehicles: *Provided further*, That the Secretary of Agriculture may exchange motor-propelled and horse-drawn vehicles, tractors, road equipment, and boats, and parts, accessories, tires, or equipment thereof, in whole or in part payment for vehicles, tractors, road equipment, or boats, or parts, accessories, tires, or equipment of such vehicles, tractors, road equipment, or boats purchased by him: *Provided further*, That the funds available to the Agricultural Adjustment Administration may be used during the fiscal year for which appropriations are herein made for the maintenance, repair, and operation of one passenger-carrying vehicle for official purposes in the District of Columbia.

Provisos.
Limitation on use.

Interchangeability.

Maintenance, etc.

Exchanges.

Vehicles for use in D. C.

Short title.

This title may be cited as the "Department of Agriculture Appropriation Act, 1940".

Farm Credit Administration Appropriation Act of 1940.

TITLE II—FARM CREDIT ADMINISTRATION

SALARIES AND EXPENSES

Salaries and expenses.

For salaries and expenses of the Farm Credit Administration in the District of Columbia and the field; traveling expenses of officers and employees including not to exceed $5,000 for travel incurred under proper authority attending meetings or conventions of members of organizations at which matters of importance to the work of the Farm Credit Administration are to be discussed or transacted; printing and binding; contingent and miscellaneous expenses, including law books, books of reference, and not to exceed $1,000 for periodicals, newspapers, and maps; contract stenographic reporting services, and expert services for the preparation of amortization tables; library membership fees or dues in organizations which issue publications to members only or to members at a lower price than to others, payment for which may be made in advance; purchase of manuscripts, data, and special reports by personal service without regard to the provisions of any other Act; procurement of supplies and services without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $50; purchase (including one at not to exceed $1,500), exchange, maintenance, repair,

Printing and binding.
Contingent expenses.

Supplies and services.
R. S. § 3709.
41 U. S. C. § 5.
Vehicles.

and operation of motor-propelled passenger-carrying vehicles and motortrucks to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; garage rental in the District of Columbia and elsewhere; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Farm Credit Administration; employment of persons, firms, and others for the performance of special services, including legal services, and other miscellaneous expenses; necessary administrative expenses in connection with the making of loans under the provisions of the Act of January 29, 1937 (50 Stat. 5), and the collection of moneys due the United States on account of loans made under the provisions of the Acts of March 3, 1921 (41 Stat. 1347), March 20, 1922 (42 Stat. 467), April 26, 1924 (43 Stat. 110), February 28, 1927 (44 Stat. 1251), February 25, 1929 (45 Stat. 1306), as amended May 17, 1929 (46 Stat. 3), March 3, 1930 (46 Stat. 78, 79), December 20, 1930 (46 Stat. 1032), February 14, 1931 (46 Stat. 1160), and February 23, 1931 (46 Stat. 1276); January 22, 1932 (47 Stat. 5), February 4, 1933 (47 Stat. 795), March 4, 1933 (47 Stat. 1547), February 23, 1934 (48 Stat. 354), March 10, 1934 (48 Stat. 402), June 19, 1934 (48 Stat. 1021), February 20, 1935 (49 Stat. 28), March 21, 1935 (49 Stat. 49), April 8, 1935 (49 Stat. 115), January 29, 1937 (50 Stat. 5), February 9, 1937 (50 Stat. 8, 11), February 4, 1938 (52 Stat. 26), and Executive Order Numbered 7305, dated February 28, 1936; examination of corporations, banks, associations, credit unions, and institutions operated, supervised, or regulated by the Farm Credit Administration: *Provided*, That the expenses and salaries of employees engaged in such examinations shall be assessed against the said corporations, banks, or institutions in accordance with the provisions of existing laws; in all, $3,650,000, together with not to exceed $3,950,000 from the funds made available to the Farm Credit Administration under the Acts of January 29, 1937 (50 Stat. 5), February 9, 1937 (50 Stat. 8, 11), and February 4, 1938 (52 Stat. 26).

Transportation, per diem, etc.

Collection of loans under designated Acts.

Examinations, etc.

Proviso.
Assessment for expenses.

Additional funds.

Farmers' crop production and harvesting loans: For loans to farmers under the Act of January 29, 1937 (50 Stat. 5), as amended by the Act of February 4, 1938 (52 Stat. 26), $15,000,000, together with the unobligated balance (exclusive of the amount of such balance made available for "Salaries and expenses, Farm Credit Administration, 1940") of the appropriation "Crop production and harvesting loans" as made in the First Deficiency Appropriation Act, fiscal year 1937 (50 Stat. 8, 11), and as continued available by the Act of February 4, 1938 (52 Stat. 26), and together with all collections of principal and interest on loans heretofore or hereafter made under said Act of January 29, 1937 (50 Stat. 5): *Provided*, That no employee of the United States on whose certificate or approval loans under said Act of January 29, 1937, as amended, or other acts of the same general character, are or have been made, shall be held personally liable for any loss or deficiency occasioned by the fraud or misrepresentation of applicants or borrowers, if the Governor of the Farm Credit Administration shall determine that such employee has exercised reasonable care in the circumstances, and has complied with the regulations of the Farm Credit Administration in executing such certificate or giving such approval. Notwithstanding any such determination by the Governor of the Farm Credit Administration, this provision shall not be construed to prevent any criminal process against any person who was a party to or had guilty knowledge of such fraud or misrepresentation.

Farmers' crop production and harvesting loans.

Funds available.

Proviso.
Liability of employees for fraud of applicants, etc.

FEDERAL FARM MORTGAGE CORPORATION

Administrative expenses. 48 Stat. 344. 12 U. S. C. § 1020.

Not to exceed $9,500,000 of the funds of the Federal Farm Mortgage Corporation, established by the Act of January 31, 1934 (48 Stat. 344), shall be available during the fiscal year 1940 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses of officers and employees of the Corporation, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; law books, books of reference, and not to exceed $250 for periodicals and newspapers; contract stenographic reporting services; procurement of supplies, equipment, and services; purchase (at not to exceed $750 each), exchange, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, to be used only for official purposes; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving, while away from their homes, without other compensation from the United States, in an advisory capacity to the Corporation; employment on a contract or fee basis of persons, firms, and corporations for the performance of special services, including legal services; use of the services and facilities of Federal land banks, national farm loan associations, Federal Reserve banks, and agencies of the Government as authorized by said Act of January 31, 1934; and all other necessary administrative expenses: *Provided*, That all necessary expenses (including services performed on a force account, contract or fee basis, but not including other personal services) in connection with the operation, maintenance, improvement, or disposition of real or personal property of the Corporation shall be considered as nonadministrative expenses for the purposes hereof: *Provided further*, That except for the limitations in amounts hereinbefore specified, and the restrictions in respect to travel expenses, the administrative expenses and other obligations of the Corporation shall be incurred, allowed, and paid, in accordance with the provisions of said Act of January 31, 1934, as amended (12 U. S. C. 1016–1020 (h)).

Travel expenses.

44 Stat. 688. 5 U. S. C. §§ 821–833.

Printing and binding.

Vehicles.

Labor-saving devices.

Special services.

48 Stat. 344.

Provisos.

Certain expenses deemed nonadministrative.

Payment, etc., of obligations.

48 Stat. 344. 12 U. S. C. §§ 1016–1020 (h).

Short title.

This title may be cited as the "Farm Credit Administration Appropriation Act of 1940".

Approved, June 30, 1939.

[CHAPTER 254]

June 30, 1939
[H. R. 6970]
[Public, No. 160]

AN ACT

Making appropriations to supply urgent deficiencies in certain appropriations for the fiscal year ending June 30, 1939, to provide appropriations required immediately for the fiscal year ending June 30, 1940, and for other purposes.

Urgent Deficiency and Supplemental Appropriation Act, fiscal years 1939 and 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply urgent deficiencies in certain appropriations for the fiscal year ending June 30, 1939, to provide appropriations required immediately for the fiscal year ending June 30, 1940, and for other purposes, namely:

LEGISLATIVE

SENATE

Pages.

For twenty-one pages for the Senate Chamber at the rate of $4 each per day during the month of July 1939, $2,604.

HOUSE OF REPRESENTATIVES

To pay the widow of Bert Lord, late a Representative from the State of New York, $10,000. Bert Lord. Payment to widow.

To pay the widow of Clarence W. Turner, late a Representative from the State of Tennessee, $10,000. Clarence W. Turner. Payment to widow.

The two foregoing sums to be disbursed by the Sergeant at Arms of the House of Representatives.

Office of Doorkeeper: For forty-seven pages, including ten pages for duty at the entrances to the Hall of the House, at $4 each per day during the month of July 1939, $5,828. Pages.

For the services of an additional messenger to the press room of the House Press Gallery as provided by H. Res. 172, Seventy-sixth Congress, fiscal year 1940, $1,440. House Press Gallery, additional messenger.

For the services of a superintendent for the radio room of the House Radio Press Gallery as provided by H. Res. 199, Seventy-sixth Congress, fiscal year 1940, $2,700. Radio Press Gallery, superintendent for radio room.

Contingent expenses: For stenographic reports of hearings of committees other than special and select committees, fiscal year 1939, $6.000. Reports of committee hearings.

For telegraph and telephone service, exclusive of personal services, fiscal year 1939, $25,000. Telegraph and telephone service.

The unexpended balance of the appropriation "Contingent Expenses, House of Representatives, Expenses of Special and Select Committees, 1938", is hereby reappropriated and made available during the fiscal years 1939 and 1940 for expenses of special and select committees. Special and select committees. Balance of appropriation, 1938, available during 1939 and 1940. 50 Stat. 177.

CAPITOL BUILDING

For carrying into effect the provisions of Public Resolution Numbered 11, Seventy-sixth Congress, approved April 20, 1939, entitled "Joint resolution to authorize the painting of the signing of the Constitution for placement in the Capitol Building", fiscal year 1940, $30,000, to remain available until June 30, 1941, to be disbursed by the Clerk of the House of Representatives for the purposes of such joint resolution upon vouchers approved by the Commission or such member thereof as the Commission may designate for that purpose at such times and in such amounts as the Commission may direct. Painting of the signing of the Constitution. *Ante*, p. 583.

INDEPENDENT ESTABLISHMENTS

EXECUTIVE OFFICE

Salaries: For an additional amount to be added to the appropriation "Salaries, Executive Office, 1940", to provide six administrative assistants to the President at $10,000 each a year and for their clerical and secretarial assistants, $86,400. Administrative assistants to the President, etc. *Ante*, pp. 524, 565.

Contingent expenses, Executive Office: For an additional amount for contingent expenses of the Executive Office, including the same objects specified under this head in the Independent Offices Appropriation Act, 1940, $6,600. Contingent expenses. *Ante*, p. 524.

Traveling expenses of the President: For an additional amount for traveling and official entertainment expenses of the President of the United States, to be expended, in his discretion and accounted for on his certificate solely, fiscal year 1940, $5,000. Traveling expenses of the President. *Ante*, p. 525.

Bureau of the Budget, salaries and expenses: The unobligated balance on June 30, 1939, of the appropriation, "Salaries and Expenses, Bureau of the Budget, 1939", shall be added to and become a part of the appropriation, "Salaries and Expenses, Bureau of the Budget, salaries and expenses. 52 Stat. 126, 1149.

Proviso. Limitation on amount for salaries, etc., increased. *Ante*, p. 660.

Budget, 1940": *Provided*, That the limitation of $5,000 on the amount that may be expended from the appropriation "Salaries and Expenses, Bureau of the Budget, 1940", for the temporary employment of persons or organizations by contract or otherwise without regard to section 3709 of the Revised Statutes, or the civil-service laws, or the Classification Act of 1923, as amended, is hereby increased to $50,000.

R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 631–652, 661–674; Supp. IV, §§ 673, 673c.

FEDERAL LOAN AGENCY

Electric Home and Farm Authority, administrative expenses.

Electric Home and Farm Authority, salaries and administrative expenses: Not to exceed $500,000 of the funds of the Electric Home and Farm Authority, established as an agency of the Government by Executive Order Numbered 7139 of August 12, 1935, and continued as such agency until June 30, 1941, by the Act of March 4, 1939 (Public Act Numbered 2, Seventy-sixth Congress), shall be available during the fiscal year 1940 for administrative expenses of the Authority, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; lawbooks and books of reference; not to exceed $200 for periodicals, newspapers, and maps; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; and all other administrative expenses: *Provided*, That all necessary expenses (including legal and special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, care, repair, and disposition of any security or collateral now or hereafter held or acquired by the Authority shall be considered as nonadministrative expenses for the purposes hereof.

Ante, p. 510.

Travel expenses. 44 Stat. 688. 5 U. S. C. §§ 821–833. Printing and binding. Labor-saving devices. Rent. *Proviso.* Certain expenses deemed nonadministrative.

Export-Import Bank of Washington. Administrative expenses.

Export-Import Bank of Washington, salaries and administrative expenses: Not to exceed $75,000 of the funds of the Export-Import Bank of Washington, established as an agency of the Government by Executive Order Numbered 6581 of February 2, 1934, and continued as such agency until June 30, 1941, by the Act approved March 4, 1939 (Public Act Numbered 3, Seventy-sixth Congress), shall be available during the fiscal year 1940 for administrative expenses of the bank, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; lawbooks and books of reference; not to exceed $250 for periodicals, newspapers, and maps; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; and all other necessary administrative expenses: *Provided*, That all necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property belong to the bank or in which it has an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof.

Ante, p. 510.

Personal services. Travel expenses. 44 Stat. 688. 5 U. S. C. §§ 821–833. Printing and binding. Labor-saving devices. Rent. *Proviso.* Certain expenses deemed nonadministrative.

Restriction on use of funds. *Ante*, p. 550.

The funds made available herein under the caption "Federal Loan Agency" shall be subject to section 4 of the Independent Offices Appropriation Act, 1940.

EMPLOYEES' COMPENSATION COMMISSION

Salaries and expenses.

Salaries and expenses: For an additional amount for salaries and expenses of the Employees' Compensation Commission, fiscal year 1939, including the same objects and under the same limitations speci-

fied in the appropriation for this purpose in the Independent Offices Appropriation Act, 1939, $17,500.

52 Stat. 414.

Employees' compensation fund, emergency relief: The paragraph in the Independent Offices Appropriation Act, 1939, under the head "Employees' Compensation Fund, Emergency Relief", is hereby amended by striking out the sum "$2,936,546" and inserting in lieu thereof the sum "$3,686,546".

Employees' compensation fund, emergency relief.
52 Stat. 415.

FEDERAL COMMUNICATIONS COMMISSION

Salaries and expenses: For seven Commissioners, and for all other authorized expenditures of the Federal Communications Commission in performing the duties imposed by the Communications Act of 1934, approved June 19, 1934 (48 Stat. 1064), the Ship Act of 1910, approved June 24, 1910, as amended (46 U. S. C. 484–487), the International Radiotelegraphic Convention (45 Stat., pt. 2, p. 2760), Executive Order Numbered 3513, dated July 9, 1921, as amended under date of June 30, 1934, relating to applications for submarine cable licenses, and the radiotelegraphy provisions of the Convention for Promoting Safety of Life at Sea, ratified by the President of the United States, July 7, 1936, including personal services, contract stenographic reporting services, rental of quarters, newspapers, periodicals, reference books, law books, special counsel fees, supplies and equipment, including purchase and exchange of instruments, which may be purchased without regard to section 3709 of the Revised Statutes (41 U. S. C. 5) when the aggregate amount involved does not exceed $25, improvement and care of grounds and repairs to buildings, not to exceed $5,000, purchase, including exchange, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles for official use in the field, not to exceed $3,000, traveling expenses, including expenses of attendance at meetings which in the discretion of the Commission are necessary for the efficient discharge of its responsibilities, reimbursement to ships of the United States for charges incurred by such ships in transmitting information in compliance with section 357 of the Communications Act of 1934, as amended, expenses of packing, crating, drayage, and transportation of household goods and other personal effects (not to exceed in any case five thousand pounds) of officers and employees when transferred from one official station to another for permanent duty upon specific authorization by the Commission, and other necessary expenses; fiscal year 1940, $1,800,000, of which amount not to exceed $1,151,000 may be expended for personal services in the District of Columbia.

Salaries and expenses.

48 Stat. 1064.
47 U. S. C. § 151; Supp. IV, § 151.
Ship Act of 1910.
36 Stat. 629.
46 U. S. C. §§ 484–487; Supp. IV, §§ 484–487.
Submarine cable licenses.
45 Stat. 2760.
50 Stat. 1146.

Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

Vehicles.

Attendance at meetings.

Transmission of information by U. S. ships.
50 Stat. 195.
47 U. S. C., Supp. IV, § 357.
Transportation of personal effects.

Personal services.

Special study of radio requirements necessary for ships navigating the Great Lakes and inland waters of the United States: To enable the Federal Communications Commission to study and report to Congress the radio requirements necessary or desirable for safety purposes for ships navigating the Great Lakes and the inland waters of the United States, as provided in section 15 of the Act entitled "An Act to amend the Communications Act of 1934, approved June 19, 1934, for the purpose of promoting safety of life and property at sea through the use of wire and radio communications, to make more effective the International Convention for the Safety of Life at Sea, 1929, and for other purposes", approved May 20, 1937 (50 Stat. 189–198), including personal services in the District of Columbia and elsewhere; travel expenses, supplies and equipment, and such other contingent and miscellaneous expenses as may be necessary; fiscal year 1940, $13,175.

Radio requirements for ships navigating Great Lakes, etc.

50 Stat. 197.
47 U. S. C., Supp. IV, § 602.
Travel expenses.

Printing and binding: For all printing and binding for the Federal Communications Commission, fiscal year 1940, $25,000.

Printing and binding.

Total, Federal Communications Commission, $1,838,175.

RECONSTRUCTION FINANCE CORPORATION

Limitation on administrative expenses increased.

52 Stat. 434.

Salaries and administrative expenses: The limitation of $9,250,000 for administrative expenses of the Reconstruction Finance Corporation and the Reconstruction Finance Corporation Mortgage Company for the fiscal year 1939, contained in the Independent Offices Appropriation Act, 1939, is hereby increased to $9,500,000.

SMITHSONIAN INSTITUTION

National Gallery of Art, maintenance.

50 Stat. 51; *ante*, p. 577.

Personal services.

Salaries and expenses, National Gallery of Art: For the upkeep and operation of the National Gallery of Art, the protection and care of the works of art therein, and all administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution Numbered 9, Seventy-sixth Congress), including personal services in the District of Columbia (except as otherwise provided in sec. 4 (c) of such Act); traveling expenses; supplies and equipment; periodicals and books of reference; rental of equipment; services; uniforms for guards and elevator operators; not to exceed $2,000 for printing and binding; purchase or rental of devices for protecting buildings and contents thereof; and maintenance and repair of buildings, approaches, and grounds, fiscal year 1940, $159,000.

TEMPORARY NATIONAL ECONOMIC COMMITTEE

Administrative expenses.

52 Stat. 705; *ante*, p. 624.

Rent.

Availability.

Allocations to departments, etc.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

For an additional amount for each and every purpose requisite and incident to carrying out the provisions of the public resolution entitled "Joint resolution to create a temporary national economic committee", approved June 16, 1938, as amended by the public resolution approved April 26, 1939, including rent and personal services in the District of Columbia and elsewhere by contract or otherwise; contract stenographic reporting services; books of reference; traveling expenses; employment of messenger service by contract or otherwise, and all other necessary expenses; $390,000, to be available until the expiration of the Seventy-sixth Congress, of which amount not to exceed $96,000 shall be available for expenditure by the Temporary National Economic Committee and $294,000 for allocation by the President to the departments and agencies represented on the Committee to enable them to carry out their functions under such public resolution approved June 16, 1938: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not apply to any purchase or service rendered hereunder when the aggregate amount involved does not exceed $100.

WORK PROJECTS ADMINISTRATION

Direct relief to destitute citizens, Anoka and Hennepin Counties, Minn.

Proviso.
State, etc., contributions.

To enable the Commissioner of Work Projects to afford direct relief to citizens of the counties of Anoka and Hennepin, in the State of Minnesota, made destitute by the recent tornado which occurred in that State, either by grants to the Governor of the State of Minnesota or local authorities, or otherwise, as he may determine, fiscal year 1940, $35,000, payable from funds of the Work Projects Administration: *Provided*, That, in the discretion of the Commissioner of Works Projects, no part of this sum shall be used for grants unless a sum or sums at least equal to such grants shall have been made available by the State of Minnesota or a political subdivision thereof for the accomplishment of the same purpose.

DISTRICT OF COLUMBIA

Board of Tax Appeals.

Board of Tax Appeals: For an additional amount for salaries of the Board of Tax Appeals for the District of Columbia, in accordance

with title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, fiscal year 1939, $350.

52 Stat. 370.
20 D. C. Code, Supp. IV, § 973.

Commission on Mental Health: For an additional amount for compensation of members of the Commission on Mental Health of the District of Columbia, and other personal services, including payment of witness fees and mileage, fiscal year 1939, $750.

Commission on Mental Health.

Public schools: For an additional amount for personal services of clerks and other employees, fiscal year 1939, $705.

Public schools, clerks, etc.

Policemen and firemen's relief: For an additional amount to pay the policemen and firemen's relief and other allowances as authorized by law, fiscal year 1939, $65,000.

Policemen and firemen's relief.

Municipal court, jurors: For an additional amount for compensation of jurors, under the same conditions and limitations applicable to the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $725.

Municipal court, jurors.

52 Stat. 176.

Division of expenses: The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which such sums are provided.

Division of expenses.

DEPARTMENT OF AGRICULTURE

COMMODITY CREDIT CORPORATION

Salaries and administrative expenses: Not to exceed $2,000,000 of the funds of the Commodity Credit Corporation, established as an agency of the Government by Executive Order Numbered 6340, dated October 16, 1933, and continued as such agency to June 30, 1941, by the Act of March 4, 1939 (Public Act Numbered 3, Seventy-sixth Congress), shall be available during the fiscal year 1940 for administrative expenses of the Corporation, including personal services in the District of Columbia and elsewhere; travel expenses, in accordance with the Standardized Government Travel Regulations and the Act of June 3, 1926, as amended (5 U. S. C. 821–833); printing and binding; law books and books of reference; not to exceed $150 for periodicals, maps, and newspapers; procurement of supplies, equipment, and services; typewriters, adding machines, and other labor-saving devices, including their repair and exchange; rent in the District of Columbia and elsewhere; and all other necessary administrative expenses: *Provided*, That all necessary expenses (including legal and special services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, operation, maintenance, improvement, or disposition of any real or personal property belonging to the Corporation or in which it has an interest, including expenses of collections of pledged collateral, shall be considered as nonadministrative expenses for the purposes hereof: *Provided*, That the funds made available by this paragraph shall be subject to section 4 of the Independent Offices Appropriation Act, 1940.

Administrative expenses.

Ante, p. 510.

Personal services.

Travel expenses.

44 Stat. 688.
5 U. S. C. §§ 821-833.

Printing and binding.

Rent.

Provisos.
Nonadministrative expenses.

Restriction on use of funds.
Ante, p. 550.

DEPARTMENT OF THE INTERIOR

OFFICE OF THE SECRETARY

Salaries: The sum of $216,560 of the funds appropriated by section 201 (a) of the Public Works Administration Appropriation Act of 1938 is hereby transferred, effective July 1, 1939, to the appropriation "Salaries, Office of the Secretary of the Interior, 1940", such amount to be taken from the sum made available for the fiscal year

Salaries.

52 Stat. 816.
Ante, p. 685.

Ante, p. 548.

1940 for administrative expenses of the Federal Emergency Administration of Public Works by the Independent Offices Appropriation Act, 1940.

GENERAL LAND OFFICE

Registers of land offices.

Registers: For an additional amount for salaries and commissions of registers of district land offices, fiscal year 1939, $1,000.

BUREAU OF INDIAN AFFAIRS

Hospitals, etc., Alaska.

50 Stat. 222.

Construction, and so forth, buildings and utilities, Indian Service: The unexpended balance of the appropriation of $100,000 contained in the Second Deficiency Appropriation Act, fiscal year 1937, for the construction and equipment of a hospital at Point Barrow, Alaska, is hereby made available under this head until June 30, 1941, for the construction and equipment of hospitals and quarters in Alaska.

GOVERNMENT IN THE TERRITORIES

Survey of natural resources, Antarctic regions.

Ante, p. 634; *post*, p. 1321.

Personal services.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

R. S. § 3709. 41 U. S. C. § 5.

Division of Territories and Island Possessions: For an additional amount for expenses of the Division of Territories and Island Possessions in the investigation and survey of natural resources of the land and sea areas of the Antarctic regions, including personal services in the District of Columbia and elsewhere without regard to the civil-service laws or the Classification Act of 1923, as amended, or by contract, if deemed necessary, without regard to the provisions of section 3709 of the Revised Statutes, rent, traveling expenses, purchase of necessary books, documents, newspapers and periodicals, stationery, hire of automobiles, purchase of equipment, supplies and provisions, and all other necessary expenses, fiscal year 1939, to remain available until June 30, 1940, $340,000: *Provided*, That fuel, repairs, and emergency supplies may be contracted for in foreign ports.

Proviso.
Contracts for supplies in foreign ports.

DEPARTMENT OF JUSTICE

JUDICIAL

MARSHALS, AND OTHER EXPENSES OF UNITED STATES COURTS

U. S. Courts.
Transfer of appropriations; availability.
52 Stat. 268.
Printing and binding.
52 Stat. 259.
District court, C. Z.
52 Stat. 266.
Marshals.
52 Stat. 267.
Clerks.
52 Stat. 268.
Miscellaneous salaries.
52 Stat. 268.
Proviso.
Department deficiencies, 1938 and prior years.

52 Stat. 268.

The sum of $136,000 of the unexpended balance of the appropriation "Fees of Jurors and Witnesses, United States Courts, 1939", is hereby transferred and made available for the purposes of the appropriations to which transferred, as follows: The sum of $50,000 to "Printing and Binding, Department of Justice and Courts, 1939"; the sum of $2,000 to "Salaries, District Court, Panama Canal Zone, 1939"; the sum of $40,000 to "Salaries, Fees, and Expenses of Marshals, United States Courts, 1939"; the sum of $27,000 to "Salaries and Expenses of Clerks, United States Courts, 1939"; and the sum of $17,000 to "Miscellaneous Salaries, United States Courts, 1939": *Provided*, That the deficiencies under appropriations for the Department of Justice for the fiscal year 1938 and prior fiscal years due to settlements of accounts and claims by the Comptroller General of the United States, set forth on page 134 of the hearing of June 19, 1939, before the subcommittee of the Committee on Appropriations in charge of deficiency appropriations, may be charged against the appropriation "Fees of Jurors and Witnesses, United States Courts, 1939".

Conciliation Commissioners, U. S. Courts.

Conciliation Commissioners, United States Courts: The unexpended balances of the appropriations "Fees and Expenses of Conciliation Commissioners, United States Courts, 1937–1939", and "Fees of Conciliation Commissioners, United States Courts, 1938", are hereby continued available for the same purposes until June 30, 1940.

POST OFFICE DEPARTMENT

(OUT OF POSTAL REVENUES)

Transfers of unexpended balances of appropriations, 1939.

52 Stat. 142–144.

Unexpended balances of appropriations for the Post Office Department are hereby transferred and made available for the purposes of the appropriations to which transferred, as follows: The sum of $1,500,000 from "Railway Mail Service, Salaries, 1939" to "Clerks, First- and Second-Class Post Offices, 1939"; the sum of $1,000,000 from "Railroad Transportation and Mail Messenger Service, 1939" to "City Delivery Carriers, 1939"; the sum of $350,000 from "Rural Delivery Service, 1939" to "Special Delivery Fees, 1939"; the sum of $15,000 from "Electric- and Cable-Car Service, 1939" to "Power-Boat Service, 1939"; and the sum of $35,000 from "Manufacture and Distribution of Stamps and Stamped Paper, 1939" to "Unpaid Money Orders More Than One Year Old, 1939".

Repair of vehicles.

Ante, p. 681.

The appropriation "Vehicle Service, 1940", contained in the Post Office Department Appropriation Act, 1940, approved May 6, 1939, is hereby made available also for the repair of vehicles owned by, or under the control of, units of the National Guard and departments and agencies of the Federal Government where repairs are made necessary because of utilization of such vehicles in the Postal Service.

DEPARTMENT OF STATE

Alaskan International Highway Commission.

52 Stat. 590.

Personal services.

5 U. S. C. §§ 631–652, 661–674; Supp. IV, §§ 673, 673c.

Contract services.

R. S. § 3709.
41 U. S. C. § 5.

Alaskan International Highway Commission: For the expenses of the Alaskan International Highway Commission, created by the Act of May 31, 1938 (52 Stat. 590), including personal services in the District of Columbia or elsewhere without regard to the civil-service laws and the Classification Act of 1923, as amended; stenographic, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); communication service; rent; travel expenses; local transportation; transportation of things; purchase of necessary books, documents, newspapers, periodicals, and maps; stationery; equipment; official cards; entertainment; printing and binding; and such other expenses as the President shall deem proper in the fulfillment of the duty of the Commission, including the United States share of necessary joint expenses of the two Governments, fiscal year 1940, $6,200.

Share of joint expenses.

Eighth Pan American Child Congress, San José, Costa Rica.

Personal services.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Contract services.

R. S. § 3709.
41 U. S. C. § 5.

Exhibit.

Purchase of supplies.

R. S. § 3709.
41 U. S. C. § 5.

Eighth Pan American Child Congress, San José, Costa Rica: For the expenses of participation by the United States in the Eighth Pan American Child Congress, to be held at San José, Costa Rica, in 1939, including personal services in the District of Columbia or elsewhere, without regard to the Classification Act of 1923, as amended; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); communication service; rent; travel expenses; local transportation; transportation of things; purchase of necessary books, documents, newspapers, and periodicals; stationery; equipment; official cards; entertainment; printing and binding; cost of assembling, installing, packing, transporting, safekeeping, demonstrating, and renovating a suitable exhibit, and the purchase of supplies incident thereto, by contract if deemed necessary without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, fiscal year 1940, $5,000.

First Pan American Housing Conference, Buenos Aires, Argentina.

First Pan American Housing Conference, Buenos Aires, Argentina: For the expenses of participation by the United States in the First Pan American Housing Conference, to be held at Buenos Aires,

Personal services.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.
Contract services.
R. S. § 3709.
41 U. S. C. § 5.

Argentina, in 1939, including personal services in the District of Columbia or elsewhere, without regard to the Classification Act of 1923, as amended; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); communication service; rent; travel expenses; local transportation; transportation of things; purchase of necessary books, documents, newspapers, and periodicals; stationery; equipment; official cards; entertainment; printing and binding; cost of assembling, installing, packing, transporting, safekeeping, demonstrating, and renovating a suitable exhibit; and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, fiscal year 1940, $2,000.

International Committee on Political Refugees.
Personal services.
5 U. S. C. §§ 631–652, 661–674; Supp. IV, §§ 673, 673c.
Contract services.
R. S. § 3709.
41 U. S. C. § 5.

International Committee on Political Refugees: for the expenses of participation by the United States in the International Committee on Political Refugees, including personal services in the District of Columbia and elsewhere without regard to the civil-service laws and regulations or the Classification Act of 1923, as amended; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); rent; traveling expenses; purchase of necessary books, documents, newspapers, and periodicals; stationery; equipment; official cards; printing and binding; entertainment; and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, fiscal year 1940, $20,000, together with the unexpended balance of the appropriation for this purpose for the fiscal years 1938 and 1939 contained in the Second Deficiency Appropriation Act, fiscal year 1938: *Provided*, That no salary shall be paid hereunder at a rate in excess of $7,500 per annum.

Unexpended balance reappropriated.
52 Stat. 1147.
Proviso.
Salary limitation.

Third International Congress for Microbiology.
Ante, p. 554.

Third International Congress for Microbiology: For the expenses of participation by the United States in the Third International Congress for Microbiology, to be held in the United States during the calendar year 1939, as authorized by and in accordance with Public Resolution Numbered 6, approved March 29, 1939, fiscal year 1940, $5,000.

Mixed Claims Commission, United States and Germany.
49 Stat. 1631.

Mixed Claims Commission, United States and Germany: For the Mixed Claims Commission, United States and Germany, fiscal year 1939, including the same objects specified under this head in the First Deficiency Appropriation Act, fiscal year 1936, $34,400, to remain available until June 30, 1940.

Emergencies, Diplomatic and Consular Service.
52 Stat. 1145.

Emergencies arising in the Diplomatic and Consular Service: The unexpended balance of the appropriation "Emergencies Arising in the Diplomatic and Consular Service, 1938 and 1939", contained in the Second Deficiency Appropriation Act, fiscal year 1938, is continued available for the same purposes until June 30, 1940.

International conferences.
Balances reappropriated.
52 Stat. 1147.

International Monetary and Economic Conference and General Disarmament Conference: The unexpended balances of the appropriations "International Monetary and Economic Conference, 1933–1939", and "General Disarmament Conference, Geneva, Switzerland, 1933–1939", contained in the Second Deficiency Appropriation Act, fiscal year 1938, are continued available for the same purposes until June 30, 1940.

TREASURY DEPARTMENT

OFFICE OF COMMISSIONER OF ACCOUNTS AND DEPOSITS

Contingent expenses, public moneys: For an additional amount for contingent expenses, public moneys, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $6,500.

Contingent expenses, public moneys.
52 Stat. 124.

COAST GUARD

Office of the Commandant: Not exceeding $6,600 of the amount appropriated for "Fuel and water, Coast Guard", in the Treasury Department Appropriation Act, 1939, may be transferred to the appropriation for "Salaries, office of Coast Guard, 1939".

Salaries.
Transfer of appropriation.
52 Stat. 129.

PROCUREMENT DIVISION, PUBLIC BUILDINGS BRANCH

Operating force for public buildings: For an additional amount for personal services, fiscal year 1939, including the same objects specified under this head in the Treasury Department Appropriation Act, 1939, $15,500.

Operating force, public buildings.
52 Stat. 136.

SEC. 2. That section 6 of the Treasury and Post Office Departments Appropriation Act, fiscal year 1940 (Public, Numbered 65, Seventy-sixth Congress), approved May 6, 1939, is hereby amended to read as follows:

Official mail matter.
Ante, p. 683.

"SEC. 6. On and after July 1, 1939, no executive department or independent establishment of the Government shall transmit through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list, or other article or document (except official letter correspondence, including such enclosures as are reasonably related to the subject matter of the correspondence; informational releases in connection with the decennial census of the United States, mail concerning the sale of Government securities, and all forms and blanks and copies of statutes, rules, regulations, and instructions and administrative orders and interpretations necessary in the administration of such departments and establishments), unless a request therefor has been previously received by such department or independent establishment; or such transmission is required by law; or such document is transmitted to inform the recipient thereof of the adoption, amendment, or interpretation of a statute, rule, regulation, or order to which he is subject. For each quarter, beginning with the quarter commencing July 1, 1939, the head of each independent establishment and executive department (other than the Post Office Department) shall submit to the Postmaster General, within thirty days after the close of the quarter, a statement of the weight of the mail matter by classes of mail that the independent establishment or department has transmitted free of postage during such quarter, and he shall also certify to the Postmaster General at the end of each such quarter that nothing was transmitted through the mail free of postage by the independent establishment or department in violation of the provisions of this section: *Provided*, That nothing herein shall be construed to prohibit the mailing free of postage of lists of agricultural bulletins, lists of public documents which are offered for sale by the Superintendent of Documents, or of announcements of publications of maps, atlases, statistical, and other reports offered for sale by the Federal Power Commission as authorized by section 312 of the Federal Power Act: *Provided further*, That this prohibition shall not apply to the transmission of such books, reports, periodicals, bulletins, pamphlets, lists, articles, or documents to educational insti-

Executive departments and independent establishments.
Restriction on transmitting certain unsolicited matter, free of postage.
Exceptions.

Quarterly statements of weight by classes.

Certification of compliance.

Provisos.
Exceptions.

49 Stat. 859.
16 U. S. C., Supp. IV, § 825k.
Educational institutions, etc.

tutions or public libraries, or to Federal, State, or other public authorities."

Short title.

SEC. 3. This Act may be cited as the "Urgent Deficiency and Supplemental Appropriation Act, fiscal years 1939 and 1940".

Approved, June 30, 1939.

[CHAPTER 255]

June 30, 1939
[S. 1805]
[Public, No. 161]

AN ACT

To establish a lien for moneys due hospitals for services rendered in cases caused by negligence or fault of others and providing for the recording and enforcing of such liens.

District of Columbia.
Establishment of lien for moneys due hospitals for services in accidents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every association, corporation, or other institution maintaining a hospital in the District of Columbia, which shall furnish medical or other service to any patient injured by reason of an accident causing injuries not covered by the Employees' Compensation Act or the Workmen's Compensation Act, shall, if such injured party shall assert or maintain a claim against another for damages on account of such injuries, have a lien upon that part going or belonging to such patient, of any recovery or sum had or collected or to be collected by such patient, or by his heirs or personal representatives in the case of his death, whether by judgment or by settlement or compromise to the amount of the reasonable and necessary charges of such hospital for the treatment, care, and maintenance of such patient in such hospital up to the date of payment of such damages: *Provided*, That the lien herein set forth shall not be applied or considered valid against any one suffering injuries coming under the Employees' Compensation Act or the Workmen's Compensation Act in this District.

5 U. S. C. ch. 15; Supp. IV, ch. 15; 33 U. S. C. ch. 18; Supp. IV, ch. 18.

Money received by patient for damages on account of such injuries.
By heirs, etc., in case of death.

Proviso.
Injuries covered by designated compensation Acts.

Procedure.

SEC. 2. No such lien shall be effective, however, unless a written notice containing the name and address of the injured person, the date of the accident, the name and location of the hospital, and the name of the person or persons, firm or firms, corporation or corporations alleged to be liable to the injured party for the injuries received, shall be filed in the office of the clerk of the District Court of the United States for the District of Columbia in a docket provided for such liens, prior to the payment of any moneys to such injured person, his attorneys, or legal representatives as compensation for such injuries; nor unless the hospital shall also mail, postage prepaid, a copy of such notice with a statement of the date of filing thereof to the person or persons, firm or firms, corporation or corporations alleged to be liable to the injured party for the injuries sustained prior to the payment of any moneys to such injured person, his attorneys, or legal representatives as compensation for such injuries. Such hospital shall mail a copy of such notice to any insurance carrier which has insured such person, firm, or corporation against such liability, where the name of such insurance carrier is ascertained.

Notice to be filed in District Court of the United States for D. C.

Copy to party liable to injured party prior to payment.

Copy to insurance carrier.

Liability for amount due.

SEC. 3. Any person or persons, firm or firms, corporation or corporations, including an insurance carrier, making any payment to such patient or to his attorneys or heirs or legal representatives as compensation for the injury sustained, after the filing and mailing of such notice without paying to such hospital the amount of its lien or so much thereof as can be satisfied out of the moneys due under any final judgment or compromise or settlement agreement after paying the amount of any prior liens, shall for a period of one year from the date of payment to such patient or his heirs, attorneys, or legal representatives, as aforesaid, be and remain liable to such hospital for the amount which such hospital was entitled to receive as aforesaid; and

any such association, corporation, or other institution maintaining such hospital may, within such period, enforce its lien by a suit at law against such person or persons, firm or firms, corporation or corporations making any such payment.

Enforcement by suit at law.

SEC. 4. Any person or persons, firm or firms, corporation or corporations legally liable for such lien or against whom a claim shall be asserted for compensation for such injuries, shall be permitted to examine the ledger entries and similar records of any such association, corporation, or other institution or body maintaining such hospital for the purpose of ascertaining the basis for such lien.

Permission to examine ledger entries to ascertain basis for lien.

SEC. 5. The clerk of the District Court of the United States for the District of Columbia shall provide a suitable bound book to be called the hospital lien docket, in which, upon the filing of any lien claim under the provisions of this Act, he shall enter the name of the injured person, the name of the person, firm, or corporation alleged to be liable for the injuries, the date of the accident, and the name of the hospital or other institution making the claim. Said clerk shall make a proper index of the same in the name of the injured person and the clerk shall charge such reasonable fees, not to exceed the sum of $1, as the court may by rule fix for the recording, indexing, and the releasing of the lien so filed.

Recording, etc., of liens.

Fees.

Approved, June 30, 1939.

[CHAPTER 256]

AN ACT

To extend the period during which direct obligations of the United States may be used as collateral security for Federal Reserve notes.

June 30, 1939
[S. 2618]
[Public, No. 162]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 16 of the Federal Reserve Act, as amended, is hereby amended by striking therefrom the words "until June 30, 1939" and by inserting in lieu thereof the words "until June 30, 1941".

Federal Reserve notes.
Time extended during which direct obligations may be used as collateral security.
50 Stat. 23.
12 U. S. C., Supp. IV, § 412.

Approved, June 30, 1939.

[CHAPTER 257]

AN ACT

To extend the time within which annual assessment work on mining claims held by location in the United States may be commenced, for the year commencing at 12 o'clock meridian July 1, 1938.

June 30, 1939
[H. R. 6977]
[Public, No. 163]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to comply with the provisions of section 2324 of the Revised Statutes of the United States, which requires on each mining claim located, and until a patent has been issued therefor, not less than $100 worth of labor to be performed or improvements aggregating such amount to be made each year, it shall be sufficient, for the year beginning at 12 o'clock meridian July 1, 1938, if such work or improvements are in good faith commenced on or before 12 o'clock meridian September 1, 1939, and prosecuted with reasonable diligence to completion.

Public lands.
Mining claims assessment work; time extension.
R. S. § 2324.
30 U. S. C. § 28.

Approved, June 30, 1939.

[CHAPTER 258]

AN ACT

July 1, 1939
[H. R. 6791]
[Public, No. 164]

Making additional appropriations for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes.

Supplemental Military Appropriation Act, 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Military Establishment for the fiscal year ending June 30, 1940, and for other purposes, namely:

SALARIES, WAR DEPARTMENT

Personal services.

For compensation for temporary personal services in the District of Columbia, fiscal year 1940, as follows:

Office of Secretary of War, $28,923.
Office of Chief of Staff, $21,505.
Adjutant General's Office, $97,942.
Office of the Judge Advocate General, $9,967.
Office of the Chief of Finance, $29,095.
Office of the Quartermaster General, $10,422.
Office of the Chief Signal Officer, $33,964.
Office of the Chief of Air Corps, $52,153.
Office of the Surgeon General, $14,610.
In all, $298,581.

Restriction on exceeding average salaries.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

In expending appropriations or portions of appropriations contained in this Act, for the payment for personal services in the District of Columbia in accordance with the Classification Act of 1923, as amended, with the exception of the Assistant Secretary of War, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade but not more often than once in any fiscal year and then only to the next higher rate: *Provided*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service, or (2) to require the reduction in salary of any person whose compensation was fixed as of July 1, 1924, in accordance with the rules of section 6 of such Act, (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit, (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law; or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Exception.

Proviso.
Restriction not applicable to certain grades of clerical-mechanical service.
No reduction in fixed salaries.
42 Stat. 1490.
5 U. S. C. § 666.
Transfer without reduction.
Higher rates permitted.

If only one position in grade.

OFFICE OF THE SECRETARY

CONTINGENT EXPENSES, WAR DEPARTMENT

Department contingent expenses.

For an additional amount for contingent expenses, War Department, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act, 1940, $110,750.

Ante, p. 594.

PRINTING AND BINDING, WAR DEPARTMENT

Printing and binding.

For an additional amount for printing and binding for the War Department, except such as may be otherwise provided for in accordance with existing law, fiscal year 1940, $63,645.

Ante, p. 594.

MILITARY ACTIVITIES

EDUCATIONAL ORDERS

Educational orders.

For placing educational orders to familiarize private manufacturing establishments with the production of munitions of war of special or technical design, noncommercial in character, as authorized by law, fiscal year 1940, $14,250,000.

Ante, pp. 595, 560.

GENERAL STAFF CORPS

MILITARY INTELLIGENCE ACTIVITIES

Military intelligence activities.

For an additional amount for military intelligence activities, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act, 1940, $5,000.

Ante, p. 595.

FINANCE DEPARTMENT

PAY OF THE ARMY

Pay of the Army.

For an additional amount for pay of the Army, fiscal year 1940, comprising the same objects but not subject to the limitations as to the numbers of commissioned officers and enlisted men specified under this head in the Military Appropriation Act for said fiscal year, $10,175,940.

Ante, p. 596.

TRAVEL OF THE ARMY

Travel.

For an additional amount for travel of the Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $1,853,578.

Ante, p. 597.

EXPENSES OF COURTS MARTIAL

Courts martial expenses.

For an additional amount for expenses of courts martial, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $4,000.

Ante, p. 598.

FINANCE SERVICE

Personal services.

For an additional amount for compensation of clerks and other employees of the Finance Department, fiscal year 1940, $155,545.

Ante, p. 599.

QUARTERMASTER CORPS

Subsistence of the Army.

Subsistence of the Army: For an additional amount for subsistence of the Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $2,771,015.

Ante, p. 599.

Regular supplies of the Army.

Regular supplies of the Army: For an additional amount for regular supplies of the Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $944,545.

Ante, p. 600.

Clothing and equipage.

Clothing and equipage: For an additional amount for clothing and equipage for the Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $6,965,228.

Ante, p. 600.

Incidental expenses.

Incidental expenses of the Army: For an additional amount for incidental expenses of the Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $138,255.

Ante, p. 601.

Army transportation.

Army transportation: For an additional amount for Army transportation, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $3,384,559, and of such amount not to exceed $650,000 may be expended for the purchase or construction of boats and other vessels,

Ante, p. 601.

Boats, etc.

Vehicles.

and not to exceed $216,000 may be expended for the purchase of passenger-carrying automobiles, motorcycles, ambulances, and trucks of station-wagon type.

MILITARY POSTS

Construction, etc.

For construction and installation of buildings, flying fields, and appurtenances thereto, authorized by the Act entitled "An Act to provide more effectively for the national defense by carrying out the recommendations of the President in his message of January 12, 1939, to the Congress", approved April 3, 1939, including interior facilities, fixed equipment, necessary services, roads, connections to water, sewer, gas, and electric mains, purchase and installation of telephone and radio equipment, and similar improvements, and procurement of transportation incident thereto, without reference to sections 1136 and 3734, Revised Statutes (10 U. S. C. 1339; 40 U. S. C. 267); employment of personnel without regard to civil-service requirements and restrictions of law relating thereto; general overhead expenses of transportation, engineering, supplies, inspection and supervision, and such services as may be necessary in the Office of the Quartermaster General; and the engagement by contract or otherwise without regard to section 3709, Revised Statutes (41 U. S. C. 5), and at such rates of compensation as the Secretary of War may determine, of the services of architects or firms or corporations thereof and other technical and professional personnel as may be necessary, fiscal year 1940, $64,862,500, to remain available until expended, and, in addition, the Quartermaster General, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the same purposes, to an amount not in excess of $21,337,500, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

Ante, pp. 555, 1327.

Procurement of transportation.

R. S. §§ 1136, 3734. 10 U. S. C. § 1339; 40 U. S. C. § 267.

R. S. § 3709. 41 U. S. C. § 5.

Technical, etc., services.

Contracts.

ACQUISITION OF LAND

Panama, acquisition of land.

For the acquisition of land in the Republic of Panama as authorized by the Act entitled "An Act to provide more effectively for the national defense by carrying out the recommendations of the President in his message of January 12, 1939, to the Congress", approved April 3, 1939, fiscal year 1940, $400,000, to remain available until expended.

Ante, pp. 559, 1327.

BARRACKS AND QUARTERS AND OTHER BUILDINGS AND UTILITIES

Construction, maintenance, etc.

For an additional amount for barracks and quarters and other buildings and utilities, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $3,461,159.

Ante, p. 603.

CONSTRUCTION AND REPAIR OF HOSPITALS

Construction, repair, etc.

For an additional amount for construction and repair of hospitals, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $288,300.

Ante, p. 604.

SIGNAL CORPS

SIGNAL SERVICE OF THE ARMY

Signal service of the Army.

For an additional amount for signal service of the Army, fiscal year 1940, including the same objects specified under this head in the Military Appropriation Act for said fiscal year, $6,074,564, and, in addition, the Chief Signal Officer, when authorized by the Secretary

Ante, p. 604.

of War, may enter into contracts prior to July 1, 1940, for the procurement of aircraft-communication equipment and ground radio and telephone facilities to an amount not in excess of $1,160,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

Contracts for additional facilities.

AIR CORPS

AIR CORPS, ARMY

For an additional amount for Air Corps, Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, including maintenance and repair of aeronautical equipment loaned to aviation schools under the provisions of section 4 of the Act entitled "An Act to provide more effectively for the national defense by carrying out the recommendations of the President in his message of January 12, 1939, to the Congress", approved April 3, 1939, $89,727,655: *Provided*, That not to exceed $2,500,000 of such amount shall be available until June 30, 1941, for transportation to first destination of equipment procured hereunder, for salaries and travel of personnel in connection with the inspection of new aircraft, equipment, and accessories, and for the cost of tuition for training of Regular Army personnel at civilian educational institutions, under authority of sections 2 and 4 of said Act of April 3, 1939: *Provided further*, That $27,000 of the amount herein appropriated shall be available exclusively for the engagement of personal services, by contract or otherwise, at such rates of compensation as the Secretary of War may determine, for preparing a comprehensive digest of the data which has been collected upon geographic, meteorologic, and weather conditions in northern latitudes pursuant to authority contained in the War Department Appropriation Act, fiscal year 1935: *Provided further*, That in addition to the amount herein appropriated the Chief of the Air Corps, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the procurement of new airplanes, and for the procurement of equipment, spare parts, and accessories for airplanes to an amount not in excess of $44,000,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

Designated purposes.

Ante, p. 605.

Ante, p. 556.
Provisos.
Transportation of equipment.

Inspection expenses.

Training at civilian educational institutions.
Ante, p. 556.

Digest of data upon geographic, etc., conditions in northern latitudes.

48 Stat. 628.
Contracts authorized.

MEDICAL DEPARTMENT

ARMY

MEDICAL AND HOSPITAL DEPARTMENT

For an additional amount for Medical and Hospital Department, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $1,375,399.

Supplies, etc.

Ante, p. 607.

ORDNANCE DEPARTMENT

ORDNANCE SERVICE AND SUPPLIES, ARMY

For an additional amount for ordnance service and supplies, Army, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, and including communication service in connection therewith, $6,552,833, and, in addition, the Chief of Ordnance, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for ordnance service and supplies to an amount not in excess of

Ordnance service and supplies, Army.

Ante, p. 608.

Contracts authorized.

$4,000,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

REPAIRS OF ARSENALS

Repairs of arsenals.

For an additional amount for repairs of arsenals, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, and including provision for additional ordnance storage and loading facilities incident to the aviation-expansion program authorized by the Act approved April 3, 1939, $1,059,000.

Ante, p. 609.

Ordnance storage and loading facilities.

Ante, p. 555.

CHEMICAL WARFARE SERVICE

Expenses.

For an additional amount for Chemical Warfare Service, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $354,352.

Ante, p. 609.

SEACOAST DEFENSES

Expenses.

Ante, p. 644.

The following amounts appropriated under title II, Second Deficiency Appropriation Act, fiscal year 1939, for seacoast defenses for the fiscal year 1939, shall remain available until June 30, 1940:

United States, $2,072,893.

Insular departments, $724,384.

Panama Canal, $727,567.

In all, $3,524,844.

NATIONAL GUARD

ARMING, EQUIPPING, AND TRAINING THE NATIONAL GUARD

Care of materials, animals, etc.

Ante, p. 611.

Proviso.

Caretakers, increase.

For an additional amount for compensation of help for care of materials, animals, and equipment, fiscal year 1940, $48,665: *Provided*, That during the fiscal year 1940 the number of caretakers authorized to be employed for any one heavier-than-air squadron under the provisions of section 90 of the National Defense Act of June 3, 1916, as amended, may be increased from thirteen to twenty-one.

39 Stat. 205.

32 U. S. C. § 42; Supp. IV, § 42.

General expenses, etc.

For an additional amount for general expenses, equipment, and instruction, National Guard, fiscal year 1940, including the same objects specified under this head in the Military Appropriation Act for said fiscal year, $47,892.

Ante, p. 611.

Travel, Army officers, etc.

For an additional amount for travel of officers, warrant officers, and enlisted men of the Regular Army detailed to, or while on duty with, the National Guard, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $908.

Ante, p. 612.

Transportation of equipment.

For an additional amount for transportation of equipment and supplies, fiscal year 1940, $15,663.

Ante, p. 612.

Army enlisted men, details.

For an additional amount for expenses of enlisted men of the Regular Army on duty with the National Guard, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year, $1,624.

Ante, p. 612.

Pay, armory drills.

For an additional amount for pay of National Guard (armory drills), fiscal year 1940, $90,935.

Ante, p. 612.

No pay to National Guard officer, etc., drawing pension.

No part of the appropriations made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer or enlisted man of the National Guard who may be drawing a pension, disability allowance, disability compensation, or retired pay (where retirement has been made on account of physical disability or age)

from the Government of the United States: *Provided*, That nothing in this provision shall be so construed as to prevent the application of funds herein contained to the pay, allowances, or traveling expenses of any officer or enlisted man of the National Guard who may surrender said pension, disability allowance, disability compensation, or retired pay for the period of his service in the National Guard: *Provided further*, That adjutants general who may be drawing such emoluments may be continued in a federally recognized status without pay under this Act.

Provisos.
Surrender of pension.

Adjutants general, continuance in federally recognized status.

ARMS, UNIFORMS, EQUIPMENT, AND SO FORTH, FOR FIELD SERVICE, NATIONAL GUARD

For an additional amount for arms, uniforms, equipment, and so forth, for field service, National Guard, fiscal year 1940, including the same objects specified under this head in the Military Appropriation Act for said fiscal year, $7,436,653, and all of the sums appropriated in this Act on account of the National Guard shall be accounted for as one fund.

Arms, uniforms, etc., for field service.

Ante, p. 612.

No appropriation contained in this Act shall be available for any expense for or on account of a larger number of mounted units and wagon companies of the National Guard than were in existence on June 30, 1932.

Mounted units, etc., restriction.

ORGANIZED RESERVES

For an additional amount for Organized Reserves, fiscal year 1940, comprising the same objects specified under this head in the Military Appropriation Act for said fiscal year; and for all expenditures necessary for such Medical Department Reserve officers, Reserve chaplains, and Reserve officers of the Judge Advocate General's Department, as may be called to active duty under the provisions of section 5 of the Act approved April 3, 1939 (Public, Numbered 18, Seventy-sixth Congress), $479,304: *Provided*, That funds available for Organized Reserves for the fiscal year 1940 may be expended for the pay of Reserve officers ordered to active duty for longer periods than fifteen days under the provisions of section 10 of said Act of April 3, 1939.

Pay and allowances.

Ante, p. 613.

Ante, p. 557.

Proviso.
Reserve officers, active duty periods.

Ante, p. 559.

No appropriation made in this Act shall be available for pay, allowances, or traveling or other expenses of any officer of the Organized Reserves who may be drawing a pension, disability allowance, disability compensation, or retired pay from the Government of the United States: *Provided*, That nothing in this provision shall be so construed as to prevent the application of funds herein contained to the pay, allowances, or traveling expenses of any officer or enlisted man of the Reserve Corps who may surrender said pension, disability allowance, disability compensation, or retired pay for the period of his active duty in the Reserve Corps.

No pay to officer drawing pension.

Proviso.
Surrender of pension.

NATIONAL BOARD FOR PROMOTION OF RIFLE PRACTICE, ARMY

The appropriations "Promotion of rifle practice, 1939", and "Promotion of rifle practice, 1940", shall be available for all purposes enumerated in section 113, National Defense Act, as amended, and in the Act of June 7, 1924 (43 Stat. 510), including incidental travel of rifle teams and individuals attending regional, national, and international competitions, and for the purchase of medals and badges for use in National Rifle Association competitions, including those fired as a part of the national matches.

Instruction expenses.
52 Stat. 666; *ante*, p. 617.
39 Stat. 211; 43 Stat. 510.
32 U. S. C. §§ 183, 186, 181.

SEC. 2. This Act may be cited as the "Supplemental Military Appropriation Act, 1940".

Short title.

Approved, July 1, 1939.

[CHAPTER 259]

JOINT RESOLUTION

July 1, 1939
[H. J. Res. 345]
[Pub. Res., No. 25]

Providing an appropriation for the month of July 1939, for the Petroleum Conservation Division, Department of the Interior.

Petroleum Conservation Division, Interior Department.
Appropriation for expenses, month of July 1939.

Resolved by the Senate and the House of Representatives of the United States of America in Congress assembled, That there is hereby appropriated out of any money in the Treasury not otherwise appropriated, the sum of $20,000 for the month of July 1939, for administering and enforcing the provisions of the Act approved February 22, 1935 (49 Stat. 30), entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", as amended, and to include necessary personal services in the District of Columbia and elsewhere without regard to the civil-service laws and regulations, traveling expenses, contract stenographic reporting services, rent, stationery, and office supplies, not to exceed $500 for necessary expenses of attendance at meetings and conferences concerned with the work of petroleum conservation when authorized by the Secretary of the Interior, not to exceed $2,500 for printing and binding, not to exceed $100 for books and periodicals, and for the hire, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles.

49 Stat. 30.
15 U. S. C., Supp. IV, §§ 715-715l.

Attendance at meetings.

Printing and binding.

Approved, July 1, 1939.

[CHAPTER 260]

AN ACT

July 6, 1939
[H. R. 3325]
[Public, No. 165]

To extend the time within which the powers relating to the stabilization fund and alteration of the weight of the dollar may be exercised.

Gold Reserve Act of 1934, amendments.
Stabilization fund.
Annual audit; report to Congress.
48 Stat. 341.
31 U. S. C. § 822a.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 10 of the Gold Reserve Act of 1934, approved January 30, 1934, as amended, is further amended by striking out the period at the end of such subsection and adding thereto the words "and to the Congress."

50 Stat. 4.
31 U. S. C., Supp. IV, § 822a.

SEC. 2. Subsection (c) of section 10 of the Gold Reserve Act of 1934, approved January 30, 1934, as amended, is further amended to read as follows:

"(c) All the powers conferred by this section shall expire June 30, 1941, unless the President shall sooner declare the existing emergency ended and the operation of the stabilization fund terminated."

Duration of emergency powers of President.

48 Stat. 52, 342; 50 Stat. 4.
31 U. S. C. § 821; Supp. IV, § 821.
Weight of gold dollar, etc.
Specified powers of President defined.

SEC. 3. The second sentence added to paragraph (b) (2) of Section 43, title III, of the Act approved May 12, 1933, by section 12 of said Gold Reserve Act of 1934, as amended, is further amended to read as follows: "The powers of the President specified in this paragraph shall be deemed to be separate, distinct, and continuing powers, and may be exercised by him, from time to time, severally or together, whenever and as the expressed objects of this section in his judgment may require; except that such powers shall expire June 30, 1941, unless the President shall sooner declare the existing emergency ended."

Duration.

Coinage of domestic silver mined since July 1, 1939.

SEC. 4. (a) Each United States coinage mint shall receive for coinage into standard silver dollars any silver which such mint, subject to regulations prescribed by the Secretary of the Treasury, is satisfied has been mined subsequently to July 1, 1939, from natural deposits in the United States or any place subject to the jurisdiction thereof.

Seigniorage, etc., deductions.

(b) The Director of such mint with the consent of the owner shall deduct and retain of such silver so received 45 per centum as seign-

iorage for services performed by the Government of the United States relative to the coinage and delivery of silver dollars. The balance of such silver so received, that is 55 per centum, shall be coined into standard silver dollars and the same or any equal number of other standard silver dollars shall be delivered to the owner or depositor of such silver, and no provisions of law taxing transfers of silver shall extend or apply to any delivery of silver to a United States mint under this section. The 45 per centum of such silver so deducted shall be retained as bullion by the Treasury or coined into standard silver dollars and held or disposed of in the same manner as other bullion or silver dollars held in or belonging to the Treasury.

Coinage of balance into standard silver dollars.

Delivery; tax exemption.

Disposition of amount deducted.

(c) The Secretary of the Treasury is authorized to prescribe regulations to carry out the purposes of this section. Such regulations shall contain provisions substantially similar to the provisions contained in the regulations issued pursuant to the Act of Congress approved April 23, 1918 (40 Stat. L., p. 535), known as the Pittman Act, with such changes as he shall determine prescribing how silver tendered to such mints shall be identified as having been produced from natural deposits in the United States or any places subject to its jurisdiction subsequent to July 1, 1939.

Regulations to be prescribed.

40 Stat. 535.

Approved, July 6, 1939.

[CHAPTER 261]

JOINT RESOLUTION

Providing for the presentation through the American Minister to Greece of a certain monument to the people of Greece.

July 6, 1939
[H. J. Res. 294]
[Pub. Res., No. 26]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized and requested on behalf of the Order of the Sons of Pericles (the Junior Order of Ahepa), a national fraternity of youthful American citizens of Hellenic descent, to provide through the American Minister to Greece for the presentation to the people of Greece of the monument recently erected in the Garden of Heroes at Missolonghi, Greece, the shrine of Greek independence, as a tribute to and in commemoration of those patriotic Americans who, aided by the moral and material support and assistance of the entire American people, gave their services, their fortunes, and their lives to the cause of Greek independence in the Greek Revolutionary War of 1821.

Greece.
Presentation of certain monument to people of, authorized.

Approved, July 6, 1939.

[CHAPTER 263]

AN ACT

To provide national flags for the burial of honorably discharged former service men and women.

July 11, 1939
[H. R. 2310]
[Public, No. 166]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph I, Veterans Regulations Numbered 9 (a), as amended (U. S. C., 1934 edition, title 38, ch. 12, appendix), be amended to read as follows:

National flags for burial of honorably discharged veterans, etc.
38 U. S. C. ch. 12, appendix.

"I. Where an honorably discharged veteran of any war, or a person honorably discharged from the United States Army, Navy, Marine Corps, or Coast Guard after serving at least one enlistment or for disability incurred in line of duty, dies after discharge, a flag to drape the casket shall be furnished in all cases; such flag to be given to the next of kin after burial of the veteran.": *Provided*, That this amendment shall become effective on the date of enactment hereof.

Proviso.
Effective date.

Approved, July 11, 1939.

[CHAPTER 264]

AN ACT

July 12, 1939
[H. R. 4674]
[Public, No. 167]

To provide for the establishment of a Coast Guard station at or near the city of Monterey, California.

Monterey, Calif.
Establishment of Coast Guard station authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to establish a Coast Guard station on the Pacific coast at or in the vicinity of the city of Monterey, California, in such locality as the Commandant of the Coast Guard may recommend.

Approved, July 12, 1939.

[CHAPTER 265]

AN ACT

July 13, 1939
[S. 1018]
[Public, No. 168]

To authorize the procurement, without advertising, of certain aircraft parts and instruments or aeronautical accessories, and for other purposes.

War Department.
Procurement of certain aircraft parts, etc., without advertising.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever proposals are invited for the furnishing of aircraft parts or instruments or aeronautical accessories for the War Department, the character of which or the ingredients thereof are of such a nature that the interests of the public service would be injured by publicly divulging them, the Chief of the Air Corps is authorized to purchase, without advertising, such aircraft parts or instruments or aeronautical accessories in such manner as he may deem most economical and efficient: *Provided*, That this Act will not be construed as in any way amending the Act of July 2, 1926 (44 Stat. 780), or as authorizing the open market purchase of airplanes for purposes other than as provided in that Act: *and provided further*, That no purchase shall be made under this Act until the Secretary of War shall have certified that a secret order is necessary, and only then after submitting the proposal to three reputable concerns for their respective bids. All laws and parts of laws which are inconsistent herewith or in conflict with the provisions hereof are hereby repealed.

Provisos.
Existing provisions not affected.
44 Stat. 780.

Restriction.

Inconsistent laws, etc., repealed.

Approved, July 13, 1939.

[CHAPTER 266]

AN ACT

July 14, 1939
[S. 884]
[Public, No. 169]

For the relief of disbursing officers and other officers and employees of the United States for disallowances and charges on account of airplane travel.

United States disbursing officers, etc.
Credit allowed in accounts, etc.; airplane travel.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to allow credit in the accounts of disbursing officers of the United States, to remove charges raised against officers and employees of the United States, and to refund to such officers and employees upon application amounts collected from them, representing the excess in cost of airplane transportation used by such officers and employees on official business prior to December 10, 1935, as compared with the cost by rail: *Provided*, That action as herein provided shall be taken only when the head of the department or establishment shall certify that the use of airplane transportation was necessary in the interest of the United States: *Provided further*, That in cases of refunds there shall be charged the appropriations to which the collections were credited, and the amounts found due certified for payment in the usual manner.

Period.

Provisos.
Certificate of necessity.

Charge of refunds to appropriate appropriation.

Approved, July 14, 1939.

[CHAPTER 267]

AN ACT

To provide for the status of warrant officers and of enlisted men of the Regular Army who serve as commissioned officers.

July 14, 1939
[S. 1181]
[Public, No. 170]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter any warrant officer or enlisted man of the Regular Army who shall serve on active duty as a Reserve officer of the Army of the United States or who shall be discharged to accept a commission in the Army of the United States and whose active service as a commissioned officer shall terminate honorably, shall be entitled, without regard to any physical disqualification incurred, or having its inception, while on active duty in line of duty, to reappointment as warrant officer or to reenlistment in the grade held prior to such commissioned service, without loss of service or seniority and without regard to whether a vacancy exists in the grade of warrant officer or in the appropriate enlisted grade: *Provided*, That application for reappointment or reenlistment shall be made within six months after the termination of such commissioned service in each case: *Provided further*, That warrant officers and enlisted men of the Regular Army shall be entitled to count active commissioned service in the Army of the United States as warrant or enlisted service for all purposes.

Regular Army.
Warrant officers and enlisted men of, service as commissioned officers; status.

Provisos.
Time limitation on application.

Service credits.

SEC. 2. The Act approved March 30, 1918 (40 Stat. 501), is hereby repealed.

Approved, July 14, 1939.

Act repealed.
40 Stat. 501.
10 U. S. C. §§ 631, 955.

[CHAPTER 268]

AN ACT

Authorizing the Secretary of War to grant a revocable license to the Union Pacific Railroad Company to maintain certain railroad trackage on the Fort Leavenworth Military Reservation.

July 14, 1939
[S. 1307]
[Public, No. 171]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War (hereinafter referred to as the Secretary) is authorized to grant to the Union Pacific Railroad Company and its successors in interest a license to maintain, operate, repair, renew, and reconstruct, at its own expense, upon the Fort Leavenworth Military Reservation such railroad trackage as, in the opinion of the Secretary, will not conflict with the use of such reservation for any governmental purpose: *Provided, however*, That nothing herein, or in such license, shall be construed as relieving said railroad company of compliance with any of the provisions of the Interstate Commerce Act, as amended, or as it may hereafter be amended. Any license so granted shall (1) be revocable at the will of the Secretary, (2) provide that the Secretary may, in lieu of revoking such license, require the grantee to relocate any such trackage for the purpose of preventing such trackage from interfering with the use of such reservation for governmental purposes, and (3) provide that the privileges granted thereby shall be exercised subject to such rules and regulations as the Secretary, or the commanding officer at such reservation with the approval of the Secretary, may prescribe in the interests of maintenance of good order, sanitation, discipline, public safety, and the interests of the United States.

Approved, July 14, 1939.

Fort Leavenworth Military Reservation, Kans.
License to Union Pacific Railroad Co., to maintain certain trackage on, authorized.

Proviso.
Subject to Interstate Commerce Act.

Revocation.

Relocation of trackage.

Privileges granted subject to regulations.

[CHAPTER 269]

July 14, 1939
[S. 2222]
[Public, No. 172]

AN ACT

To provide for a Deputy Chief of Staff, and for other purposes.

National Defense Act, amendments.
39 Stat. 167; 52 Stat. 610.
10 U.S.C. § 23; Supp. IV, § 23.
General Staff Corps, Army.
Deputy Chief of Staff provided, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 5 of the National Defense Act of June 3, 1916 (39 Stat. 166), as amended by the Act of June 3, 1938 (52 Stat. 610), be, and the same is hereby, amended by inserting in line 4 of said paragraph, after the words "Chief of Staff", a comma followed by the words "the Deputy Chief of Staff" and a comma; by striking out the word "four" appearing in line 4 of said paragraph and inserting in lieu thereof the word "five"; and by striking out the word "eighty-eight" in line 6 of said paragraph and inserting in lieu thereof the words "one hundred and two".

Approved, July 14, 1939.

[CHAPTER 270]

July 14, 1939
[S. 2237]
[Public, No. 173]

AN ACT

To amend the Taylor Grazing Act.

Taylor Grazing Act, amendments.
48 Stat. 1269.
43 U. S. C. §§ 315–315n; Supp. IV, §§ 315–315o.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to stop injury to the public grazing lands by preventing overgrazing and soil deterioration, to provide for their orderly use, improvement, and development, to stabilize the livestock industry dependent upon the public range, and for other purposes", approved June 28, 1934, as amended, is amended by adding at the end thereof the following new section:

Advisory board of local stockmen, establishment in each grazing district.

"SEC. 18. (a) In order that the Secretary of the Interior may have the benefit of the fullest information and advice concerning physical, economic, and other local conditions in the several grazing districts, there shall be an advisory board of local stockmen in each such district, the members of which shall be known as grazing district advisers. Each such board shall consist of not less than five nor more than twelve members, exclusive of wildlife representatives, one such representative to be appointed by the Secretary, in his discretion, to membership on each such board. Except for such wildlife representatives, the names of the members of each district advisory board shall be recommended to the Secretary by the users of the range in that district through an election conducted under rules and regulations prescribed by the Secretary. No grazing district adviser so recommended, however, shall assume office until he has been appointed by the Secretary and has taken an oath of office. The Secretary may, after due notice, remove any grazing district adviser from office if in his opinion such removal would be for the good of the service.

Composition of board; appointment of wildlife representatives.

Recommendations for appointment.

Qualifying provisions of district advisers.

Removals.

"(b) Each district advisory board shall meet at least once annually at a time to be fixed by the Director of Grazing, or by such other officer to whom the Secretary may delegate the function of issuing grazing permits, and at such other times as its members may be called by such officer. Each board shall offer advice and make a recommendation on each application for such a grazing permit within its district: *Provided*, That in no case shall any grazing district adviser participate in any advice or recommendation concerning a permit, or an application therefor, in which he is directly or indirectly interested. Each board shall further offer advice or make recommendations concerning rules and regulations for the administration of this Act, the establishment of grazing districts and the modification of

Board meetings, functions, duties, etc.

Proviso.
Participation in recommendation concerning permit in which member interested.

Recommendations concerning rules and regulations.

the boundaries thereof, the seasons of use and carrying capacity of the range, and any other matters affecting the administration of this Act within the district. Except in a case where in the judgment of the Secretary an emergency shall exist, the Secretary shall request the advice of the advisory board in advance of the promulgation of any rules and regulations affecting the district."

Approved, July 14, 1939.

[CHAPTER 271]

AN ACT

To authorize appropriation for the construction of a medical school building at Carlisle Barracks, Pennsylvania.

July 14, 1939
[S. 2353]
[Public, No. 174]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated not to exceed $375,000 to be expended for the construction, rehabilitation, and installation at Carlisle Barracks, Pennsylvania, of a medical field service school, and such utilities and appurtenances thereto as may be necessary.

Carlisle Barracks, Pa.
Appropriation authorized for medical school building construction, etc.

Approved, July 14, 1939.

[CHAPTER 272]

AN ACT

To prescribe rules for the enrollment of Menominee Indian children born to enrolled parents, and for other purposes.

July 14, 1939
[H. R. 4497]
[Public, No. 175]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, regardless of the Act of June 15, 1934 (48 Stat. L. 965), upon receipt of proper birth certificates the names of unenrolled living Menominee Indian children born prior to that date of an enrolled parent or parents residing on the reservation at the time of their birth, and the names of children born thereafter otherwise qualified under section 4 of said Act but irrespective of the derivation of their Menominee blood, shall be automatically placed upon the official roll approved on December 27, 1935; and such children shall be entitled to participate in any tribal payments made between the time of their birth and enrollment.

Menominee Indians.
Enrollment of children of enrolled parents.
48 Stat. 965.

Participation in tribal payments.

SEC. 2. The Secretary of the Interior is hereby authorized and directed on or before June 30, 1941, to investigate and determine the correct degree of Menominee Indian blood of every person whose name appears on the basic official roll as originally approved December 27, 1935. The determination made by the Secretary of the Interior shall be final and conclusive for enrollment purposes under the Act of June 15, 1934, as modified herein, and any changes necessary to conform to such determination shall be made in the appropriate column of said roll.

Determination of blood degree.

Approved, July 14, 1939.

[CHAPTER 273]

JOINT RESOLUTION

Authorizing the President to invite foreign countries to participate in the San Diego-Cabrillo Quadricentennial Celebration, to be held in 1942.

July 14, 1939
[S. J. Res. 124]
[Pub. Res., No. 27]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to invite by proclamation, or in such other manner as he may deem proper, foreign countries to send naval (or merchant) vessels to San Diego, California, to participate in the San Diego-

San Diego-Cabrillo Quadricentennial Celebration, 1942.
President authorized to invite foreign countries to participate.

Cabrillo Quadricentennial Celebration, to be held in 1942, in commemoration of the discovery of California and the West Coast of the United States by Juan Rodriguez Cabrillo, a native of Portugal, who, while in the service of the King of Spain, entered San Diego Harbor on September 28, 1542.

Approved, July 14, 1939.

[CHAPTER 281]

AN ACT

July 15, 1939
[H. R. 5610]
[Public, No. 176]

Making appropriations for the government of the District of Columbia and other activities chargeable in whole or in part against the revenues of such District for the fiscal year ending June 30, 1940, and for other purposes.

District of Columbia.
Appropriations for expenses of fiscal year 1940, from District revenues and $6,000,000 from the Treasury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to defray the expenses of the District of Columbia for the fiscal year ending June 30, 1940, any revenue (not including the proportionate share of the United States in any revenue arising as the result of the expenditure of appropriations made for the fiscal year 1924 and prior fiscal years) now required by law to be credited to the District of Columbia and the United States in the same proportion that each contributed to the activity or source from whence such revenue was derived shall be credited wholly to the District of Columbia, and, in addition, $6,000,000 is appropriated, out of any money in the Treasury not otherwise appropriated, to be advanced July 1, 1939, and all of the remainder out of the combined revenues of the District of Columbia, and this Act shall be effective as of July 1, 1939, and any appropriations and authority contained herein shall have the same force and effect between June 30, 1939, and the date of the enactment of this Act as though the same had become law on July 1, 1939; and the acts of any officer or employee performed during such period in anticipation of the appropriations or authority contained herein shall not be invalidated, declared ineffective, or questioned solely because of the lack of such appropriations or authority during such period, namely:

Effective date.

Validation of administrative acts.

GENERAL EXPENSES

EXECUTIVE OFFICE

Personal services.
Additional, for Engineer Commissioner.

For personal services, $48,600, plus so much as may be necessary to compensate the Engineer Commissioner at such rate in grade 8 of the professional and scientific service of the Classification Act of 1923, as amended, as may be determined by the Board of Commissioners: *Provided*, That in expending appropriations or portions of appropriations contained in this Act for the payment of personal services in accordance with the Classification Act of 1923, as amended, with the exception of the two civilian Commissioners, the average of the salaries of the total number of persons under any grade in any bureau, office, or other appropriation unit shall not at any time exceed the average of the compensation rates specified for the grade by such Act, as amended, and in grades in which only one position is allocated the salary of such position shall not exceed the average of the compensation rates for the grade, except that in unusually meritorious cases of one position in a grade advances may be made to rates higher than the average of the compensation rates of the grade, but not more often than once in any fiscal year and then only to the next higher

Provisos.
Salaries limited to average rates under Classification Act; exceptions.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

If only one position in a grade.

Advances in meritorious cases.

rate: *Provided further*, That this restriction shall not apply (1) to grades 1, 2, 3, and 4 of the clerical-mechanical service; (2) to require the reduction in salary of any person whose compensation was fixed, as of July 1, 1924, in accordance with the rules of section 6 of such Act; (3) to require the reduction in salary of any person who is transferred from one position to another position in the same or different grade in the same or a different bureau, office, or other appropriation unit; (4) to prevent the payment of a salary under any grade at a rate higher than the maximum rate of the grade when such higher rate is permitted by the Classification Act of 1923, as amended, and is specifically authorized by other law; or (5) to reduce the compensation of any person in a grade in which only one position is allocated.

Restriction not applicable to certain grades of clerical-mechanical service.
No reduction in fixed salaries.
42 Stat. 1490.
5 U. S. C. § 666.
Transfer without reduction.

Higher rates permitted.

If only one position in a grade.

Purchasing division: For personal services, $56,960.

Purchasing division.

Department of inspections: For personal services, $249,960, including two members of plumbing board at $150 each, and two members, board of examiners, steam engineers, at $150 each, the inspector of boilers to serve without additional compensation.

Department of inspections.

Office of Poundmaster: For personal services in accordance with the Classification Act of 1923, as amended, maintenance and operation of motor vehicles, and other necessary expenses, $10,790.

Office of Poundmaster.

PUBLIC CONVENIENCE STATIONS

For maintenance of public convenience stations, including compensation of necessary employees, $14,000.

Maintenance.

CARE OF THE DISTRICT BUILDINGS

For personal services, including temporary labor, and service of cleaners as necessary at not to exceed 48 cents per hour, $135,140: *Provided*, That no other appropriation made in this Act shall be available for the employment of additional assistant engineers or watchmen for the care of the District buildings.

Personal services.

Proviso.
Additional assistant engineers or watchmen.

For fuel, light, and power, repairs, laundry, and miscellaneous supplies, $52,080.

Fuel, light, etc.

ASSESSOR'S OFFICE

For personal services, $254,480.

Personal services.

For office equipment, supplies, and labor-saving office devices, to be immediately available, $28,640.

Equipment, supplies, etc.

BOARD OF TAX APPEALS

For personal services in accordance with title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, $13,540.

Personal services.
52 Stat. 370.

COLLECTOR'S OFFICE

For personal services, $55,740, of which $2,600 shall be immediately available.

Personal services.

AUDITOR'S OFFICE

For personal services, $158,400, of which not exceeding $500 shall be immediately available; and the compensation of the present incumbent of the position of disbursing officer of the District of Columbia shall be exclusive of his compensation as United States property and disbursing officer for the National Guard of the District of Columbia.

Personal services.

Disbursing officer permitted other compensation.

OFFICE OF CORPORATION COUNSEL

Corporation counsel; extra pay. Personal services.

Corporation counsel, including extra compensation as general counsel of the Public Utilities Commission, and other personal services, including one clerk at $1,800 per annum to be appointed without civil-service requirements, $122,440.

ALCOHOLIC BEVERAGE CONTROL BOARD

Personal services and expenses.

For personal services, streetcar and bus transportation, telephone service, not exceeding $1,000 for the purchase of samples, not exceeding $100 for witness fees, and not less than $8,000 for beverage tax stamps, and other necessary contingent and miscellaneous expenses, $44,580.

CORONER'S OFFICE

Personal services. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

For personal services, including deputy coroners, in accordance with the Classification Act of 1923, as amended, $13,180.

Morgue, etc., expenses.

For the maintenance of a non-passenger-carrying motor wagon for the morgue, jurors' fees, witnesses' fees, ice, disinfectants, telephone service, and other necessary supplies, repairs to the morgue, and the necessary expenses of holding inquests, including stenographic services in taking testimony and photographing unidentified bodies, $4,700.

OFFICE OF SUPERINTENDENT OF WEIGHTS, MEASURES, AND MARKETS

Personal services.

For personal services, $58,460.

Contingent expenses.

Weights, measures, and markets, expenses: For contingent expenses, and maintenance and repairs to markets, including not to exceed $1,000 for purchase of commodities and for personal services in connection with investigation and detection of sales of short weight and measure, maintenance and repair of motor vehicles, and not exceeding $750 for the purchase, including exchange, of one motor vehicle equipped for making investigations of sales of gasoline and oil by short measure, $23,875, of which amount $7,500 shall be available for testing and inspection of gasoline and other petroleum products, and $6,700 shall be available for repairs to and replacement of electrical work at the Municipal Fish Wharf and Market.

Vehicles.

Gasoline, etc., testing and inspection.

OFFICE OF CHIEF CLERK, ENGINEER DEPARTMENT

Personal services. Safety inspector.

For personal services, $32,340, including $2,600 for the employment of one safety inspector.

MUNICIPAL ARCHITECT'S OFFICE

Personal services. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

For personal services, $65,080, of which $7,200 shall be available without reference to the Classification Act of 1923, as amended, and civil-service requirements, for the employment of one chief engineering inspector, and one engineering examiner and computer.

Apportionment of appropriations.

All apportionments of appropriations for the use of the municipal architect in payment of personal services employed on construction work provided for by said appropriations shall be based on an amount not exceeding 3 per centum of a total of not more than $2,000,000 of appropriations made for such construction projects and not exceeding 2¾ per centum of a total of the appropriations in excess of $2,000,000, and appropriations specifically made in this Act for the preparation of plans and specifications shall be deducted from any allowances authorized under this paragraph: *Provided*, That reimbursements may be made to this fund from appropriations contained in this Act for services rendered other activities of the District Government, without reference to fiscal-year limitations on such appropriations.

Proviso. Reimbursements.

PUBLIC UTILITIES COMMISSION

For two commissioners, and for other personal services, $70,420. Commissioners, etc.

For incidental and all other general necessary expenses authorized by law, including the purchase of newspapers, $1,500. Incidental, etc., expenses.

No part of the appropriations contained in this Act shall be used for or in connection with the preparation, issuance, publication, or enforcement of any regulation or order of the Public Utilities Commission requiring the installation of meters in taxicabs, or for or in connection with the licensing of any vehicle to be operated as a taxicab except for operation in accordance with such system of uniform zones and rates and regulations applicable thereto as shall have been prescribed by the Public Utilities Commission. Issuance, etc., of orders requiring meters on taxicabs.

DEPARTMENT OF INSURANCE

For personal services, $28,900. Personal services.

SURVEYOR'S OFFICE

For personal services, $80,820. Personal services.

MINIMUM WAGE BOARD

For personal services, $15,380. Personal services.

ZONING COMMISSION

For salaries and expenses necessary for the administration of the Act entitled "An Act providing for the zoning of the District of Columbia and the regulation of the location, height, bulk, and uses of buildings and other structures and of the uses of land in the District of Columbia, and for other purposes", approved June 20, 1938, $10,760. Salaries and expenses. 52 Stat. 797.

Commission on Mental Health, District of Columbia: For compensation of members of the Commission on Mental Health of the District of Columbia, and other personal services, including payment of witness fees and mileage, $22,320: *Provided*, That the salary of the executive secretary shall be at the rate of $3,000 per annum. Commission on Mental Health. *Proviso.* Executive secretary, salary.

DISTRICT OF COLUMBIA EMPLOYEES' COMPENSATION FUND

For carrying out the provisions of section 11 of the District of Columbia Appropriation Act approved July 11, 1919, extending to the employees of the government of the District of Columbia the provisions of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, $50,000. Payments for injuries. 41 Stat. 104. 39 Stat. 742. 5 U. S. C. §§ 751–793.

Administrative expenses, compensation to injured employees in the District of Columbia: For the enforcement of the Act entitled "An Act to provide compensation for disability or death resulting from injury to employees in certain employments in the District of Columbia, and for other purposes", approved May 17, 1928 (45 Stat. 600), $65,900, for transfer to and expenditure by the Employees' Compensation Commission under its appropriations "Salaries and expenses", $65,600, and "Printing and binding", $300. Administrative expenses. 45 Stat. 600. Transfer to Commission.

For financing of the liability of the government of the District of Columbia, created by the Act entitled "An Act for the retirement of employees in the classified civil service, and for other purposes", approved May 22, 1920, and Acts amendatory thereof (5 U. S. C. 707a), $842,760, which amount shall be placed to the credit of the "civil service retirement and disability fund". Retirement Act; contribution from District revenues. 5 U. S. C. ch. 14; Supp. IV, ch. 14.

REGISTER OF WILLS

Personal services.
For personal services, $78,020.

Contingent expenses.
For miscellaneous and contingent expenses, telephone bills, printing, contract statistical services, typewriters, photostat paper and supplies, including laboratory coats and photographic developing-room equipment, towels, towel service, window washing, streetcar tokens, furniture and equipment and repairs thereto, and purchase of books of reference, law books, and periodicals, $13,120.

RECORDER OF DEEDS

Personal services.
For personal services, $112,920.

Contingent expenses.
For miscellaneous and contingent expenses, including telephone service, printing, binding, rebinding, repairing, and preservation of records; typewriters, towels, towel service, furniture and equipment and repairs thereto; books of reference, law books and periodicals, streetcar tokens, postage; not exceeding $100 for rest room for sick and injured employees and the equipment of and medical supplies for said rest room, and all other necessary incidental expenses, $14,400.

Rent.
Post, p. 1041.
For rent of offices of the recorder of deeds, $15,000, to be expended without reference to the provisions of section 6 of this Act.

CONTINGENT AND MISCELLANEOUS EXPENSES

Objects specified.
Post, p. 1308.
For checks, books, law books, books of reference, including $1,500 for law books and books of reference for the Corporation Counsel's office, periodicals, newspapers, stationery; surveying instruments and implements; drawing materials; binding, rebinding, repairing, and preservation of records; ice; traveling expenses not to exceed $3,000; including payment of dues and traveling expenses in attending conventions when authorized by the Commissioners of the District of Columbia; expenses authorized by law in connection with the removal of dangerous or unsafe and insanitary buildings, including payment of a fee of $6 per diem to each member of board of survey, other than the inspector of buildings, while actually employed on surveys of dangerous or unsafe buildings; not exceeding $3,000 for the settlement of claims not in excess of $250 each, approved by the Commissioners under and in accordance with the provisions of the Act entitled "An Act authorizing the Commissioners of the District of Columbia to settle claims and suits against the District of Columbia", approved February 11, 1929 (45 Stat. 1160), as amended by the Act approved June 5, 1930 (46 Stat. 500); not to exceed $250 to aid in support of the national conference of commissioners on uniform State laws; not exceeding $2,513 as final payment for the investigation of public relief in the District of Columbia, to be immediately available; and other general necessary expenses of District offices, $37,943: *Provided*, That no part of this or any other appropriation contained in this Act shall be expended for printing or binding a schedule or list of supplies and materials for the furnishing of which contracts have been or may be awarded.

Traveling expenses.

Removal of unsafe, etc., buildings.

Settlement of claims.

45 Stat. 1160; 46 Stat. 500.
Conference of commissioners on uniform State laws.
Investigation of public relief.

Proviso.
Printing, etc., list of supplies.

Postage.
Post, p. 1308.
For postage for strictly official mail matter, including the rental of postage-meter equipment, $27,200.

Judicial expenses.
For judicial expenses, including witness fees, and expert services in District of Columbia cases before the District Court of the United States for the District of Columbia, $1,500: *Provided*, That the Commissioners of the District of Columbia are authorized, when in their judgment such action be deemed in the public interest, to contract for stenographic reporting services without regard to section

Provisos.
Stenographic reporting services.

3709 of the Revised Statutes (41 U. S. C. 5) under available appropriations contained in this Act: *Provided further*, That neither the District of Columbia nor any officer thereof acting in his official capacity for the District of Columbia shall be required to pay court costs to the clerk of the District Court of the United States for the District of Columbia.

R. S. § 3709.
41 U. S. C. § 5.
No court costs, etc., in District Court for D. C. required.

For general advertising, authorized and required by law, and for tax and school notices and notices of changes in regulations, $9,000: *Provided*, That this appropriation shall not be available for the payment of advertising in newspapers published outside of the District of Columbia, notwithstanding the requirement for such advertising provided by existing law.

General advertising.

Proviso.
Advertising outside D. C.

For advertising notice of taxes in arrears July 1, 1939, as required to be given by the Act of February 28, 1898, as amended, to be reimbursed by a charge of 50 cents for each lot or piece of property advertised, $4,500: *Provided*, That this appropriation shall not be available for the payment of advertising the delinquent tax list for more than once a week for two weeks in the regular issue of one morning or one evening newspaper published in the District of Columbia, notwithstanding the provisions of existing law.

Taxes in arrears.
30 Stat. 250.
20 D. C. Code, §§ 791–798; Supp. IV, §§ 791–798.
Proviso.
Advertising of delinquent tax list in local newspapers.

For printing and binding, $53,300: *Provided*, That no part of the appropriation contained in this Act shall be available for expenditure for printing and binding unless the need for such expenditure shall have been specifically approved by the Commissioners of the District of Columbia, or by the purchasing officer and the auditor for the District of Columbia acting for such Commissioners.

Printing and binding.
Post, p. 1308.
Proviso.
Approval of requisitions.

For the use of the Senate and House Committees on the District of Columbia, acting jointly or separately as the chairmen of the two committees may decide, to pay for technical counsel and for bill drafting, statistical, and other assistance in connection with legislation for the revision of the organization of the District of Columbia and for extra services performed in the making of sundry investigations and examinations and the drafting of proposals for the revision of the organization of the District of Columbia, to be expended without reference to the Classification Act of 1923, as amended, and the provisions of section 3709 of the Revised Statutes of the United States (41 U. S. C. 5), $12,500, to be immediately available: *Provided*, That the foregoing appropriation shall be for payment in full for all services heretofore or hereafter rendered in connection with the study for the revision of the organization of the District of Columbia.

Revision of D. C. organization, technical services, etc.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Proviso.
Payment in full for services rendered.

CENTRAL GARAGE

For maintenance, care, repair, and operation of passenger-carrying automobiles owned by the District of Columbia, including personal services, $62,560; for purchase (including exchange) of passenger-carrying automobiles, $10,000; and for purchase (including exchange) of three passenger-carrying automobiles for the executive office, $5,400; and purchase of one passenger-carrying automobile for the auditor's office, $900; in all, $78,860.

Automobiles, maintenance, etc.

For allowances for furnishing privately owned motor vehicles in the performance of official duties at a rate of not to exceed $264 per year for each automobile, $10,296: *Provided*, That allowances under this appropriation shall be made only to persons whose duties require full-time field service.

Private vehicle allowances.

Proviso.
Restriction.

All motor-propelled passenger-carrying vehicles owned by the District of Columbia shall be used exclusively for "official purposes" directly pertaining to the public services of said District, and shall be under the direction and control of the Commissioners, who may

Use of District-owned vehicles restricted.

from time to time alter or change the assignment for use thereof or direct the joint or interchangeable use of any of the same by officials and employees of the District, except as otherwise provided in this Act; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except as to the Commissioners of the District of Columbia and in cases of officers and employees the character of whose duties makes such transportation necessary, and then only as to such latter cases when the same is approved by the Commissioners: *Provided*, That no passenger-carrying automobile, except busses, station wagons, patrol wagons, and ambulances, and except as otherwise specifically authorized in this Act, shall be acquired under any provision of this Act, by purchase or exchange, at a cost, including the value of a vehicle exchanged, exceeding $650. No motor vehicles shall be transferred from the police or fire departments to any other branch of the government of the District of Columbia.

Transportation between domicile and place of employment.

Proviso. Cost limitation.

Transfers forbidden.

Fire insurance premiums.

Appropriations in this Act shall not be used for the payment of premiums or other cost of fire insurance.

Streetcar and bus fares.

The Commissioners are authorized, in their discretion, to furnish necessary transportation in connection with strictly official business of the District of Columbia by the purchase of streetcar and bus fares from appropriations contained in this Act: *Provided*, That the expenditures herein authorized shall be so apportioned as not to exceed a total of $11,100: *Provided further*, That the provisions of this paragraph shall not include the appropriations herein made for the fire and police departments.

Provisos. Limitation on expenditures.

Fire and police departments excepted.

EMPLOYMENT SERVICE

Personal services, etc.

For personal services and miscellaneous and contingent expenses required for maintaining a public employment service for the District of Columbia, $4,640.

EMERGENCY FUND

Emergency expenditures.

To be expended in case of emergency, such as riot, pestilence, public insanitary conditions, calamity by flood, or fire, or storm, and of like character, and for other purposes, in the discretion of the Commissioners, $3,500, of which sum $1,000 shall be immediately available: *Provided*, That the certificate of the Commissioners shall be sufficient voucher for the expenditure of this appropriation for such purposes as they may deem necessary.

Proviso. Voucher for expenditure.

REFUND OF ERRONEOUS COLLECTIONS

Payments authorized.

To enable the Commissioners, in any case where taxes, special assessments, school-tuition charges, payments for lost library books, rents, fines, fees, or collections of any character have been erroneously covered into the Treasury to the credit of the general revenues of the District of Columbia, to refund such erroneous payments, wholly or in part, including the refunding of fees paid for building permits authorized by the District of Columbia Appropriation Act approved March 2, 1911 (36 Stat. 967), $65,000: *Provided*, That this appropriation shall be available for such refunds of payments made within the past three years.

Building permits. 36 Stat. 967.

Proviso. Availability.

WHARVES

Reconstruction, maintenance, etc.

For reconstruction, where necessary, and for maintenance and repair of wharves under the control of the Commissioners of the District of Columbia, in the Washington Channel of the Potomac River, $2,000.

REPAYMENT OF LOAN FROM PUBLIC WORKS ADMINISTRATION

Reimbursement. 48 Stat. 1215.

For reimbursement to the United States, in compliance with section 3 of the Act approved June 25, 1934 (48 Stat. 1215), of funds loaned under the authority of said Act, $462,500: *Provided*, That during the fiscal year 1940 no greater sum shall be deposited in the Treasury of the United States to the credit of the special account established under section 3 of said Act than is required by said section for reimbursement to the United States.

Proviso. Amount of deposit, 1940.

Interest.

Payment of interest on loan by Federal Emergency Administration of Public Works: For payment to the United States, in compliance with section 3 of the Act approved June 25, 1934 (48 Stat. 1215), of interest on funds loaned under the authority of said Act, $15,277.

48 Stat. 1215.

FREE PUBLIC LIBRARY

Personal services.

For personal services, and for substitutes and other special and temporary services, including extra services on Sundays, holidays, and Saturday half holidays, at the discretion of the librarian, $412,830.

Miscellaneous.

Miscellaneous: For books, periodicals, newspapers, and other printed material, including payment in advance for subscription books, and society publications, including not exceeding $300 for music records and sound recordings, $65,000: *Provided*, That the disbursing officer of the District of Columbia is authorized to advance to the librarian of the Free Public Library, upon requisition previously approved by the auditor of the District of Columbia, sums of money not exceeding $25 at the first of each month, to be expended for the purchase of certain books, pamphlets, numbers of periodicals or newspapers, or other printed material, and to be accounted for on itemized vouchers.

Proviso. Advances for purchases of books, etc.

Accounting.

Binding.

For binding, including necessary personal services, $20,000.

Contingent expenses.

For maintenance, alterations, repairs, fuel, lighting, fitting up buildings, care of grounds, maintenance of motor delivery vehicles, and other contingent expenses, $44,000.

Chevy Chase and Woodridge branches, rent.

For rent of suitable quarters for branch libraries in Chevy Chase and Woodridge, $5,760.

Library building, first unit construction. 52 Stat. 163.

Not to exceed $350,000 of the unexpended balance of the appropriation of $500,000 contained in the District of Columbia Appropriation Act for the fiscal year 1939 for beginning the construction in square 533 of the first unit of an extensible building for the government of the District of Columbia is hereby reappropriated and made available for beginning the construction in square 491 of the first unit of an extensible library building, including quarters for the administrative offices of the Board of Education and the Commissioners are authorized to enter into contract or contracts for the construction of such first unit at a total cost, including improvement of grounds and all necessary furniture and equipment, not to exceed $1,118,000: *Provided*, That not to exceed $40,000 of the said sum of $350,000, together with the unexpended balance of the appropriation of $60,000 contained in such Act for the preparation of plans and specifications for a library building to be constructed on square 491, which is continued available for the same purpose in the fiscal year 1940, shall be immediately available for the preparation of plans and specifications, and for the employment of professional and other services without reference to the Classification Act of 1923, as amended, section 3709 of the Revised Statutes, and civil-service requirements, and for other necessary expenses, and the Procurement Division of the Treasury Depart-

Inclusion of Board of Education offices.

Improvement of grounds, equipment.

Proviso. Plans and specifications; funds available.

Professional, etc., services. 5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c. R. S. § 3709. 41 U. S. C. § 5.

Services of Procurement Division in planning.

ment is authorized and directed to render such services in planning as the Commissioners may deem necessary, subject to reimbursement for such services.

SEWERS

Personal services.

For personal services, including one chief engineering inspector at $2,600 per annum, to be appointed without reference to civil-service requirements, $183,860.

Cleaning, repairs, etc.
Motortrucks.

For cleaning and repairing sewers and basins; including the replacement of the following motortrucks: Two at not to exceed $975 each and one at not to exceed $4,000; and for operation and maintenance of the sewage pumping service, including repairs to equipment, machinery, and pumping stations, and employment of mechanics and laborers, purchase of electricity, fuel, oil, waste, and other supplies, and the maintenance of non-passenger-carrying motor vehicles used in this work, $230,000.

Sewers and receiving basins.
Vehicles.

For construction of sewers and receiving basins, including the maintenance of non-passenger-carrying motor vehicles used in this work, and the replacement of one motortruck at not to exceed $975 and two hydraulic diggers mounted on tractors at not to exceed $2,500 each; and including not to exceed $16,710 for the construction of a shop building at the sewer division yard, $275,000.

Assessment and permit work.

For assessment and permit work, sewers, including not to exceed $1,000 for purchase or condemnation of rights-of-way for construction, maintenance, and repair of public sewers, $225,000.

Mosquito control.
Vehicles, etc.

For the control and prevention of the spread of mosquitoes in the District of Columbia, including personal services, operation, maintenance, and repair of motor-propelled vehicles, the replacement of one motortruck at not to exceed $650, purchase of oil, and other necessary expenses, $12,000: *Provided*, That of the amount herein appropriated there may be transferred, in the interest of coordinating the work of mosquito control in the District of Columbia, not to exceed $4,100 to the Public Health Service of the Treasury Department, the amount so transferred to be available for the objects herein specified.

Proviso.
Transfer to Public Health Service.

Sewage treatment plant.

Sewage treatment plant: For operation and maintenance, including salaries and wages of necessary employees, supplies, repairs to buildings and equipment, purchase of electric power, fuel, oil, waste, and other necessary expenses including the maintenance of non-passenger-carrying motor vehicles used in this work, $206,940.

COLLECTION AND DISPOSAL OF REFUSE

Personal services.

For personal services, $137,820.

Sweeping, cleaning, etc.

For dust prevention, sweeping and cleaning streets, avenues, alleys, and suburban streets, under the immediate direction of the Commissioners, including services and purchase and maintenance of equipment, rent of storage rooms; maintenance and repair of garages; maintenance and repair of non-passenger-carrying motor-propelled vehicles necessary in cleaning streets, purchase and exchange of motor-propelled street-cleaning equipment, not to exceed $29,400, and necessary incidental expenses, $433,130.

Garbage, dead animals, ashes, etc.

To enable the Commissioners to carry out the provisions of existing law governing the collection and disposal of garbage, dead animals, night soil, and miscellaneous refuse and ashes in the District of Columbia, including inspection; fencing of public and private property designated by the Commissioners as public dumps; including not to exceed $47,000 for the purchase and exchange of non-passenger-carrying motor vehicles; and incidental expenses, $896,000:

Vehicles.

Provided, That this appropriation shall not be available for collecting ashes or miscellaneous refuse from hotels and places of business or from apartment houses of four or more apartments in which the landlord furnishes heat to tenants.

Proviso. Collection restriction.

ELECTRICAL DEPARTMENT

For personal services, $96,640.

Personal services.

For general supplies, repairs, new batteries and battery supplies, telephone rental and purchase, telephone service charges, wire and cable for extension of telegraph and telephone service, repairs of lines and instruments, purchase of poles, tools, insulators, brackets, pins, hardware, cross arms, ice, record book, stationery, extra labor, new boxes, maintenance of motortrucks, and other necessary items, $39,300.

Supplies, contingent expenses, etc.

For placing wires of fire alarm, police patrol, and telephone services underground, extension and relocation of police-patrol and fire-alarm systems, purchase and installing additional cables, labor, material, appurtenances, and other necessary equipment and expenses, $30,000.

Placing wires underground, police patrol and fire alarm systems.

Street lighting: For purchase, installation, and maintenance of public lamps, lampposts, street designations, lanterns, and fixtures of all kinds on streets, avenues, roads, alleys, and public spaces, part cost of maintenance of airport and airway lights necessary for operation of the air mail, and for all necessary expenses in connection therewith, including rental of storerooms, extra labor, operation, maintenance, and repair of motortrucks, this sum to be expended in accordance with the provisions of sections 7 and 8 of the District of Columbia Appropriation Act for the fiscal year 1912 (36 Stat. 1008–1011, sec. 7), and with the provisions of the District of Columbia Appropriation Act for the fiscal year 1913 (37 Stat. 181–184, sec. 7), and other laws applicable thereto, $757,500: *Provided*, That this appropriation shall not be available for the payment of rates for electric street lighting in excess of those authorized to be paid in the fiscal year 1927, and payment for electric current for new forms of street lighting shall not exceed 2 cents per kilowatt-hour for current consumed: *Provided further*, That no part of this appropriation shall be available for the payment on any contract required by law to be awarded through competitive bidding, which is not awarded to the lowest responsible bidder on specifications, and such specifications shall be so drawn as to admit of fair competition.

Street lighting.

Airway lights.

36 Stat. 1008; 37 Stat. 181.

Provisos. Rates, limitation.

Awards to lowest bidder.

PUBLIC SCHOOLS

For personal services of administrative and supervisory officers in accordance with the Act fixing and regulating the salaries of teachers, school officers, and other employees of the Board of Education of the District of Columbia, approved June 4, 1924 (43 Stat. 367–375), including salaries of presidents of teachers colleges in the salary schedule for first assistant superintendents, $689,803.

Administrative and supervisory officers.

43 Stat. 367.

For personal services of clerks and other employees, $189,160.

Clerks, etc.

For personal services in the department of school attendance and work permits in accordance with the Act approved June 4, 1924 (43 Stat. 367–375), the Act approved February 5, 1925 (43 Stat. 806–808), and the Act approved May 29, 1928 (45 Stat. 998), $41,167.

School attendance and work permits department.

43 Stat. 367, 806.
45 Stat. 998.

For personal services of teachers and librarians in accordance with the Act approved June 4, 1924 (43 Stat. 367–375), including for teachers colleges assistant professors in salary class eleven, and pro-

Teachers, librarians, etc.
43 Stat. 367.
Post, p. 1308.

Health and physical education teachers, central area.

fessors in salary class twelve, and including $12,200 for health and physical education teachers to supervise play in schools of the central area bounded by North Capitol Street on the east, Florida Avenue on the north, the Mall on the south, and Twelfth Street on the west, $7,191,930: *Provided*, That teaching vacancies that occur during the fiscal year 1940 wherever found may be filled by the assignment of teachers of special subjects and teachers not now assigned to classroom instruction, and such teachers are hereby made eligible for such assignment without further examination: *Provided further*, That the average of the salaries paid librarians in the public schools shall not exceed the average of the salaries paid employees performing the same grade of work in the Free Public Library: *And provided further*, That the Board of Education is hereby authorized to appoint a teacher, class 2–A, for instruction in automobile driving at the Abbott Vocational School at a beginning salary of $2,000.

Provisos.
Placing unassigned teachers of special, etc., subjects.

Librarians, pay restriction.

Instruction in automobile driving.

Vacation schools, instruction, etc.

For the instruction and supervision of children in the vacation schools, and supervisors and teachers of vacation schools may also be supervisors and teachers of day schools, $30,400.

Lectures on effects of alcoholic liquors and narcotics.

Qualified Federal personnel is authorized with the approval of the head of the Federal agency concerned, and upon request by the Board of Education, to give lectures in the public schools on the effects of alcoholic liquors and narcotics.

NIGHT SCHOOLS

Salaries.

For teachers and janitors of night schools, including teachers of industrial, commercial, and trade instruction, and teachers and janitors of night schools may also be teachers and janitors of day schools, $102,180.

Contingent expenses.

For contingent and other necessary expenses, including equipment and purchase of all necessary articles and supplies for classes in industrial, commercial, and trade instruction, $4,000.

AMERICANIZATION WORK

Instruction of foreigners of all ages.

For Americanization work and instruction of foreigners of all ages in both day and night classes, and teachers and janitors of Americanization schools may also be teachers and janitors of the day schools, $8,800.

Contingent expenses.

For contingent and other necessary expenses, including books, equipment, and supplies, $600.

Instruction of children of veterans killed, etc., during World War.
48 Stat. 1125.
34 U. S. C. § 945.

For carrying out the provisions of the Act of June 19, 1934 (34 U. S. C. 945), entitled "An Act providing educational opportunities for the children of soldiers, sailors, and marines who were killed in action or died during the World War", $1,600.

Vocational education.
49 Stat. 1488.
20 U. S. C., Supp. IV, §§ 15h–15p.

For the development of vocational education in the District of Columbia in accordance with the Act entitled "An Act to provide for the further development of vocational education in the several States and Territories", approved June 8, 1936 (49 Stat. 1488), $22,099.

COMMUNITY CENTER DEPARTMENT

Salaries and expenses.
43 Stat. 369.

For personal services of the director, general secretaries, and community secretaries in accordance with the Act approved June 4, 1924 (43 Stat. 369, 370); clerks and part-time employees, including janitors on account of meetings of parent-teacher associations and other activities; directors, supervisors, and other playground personnel, at rates of pay to be fixed by the Board of Education without reference to the Classification Act of 1923, as amended, and contingent

Playground personnel.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

expenses, equipment, supplies, and lighting fixtures, $255,320: *Provided*, That the activities provided for under this appropriation shall be operated under the joint control, supervision, and direction of the Commissioners of the District of Columbia and the Board of Education.

Proviso. Operation of activities.

For the maintenance and contingent expenses of keeping open during the summer months the public-school playgrounds; for special and temporary services, directors, assistants, and janitor service during the summer vacation, and, in the larger yards, daily after school hours during the school term, $25,000.

Public-school playgrounds during summer.

For the purchase, installation, and maintenance of equipment for school yards for the purposes of play of pupils, $7,000: *Provided*, That such playgrounds shall be kept open for play purposes in accordance with the schedule heretofore maintained for playgrounds while under the jurisdiction of the playground department.

Equipment.

Proviso. Playground schedule.

CARE OF BUILDINGS AND GROUNDS

For personal services, including care of portable buildings at a rate not to exceed $96 per annum for the care of each building, $968,725.

Personal services.

MISCELLANEOUS

For the maintenance of schools for tubercular and crippled pupils, $7,750.

Schools for tubercular and crippled pupils.

For transportation for pupils attending schools for tubercular pupils, sight-conservation pupils, and crippled pupils, $23,200: *Provided*, That expenditures for streetcar and bus fares from this fund shall not be subject to the general limitations on the use of streetcar and bus fares covered by this Act.

Transportation.

Proviso. Streetcar, etc., fares.

For purchase and repair of furniture, tools, machinery, material, and books, and apparatus to be used in connection with instruction in manual and vocational training, and incidental expenses connected therewith, $70,400, to be immediately available.

Manual, etc., training.

For fuel, gas, and electric light and power, $312,500: *Provided*, That this appropriation shall be so apportioned and distributed over the fiscal year ending June 30, 1940, and shall be so administered, during such fiscal year, as to constitute the total amount that will be utilized during such fiscal year for such purposes.

Fuel, light, and power.

Proviso. Apportionment provisions.

For contingent expenses, including United States flags, furniture and repairs of same, stationery, ice, paper towels, and other necessary items not otherwise provided for, and including not exceeding $8,000 for books of reference and periodicals, not exceeding $1,500 for replacement of pianos at an average cost of not to exceed $300 each, and not exceeding $6,800 for labor; in all, $150,000, to be immediately available, of which not to exceed $2,100 may be expended for tabulating school census cards either by contract or by day labor as the Commissioners may determine: *Provided*, That a bond shall not be required on account of military supplies or equipment issued by the War Department for military instruction and practice by the students of high schools in the District of Columbia.

Contingent expenses.

Proviso. Military supplies issued to cadets; bond not required.

For the purchase of furniture and equipment to replace worn-out furniture and equipment at Central High School, $2,076, McKinley High School, $3,824, and Armstrong High School, $3,824; in all, $9,724.

Replacement of worn-out equipment, designated buildings.

For completely furnishing and equipping buildings and additions to buildings, as follows: Eastern High School; Deal Junior High School; Anacostia Junior-Senior High School Stadium; Banneker

Equipment for designated buildings.

Junior High School; Noyes School, second floor; Rudolph School; Woodrow Wilson Stadium; $87,000: *Provided*, That the new school building built to replace the Lenox Vocational School shall, when occupied, be known as the John A. Chamberlain Vocational School.

Proviso.
New building replacing Lenox Vocational School; designation.

For textbooks and other educational books and supplies as authorized by the Act of January 31, 1930 (46 Stat. 62), including not to exceed $7,000 for personal services, $190,000, to be immediately available.

Supplies to pupils.
46 Stat. 62.

Kindergartens.

For maintenance of kindergartens, $5,600, to be immediately available.

Supplies for general science, etc., departments.

For purchase of apparatus, fixtures, specimens, technical books, and for extending the equipment and for the maintenance of laboratories of the department of physics, chemistry, biology, and general science in the several high and junior high schools, vocational schools, and teachers colleges, and for the installation of the same, $17,875, to be immediately available.

School gardens, utensils, etc.

For utensils, materials, and labor, for establishment and maintenance of school gardens, and for use in teaching elementary science in connection therewith, $2,400.

Repairs, etc., to buildings.

For repairs and improvements to school buildings and grounds, including maintenance of motor trucks, and not to exceed $975 for the replacement of one one and one-half ton truck, not to exceed $40,000 for replacement of boilers, not to exceed $12,000 for replacement of the heating plant at the Gage School, not to exceed $3,000 for replacement of insanitary drinking fountains, not to exceed $7,000 for replacement of insanitary toilet facilities, $490,525, of which amount $100,000 shall be immediately available: *Provided*, That work performed for repairs and improvements under appropriations contained in this Act shall be by contract or otherwise, as may be determined by the Commissioners to be most advantageous to the District of Columbia: *Provided further*, That this appropriation shall be available for performing work of repairs and improvements to other municipal buildings, subject to reimbursement covering the cost of such work, and a report of expenditures for such repairs and improvements to other municipal buildings shall be submitted to Congress in the annual Budget.

Gage School, heating plant.

Provisos.
Contracts, etc.

Availability for repairs to other buildings; reimbursement, etc.

Improvement of municipal playgrounds.

For improvement of various municipal playgrounds and recreation centers, including erection of shelter houses, $25,000, of which not exceeding $1,000 shall be immediately available for the preparation of architectural and landscaping plans.

Annuities.

To carry out the purposes of the Act approved June 11, 1926, entitled "An Act to amend the Act entitled 'An Act for the retirement of public-school teachers in the District of Columbia', approved January 15, 1920, and for other purposes" (41 Stat. 387–390), $550,000.

41 Stat. 387; 44 Stat. 727.

THE DEAF, DUMB, AND BLIND

Maintenance and instruction.

For maintenance and instruction of deaf and dumb persons admitted to the Columbia Institution for the Deaf from the District of Columbia, under section 4864 of the Revised Statutes, and as provided for in the Act approved March 1, 1901 (24 U. S. C. 238), and under a contract to be entered into with the said institution by the Commissioners, $35,500.

R. S. § 4864.
31 Stat. 844.
7 D. C. Code § 218.

Colored deaf-mutes. Maintenance and instruction.

For maintenance and instruction of colored deaf-mutes of teachable age belonging to the District of Columbia, in Maryland, or some other State, under a contract to be entered into by the Commissioners, $9,500: *Provided*, That all expenditures under this appropriation shall be made under the supervision of the Board of Education.

Proviso.
Supervision of expenditures.

For maintenance and instruction of blind children of the District of Columbia, in Maryland, or some other State, under a contract to be entered into by the Commissioners, $11,500: *Provided*, That all expenditures under this appropriation shall be made under the supervision of the Board of Education.

Blind children. Maintenance and instruction.

Proviso. Supervision of expenditures.

No part of any appropriation made in this Act shall be paid to any person employed under or in connection with the public schools of the District of Columbia who shall solicit or receive, or permit to be solicited or received, on any public-school premises, any subscription or donation of money or other thing of value from any pupil enrolled in such public schools for presentation of testimonials to school officials or for any purpose except such as may be authorized by the Board of Education at a stated meeting upon the written recommendation of the superintendent of schools.

Solicitation of subscriptions, etc.

No money appropriated in this Act for the purchase of furniture and equipment and school supplies for the public schools of the District of Columbia shall be expended unless the requisitions of the Board of Education therefor shall be approved by the Commissioners of the District of Columbia, or by the purchasing officer and the auditor for the District of Columbia acting for the Commissioners.

Requisitions for equipment, approval by Commissioners.

The Board of Education is authorized to designate the months in which the ten salary payments now required by law shall be made to teachers assigned to instruction in nature study and school gardening, and in health, physical education, and playground activities.

Nature study, etc., teachers.

The children of officers and men of the United States Army, Navy, and Marine Corps, and children of other employees of the United States stationed outside the District of Columbia shall be admitted to the public schools without payment of tuition.

Children of Army, Navy, etc., personnel, admission to schools free.

BUILDINGS AND GROUNDS

For completing the construction of a new senior high school on a site already owned by the District of Columbia at Fifth and Sheridan Streets Northwest, $525,000, and the limit of cost of said building is increased to $1,425,000;

Construction, etc., Senior High, Fifth and Sheridan Streets NW.

For the construction of an eight-room addition to the Montgomery School, including an assembly hall-gymnasium, and the necessary remodeling of the present building, $229,000;

Montgomery, addition.

For completing the construction of the Thomas Jefferson Memorial Junior High School and Library, $500,000, of which sum $7,200 shall be available for supervision of construction, the employment of personal services thereunder to be without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), the Classification Act of 1923, as amended, and civil-service requirements;

Thomas Jefferson Memorial Junior High School and Library.

R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

For the construction of an eight-room addition to the Ketcham School, including assembly hall-gymnasium, and the necessary remodeling of the present building, to replace the Van Buren School and the Van Buren Annex, $229,000;

Ketcham, addition, etc.

For construction of a ten-room addition to the Randall Junior High School including necessary remodeling of the present building, $140,000;

Randall Junior High, addition.

In all, $1,623,000, to be immediately available and to be disbursed and accounted for as "Buildings and grounds, public schools", and for that purpose shall constitute one fund and remain available until expended: *Provided*, That no part of this appropriation shall be used for or on account of any school building not herein specified.

Aggregate; accounting.

Proviso. Use restricted.

For the purchase of school building and playground sites as follows:

School building and playground sites.

For the purchase of additional land at the Montgomery School for the construction of an eight-room addition and assembly hall-gymnasium to replace the Briggs School;

For the purchase of a site for school purposes in the vicinity of Massachusetts Avenue and Macomb Street;

For the purchase of land adjoining the Syphax School for the construction of an eight-room addition and assembly hall-gymnasium;

Northeast senior high.

For the purchase of a site for a northeast senior high school;

In all, $205,000.

Instruction of children under 5 years of age.

No part of the foregoing appropriations for public schools shall be used for instructing children under five years of age except children entering during the first half of the school year who will be five years of age by November 1, 1939, and children entering during the second half of the school year who will be five years of age by March 15, 1940: *Provided*, That this limitation shall not be considered as preventing the employment of a matron and the care of children under school age at the Webster School whose parent or parents are in attendance in connection with Americanization work.

Proviso.
Exception; parent attending Americanization work.

Building contracts, requirements.

None of the money appropriated by this Act shall be paid or obligated toward the construction of or addition to any building the whole and entire construction of which, exclusive of heating, lighting, plumbing, painting, and treatment of grounds, shall not have been awarded in one or a single contract, separate and apart from any other contract, project, or undertaking, to the lowest responsible bidder complying with all the legal requirements as to a deposit of money or the execution of a bond, or both, for the faithful performance of the contract: *Provided*, That nothing herein shall be construed as repealing existing law giving the Commissioners the right to reject all bids.

Proviso.
Right to reject bids.

Preparation of plans, etc.

The plans and specifications for all building provided for in this Act under appropriations administered by the Commissioners of the District of Columbia shall be prepared under the supervision of the municipal architect, and those for school buildings after consultation with the Board of Education, and shall be approved by the Commissioners and shall be constructed in conformity thereto.

Exit, etc., requirements.

The school buildings authorized and appropriated for herein shall be constructed with all doors intended to be used as exits or entrances opening outward, and each of said buildings having in excess of eight rooms shall have at least four exits. Appropriations carried in this Act shall not be used for the maintenance of school in any building unless all outside doors thereto used as exits or entrances shall open outward and be kept unlocked every school day from one-half hour before until one-half hour after school hours.

METROPOLITAN POLICE

SALARIES

Salaries.

For the pay and allowances of officers and members of the Metropolitan Police force, in accordance with the Act entitled "An Act to fix the salaries of the Metropolitan Police force, the United States Park Police force, and the fire department of the District of Columbia" (43 Stat. 174–175), as amended by the Act of July 1, 1930 (46 Stat. 839–841), including one captain, who shall be property clerk, and the present acting sergeant in charge of police automobiles, who shall have the rank and pay of a sergeant, $2,943,945.

43 Stat. 174; 46 Stat. 839.
Property clerk, etc.

Personal services.

For personal services, $146,280.

MISCELLANEOUS

Fuel.

For fuel, $6,500.

Repairs, etc.

For repairs and improvements to police stations and station grounds, $13,000, of which amount not to exceed $5,000, together with

the sum of $10,000 contained in the District of Columbia Appropriation Act for the fiscal year 1939 for converting the quarters occupied by the Women's Bureau for use as a police precinct station, shall be available during the fiscal year 1940 for alterations, repairs, improvements, and additions to the Women's Bureau Building.

Women's Bureau Building, alterations, etc.
52 Stat. 171.

For the erection of a police precinct station house to be located on land owned by the District of Columbia, in square south of 482, $68,000.

New precinct station house.

For miscellaneous and contingent expenses, including rewards for fugitives, purchase of gas equipment and firearms, maintenance of card system, stationery, city directories, books of reference, periodicals, newspapers, telegraphing, telephoning, photographs, rental and maintenance of teletype system and labor-saving devices, telephone service charges, purchase, maintenance, and servicing of radio broadcasting systems, purchase of equipment, gas, ice, washing, meals for prisoners, medals of award, not to exceed $300 for car tickets, furniture and repair thereto, beds and bed clothing, insignia of office, police equipments and repairs to same, and mounted equipment, flags and halyards, storage and hauling of stolen or abandoned property, and traveling and other expenses incurred in prevention and detection of crime, not to exceed $3,000 for expenses of officers and members of the police force in attending, without loss of pay or time, specialized police training classes and pistol matches, including tuition, entrance fees, travel and subsistence, and other necessary expenses, including expenses of harbor patrol, $77,750, of which amount not exceeding $10,000 shall be immediately available and may be expended by the Major and Superintendent of Police for prevention and detection of crime, under his certificate, approved by the Commissioners, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

Contingent expenses.

Harbor patrol.

For purchase and exchange, and maintenance of passenger-carrying and other motor vehicles and the replacement of those worn out in the service and condemned, $66,700.

Vehicles.

Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the Metropolitan Police, including cleaning, alteration, and repair of articles transferred from one individual to another, $47,600.

Uniforms.

HOUSE OF DETENTION

For maintenance of a suitable place for the reception and detention of girls and women over seventeen years of age, arrested by the police on charge of offense against any laws in force in the District of Columbia, or held as witnesses or held pending final investigation or examination, or otherwise, including transportation, clinic supplies, food, clothing, upkeep and repair of buildings, fuel, gas, ice, laundry, supplies and equipment, electricity, and other necessary expenses, $8,500; for personal services, $9,360; in all, $17,860.

Maintenance, etc.

POLICEMEN AND FIREMEN'S RELIEF

To pay the policemen and firemen's relief and other allowances as authorized by law, $1,080,000.

Payments.

FIRE DEPARTMENT

SALARIES

For the pay of officers and members of the fire department, in accordance with the Act entitled "An Act to fix the salaries of officers and members of the Metropolitan Police force, the United States Park

Salaries.

Police force, and the fire department of the District of Columbia" (43 Stat. 175), as amended by the Act of July 1, 1930 (46 Stat. 839–841), $2,186,000: *Provided*, That no appointment shall be made during the fiscal year 1940 in the grade of private until sixteen vacancies exist in such grade, and fifteen of such vacancies shall not be filled during such fiscal year: *Provided further*, That the Commissioners of the District of Columbia are hereby directed to cause a survey to be made for the purpose of determining what consolidations of present fire department stations can be effected and as a result thereof what, if any, economies may be made in the cost of operating the fire department, and what additional amount would be needed for new construction, a report of such survey to be made and submitted to Congress on the first day of the next regular session of Congress.

43 Stat. 175; 46 Stat. 839.
Provisos.
Restriction on appointments.
Survey of possible consolidation, etc., of stations.
Report to Congress.

Personal services.

For personal services, $5,740.

MISCELLANEOUS

Repairs, etc.

For repairs and improvements to buildings and grounds, $20,000.

Uniforms.

Uniforms: For furnishing uniforms and other official equipment prescribed by department regulations as necessary and requisite in the performance of duty to officers and members of the fire department, including cleaning, alteration, and repair of articles transferred from one individual to another, $21,750.

Repairs to apparatus, etc.

For repairs to apparatus, motor vehicles, and other motor-driven apparatus, fireboat and for new apparatus, new motor vehicles, new appliances, employment of mechanics, helpers, and laborers in the fire department repair shop, and for the purchase of necessary supplies, materials, equipment, and tools, $37,500: *Provided*, That the Commissioners are authorized, in their discretion, to build or construct, in whole or in part, fire-fighting apparatus in the fire department repair shop.

Proviso.
Construction at repair shop.

Hose.

For hose, $12,000.

Fuel.

For fuel, $21,750.

Contingent expenses.

For contingent expenses, furniture, fixtures, oil, blacksmithing, gas and electric lighting, flags, and halyards, medals of award, and other necessary items, including $750 for the purchase of an electrocardiograph machine for the police and fire clinic, $23,250.

New apparatus, etc.

For additional fire-fighting apparatus, including two passenger automobiles, at not to exceed $650 each, and two chiefs' automobiles, at not to exceed $1,100 each, $55,000: *Provided*, That no part of this appropriation shall be available for such purchases except by the exchange of fire-fighting apparatus and motor vehicles to be replaced.

Proviso.
Exchange of apparatus to be replaced.

HEALTH DEPARTMENT

Salaries.
R. S. § 3709.
41 U. S. C. § 5.

Salaries: For personal services, including not to exceed $6,000 for contract investigational services, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), $226,850.

Prevention of contagious diseases.

Prevention of contagious diseases: For contingent expenses incident to the enforcement of the provisions of an Act to prevent the spread of contagious diseases in the District of Columbia, approved March 3, 1897 (29 Stat. 635–641), and an Act for the prevention of scarlet fever, diphtheria, measles, whooping cough, chickenpox, epidemic cerebrospinal meningitis, and typhoid fever in the District of Columbia, approved February 9, 1907 (34 Stat. 889–890), and an Act to provide for registration of all cases of tuberculosis in the District of Columbia, for free examination of sputum in suspected cases, and for preventing the spread of tuberculosis in said District of Columbia, approved May 13, 1908 (35 Stat. 126–127), under the direction of the health officer of said District, manufacture of serums,

29 Stat. 635.
Scarlet fever, etc.
34 Stat. 889.
Tuberculosis registration.
35 Stat. 126.

including their use in indigent cases, and for the prevention of infantile paralysis and other communicable diseases, and of an Act for the prevention of venereal diseases in the District of Columbia, and for other purposes, approved February 26, 1925 (43 Stat. 1001–1003), and for maintenance of disinfecting service, including salaries or compensation for personal services, when ordered in writing by the Commissioners and necessary for the enforcement and execution of said Acts, and for the prevention of such other communicable diseases as hereinbefore provided, and purchase of reference books and medical journals, $47,230: *Provided*, That any bacteriologist employed under this appropriation may be assigned by the health officer to the bacteriological examination of milk and other dairy products and of the water supplies of dairy farms, and to such other sanitary works as in the judgment of the health officer will promote the public health, whether such examinations be or be not directly related to contagious diseases.

Infantile paralysis, etc.
Venereal diseases.
43 Stat. 1001.
Disinfecting service.
Proviso.
Bacteriological examination of milk, etc.

Maintenance of dispensaries: For the maintenance of a dispensary or dispensaries for the treatment of indigent persons suffering from tuberculosis and of indigent persons suffering from venereal diseases, including payment for personal services, rent, supplies, and contingent expenses, $53,340: *Provided*, That the Commissioners may accept such volunteer services as they deem expedient in connection with the establishment and maintenance of the dispensaries herein authorized: *Provided further*, That this shall not be construed to authorize the expenditure or the payment of any money on account of any such volunteer service.

Maintenance of dispensaries.
Provisos.
Volunteer services.
Compensation restriction.

Nursing service: For maintaining a nursing service, including personal services, uniforms, supplies, and contingent expenses, $154,340: *Provided*, That the Commissioners may accept such volunteer services as they deem expedient in connection with the maintenance of the nursing service herein authorized: *Provided further*, That this shall not be construed to authorize the expenditure or payment of any money on account of any such volunteer service.

Nursing service.
Provisos.
Volunteer services.
Compensation restriction.

Abatement of nuisances: For enforcement of the provisions of an Act to provide for the drainage of lots in the District of Columbia, approved May 19, 1896 (29 Stat. 125–126), and an Act to provide for the abatement of nuisances in the District of Columbia by the Commissioners, and for other purposes, approved April 14, 1906, $1,000.

Abatement of nuisances.
Drainage of lots.
29 Stat. 125.
34 Stat. 114.

School hygiene and sanitation, salaries: For personal services in the conduct of hygiene and sanitation work in schools in the District of Columbia, including the necessary expenses of maintaining free dental clinics, $114,700.

School hygiene and sanitation, salaries.
Free dental clinics.

For maintenance of laboratories, including reference books and periodicals, apparatus, equipment, and necessary contingent and miscellaneous expenses, $6,000.

Laboratories, maintenance.

Contingent expenses, foods and drugs: For contingent expenses incident to the enforcement of an Act relating to the adulteration of foods and drugs in the District of Columbia approved February 17, 1898 (30 Stat. 246–248), an Act to prevent the adulteration of candy in the District of Columbia, approved May 5, 1898 (30 Stat. 398), an Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes, approved June 30, 1906 (34 Stat. 768–772), and an Act to regulate, within the District of Columbia, the sale of milk, cream, and ice cream, and for other purposes, approved February 27, 1925 (43 Stat. 1004–1008), including traveling and other necessary expenses of dairy farm inspectors, and car tokens and passes for

Contingent expenses, foods and drugs.
30 Stat. 246, 398.
34 Stat. 768.
21 U. S. C. §§ 1–5; 7–15.
Milk regulation.
43 Stat. 1004.

nurses, sanitary inspectors and food inspectors; and including not to exceed $200 for special services in detecting adulteration of drugs and foods, including candy and milk, $7,312: *Provided*, That inspectors of dairy farms may receive an allowance for furnishing privately owned motor vehicles in the performance of official duties at the rate of not to exceed $312 per annum for each inspector.

Proviso. Vehicle allowance.

Maternal and child health service.

Maternal and child health service: For maintaining a maternal and child health service, including the establishment and maintenance of maternal and child health stations for clinical examinations, payment for personal services, rent, fuel, books, periodicals, and supplies, $36,280: *Provided*, That the Commissioners may accept such volunteer services as they may deem expedient in connection with the establishment and maintenance of the service herein authorized: *Provided further*, That this shall not be construed to authorize the expenditure or the payment of any money on account of any such volunteer service.

Provisos. Volunteer services.

Compensation restriction.

For the following hospital and sanatoria:

Tuberculosis Sanatoria.

Tuberculosis Sanatoria: For personal services, including $3,000 for chief visiting consultant, and not to exceed $3,000 for compensation of consulting physicians at rates to be fixed by the Commissioners, $383,868.

Provisions, etc.

For provisions, fuel, forage, harness and vehicles and repairs to same, gas, water, ice, shoes, clothing, dry goods, tailoring, drugs and medical supplies, furniture and bedding, kitchen utensils, medical books, schoolbooks, classroom supplies, books of reference, and periodicals not to exceed $500, maintenance of motortrucks, and other necessary items, $238,000.

Repairs and improvements.

For repairs and improvements to buildings and grounds, including roads and sidewalks, $5,500.

Gallinger Municipal Hospital.

Gallinger Municipal Hospital: For personal services, including two associate medical officers at $3,200 per annum each, to be appointed without reference to civil service requirements, and including not to exceed $2,000 for temporary labor, $599,340, of which $26,760 shall be available for out-patient relief of the poor including medical and surgical supplies, artificial limbs, and pay of physicians: *Provided*, That no part of this appropriation shall be available for the care of persons, except in emergency cases, where the person has been a resident of the District of Columbia for less than one year at the time of application for admission.

Proviso. Use restricted.

Maintenance, etc.

For maintenance of the hospital; for maintenance of the quarantine station, smallpox hospital, and public crematorium, including expenses incident to furnishing proper containers for the reception, burial, and identification of the ashes of all human bodies of indigent persons that are cremated at the public crematorium and remain unclaimed after twelve months from the date of such cremation; for maintenance and purchase of horses and horse-drawn vehicles; for medical books, books of reference, and periodicals not to exceed $500; for maintenance of non-passenger-carrying motor vehicles; and for all other necessary expenses, $291,000.

Repairs, etc.

For repairs and improvements to buildings and grounds, $8,500.

Incidental expenses.

Purchase of books, musical instruments and music, expense of commencement exercises, entertainments, and inspection by New York State Board of Regents, and other incidental expenses of the training school for nurses, $600.

Medical charities. Care, etc., of indigent patients at designated hospitals.

Medical charities: For care and treatment of indigent patients under contracts to be made by the Health Officer of the District of Columbia and approved by the Commissioners with the following institutions and for not to exceed the following amounts, respectively:

Children's Hospital.

Children's Hospital, including not to exceed $15,000 for dispensary cases to be paid for at existing rates, $80,000.

Central Dispensary and Emergency Hospital, $80,000, including $25,000 for the establishment of a twenty-four hour clinic at the Emergency-George Washington University clinic, of which not to exceed $20,000 shall be available for payment to said clinic for employment of personal services, and $5,000 for dispensary cases, redressings, radiographs, and other services, to be paid at existing rates.

Central Dispensary and Emergency Hospital.
Emergency-George Washington University, 24-hour clinic.

Eastern Dispensary and Casualty Hospital, $75,000.

Providence Hospital: For repairs, alterations, and improvements to the building erected at the cost of the District of Columbia, to make such building available for an out-patient clinic for indigent persons, such work to be performed under contract or contracts entered into by the Commissioners of said District, $50,000.

Eastern Dispensary and Casualty Hospital.
Providence Hospital.
Out-patient clinic.

Washington Home for Incurables, $15,000.

Washington Home for Incurables.

Columbia Hospital and Lying-in Asylum: For general repairs, including labor and material, to be expended in the discretion and under the direction of the Architect of the Capitol, including $30,000 for reimbursement to such hospital for the replacement of boilers, $35,000.

Columbia Hospital and Lying-in Asylum.

COURTS

JUVENILE COURT

Salaries: For personal services, $98,190.

Salaries.

Miscellaneous: For compensation of jurors, $1,500.

Miscellaneous.

For stationery, books of reference, periodicals, typewriters and repairs thereto, preservation of records, telephone service, traveling expenses, meals of jurors and prisoners, furniture, fixtures, and equipment, and other incidental expenses not otherwise provided for, $3,000.

Contingent expenses.

The disbursing officer of the District of Columbia is authorized to advance to the chief probation officer of the juvenile court upon requisition previously approved by the judge of the juvenile court and the auditor of the District of Columbia, sums of money not to exceed $50 at any one time, to be expended for transportation and traveling expenses to secure the return of absconding probationers, and to be accounted for monthly on itemized vouchers to the accounting officer of the District of Columbia.

Advances for return of absconding probationers.

POLICE COURT

Salaries: For personal services, $105,520.

Salaries.

For law books, books of reference, directories, periodicals, stationery, rebinding of books, preservation of records, typewriters and repairs thereto, telephone service, laundry work, medicines, lodging and meals for jurors and bailiffs when ordered by the court, and all other necessary and incidental expenses of every kind not otherwise provided for, $3,250.

Contingent expenses.

For witness fees and compensation of jurors, $31,500.

Witness fees and compensation of jurors.

MUNICIPAL COURT

Salaries: For personal services, including compensation of five judges without reference to the limitation in this Act restricting salaries within the grade, $87,620.

Salaries.

For compensation of jurors, $8,700: *Provided*, That deposits made on demands for jury trials in accordance with rules prescribed by the court under authority granted in section 11 of the Act approved March 3, 1921 (41 Stat. 1312), shall be earned unless, prior to three days before the time set for such trials, including Sundays and legal holidays, a new date for trial be set by the court, cases be discontinued or settled, or demands for jury trials be waived.

Jurors.
Proviso.
Deposits for jury trials earned unless new date set, etc.
41 Stat. 1312.

Contingent expenses.

For contingent expenses, including books, law books, books of reference, fuel, light, telephone, lodging and meals for jurors, and for deputy United States marshals while in attendance upon jurors, when ordered by the court; fixtures, repairs to furniture, building and building equipment, and all other necessary miscellaneous items and supplies, $1,000.

MISCELLANEOUS

Probation system.

Probation system: For personal services, $16,880; contingent expenses, $800, in all, $17,680.

PUBLIC WELFARE

BOARD OF PUBLIC WELFARE

Salaries; contract investigational services.

R. S. § 3709. 41 U. S. C. § 5.

For personal services, including the assistant director of public welfare who shall also be coordinator of child welfare services, and including not to exceed $7,250 for contract investigational services, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), $144,530.

DIVISION OF CHILD WELFARE

Administration.

Administration: For administrative expenses, including placing and visiting children, city directory, purchase of books of reference and periodicals not exceeding $50, and all office and sundry expenses, $5,000, and no part of the money herein appropriated shall be used for the purpose of visiting any ward of the Board of Public Welfare placed outside the District of Columbia and the States of Virginia and Maryland; and a ward placed outside said District and the States of Virginia and Maryland shall be visited not less than once a year by a voluntary agent or correspondent of said Board, and that said Board shall have power, upon proper showing, in its discretion, to discharge from guardianship any child committed to its care.

Restriction on expenditures.

Board and care of children.

Temporary care pending investigation, etc.

For board and care of all children committed to the guardianship of said Board by the courts of the District, and for temporary care of children pending investigation or while being transferred from place to place, with authority to pay not more than $2,500 each to institutions under sectarian control and not more than $400 for burial of children dying while under charge of the Board, $290,000.

Receiving home for children under eighteen.

For the maintenance, under the jurisdiction of the Board of Public Welfare, of a suitable place in a building entirely separate and apart from the house of detention for the reception and detention of children under eighteen years of age arrested by the police on charge of offense against any laws in force in the District of Columbia, or committed to the guardianship of the Board, or held as witness, or held temporarily, or pending hearing, or otherwise, including transportation, food, clothing, medicine, and medicinal supplies, rental, repair and upkeep of buildings, fuel, gas, electricity, ice, supplies, and equipment, and other necessary expenses, including not to exceed $20,920 for personal services, $39,800.

Advances to director.

The disbursing officer of the District of Columbia is authorized to advance to the director of public welfare, upon requisitions previously approved by the auditor of the District of Columbia and upon such security as may be required of said director by the Commissioners, sums of money not to exceed $400 at any one time, to be used for

Placing and visiting children.

expenses in placing and visiting children, traveling on official business of the Board, and for office and sundry expenses, all such expenditures to be accounted for to the accounting officers of the District of Columbia within one month on itemized vouchers properly approved.

JAIL

Salaries: For personal services, $98,220. Salaries.

For maintenance and support of prisoners of the District of Columbia at the jail, including not to exceed $1,000 for furnishing uniforms and caps for guards; subsistence of internes; expenses incurred in identifying and pursuing escaped prisoners and rewards for their capture; repair and improvements to buildings, cells, and locking devices; newspapers, books, and periodicals not to exceed $100; maintenance of non-passenger-carrying motor vehicle; and expense of electrocutions, $75,400. Maintenance, etc., of prisoners.

Addition to jail: For completing construction of an addition to, and for the necessary remodeling of, the jail, to provide for administrative offices, a hospital, execution facilities, and a walled exercise yard, $125,000. Addition to jail, construction, etc.

GENERAL ADMINISTRATION, WORKHOUSE AND REFORMATORY, DISTRICT OF COLUMBIA

For personal services, $511,340. Personal services.

For maintenance, care, and support of inmates, including subsistence of internes, discharge gratuities provided by law, medical supplies, newspapers, books, books of reference and periodicals, farm implements, tools, equipment, transportation expenses, purchase and maintenance of livestock and horses; purchase of a moving-picture machine at not to exceed $1,500; purchase, exchange, maintenance, operation, and repair of non-passenger-carrying vehicles and motorbus; fuel for heating, lighting, and power, and all other necessary items, including uniforms and caps for guards, $479,000. Maintenance, etc.

For repairs to buildings and grounds, and maintenance of utilities, marine and railroad transportation facilities, and mechanical equipment not used in industrial enterprises, $27,000. Repairs to buildings, etc.

To provide a working capital fund for such industrial enterprises as may be approved by the Commissioners of the District of Columbia, $30,000: *Provided*, That the various departments and institutions of the District of Columbia and the Federal Government may purchase, at fair market prices, as determined by the Commissioners, such products and services as meet their requirements; receipts from the sale of products and services shall be deposited to the credit of said working capital fund, and said fund, including all receipts credited thereto, shall be used as a revolving fund for the fiscal year 1940 for the purchase and repair of machinery, tools, and equipment, purchase of raw materials and manufacturing supplies, purchase, maintenance, and operation of non-passenger-carrying vehicles, and purchase of fuel for manufacturing purposes; for freight, personal services, and all other necessary expenses; and for the payment to inmates or their dependents of such pecuniary earnings as the Commissioners may deem proper. Working capital fund for industrial enterprises.

Proviso.
Purchase of services and products.

Deposit of receipts as a revolving fund.

Availability.

For continuing construction and equipment of permanent buildings for women, including sewers, water mains, and other necessary utilities, $45,000. Buildings for women, construction, etc.

For continuing construction of buildings and enclosing walls, including purchase of equipment and furniture, to provide for the custody of such prisoners as should be confined within a walled enclosure, $75,000. Construction of buildings and enclosing walls, etc.

For constructing an enclosed reservoir for filtered water, and for remodeling shop and dormitory buildings, $37,000. Reservoir; remodeling shop and dormitory buildings.

Replacing dredge, workhouse and reformatory: For replacing a sand dredge, $12,000. Replacing sand dredge.

Support, etc., of convicts.

Support of convicts: For support, maintenance, and transportation of convicts transferred from District of Columbia; expenses of shipping remains of deceased convicts to their homes in the United States, expenses of interment of unclaimed remains of deceased convicts; expenses incurred in identifying, pursuing, recapturing (including rewards therefor), and returning to institutions, escaped convicts and parole and conditional-release violators; and transportation expenses of returning released convicts to their residences, $100,000.

Advances for returning escaped prisoners.

The disbursing officer of the District of Columbia is authorized to advance to the general superintendent of penal institutions, upon requisitions previously approved by the auditor of the District of Columbia, and upon such security as the Commissioners may require of said superintendent, sums of money not exceeding $300 at one time, to be used only for expenses in returning escaped prisoners, conditional releases, and parolees, payable from the appropriation, "Support of convicts", all such expenditures to be accounted for to the accounting officers of the District of Columbia within one month on itemized vouchers properly approved.

NATIONAL TRAINING SCHOOL FOR BOYS

Care, etc., of boys committed to.

For care and maintenance of boys committed to the National Training School for Boys by the courts of the District of Columbia under a contract to be made by the Board of Public Welfare with the authorities of said National Training School for Boys, $75,000.

NATIONAL TRAINING SCHOOL FOR GIRLS

Salaries and expenses.

National Training School for Girls: For personal services; groceries, provisions, light, fuel, clothing, shoes; forage and farm supplies; medicine and medical service (including not to exceed $2,000 for medical care and not to exceed $600 for dental care); transportation; maintenance of non-passenger-carrying vehicles; equipment, fixtures, books, magazines, and other educational supplies; recreational equipment and supplies, including rental of motion-picture films; stationery; postage; repairs; and other necessary items, including expenses incident to securing suitable homes for paroled or discharged girls, $38,200, of which sum not to exceed $20,840 may be expended for personal services: *Provided*, That the total cost of maintaining inmates in said school, including all administrative expenses, shall not exceed an average per capita of $500 per annum.

Proviso. Maintenance limitation.

Acquisition of site in Prince Georges County, Md.

For the acquisition by the Commissioners of the District of Columbia of approximately one hundred acres of land in Prince Georges County, Maryland, as a site for the National Training School for Girls, $10,000: *Provided*, That the title to said property shall be taken directly to and in the name of the United States, and in case a satisfactory price cannot be agreed upon for the purchase of said land the Attorney General of the United States, at the request of the Commissioners of the District of Columbia, shall institute condemnation proceedings to acquire such land as may be selected in accordance with the laws of the State of Maryland, and expenses of procuring evidences of title or of condemnation, or both, shall be paid out of the appropriation made for the purchase of said land.

Proviso. Procurement, etc., of title.

DISTRICT TRAINING SCHOOL

Personal services.

For personal services, including not to exceed $500 for compensation of consulting physicians at rates to be fixed by the Commissioners, and not to exceed $2,500 for temporary labor, $129,020.

Maintenance, etc.

For maintenance and other necessary expenses, including the maintenance of non-passenger-carrying motor vehicles, the purchase and

maintenance of horses and wagons, farm machinery and implements, and not to exceed $300 for the purchase of books, books of reference, and periodicals, $100,000.

For repairs and improvements to buildings and grounds, $5,000. Repairs and improvements.

The unexpended balance of the appropriation of $175,000 for "Hospital and Administration Building", contained in the District of Columbia Appropriation Act for the fiscal year 1938 is hereby made available for the construction and equipment of additional dormitory buildings. Additional dormitory buildings. Fund available. 50 Stat. 382.

For construction and equipment of a milk house and milking barn, such work to be performed by day labor or otherwise, in the discretion of the Commissioners, $10,000. Milk house, etc., construction.

INDUSTRIAL HOME SCHOOL FOR COLORED CHILDREN

Salaries: For personal services, $40,205; temporary labor, $500; in all, $40,705. Salaries.

For maintenance, including purchase and maintenance of farm implements, horses, wagons, and harness, maintenance of non-passenger-carrying motor vehicles, not to exceed $2,250 for manual-training equipment and materials, $29,000. Maintenance, etc.

For repairs and improvements to buildings and grounds, $3,000. Repairs, etc.

INDUSTRIAL HOME SCHOOL

Salaries: For personal services, $28,740; temporary labor, $1,000; in all, $29,740. Salaries.

For maintenance, including purchase of equipment, maintenance of non-passenger-carrying motor vehicles, $23,900. Maintenance, etc.

For repairs and improvements to buildings and grounds, $2,500. Repairs, etc.

HOME FOR AGED AND INFIRM

Salaries: For personal services, $66,560; temporary labor, $2,000; in all, $68,560. Salaries.

For provisions, fuel, forage, harness and vehicles and repairs to same, ice, shoes, clothing, dry goods, tailoring, drugs and medical supplies, furniture and bedding, kitchen utensils, and other necessary items, and maintenance of non-passenger-carrying motor vehicles, $75,550. Contingent expenses.

For repairs and improvements to buildings and grounds, such work to be performed by day labor or otherwise in the discretion of the Commissioners, $5,000. Repairs, etc.

For construction of an addition to the infirmary building, such work to be performed by day labor or otherwise in the discretion of the Commissioners, $15,000. Infirmary building addition.

MUNICIPAL LODGING HOUSE

For personal services, $3,660; maintenance, $4,000; in all, $7,660. Salaries and expenses.

PUBLIC ASSISTANCE

For the purpose of affording relief to residents of the District of Columbia who are unemployed or otherwise in distress because of the existing emergency, to be expended by the Board of Public Welfare of the District of Columbia by employment and direct relief, in the discretion of the Board of Commissioners and under rules and regulations to be prescribed by the Board and without regard to the provisions of any other law, payable from the revenues of the District of Columbia, $900,000, and not to exceed 10 per centum of this appropriation and of Federal grants reimbursed under this Relief of the unemployed, etc. From D. C. revenues.

Personal services.

appropriation shall be expended for personal services, including the employment of one general superintendent of public assistance services at $5,600 per annum, one assistant superintendent of such services at $4,600 per annum, and one stenographer-typist (secretary) at $2,000 per annum, to be appointed without reference to civil-service requirements, and not to exceed $25,000 may be expended for the distribution of surplus commodities, including $5,300 for personal services: *Provided*, That all auditing, disbursing, and accounting for funds administered through the Public Assistance Division of the Board of Public Welfare, including all employees engaged in such work and records relating thereto, shall be under the supervision and control of the Auditor of the District of Columbia: *Provided*, That no part of this appropriation shall be expended in such a manner as to require a deficiency to supplement such appropriation.

Provisos.
Supervision of accounts.

Antideficiency provision.

Home care for dependent children.

Home Care for Dependent Children: To carry out the purposes of the Act entitled "An Act to provide home care for dependent children in the District of Columbia", approved June 22, 1926 (44 Stat. 758–760), including not to exceed $13,060 for personal services in the District of Columbia, $163,000: *Provided*, That this appropriation shall be so apportioned and distributed by the Commissioners over the fiscal year ending June 30, 1940, and shall be so administered during such fiscal year, as to constitute the total amount that will be utilized during such fiscal year for such purposes, and no more than $400 shall be paid for burial of children dying while beneficiaries under said Act.

44 Stat. 758.

Proviso.
Apportionment of funds.

Old-age assistance.

Assistance against old-age want: To carry out the provisions of the Act entitled "An Act to amend the Code of Laws for the District of Columbia in relation to providing assistance against old-age want", approved August 24, 1935 (49 Stat. 747), including not to exceed $57,265 for personal services and other necessary expenses, $597,000.

49 Stat. 747.

Pensions for needy blind persons.

Pensions for needy blind persons: To carry out the provisions of the Act entitled "An Act to provide aid for needy blind persons of the District of Columbia and authorizing appropriations therefor", approved August 24, 1935 (49 Stat. 744), $40,000.

49 Stat. 744.

Public assistance, allocations.

Emergency relief of residents.

Home care for dependent children.

Old-age assistance and aid to blind.

In expending appropriations contained in this Act under the caption "Public Assistance", not more than the following monthly amounts shall be paid therefrom: Emergency Relief of Residents: Single persons, not more than $24; family of two persons, not more than $30, and for each person in excess of such number under sixteen years of age not more than $6; and not to exceed a total of $60 to any one family; Home Care for Dependent Children: Family of two persons, not more than $30, and for each person in excess of such number under sixteen years of age not more than $6; and not to exceed a total of $60 to any one family; Assistance Against Old Age Want, and Aid for Needy Blind Persons: Not more than $30 per month shall be paid therefrom to any one person.

SPONSOR'S CONTRIBUTIONS TO WORK PROJECTS ADMINISTRATION

Sponsor's contributions for objects designated.

For amount required by the District of Columbia as sponsor's contributions toward Work Projects Administration nonconstruction projects for free lunches for necessitous school children, sewing, household service, housekeeping aides, adult education, and recreation, including the purchase of food, supplies, materials, streetcar and bus fares, rent, equipment, rental of equipment, personal services, and other necessary expenses, $177,500, together with not to exceed $12,000 of the unexpended balance of the appropriation for the same purposes for the fiscal year 1939 contained in the Second Deficiency Appropriation Act, fiscal year 1938.

52 Stat. 1123.

TEMPORARY HOME FOR FORMER SOLDIERS AND SAILORS

For personal services, $4,620; maintenance, $11,750; and repairs to buildings and grounds, $1,000; in all, $17,370, to be expended under the direction of the Commissioners; and former Union soldiers, sailors, or marines of the Civil War, former soldiers, sailors, or marines of the Spanish War, Philippine Insurrection, or China relief expedition, and former soldiers, sailors, or marines of the World War or who served prior to July 2, 1921, shall be admitted to the home, all under the supervision of a board of management. Personal services, maintenance, etc.

FLORENCE CRITTENTON HOME

For care and maintenance of women and children under contracts to be made by the Board of Public Welfare, with the Florence Crittenton Home and other like institutions, $8,000. Maintenance.

SOUTHERN RELIEF SOCIETY

For care and maintenance of needy and infirm Confederate veterans, their widows and dependents, residents in the District of Columbia, under a contract to be made with the Southern Relief Society by the Board of Public Welfare, $10,000. Maintenance.

NATIONAL LIBRARY FOR THE BLIND

For aid and support of the National Library for the Blind, located at 1800 D Street Northwest, to be expended under the direction of the Commissioners of the District of Columbia, $5,000. Aid, etc.

COLUMBIA POLYTECHNIC INSTITUTE

To aid the Columbia Polytechnic Institute for the Blind, located at 1808 H Street Northwest, to be expended under the direction of the Commissioners of the District of Columbia, $3,000. Aid, etc.

SAINT ELIZABETHS HOSPITAL

For support of indigent insane of the District of Columbia in Saint Elizabeths Hospital, as provided by law, $2,602,260. Support of D. C. indigent insane.

NONRESIDENT INSANE

For deportation of nonresident insane persons, in accordance with the Act of Congress entitled "An Act to provide for insanity proceedings in the District of Columbia", approved June 8, 1938, including persons held in the psychopathic ward of the Gallinger Municipal Hospital, $12,000. Deportation expenses.

52 Stat. 625.

In expending the foregoing sum the disbursing officer of the District of Columbia is authorized to advance to the Director of Public Welfare, upon requisitions previously approved by the auditor of the District of Columbia, and upon such security as the Commissioners may require of said Director, sums of money not exceeding $300 at one time, to be used only for deportation of nonresident insane persons, and to be accounted for monthly on itemized vouchers to the accounting officer of the District of Columbia. Advances authorized.

BURIAL OF EX-SERVICE MEN

For expenses of burying in the Arlington National Cemetery, or in the cemeteries of the District of Columbia, indigent Union ex-soldiers, ex-sailors, or ex-marines, of the United States service, either Regular or Volunteer, who have been honorably discharged or retired, and who died in the District of Columbia, to be disbursed by the Secre- Burial of indigent.

tary of War at a cost not exceeding $45 for such burial expenses in each case, exclusive of cost of grave, $270.

TRANSPORTATION OF NONRESIDENT AND INDIGENT PERSONS

Expenses.

For transportation of indigent nonresident persons to their legal residence or to the home of a relative or relatives, including maintenance pending transportation, and transportation of other indigent persons, including indigent veterans of the World War and their families, $20,000, of which amount not to exceed $7,100 shall be available for personal services.

VOCATIONAL REHABILITATION

Expenses.

Vocational rehabilitation of disabled residents, District of Columbia: To carry out the provisions of the Act entitled "An Act to provide for the vocational rehabilitation of disabled residents of the District of Columbia, and for other purposes", approved February 23, 1929, $25,000.

45 Stat. 1260.

MILITIA

Expenses authorized, under commanding general.

For the following, to be expended under the authority and direction of the commanding general, who is hereby authorized and empowered to make necessary contracts and leases, namely:

Personal services.

For personal services, $27,600, including compensation to the commanding general at the rate of $3,600 per annum; temporary labor, $5,800; for expenses of camps, including hire of horses for officers required to be mounted, and for the payment of commutation of subsistence for enlisted men who may be detailed to guard or move the United States property at home stations on days immediately preceding and immediately following the annual encampments; damages to private property incident to encampment; reimbursement to the United States for loss of property for which the District of Columbia may be held responsible; cleaning and repairing uniforms, arms, and equipment; instruction, purchase, and maintenance of athletic, gymnastic, and recreational equipment at armory or field encampments, not to exceed $500; practice marches, drills, and parades; rent of armories, drill halls, and storehouses; fuel, light, heat, care, and repair of armories, offices, and storehouses; machinery and dock, including dredging alongside of dock; construction of buildings for storage and other purposes at target range; telephone service; printing, stationery, and postage; horses and mules for mounted organizations; maintenance and operation of passenger and nonpassenger-carrying motor vehicles; streetcar fares (not to exceed $200) necessarily used in the transaction of official business; not exceeding $400 for traveling expenses, including attendance at meetings or conventions of associations pertaining to the National Guard; and for general incidental expenses of the service, $15,480; in all, $48,880: *Provided*, That so much of the Act of March 1, 1889 (25 Stat. 773), as amended by the Act of February 18, 1909 (35 Stat. 629), as provides and fixes the rates of extra compensation to members of the regularly enlisted bands of the Militia of the District of Columbia, is hereby repealed.

Camps, etc.

Proviso.
Designated extra pay legislation repealed.
25 Stat. 780; 35 Stat. 635.

Armory, construction.

For beginning construction of an armory for the Militia of the District of Columbia on all or any of squares 1121, 1122, 1128, 1129, 1135, and 1136, as may be determined by the Commissioners of said District, $350,000, together with an additional sum of not to exceed $150,000 which is hereby reappropriated from the unexpended balance of the appropriation of $500,000 contained in the District of Columbia Appropriation Act for the fiscal year 1939 for beginning the con-

52 Stat. 163.

struction in square 533 of the first unit of an extensible building for the government of the District of Columbia, and the Commissioners are authorized to enter into contract or contracts for the construction of such armory at a total cost, exclusive of furniture and equipment, not to exceed $2,750,000: *Provided*, That not to exceed $60,000 shall be immediately available for the preparation of plans and specifications, in consultation with the Commanding General of the District of Columbia Militia, and for the employment of professional and other services without reference to the Classification Act of 1923, as amended, section 3709 of the Revised Statutes, and civil-service requirements, and for other necessary expenses, and the Procurement Division of the Treasury Department is authorized and directed to render such services in planning as the Commissioners may deem necessary, subject to reimbursement for such services.

Contracts.

Proviso.
Plans and specifications.

Professional, etc., services.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
R. S. § 3709.
41 U. S. C. § 5.

ANACOSTIA RIVER AND FLATS

For continuing the reclamation and development of Anacostia Park, in accordance with the revised plan as set forth in Senate Document Numbered 37, Sixty-eighth Congress, first session, $65,000.

Continuing development.

IMPROVEMENT OF WASHINGTON CHANNEL

Toward the payment by the District of Columbia of its proportionate part of the cost of improving the north side of Washington Channel, District of Columbia, as set forth in the Act of Congress approved August 30, 1935, entitled "An Act authorizing the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes", $64,000, which sum shall be transferred to the War Department and be expended under the direction of the Secretary of War and the supervision of the Chief of Engineers, and shall continue available until expended.

Payment.

49 Stat. 1031.

NATIONAL CAPITAL PARKS

SALARIES, PUBLIC PARKS, DISTRICT OF COLUMBIA

For personal services, $353,590.

Personal services.

GENERAL EXPENSES, PUBLIC PARKS

General expenses: For general expenses in connection with the maintenance, care, improvement, furnishing of heat, light, and power of public parks, grounds, fountains and reservations, propagating gardens and greenhouses under the jurisdiction of the National Park Service, including the tourists' camp on its present site in East Potomac Park, and including personal services of seasonal or intermittent employees at per-diem rates of pay approved by the Secretary of the Interior, not exceeding current rates of pay for similar employment in the District of Columbia; placing and maintaining portions of the parks in condition for outdoor sports and for expenses incident to the conducting of band concerts in the parks; the hire of draft animals with or without drivers at local rates approved by said Secretary; the purchase and maintenance of draft animals, harness, and wagons; contingent expenses; city directories; communication service; carfare; traveling expenses; professional, scientific, technical, and law books; periodicals and reference books, blank books and forms; photographs; dictionaries and maps; leather and rubber articles for the protection of employees and property; the maintenance, repair, exchange, and operation of not to exceed two motor-propelled passenger-carrying vehicles and all necessary bicycles,

General expenses.

motorcycles, and self-propelled machinery; the purchase, maintenance, and repair of equipment and fixtures, and so forth, $409,333: *Provided*, That not to exceed $10,000 of the amount herein appropriated may be expended for the erection of minor auxiliary structures.

Proviso. Minor auxiliary structures.

PARK POLICE

Salaries. 43 Stat. 175; 44 Stat. 834; 46 Stat. 839.

Salaries: For pay and allowances of the United States Park Police force, in accordance with the Act approved May 27, 1924, as amended, $175,470.

Uniforms, equipment, etc.

For uniforming and equipping the United States Park Police force, including the purchase, issue, operation, maintenance, repair, exchange, and storage of revolvers, bicycles, and motor-propelled passenger-carrying vehicles, uniforms, ammunition, and radio equipment and the rental of teletype service, $9,400.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

Federal reimbursement for lands acquired. 46 Stat. 485.

For reimbursement to the United States in compliance with section 4 of the Act approved May 29, 1930 (46 Stat. 482), as amended, $500,000.

Incidental expenses.

For each and every purpose, except the acquisition of land, requisite for and incident to the work of the National Capital Park and Planning Commission as authorized by the Act entitled "An Act providing for a comprehensive development of the park and playground system of the National Capital", approved June 6, 1924 (40 U. S. C. 71), as amended, including personal services in the District of Columbia, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, not to exceed $1,000 for printing and binding, not to exceed $500 for traveling expenses and carfare of employees of the Commission, and not to exceed $300 for professional scientific, technical, and reference books, and periodicals, $41,230.

43 Stat. 463. 40 U. S. C. § 71.

NATIONAL ZOOLOGICAL PARK

Expenses.

For roads, walks, bridges, water supply, sewerage, and drainage; grading, planting, and otherwise improving the grounds, erecting and repairing buildings and enclosures; care, subsistence, purchase, and transportation of animals; necessary employees; traveling and incidental expenses not otherwise provided for, including not to exceed $2,000 for travel and field expenses in the United States and foreign countries for the procurement of live specimens and for the care, subsistence, and transportation of specimens obtained in the course of such travel; maintenance and operation of one motor-propelled passenger-carrying vehicle required for official purposes; for the purchase, issue, operation, maintenance, repair, and exchange of bicycles and non-passenger-carrying motor vehicles, revolvers, and ammunition; not exceeding $2,500 for purchasing and supplying uniforms to Park Police, keepers, and assistant keepers; not exceeding $100 for the purchase of necessary books and periodicals, $237,060, no part of which sum shall be available for architect's fees or compensation.

Uniforms.

HIGHWAY FUND, GASOLINE TAX AND MOTOR VEHICLE FEES

Sums appropriated wholly out of special fund.

The following sums are appropriated wholly out of the special fund created by the Act entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, and the Act entitled "An

Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937, for expenses of the following departments and activities: 43 Stat. 106; 50 Stat. 676.

DEPARTMENT OF VEHICLES AND TRAFFIC

For personal services, including $6,000 for temporary clerk hire, and including an administrative assistant at $4,000 per annum, to be appointed without reference to civil-service requirements, $177,420. Personal services.

For purchase, installation, and modification of electric traffic lights, signals, and controls, markers, painting white lines, labor, maintenance of non-passenger-carrying motor vehicles, purchase (including exchange) of a one-ton truck at not to exceed $870, printing and binding, postage, telephone service, heating, electricity, repairs to equipment of inspection stations, continuation of the operation of parking meters on the streets of the District of Columbia, including maintenance and repair, not to exceed $7,500 for such expenses as the Commissioners, in their discretion, may deem necessary in connection with traffic safety education, and such other expenses as may be necessary in the judgment of the Commissioners, including not to exceed $32,000 for the operation and maintenance of electric traffic lights, signals, and controls, $165,250, of which not less than $50,000 shall be expended for the purchase, installation, and modification of electric traffic-light signals and $5,000 shall be available for directional signs: *Provided*, That no part of this or any other appropriation contained in this Act shall be expended for building, installing, and maintaining streetcar loading platforms and lights of any description employed to distinguish same, except that a permanent type of platform may be constructed from appropriations contained in this Act for street improvements when such work is undertaken in connection with roadway paving, repaving or resurfacing, and plans and locations thereof are approved by the Public Utilities Commission and the Director of Vehicles and Traffic: *Provided further*, That the street railway company shall pay the cost of maintenance, marking, and lighting after construction. Expenses, etc. Parking meters. Traffic safety education. *Provisos.* Streetcar loading platforms, etc., restrictions; exception. Maintenance expenses.

The Commissioners of the District of Columbia are authorized and directed to designate, reserve, and properly mark appropriate and sufficient parking spaces on the streets adjacent to all public buildings in such District for the use of Members of Congress engaged on public business. Designation of parking spaces for official use of Members of Congress.

For the purchase of motor-vehicle identification number plates, $20,000. Identification plates.

POLICE TRAFFIC CONTROL

For expenses necessarily involved in the police control, regulation, and administration of traffic upon the highways, $518,885, which amount shall be transferred to the appropriation contained in this Act for pay and allowances of officers and members of the Metropolitan Police force. Expenses.

HIGHWAY DEPARTMENT

For personal services, $250,360. Personal services.

STREET IMPROVEMENTS

For paving, repaving, grading, and otherwise improving streets, avenues, and roads, including temporary per diem services, surveying instruments and implements, and drawing materials, and the maintenance of motor vehicles used in this work, including curbing and gutters and replacement of curb-line trees where necessary, and Paving, etc., streets and roads.

including assessment and permit work and the several purposes provided for thereunder, as follows:

Improvements designated.

For paving, repaving, and surfacing, including curbing and gutters where necessary, the following:

Northeast: Montana Avenue, Seventeenth Street to Rhode Island Avenue, $45,000;

Northeast: South Dakota Avenue, Eighteenth Street to Michigan Avenue, $35,000;

Northwest: Loughboro Road, Glenbrook Road to Conduit Road, $68,000;

Northeast: Lincoln Road, Rhode Island Avenue to Douglas Street, $48,000;

Northwest: Kennedy Street, Kansas Avenue to North Capitol Street, $32,000;

Southeast: Thirty-third Street, Alabama Avenue to Denver Street, $18,800;

Southeast: Nineteenth Street, A Street to B Street, $5,300;

Southeast: Burke Street, Nineteenth Street west to concrete, $2,900;

Northeast: D Street, Eighteenth Street to Nineteenth Street, $7,500;

Northeast: Sixteenth Street, C Street to D Street, $6,000;

Northeast: Lyman Place, Nineteenth Street west to concrete, $4,200;

Northeast: Staples Street, Neal Street to Oates Street, $6,000;

Northeast: Capitol Avenue and Corcoran Street, Mount Olivet Road to West Virginia Avenue, $12,000;

Northeast: Franklin Street, Twenty-second Street to Twenty-fourth Street, $9,000;

Northeast: Clinton Street, Walnut Street to Central Avenue, $5,800;

Northeast: Twenty-sixth Street, Newton Street to Perry Street, $10,500;

Northeast: Twenty-fifth Place, Perry Street to Bunker Hill Road, $7,200;

Northeast: Eighteenth Street, Irving Street to Rhode Island Avenue, $7,500;

Northeast: Taylor Street, Seventh Street to Tenth Street, $16,200;

Northeast: Evarts Street, Third Street to Sixth Street, $16,000;

Northeast: Douglas Street, Lincoln Road to Third Street, $6,000;

Northwest: Tuckerman Street, Blair Road to Second Place, $4,500;

Northwest: Gallatin Street, New Hampshire Avenue to Third Street, $13,000;

Northwest: Seventh Street, Peabody Street to Quackenbos Street, $6,000;

Northwest: Quackenbos Street, Seventh Street to Eighth Street, $6,800;

Northwest: Seventh Place, Quackenbos Street to Rittenhouse Street, $4,800;

Northwest: Underwood Street, Eighth Street to Ninth Street, $7,200;

Northwest: Seventh Place, Underwood Street to Van Buren Street, $6,800;

Widening, etc., designated roadways.

For widening, altering, paving, and repaving roadways, in accordance with the plans and profiles to be approved by the Commissioners of the District of Columbia, including the necessary replacement and relocation of sewers, water mains, and fire-alarm and police-patrol boxes, as follows:

Seventh Street west, Constitution Avenue north to Independence Avenue south, $88,000;

Northwest: Eleventh Street, Rhode Island Avenue to Vermont Avenue, $49,500;

Grading, etc., under Federal Aid Highway Act.

For grading, paving, repaving, surfacing and otherwise improving streets, avenues and roads, including curbing and gutters, drain-

age structures, retaining walls, the replacement and relocation of sewers, water mains and fire-alarm boxes and police-patrol boxes and replacement of curb-line trees, when necessary, as Federal aid highway projects under section 1-b of the Federal Aid Highway Act of 1938 (Public, Numbered 584, Seventy-fifth Congress), $560,000: *Provided*, That in connection with the highway-planning survey, involving surveys, plans, engineering, and economic investigations of projects for future construction in the District of Columbia, as provided for under section 10 of the Federal Aid Highway Act of 1938, this fund shall be available to the extent authorized in said section for the employment of engineering or other professional services by contract or otherwise, and without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), the Classification Act of 1923, as amended, and civil-service requirements, and for engineering and incidental expenses;

52 Stat. 633.
23 U. S. C., Supp. IV, § 41b.
Proviso.
Professional services.
52 Stat. 636.
R. S. § 3709.
41 U. S. C. § 5.
5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

For grading streets, alleys, and roads, including construction of necessary culverts and retaining walls, $50,000;

Grading; culverts, etc.

For paving the unpaved center strips of paved roadways, $5,000;

Paving center strips.

For minor changes in roadway and sidewalks on plans to be approved by the Commissioners of the District of Columbia to facilitate vehicular and pedestrian traffic, $5,000;

Minor changes in roadways, etc.

For construction of curbs and gutters, or concrete shoulders in connection with all forms of macadam roadways and adjustment of roadways thereto, together with resurfacing and replacing of base of such roadways where necessary, $200,000;

Curbs and gutters, shoulders, etc.

For the surfacing and resurfacing or replacement of asphalt, granite block, or concrete pavements with the same or other approved material, $350,000;

Surfacing, etc., pavements.

For construction, maintenance, operation, and repair of bridges, $50,000;

Bridges, construction, repair, etc.

For current work of repairs to streets, avenues, roads, and alleys, including the reconditioning of existing gravel streets and roads; for cleaning snow and ice from streets, sidewalks, cross walks, and gutters in the discretion of the Commissioners; and including the purchase, exchange, maintenance, and operation of non-passenger-carrying motor vehicles used in this work, $850,000, of which amount $25,000 shall be available exclusively for snow removal: *Provided*, That appropriations contained in this Act for highways, sewers, city refuse, and the water department shall be available for snow removal when specifically and in writing ordered by the Commissioners: *Provided further*, That the Commissioners of the District of Columbia, should they deem such action to be to the advantage of the District of Columbia, are hereby authorized to purchase a municipal asphalt plant at a cost not to exceed $30,000;

Street, etc., repairs.
Provisos.
Snow removal.
Purchase of asphalt plant authorized.

This appropriation shall be available for the construction and repair of pavements of street railways in accordance with the provisions of the Merger Act, approved January 14, 1933 (47 Stat. 752). The proportion of the amount thus expended which under the terms of the said Act is required to be paid by the street-railway company shall be collected, upon the neglect or the refusal of such street-railway company to pay, from the said street-railway company in the manner provided by section 5 of "An Act providing a permanent form of government for the District of Columbia", approved June 11, 1878, and shall be deposited to the credit of the appropriation for the fiscal year in which it is collected;

Street railways, pavements.
47 Stat. 752.
Proportion of expenses chargeable to railway company.
20 Stat. 105.

For the preparation of studies, plans and surveys, estimates and investigation of foundation conditions for a grade separation structure in the vicinity of Fourteenth Street and Maine Avenue southwest, including the necessary changes in outlet bridge, curbing, roadways and walkways in streets, parks, and other public areas, street

Grade separation structure, 14th and Maine Ave., SW.

railway tracks and underground structures, and including the employment of engineering or other professional services by contract or otherwise, and without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), the Classification Act of 1923, as amended, or the civil-service requirements, and engineering and incidental expenses, $25,000;

Professional services. R. S. § 3709. 41 U.S.C. § 5. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Additional highway, etc., Rock Creek Park. Report.

For the preparation of a report for additional highway and parkway facilities in the vicinity of, into and through Rock Creek Park, Rock Creek and Potomac connecting Parkway and National Zoological Park, $10,000, said report to include such preliminary plans, surveys, and estimates as may be necessary and to be prepared jointly by the National Capital Park Service and the Commissioners of the District of Columbia in cooperation with the National Capital Park and Planning Commission, and including employment of engineering and other professional services by contract or otherwise, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), or the Classification Act of 1923, as amended, or the civil-service requirements, and including engineering and incidental expenses;

Professional services. R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Through highway, bypass, etc., report.

For the preparation of a report by the Commissioners of the District of Columbia in cooperation with such other agencies as may be deemed advisable, for a through highway, parkway or by-pass road including a combination thereof in the District of Columbia to connect with the main routes north and south of adjoining States, $5,000, said report to include preliminary surveys and estimates for all necessary bridges, grade-separation structures, and highway improvements, and including employment of engineering and other professional services by contract or otherwise, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), or the Classification Act of 1923, as amended, or the civil-service requirements, and including engineering and incidental expenses;

Professional services. R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Pennsylvania Avenue bridge, construction.

For continuing the construction of a bridge to replace the bridge in line of Pennsylvania Avenue over the Anacostia River in accordance with plans and profiles to be approved by the Commissioners of the District of Columbia, including construction of and changes in sewer and water mains, traveling expenses in connection with the inspection of material at the point of manufacture, employment of engineering and other professional services, by contract or otherwise, and without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), the Classification Act of 1923, as amended, or the civil-service requirements, and engineering and incidental expenses, $700,000;

R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Massachusetts Avenue bridge, over Rock Creek, etc., plans.

For the construction of a bridge in line of Massachusetts Avenue northwest over Rock Creek and Rock Creek and Potomac Parkway in accordance with plans and profiles to be approved by the Commissioners of the District of Columbia, including necessary changes, construction, and reconstruction of roadways, sidewalks and curbing, construction of and changes in sewer and water mains, fire alarm and police patrol boxes, construction, reconstruction, and relocation of parkway roads, walkways, and such other work as may be necessary, travel expenses in connection with the inspection of material at the point of manufacture, employment of engineering and other professional services by contract or otherwise, without reference to section 3709 of the Revised Statutes (41 U. S. C. 5), or the Classification Act of 1923, as amended, and civil-service requirements, including engineering and incidental expenses, $175,000, and in addition thereto the unexpended balance of the appropriation of $125,000 contained in the District of Columbia Appropriation Act for the fiscal year 1939 for the construction of an additional culvert under Massachusetts Avenue northwest, is hereby reappropriated and made available for

R. S. § 3709. 41 U. S. C. § 5. 5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

Reappropriation of unexpended balance.

52 Stat. 188.

the construction of such bridge, and the Commissioners are authorized to enter into contract or contracts for the completion of such bridge at a cost not to exceed $550,000;

Contracts for completion.

For the construction of a second story to the highway garage, at Second and Bryant Streets Northwest, to provide additional storage space for motor vehicles and other equipment, including the preparation of plans, inspection, construction, and incidental expenses, $50,000;

Highway garage, additional space.

To carry out the provisions of existing law which authorize the Commissioners of the District of Columbia to open, extend, straighten, or widen any street, avenue, road, or highway, in accordance with the plan of the permanent system of highways for the District of Columbia, including the procurement of chains of title, $150,000, to remain available until June 30, 1941: *Provided*, That this appropriation shall be available to carry out the provision of existing law for the opening, extension, widening, or straightening of alleys and minor streets and for the establishment of building lines in the District of Columbia;

Opening streets, etc., permanent highway system.

Proviso.
Alley improvements, building lines, etc.

For assessment and permit work, paving of roadways under the permit system, and construction and repair of sidewalks and curbs around public reservations and municipal and United States buildings, including purchase or condemnation of streets, roads, and alleys, and of areas less than two hundred and fifty square feet at the intersection of streets, avenues, or roads in the District of Columbia, to be selected by the Commissioners, and including maintenance of non-passenger-carrying motor vehicles, $150,000;

Assessment and permit work.

In all, $3,890,500, to be immediately available, to be disbursed and accounted for as "Street improvements", and for that purpose shall constitute one fund: *Provided*, That assessments in accordance with existing law shall be made for paving and repaving roadways, alleys, and sidewalks where such roadways, alleys, and sidewalks are paved or repaved with funds herein appropriated: *Provided further*, That any portion of this appropriation may be used for payment to contractors and for other expenses in connection with the expense of design, construction, and inspection of grade-crossing elimination and other construction projects authorized under section 8 of the Act approved June 16, 1936 (49 Stat. 1521), and section 1–b of the Federal Aid Highway Act of 1938 (Public, Numbered 584, Seventy-fifth Congress), pending reimbursement to the District of Columbia by the Department of Agriculture, reimbursement to be credited to fund from which payment was made.

Disbursements, etc.

Provisos.
Assessments under existing law.

Grade-crossing elimination projects.

49 Stat. 1521; 52 Stat. 633.
23 U. S. C., Supp. IV, §§ 24a, 41b.

The Commissioners of the District of Columbia are authorized and empowered, in their discretion, to fix or alter the respective widths of sidewalks and roadways (including tree spaces and parking) of all highways that may be improved under appropriations contained in this Act.

Changes in widths of sidewalks and roadways.

No part of any appropriation contained in this Act shall be available for repairing, resurfacing, or paving any street, avenue, or roadway by private contract unless the specifications for such work shall be so prepared as to permit of fair and open competition in paving material as well as in price.

Open competition for street improvement contracts.

In addition to the provision of existing law requiring contractors to keep new pavements in repair for a period of one year from the date of the completion of the work, the Commissioners of the District of Columbia shall further require that where repairs are necessary during the four years following the said one-year period, due to inferior work or defective materials, such repairs shall be made at the expense of the contractor, and the bond furnished by the contractor shall be liable for such expense.

Repairs for inferior work by contractors required for additional period.

Use of funds for testing laboratory, etc.

No part of the appropriations contained in this Act shall be used for the operation of a testing laboratory of the highways department for making tests of materials in connection with any activity of the District government.

Trees and parkings.

For personal services, trees, and parkings, $26,840;

For contingent expenses, trees and parkings, including laborers, trimmers, nurserymen, repairmen, teamsters, hire of carts, wagons, or motortrucks, trees, tree boxes, tree stakes, tree straps, tree labels, planting and care of trees, and tree spaces on city and suburban streets, purchase and maintenance of non-passenger-carrying motor vehicles, and miscellaneous items, $110,000;

Refund of erroneous collections.

Refunding erroneous collections: To enable the Commissioners, in cases where motor-vehicle registration fees, motor-vehicle operators' permit fees, motor-vehicle title fees, motor-vehicle fuel taxes, importers' license fees, special assessments, or collections of any character have been erroneously covered into the Treasury to the credit of the special fund created by the Act entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, and the Act entitled "An Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937, to refund such erroneous payments, $1,500: *Provided*, That this appropriation shall also be available for refunding such payments made within the last three fiscal years prior to the fiscal year for which this appropriation is made available: *Provided further*, That this appropriation shall not be available for refunds authorized by section 10 of the Act of April 23, 1924.

43 Stat. 106.

50 Stat. 676.

Proviso. Availability.

Exception. 43 Stat. 108.

WATER SERVICE

From water revenues.

The following sums are appropriated wholly out of the revenues of the water department for expenses of the Washington Aqueduct and its appurtenances and for expenses for Water Department, namely:

WASHINGTON AQUEDUCT

Maintenance, etc., of aqueducts and accessories.

For operation, including salaries of all necessary employees, maintenance and repair of Washington aqueducts and their accessories, including Dalecarlia, Georgetown, McMillan Park, first and second High Service Reservoirs, Washington aqueduct tunnel, the filtration plants, the pumping plants, and the plant for the preliminary treatment of the water supply, ordinary repairs, grading, opening ditches, and other maintenance of Conduit Road, purchase, installation, and maintenance of water meters on Federal services; purchase, care, repair, and operation of vehicles, including the purchase and exchange of one passenger-carrying motor vehicle at a cost not to exceed $650; purchase and repair of rubber boots and protective apparel; printing and binding; and for each and every purpose connected therewith, $478,700.

Meters on Federal services.

Replacements, etc.

For replacement of the filter strainer system at Dalecarlia; motorization of blow-off gate on the Dalecarlia conduit; installation of ventilating air-intake screens for the Dalecarlia hydroelectric station; procurement of portable electric pumping equipment for the city water tunnel; and for each and every purpose connected therewith, $63,000.

Superintendence of Secretary of War not affected.

Nothing herein shall be construed as affecting the superintendence and control of the Secretary of War over the Washington Aqueduct, its rights, appurtenances, and fixtures connected with the same and over appropriations and expenditures therefor as now provided by law.

WATER DEPARTMENT

For revenue and inspection and distribution branches: For personal services, $214,480. Revenue and inspection and distribution branches.

For the maintenance of the water-department distribution system, including pumping stations and machinery, water mains, valves, fire and public hydrants, and all buildings and accessories, and motor-trucks, and motor vehicles such as are now owned, and the replacement by purchase and exchange of the following motor-propelled vehicles: Two trucks at not to exceed $600 each; one truck at not to exceed $1,000; two trucks at not to exceed $3,000 each; and one special truck at not to exceed $4,000; and one passenger-carrying automobile at not to exceed $650; purchase of fuel, oils, waste, and other materials, and the employment of all labor necessary for the proper execution of this work; and for contingent expenses including books, blanks, stationery, printing and binding not to exceed $3,300; postage, purchase of technical reference books and periodicals not to exceed $275, and other necessary items; in all for maintenance, $357,220, of which not exceeding $5,000 shall be available for operation of pumps at Bryant Street pumping station upon interruption of service from Dalecarlia pumping station. Operating expenses.

For extension of the water department distribution system, laying of such service mains as may be necessary under the assessment system, $225,000. Extension of distribution system.

For installing and repairing water meters on services to private residences and business places as may not be required to install meters under existing regulations, as may be directed by the Commissioners; said meters at all times to remain the property of the District of Columbia, $220,000. Meters.

For installing fire and public hydrants, $22,500. Hydrants.

For replacement of old mains and divide valves in various locations, on account of inadequate size and bad condition of pipe on account of age, and laying mains in advance of pavements, $135,000. Replacement of old mains, etc.

For investment by the Secretary of the Treasury in United States securities for the account of the water fund of the District of Columbia, $500,000. Investment of water funds.

For the refunding of water rents and other water charges erroneously paid in the District of Columbia, to be refunded in the manner prescribed by law for the refunding of erroneously paid taxes, $3,500: *Provided*, That this appropriation shall be available for such refunds of payments made within the past two years. Refund of erroneous charges.

Proviso. Availability.

For the construction of approximately six thousand two hundred linear feet of forty-eight inch trunk line water-main, including control cables, from the Bryant Street Pumping Station to the first high service reservoir in the grounds of the United States Soldiers' Home, $200,000, to continue available until June 30, 1941. Connecting main, Bryant Street station to U. S. Soldiers' Home.

Pumps, Anacostia and Reno stations: For additional pumping equipment at the Anacostia and Reno pumping stations, including necessary appurtenances, and including alterations in existing piping, $20,000. Anacostia and Reno stations, pumps.

SEC. 2. That the services of draftsmen, assistant engineers, levelers, transitmen, rodmen, chainmen, computers, copyists, overseers, and inspectors temporarily required in connection with sewer, water, street, street-cleaning, or road work, or construction and repair of buildings and bridges, or any general or special engineering or construction work authorized by appropriations may be employed exclusively to carry into effect said appropriations when specifically and in writing ordered by the Commissioners, and all such necessary expenditures for the proper execution of said work shall be paid from and equitably Services of draftsmen, etc., temporarily required.

charged against the sums appropriated for said work; and the Commissioners in their Budget estimates shall report the number of such employees performing such services, and their work, and the sums paid to each, and out of what appropriation: *Provided*, That the expenditures hereunder shall not exceed $42,000 during the fiscal year 1940: *Provided further*, That, excluding inspectors in the sewer department, one inspector in the electrical department, and one inspector in the repair shop, no person shall be employed in pursuance of the authority contained in this paragraph for a longer period than nine months in the aggregate during the fiscal year.

Provisos. Limitation.

Maximum period of employment.

D. C. Unemployment Compensation Act, contributions.

Appropriations in this Act shall be available for payment by the District of Columbia of its contributions as an employer, in accordance with the provisions of the District of Columbia Unemployment Compensation Act (49 Stat. 946).

49 Stat. 946.

Temporary labor, etc.

The Commissioners, or their duly designated representatives, are further authorized to employ temporarily such laborers, skilled laborers, drivers, hostlers, and mechanics as may be required exclusively in connection with sewer, water, street, and road work, and street cleaning, or the construction and repair of buildings, and bridges, furniture and equipments, and any general or special engineering or construction or repair work, and to incur all necessary engineering and other expenses, exclusive of personal services, incidental to carrying on such work and necessary for the proper execution thereof, said laborers, skilled laborers, drivers, hostlers, and mechanics to be employed to perform such work as may not be required by law to be done under contract, and to pay for such services and expenses from the appropriations under which such services are rendered and expenses incurred.

Horses, vehicles, etc.

SEC. 3. That all horses, harness, horse-drawn vehicles necessary for use in connection with construction and supervision of sewer, street, street lighting, road work, and street-cleaning work, including maintenance of said horses and harness, and maintenance and repair of said vehicles, and purchase of all necessary articles and supplies in connection therewith, or on construction and repair of buildings and bridges, or any general or special engineering or construction work authorized by appropriations, may be purchased, hired, and maintained, and motortrucks may be hired exclusively to carry into effect said appropriations, when specifically and in writing ordered by the Commissioners; and all such expenditures necessary for the proper execution of said work, exclusive of personal services, shall be paid from and equitably charged against the sums appropriated for said work; and the Commissioners in the Budget estimates shall report the number of horses, vehicles, and harness purchased, and horses and vehicles hired, and the sums paid for same, and out of what appropriation; and all horses owned or maintained by the District shall, so far as may be practicable, be provided for in stables owned or operated by said District: *Provided*, That such horses, horse-drawn vehicles, and carts as may be temporarily needed for hauling and excavating material in connection with works authorized by appropriations may be temporarily employed for such purposes under the conditions named in section 2 of this Act in relation to the employment of laborers, skilled laborers, and mechanics.

Proviso. Temporary work, etc.

Miscellaneous trust-fund deposits. Expenses payable from.

SEC. 4. That the Commissioners are authorized to employ in the execution of work, the cost of which is payable from the appropriation account created in the District of Columbia Appropriation Act, approved April 27, 1904, and known as the miscellaneous trust-fund deposits, District of Columbia, necessary personal services, horses, carts, and wagons, and to hire therefor motortrucks when specifically and in writing authorized by the Commissioners, and to incur all

33 Stat. 368.

necessary expenses incidental to carrying on such work and necessary for the proper execution thereof, including the purchase, exchange, maintenance, and operation of motor vehicles for inspection and transportation purposes, such services and expenses to be paid from said appropriation account: *Provided*, That the Commissioners may delegate to their duly authorized representatives the employment under this section of laborers, mechanics, and artisans.

Proviso. Employment of labor.

SEC. 5. That the Commissioners and other responsible officials, in expending appropriations contained in this Act, so far as possible, shall purchase material, supplies, including food supplies and equipment, when needed and funds are available, in accordance with the regulations and schedules of the procurement Division of the Treasury Department or from various services of the Government of the United States possessing materials, supplies, passenger-carrying and other motor vehicles, and equipment no longer required. Surplus articles purchased from the Government, if the same have not been used, shall be paid for at a reasonable price, not to exceed actual cost, and if the same have been used, at a reasonable price based upon length of usage. The various services of the Government of the United States are authorized to sell such surplus articles to the municipal government under the conditions specified, and the proceeds of such sales shall be covered into the Treasury as miscellaneous receipts: *Provided*, That this section shall not be construed to amend, alter, or repeal the Executive order of December 3, 1918, concerning the transfer of office materials, supplies, and equipment in the District of Columbia falling into disuse because of the cessation of war activities.

Material, supplies, vehicles, etc. Purchase.

Surplus articles; price basis.

Proviso. Transfers under Executive order.

SEC. 6. No part of the funds appropriated in this Act shall be available for the payment of rental of quarters for any activity at a rate in excess of 90 per centum of the per annum rate paid by the District of Columbia for such quarters on June 30, 1933: *Provided*, That the provisions of this paragraph shall not apply to leases made prior to the passage of this Act, except when renewals thereof are made hereafter: *Provided further*, That the appropriations or portions of appropriations unexpended by reason of the operation of this paragraph shall not be used for any purpose, but shall be impounded and deposited in the Treasury to the credit of the District of Columbia.

Rent limitation.

Provisos. Prior leases.

Unexpended balances to be covered in.

SEC. 7. Appropriations contained in this Act shall be used to pay increases in the salaries of officers and employees by reason of the reallocation of the position of any officer or employee by the Civil Service Commission, and administrative promotions within the several grades: *Provided*, That the total reallocation increases under such appropriations shall not exceed $35,000 and administrative promotions shall not exceed $50,000: *Provided further*, That such reallocation increases and administrative promotions shall be subject to the approval of the Commissioners of the District of Columbia.

Pay increases by reallocation of position and administrative promotions.

Provisos. Limitation.

Approval.

SEC. 8. Section 3709 of the Revised Statutes of the United States shall not be construed to apply to any purchase made or service rendered under the appropriations contained in this Act when the aggregate amount does not exceed the sum of $50.

Minor purchases. R. S. § 3709. 41 U. S. C. § 5.

SEC. 9. No part of this appropriation shall be available for any expense for or incident to the issuance of congressional tags except to those persons set out in the Act of December 19, 1932 (47 Stat. 750), including the Speaker and the Vice President.

Congressional tags.

47 Stat. 750.

SEC. 10. This Act may be cited as the "District of Columbia Appropriation Act, 1940".

Short title.

Approved, July 15, 1939.

[CHAPTER 282]

AN ACT

July 15, 1939
[S. 840]
[Public, No. 177]

To amend and clarify the provisions of the Act of June 15, 1936 (49 Stat. 1507), and for other purposes.

Army.
Hospitalization, etc., of persons in active military service without reference to line-of-duty status.
49 Stat. 1507.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That neither of the provisions of the Act of June 15, 1936 (49 Stat. 1507), nor any other law of the United States shall be construed as limiting the power and authority of the Secretary of War, under such regulations as he may prescribe, to require the hospitalization and medical treatment of persons in the active military service, and to incur obligations with respect thereto, without reference to their line-of-duty status: *Provided*, That this Act shall not apply to officers and enlisted men who are treated in private hospitals or by civilian physicians while on furloughs or leaves of absence in excess of twenty-four hours.

Proviso.
Exceptions.

Approved, July 15, 1939.

[CHAPTER 283]

AN ACT

July 15, 1939
[S. 1020]
[Public, No. 178]

To authorize the purchase of equipment and supplies for experimental and test purposes.

War Department.
Purchase of equipment and supplies for experimental purposes, etc., authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War may, at his discretion, purchase abroad or in the United States with or without competition, by contract or otherwise, such ordnance, signal, and chemical-warfare equipment, supplies, parts, accessories, or designs thereof, as may be necessary in his judgment for experimental or test purposes in the development of the best kind of equipment and supplies required for the national defense. Nothing herein contained shall be construed to waive or alter the provisions of Revised Statutes, section 3709, when purchases are made in quantity.

Contract provisions.
R. S. § 3709.
41 U. S. C. § 5.

Approved, July 15, 1939.

[CHAPTER 284]

AN ACT

July 15, 1939
[S. 1021]
[Public, No. 179]

To extend the benefits of the United States Employees' Compensation Act to members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army who are physically injured in line of duty while performing active duty or engaged in authorized training, and for other purposes.

U. S. Employees' Compensation Act.
Benefits extended to members of Officers' Reserve Corps, etc., on active duty in time of peace.
39 Stat. 742.
5 U. S. C. ch. 15; Supp. IV, ch. 15.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if in time of peace any member of the Officers' Reserve Corps or of the Enlisted Reserve Corps of the Army is physically injured in line of duty (1) while on active duty, or (2) when engaged in authorized travel to and from such duty, or (3) when engaged in authorized training without pay, or dies as the result of such physical injury, he or his beneficiary shall be entitled to all the benefits prescribed by law for civil employees of the United States who are physically injured in line of duty or who die as a result thereof, and the United States Employees' Compensation Commission shall have jurisdiction in such cases and shall perform the same duties with reference thereto as in the cases of civil employees of the United States so injured: *Provided*, That the benefits shall accrue to any such member, or his beneficiary, whether the disability or death is the result of sickness or disease contracted in line of duty while on active duty when such sickness or disease is proximately caused by service on active duty:

Jurisdiction of Employees' Compensation Commission.

Provisos.
Status clarified.

Provided further, That employees' compensation under this Act shall not be paid concurrently with active-duty pay or pension based upon military service, and in the event a person becomes eligible for the benefits of the United States Employees' Compensation Act and is also eligible for, or is in receipt of, a pension based upon military service, he shall elect which benefit to receive: *Provided further*, That authorized training without pay is defined as inactive-status training under written authorization by competent military authority covering a specific training assignment and prescribing a time limit: *Provided further*, That for the purpose of determining the benefits to which entitled under the provisions of this Act members of the Officers' Reserve Corps or of the Enlisted Reserve Corps of the Army physically injured when engaged in authorized training without pay will be held and considered as receiving the pay and allowances they would have received if in a pay status: *Provided further*, That Reserve Officers entitled to the benefits of the last proviso of section 5 of the Act of April 3, 1939 (Public, Numbered 18, Seventy-sixth Congress), shall not be entitled to the benefits of this Act: *And provided further*, That nothing herein shall be construed to authorize compensation benefits for any period prior to the approval of this Act.

Benefits not paid concurrently with active-duty pay, etc.
Choice where also eligible to pension.

Authorized training without pay, definition.

Benefits for injuries when so engaged.

Disqualification if entitled to benefits under designated Act.
Ante, p. 557.

No prior benefits.

Approved, July 15, 1939.

[CHAPTER 285]

AN ACT

July 15, 1939
[S. 1118]
[Public, No. 180]

To provide for acceptance and cashing of Government pay checks of retired naval personnel and members of the Naval and Marine Corps Reserves by commissary stores and ship's stores ashore, located outside the continental limits of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 3639 and 3651, Revised Statutes, as amended (31 U. S. C. 521, 543), the Secretary of the Navy, in his discretion, may hereafter authorize the officer in charge of any commissary store or ship's store ashore, located outside the continental limits of the United States, to accept Government checks tendered by retired personnel of the Navy and Marine Corps and by members of the Naval and Marine Corps Reserves in payment of amounts due by such personnel to any such commissary store or ship's store ashore, and to refund, in cash, to the payees of the tendered checks any difference between the amounts due and the amounts of the tendered checks.

Government pay checks.
Acceptance of, by certain commissary stores, etc., from designated personnel.
R. S. §§ 3639, 3651.
31 U. S. C. §§ 521, 543.

Approved, July 15, 1939.

[CHAPTER 286]

AN ACT

July 15, 1939
[S. 1523]
[Public, No. 181]

To authorize the payment of burial expenses and expenses in connection with last illness and death of native employees who die while serving in offices abroad of executive departments of the United States Government.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the head of any executive department, which maintains permanent staffs of employees in foreign countries is hereby authorized to pay out of any appropriation available to the department concerned for miscellaneous or contingent expenses, burial expenses, and expenses in connection with last illness and death, not in excess of $100 in any one case, of the native employees of such department in those countries with respect to which the Secretary of State shall determine it is

Native employees serving in offices abroad of executive departments.
Payment of burial, etc., expenses in certain countries, authorized.
Limitation.

Payments in certain destitute cases, authorized.

customary for employers to pay such expenses; and the head of any executive department, which maintains permanent staffs of employees in foreign countries where such custom does not exist, is authorized, upon finding that the immediate family of the deceased is destitute, to make such payments within the limitations prescribed above to the family, heirs-at-law, or persons responsible for the debts of the deceased, as the officer in charge of the office abroad in which the deceased was employed shall determine to be proper.

Approved, July 15, 1939.

[CHAPTER 287]

AN ACT

July 15, 1939
[S. 2096]
[Public, No. 182]

To amend section 4a of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended.

National Defense Act, amendment.

41 Stat. 761.
10 U. S. C. § 593.

Warrant officers, adjustment of relative rank.

Army Mine Planter Service added.

Proviso.
Rank aboard vessels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4a of the Act entitled "An Act for making further and more effectual provision for the national defense, and for other purposes", approved June 3, 1916, as amended (41 Stat. 761), be, and the same is hereby, amended by striking out the last clause thereof reading as follows: "and shall take rank next below second lieutenants and among themselves according to the dates of their respective warrants" and inserting in lieu thereof the following: "and all warrant officers, including those of the Army Mine Planter Service, shall take rank next below second lieutenants and among themselves according to the dates of their respective warrants: *Provided*, That aboard their vessels, warrant officers of the Army Mine Planter Service shall take rank among themselves, in the order, master, chief engineer, first mate, assistant engineer, second mate, each according to the date of appointment to such rating".

Approved, July 15, 1939.

[CHAPTER 288]

AN ACT

July 15, 1939
[S. 2503]
[Public, No. 183]

To amend an Act entitled "An Act to authorize the establishment of a permanent instruction staff at the United States Coast Guard Academy", approved April 16, 1937.

Coast Guard Academy.
50 Stat. 67.
14 U. S. C., Supp. IV, § 15h.

Congressional Board of Visitors, appointment.

Proviso.
Substitutes for original appointees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 of the Act of April 16, 1937 (50 Stat. 67; U. S. C., 1934 edition, Supp. IV, title 14, sec. 15h), is hereby amended by striking out the first paragraph and inserting in lieu thereof the following:

"In addition to the Advisory Board, there shall be appointed in January of each year a Board of Visitors to the Coast Guard Academy, which shall consist of two Senators and three Members of the House of Representatives, appointed by the chairmen of the committees of the Senate and the House of Representatives, respectively, having cognizance of legislation pertaining to the Coast Guard Academy, the chairmen of said committees being ex officio members of the Board, and of one Senator and two Members of the House of Representatives appointed by the President of the Senate and the Speaker of the House of Representatives, respectively: *Provided*, That whenever a member or an ex officio member is unable to attend the annual meeting as provided in paragraph (b) of this section another member may be appointed in his stead in the manner as herein provided but without restriction as to month of appointment."

Approved, July 15, 1939.

[CHAPTER 289]

AN ACT

To amend section 1223 of the Revised Statutes of the United States.

July 15, 1939
[S. 2539]
[Public, No. 184]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1223 of the Revised Statutes of the United States be amended by adding at the end thereof the following proviso: "*Provided, however*, That the foregoing provision shall not apply to any officer of the Army on the retired list."

Army officers on retired list, appointments in Foreign Service.
10 U. S. C. § 577.

Approved, July 15, 1939.

[CHAPTER 290]

JOINT RESOLUTION

To amend the Act to authorize alterations and repairs to certain naval vessels, and for other purposes, approved April 20, 1939.

July 15, 1939
[S. J. Res. 126]
[Pub. Res., No. 28]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act to authorize alterations and repairs to certain naval vessels, and for other purposes, approved April 20, 1939 (Public, Numbered 37, Seventy-sixth Congress), be, and the same is hereby, amended by striking out in the proviso the figures "$5,000,000" and inserting in lieu thereof "$5,500,000", so as to make the proviso read: "*Provided*, That the total cost of such alterations and repairs shall not exceed $5,500,000."

Navy.
Alterations, etc., of certain vessels, cost limitation modified.
Ante, p. 582.

Approved, July 15, 1939.

[CHAPTER 291]

JOINT RESOLUTION

Authorizing the President of the United States of America to proclaim October 11, 1939, General Pulaski's Memorial Day for the observance and commemoration of the death of Brigadier General Casimir Pulaski.

July 15, 1939
[H. J. Res. 133]
[Pub. Res., No. 29]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States of America is authorized to issue a proclamation calling upon officials of the Government to display the flag of the United States on all governmental buildings on October 11, 1939, and inviting the people of the United States to observe the day in schools and churches, or other suitable places, with appropriate ceremonies in commemoration of the death of General Casimir Pulaski.

General Pulaski's Memorial Day.
President authorized to invite observance.

Approved, July 15, 1939.

[CHAPTER 313]

AN ACT

To provide that the annual registration of motor vehicles and the annual licensing of certain public vehicles in the District of Columbia shall be for the period from April 1 in each year to March 31 in the succeeding year.

July 17, 1939
[S. 1575]
[Public, No. 185]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (c) of section 2 of title IV of the District of Columbia Revenue Act of 1937, as amended, is amended to read as follows:

District of Columbia.
Motor vehicles.
52 Stat. 359.

"(c) Every registration made under this title shall expire at midnight on the last day of the registration year for which the registration was made, unless the time be extended by the Commissioners. Any such registration may be renewed for the ensuing registration year upon application made by the owner during the months of February and March, and upon payment of the fees required by law. During the month of March it shall be lawful to operate a motor vehicle

Registration, expiration date.

Renewals.

Beginning of registration year.

registered for the ensuing registration year. For the purposes of this title, a registration year shall be deemed to begin on April 1 and end on March 31: *Provided*, That motor vehicles that may have been registered for the period ending February 29, 1940, shall be deemed to be registered for the registration year ending March 31, 1940."

Proviso. Extension of period ending February 29, 1940.

Registration application received after October 1; fee. 52 Stat. 360.

SEC. 2. Paragraph (c) of section 3 of such title, as amended, is amended by striking out "September" and inserting in lieu thereof "October."

Public vehicles, fees. *Ante*, p. 570.

SEC. 3. That subparagraphs (c) and (d) of paragraph 31 and paragraph 33 of an Act entitled "An Act to amend section 7 of an Act entitled 'An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes', approved July 1, 1902, and for other purposes", approved July 1, 1932, are amended to read as follows:

47 Stat. 555. 20 D. C. Code, Supp. IV, § 1731(c), (d); 1733.

"(c) Owners of passenger vehicles for hire having a seating capacity of eight passengers or more, in addition to the driver or operator, other than those licensed in the preceding subparagraph, shall pay a license tax of $100 per annum for each vehicle used. No such vehicle shall be operated unless there shall be conspicuously displayed therein a license issued under the terms of this subparagraph. Licenses issued under this subparagraph shall date from April 1 of each year, but may be issued on or after March 15 of such year: *Provided, however*, That all licenses issued for a period prior to April 1, 1940, shall expire on March 31, 1940, and the license fee therefor shall be prorated accordingly.

Vehicles of eight passenger, etc., capacity.

Display of license.

Date of licenses.

Proviso. Expiration provision; fee.

"(d) Owners of passenger vehicles for hire, whether operated from a private establishment or from public space, other than those licensed in the two preceding subparagraphs, shall pay a license tax of $25 per annum for each such vehicle used in the conduct of their business. Stands for such vehicles upon public space, adjacent to hotels or otherwise, may be established in the manner provided in section 6 (e) of the Act entitled 'An Act to amend the Acts approved March 3, 1925, and July 3, 1926, known as the District of Columbia Traffic Acts, and so forth'. The Public Utilities Commission is hereby authorized to make and enforce all such reasonable and usual police regulations as it may deem necessary for the proper conduct, control, and regulation of all vehicles described in this and the preceding subparagraphs and paragraph 33 hereof. Licenses issued under this subparagraph shall date from April 1 of each year, but may be issued on or after March 15 of such year: *Provided, however*, That all licenses issued for a period prior to April 1, 1940, shall expire on March 31, 1940, and the license fee therefor shall be prorated accordingly.

Other passenger vehicles.

Public stands.

46 Stat. 1426. 6 D. C. Code, Supp. IV, § 243 (e).

Police regulations.

Date of licenses.

Proviso. Expiration provision; fee.

"PAR. 33. Owners of vehicles for hire, used in hauling goods, wares, or merchandise, and operating from public space, shall pay a license tax of $25 per annum for each vehicle. Stands for such vehicles upon public space may be established in the manner provided in section 6 (e) of the Act entitled 'An Act to amend the Acts approved March 3, 1925, and July 3, 1926, known as the District of Columbia Traffic Acts, and so forth'. Licenses issued under this subparagraph shall date from April 1 of each year, but may be issued on or after March 15 of such year: *Provided, however*, That all licenses issued for a period prior to April 1, 1940, shall expire on March 31, 1940, and the license fee therefor shall be prorated accordingly."

Vehicles for hire used in hauling goods, etc. *Ante*, p. 570.

Stands.

46 Stat. 1426. 6 D. C. Code, Supp. IV, § 243 (e).

Date of licenses.

Proviso. Expiration provision; fee.

SEC. 4. That an Act entitled 'An Act to amend paragraphs 31 and 33 of an Act entitled "An Act to amend section 7 of an Act entitled

Act repealed.

'An Act making appropriations to provide for the government of the District of Columbia for the fiscal year ending June 30, 1903, and for other purposes', approved July 1, 1902, and for other purposes", approved July 1, 1932' (Public, Numbered 24, Seventy-sixth Congress), approved April 5, 1939, is hereby repealed."

Ante, p. 570.

Approved, July 17, 1939.

[CHAPTER 314]

AN ACT

July 17, 1939
[S. 2197]
[Public, No. 186]

Authorizing Federal participation in the commemoration and observance of the four-hundredth anniversary of the explorations of Francisco Vasquez de Coronado.

Four hundredth anniversary of the explorations of Francisco Vasquez de Coronado.

Commission established; composition, duties, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established a Commission, to be known as the United States Coronado Exposition Commission (hereinafter referred to as the "Commission"), to be composed of the Vice President, the Speaker of the House of Representatives, the Secretary of the Interior, and the Secretary of Commerce; which Commission shall serve without additional compensation and shall represent the United States in connection with the holding of an exposition and celebration during the observance and commemoration of the four-hundredth anniversary of the exploration of the States of New Mexico, Arizona, Colorado, Texas, Oklahoma, and Kansas by Francisco Vasquez de Coronado.

Cooperation by Government agencies.

SEC. 2. The heads of the various executive departments and independent offices and establishments of the Government are authorized to cooperate with the Commission in the procurement, installation, and display of exhibits, and to lend to the Commission and to the Coronado Cuatro Centennial Commission, established by an Act of the Legislature of the State of New Mexico, for exhibition during the period of such observance and commemoration such articles, materials, documents, specimens, exhibits, or papers in the possession of the Government which the Commission shall deem to be in the interest of the United States and in keeping with the purposes of such commemoration and observance and which relate to the exploration of such States, or illustrate the function and administrative faculty of the Government in the advancement of industry, science, invention, agriculture, the arts, and peace, or demonstrate the nature of our institutions, particularly with regard to their adaptation to the needs of the people. Any such articles, materials, documents, specimens, exhibits, or papers so lent, shall be lent only under such conditions as will assure their return in good condition and without expense to the Government.

Conditions of loans.

Descriptive pamphlet to be prepared, printed, and distributed.

SEC. 3. The Commission is authorized and directed to prepare, print, bind, and distribute a pamphlet on the explorations of Francisco Vasquez de Coronado, and for such purpose is authorized to have printing, binding, photolithography, and other work done at establishments other than the Government Printing Office.

Advice and assistance authorized.

SEC. 4. The Commission is authorized to procure advice and assistance from any governmental agency and to procure advice and assistance from and cooperate with individuals and agencies, public or private. The Commission is authorized to accept and utilize voluntary and uncompensated services of any person and, without additional compensation, the services of such experts, consultants, research assistants, clerks, and stenographers as may be detailed by the heads of the various executive departments and establishments of the Government for the purpose of assisting the Commission to carry out the provisions of this Act.

Personal services.

Appropriation authorized for participation expenses.
Post, p. 1307.

SEC. 5. There is hereby authorized to be appropriated the sum of $250,000 for the purpose of carrying out the provisions of this Act, and such sum when appropriated shall remain available until expended. Subject to the provisions of this Act and any subsequent Act appropriating the money authorized herein, the Commission is authorized to make any expenditures or allotments deemed necessary by it to fulfill properly the purposes of this Act (including the expenditure of not to exceed $10,000 for the erection of a suitable monument at or near the point on the international boundary between the United States and Mexico where Coronado first entered what is now the United States) and to allocate such sums to the said Coronado Cuatro Centennial Commission for expenditure as the Commission deems necessary and proper in carrying out the purposes of this Act for (1) the erection of monuments; (2) the erection and enlargement of museum facilities for the housing of historical and anthropological material and material illustrative of the arts and crafts of such States; (3) the preparation and publication of historical pamphlets; (4) aiding in defraying the expenses of National, State, and local programs in celebration of such anniversary; and (5) aiding in defraying any other expenses incurred in properly observing and commemorating such anniversary.

Monument, erection.

Allocations.

Accounts and vouchers.

All amounts and vouchers covering expenditures shall be approved by such person as the Commission may designate, but this provision shall not be construed to waive the submission of accounts and vouchers to the General Accounting Office for audit, nor to permit any obligations to be incurred in excess of the amount authorized to be appropriated herein. In the construction of buildings and exhibits requiring skilled and unskilled labor, the prevailing rate of wages, as provided in the Act of March 3, 1931, shall be paid.

Labor wage rates.
46 Stat. 1494.
40 U. S. C. § 276a; Supp. IV, § 276a.

Report to Congress.

SEC. 6. The Commission shall transmit to Congress on or before January 3, 1941, a detailed statement of the manner of expenditure of any funds appropriated pursuant to the authorization contained in this Act.

Approved, July 17, 1939.

[CHAPTER 315]

July 17, 1939
[S. 2336]
[Public, No. 187]

AN ACT

To authorize an exchange of lands at the Fort Francis E. Warren Military Reservation, Wyoming.

Fort Francis E. Warren Military Reservation, Wyo.
Exchange of portions, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to convey to N. P. Black, of Cheyenne, Wyoming, all right, title, and interest of the United States to a portion of the Fort Francis E. Warren Military Reservation, Wyoming, consisting of twenty-five acres, more or less, and to convey another portion of the reservation consisting of ten acres, more or less, to the city of Cheyenne, Wyoming, and to accept in exchange for such conveyances a deed from the said N. P. Black, conveying a fee-simple title to a tract of land consisting of thirty-five acres, more or less, lying contiguous to the reservation, the three conveyances to be made under such terms and conditions as may be prescribed by the Secretary of War.

Approved, July 17, 1939.

[CHAPTER 316]

AN ACT

To make effective the provisions of the Officers' Competency Certificates Convention, 1936.

July 17, 1939
[H. R. 3576]
[Public, No. 188]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title 52 of the Revised Statutes is amended by inserting after section 4438 thereof a new section designated section 4438a, to read as follows:

Officers' Competency Certificates Convention, 1936.
R. S. § 4438.
46 U. S. C. § 224.

"SEC. 4438a. (1) That the Officers' Competency Certificates Convention, 1936 (International Labor Organization Draft Convention Numbered 53, 'concerning the minimum requirement of professional capacity for masters and officers on board merchant ships'), as ratified by the President on September 1, 1938, with understandings appended, and this section shall apply to all vessels, however propelled, navigating on the high seas, which are registered, enrolled and licensed, or licensed under the laws of the United States, whether permanently, temporarily, or provisionally, including yachts enrolled and licensed, or licensed, with the exception of—

Vessels to which Convention and Act shall apply.
Ante, p. 554.

Exceptions.

"(a) ships of war;

"(b) Government vessels, or vessels in the service of a public authority, which are not engaged in trade;

"(c) wooden ships of primitive build, such as dhows and junks;

"(d) unrigged vessels;

"(e) all vessels of less than two hundred gross tons.

"(2) All laws in effect on the effective date of this section covering the issuance, duration, renewal, suspension, and revocation of licenses of masters, mates, chief engineers, and assistant engineers be, and they are hereby, made applicable to the issuance, duration, renewal, suspension, or revocation of licenses of masters, mates, chief engineers, and assistant engineers of all vessels to which the Officers' Competency Certificates Convention, 1936, and this section apply, to such extent and upon such conditions as may be required by the regulations of the Board of Supervising Inspectors with the approval of the Secretary of Commerce: *Provided*, That examinations for licenses of masters, mates, chief engineers, and assistant engineers of fishing vessels, not subject to the inspection laws of the United States, shall be oral: *Provided further*, That applicants for licenses as masters, mates, chief engineers, and assistant engineers of fishing vessels not subject to the inspection laws of the United States shall not be required to obtain a certificate from the United States Public Health Service based upon the subject of ship sanitation, and first aid.

Licenses, laws and regulations applicable.

Provisos.
Examinations for licenses of masters, etc., of fishing vessels.

Public Health Service certificate requirements; applicants exempt.

"(3) Any license issued (whether before, or on, or after, the effective date of this section) to a master, mate, chief engineer, or assistant engineer of a vessel to which this section applies shall be deemed to be a certificate of competency for a master or skipper, navigating officer in charge of a watch, chief engineer, or engineer in charge of a watch, respectively.

Licenses issued to masters, etc., of certain vessels deemed certificates of competency.

"(4) No person shall be engaged to perform, or shall perform on board any vessel to which this section applies, the duties of master, mate, chief engineer, or assistant engineer unless he holds a license to perform such duties, issued in accordance with the provisions of subsection 2 of this section: *Provided*, That a license as master, mate, chief engineer, or assistant engineer of vessels subject to this section may be issued without examination at any time prior to October 29, 1941, to any applicant who has had sufficient practical experience in the position for which he applies to be licensed and has no record of any serious technical error against him: *Provided further*, That no person to whom a license as master, mate, chief engineer, or assistant engineer is issued without examination may

License required for performance of duties.

Provisos.
Issue without examination prior to October 29, 1941; conditions.

Vessels subject to inspection laws.

serve under authority of that license as master, mate, chief engineer, or assistant engineer on any vessel subject to the inspection laws of the United States.

Penalty for violation.

"(5) It shall be unlawful to engage or employ any person or for any person to serve as a master, mate, or engineer on any such vessel who is not licensed by the inspectors; and anyone violating this section shall be liable to a penalty of $100 for each offense.

Enforcement provisions.

"(6) If any collector of customs has reason to believe, on complaint or otherwise, that a vessel subject to this section and to the regulations established thereunder is about to proceed to the high seas from a port in the United States or any Territory over which the United States exercises jurisdiction, except the Philippine Islands and the Panama Canal Zone, in violation of any provision of this section or of any provision of the Officers' Competency Certificates Convention, 1936, he may, by written order served on the master or officer in charge of such vessel, detain her until such time as this section shall have been complied with. Clearance shall be refused to any vessel which shall have been ordered detained. If the vessel be ordered detained the master may, within five days, appeal to the Secretary of Commerce, who may, after investigation, affirm, set aside, or modify the order of the collector.

Detention of vessel.

Appeal, effect of.

Inspection of foreign vessels to which Convention applies.

"(7) Foreign vessels to which the Officers' Competency Certificates Convention, 1936, applies shall be subject to such inspection, within the jurisdiction of the United States, except the Philippine Islands and the Panama Canal Zone, as may be necessary to determine that there has been a compliance with the terms of the convention, and in case of any breach of the provisions of the convention by such vessel the collector of customs may, by written order served on the master or officer in charge of such vessel, detain her and refuse clearance to her until such time as the convention shall have been complied with; the collector shall also immediately notify the consul of the country in which the vessel is registered. If the vessel be ordered detained the master may, within five days, appeal to the Secretary of Commerce, who may, after investigation, affirm, set aside, or modify the order of the collector.

Detention, if breach of provisions found.

Notice to consul of country in which vessel is registered.

Appeal, effect of.

Provisions not applicable to U. S. vessels of less than 200 gross tons, etc.

Ante, p. 554.

"(8) No provision of the Officers' Competency Certificates Convention, 1936, or of this section, shall apply to any vessel of the United States of less than two hundred gross tons, nor shall any provision of that convention or this section be deemed to alter, amend, or repeal any statute of the United States in effect on the effective date of this section with regard to any such vessel.

Regulations to be established.

"(9) The Secretary of Commerce shall establish such regulations as may be necessary to secure the enforcement of the provisions of this section by any officer of the United States authorized to enforce the navigation or inspection laws of the United States.

Remission or mitigation of fine.

"(10) The Secretary of Commerce or any officer of the Department of Commerce authorized by the Secretary of Commerce may, upon application therefor, remit or mitigate any fine or penalty incurred under this section or any regulation thereunder.

Vessels on Great Lakes exempted.

"(11) No provision of the Officers' Competency Certificates Convention, 1936, nor of this section, shall apply to any vessel, however propelled, navigating on the Great Lakes.

Terms defined.

"(12) Where used in this section—

"High seas."
28 Stat. 672.
33 U. S. C. § 151.

"(a) the term 'high seas' means all waters outside the line dividing the inland waters from the high seas, as defined in section 2 of the Act of February 19, 1895;

"Unrigged vessel."

"(b) the term 'unrigged vessel' means any vessel that is not self-propelled.

"(13) Nothing contained in the Officers' Competency Certificates Convention, 1936, nor in this section, shall be deemed to extend any provision of section 2 of the Act of March 4, 1915, as amended (U. S. C., 1934 edition, Supp. IV, title 46, sec. 673), or to alter, modify, or repeal any statute of the United States in effect on the effective date of this section, except as hereinbefore provided.

Labor, etc., provisions.

38 Stat. 1164.
46 U. S. C. § 673; Supp. IV, § 673.

"(14) This section shall become effective on October 29, 1939: *Provided*, That licenses may be issued by boards of local inspectors in accordance with the provisions of this section at any time prior to such date.

Effective date.

Proviso.
Issue of licenses prior thereto.

"(15) There are hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this section."

Appropriations authorized.

Approved, July 17, 1939.

[CHAPTER 318]

AN ACT

July 18, 1939
[S. 955]
[Public, No. 189]

Creating the City of Dubuque Bridge Commission and authorizing said Commission and its successors to purchase and/or construct, maintain, and operate a bridge or bridges across the Mississippi River at or near Dubuque, Iowa, and East Dubuque, Illinois.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the City of Dubuque Bridge Commission (hereinafter created, and hereinafter referred to as the "Commission"), and its successors and assigns be, and are hereby, authorized to construct, maintain, and operate a bridge or bridges and approaches thereto, across the Mississippi River at or near the cities of Dubuque, Iowa, and East Dubuque, Illinois, at a point suitable to the interest of navigation, subject to the conditions and limitations contained in this Act. For like purposes said Commission, or its successors and assigns, are hereby authorized to purchase, reconstruct, maintain, and operate all or any existing bridges for vehicular traffic crossing the Mississippi River at or near the city of Dubuque, Iowa, and may acquire control of any or all such existing bridges by purchase of stock in any corporation owning any such bridges, or by a conveyance from such corporation and in any case, said Commission shall be authorized to maintain and operate said bridge or bridges subject to the conditions and limitations contained in this Act.

Mississippi River.
Bridge authorized across, Dubuque, Iowa, to East Dubuque, Ill.

Existing bridges for vehicular traffic, purchase, maintenance, etc.

SEC. 2. There is hereby conferred upon the Commission and its successors and assigns the right and power to enter upon such lands and to acquire, condemn, occupy, possess, and use such privately owned real estate and other property in the State of Iowa and the State of Illinois as may be needed for the location, construction, operation, and maintenance of any such bridge and its approaches, upon making just compensation therefor, to be ascertained and paid according to the laws of the State in which such real estate or other property is situated, and the proceedings therefor shall be the same as in the condemnation of private property for public purpose in said State, respectively. The Commission, its successors, and assigns, is further authorized to enter into agreements with the States of Illinois and Iowa, and any political subdivision thereof, for the acquisition, lease, or use of any lands or property owned by such State or political subdivision.

Acquisition of real estate, etc.

Agreements authorized.

SEC. 3. The Commission and its successors and assigns are hereby authorized to fix and charge tolls for transit over such bridge or

Tolls authorized.

34 Stat. 84.
33 U. S. C. §§491-498.

bridges in accordance with the provisions of this Act, subject to the approval of the Secretary of War as provided by the Act of Congress approved March 23, 1906.

Bond issue to provide for payment of cost.

SEC. 4. The Commission and its successors and assigns are hereby authorized to provide for the payment of the cost of such bridge or bridges as may be purchased, reconstructed, or constructed, as provided herein, and approaches (including the approach highways which, in the judgment of the Commission, it is necessary or advisable to construct or cause to be constructed to provide suitable and adequate connection with existing improved highways) and the necessary land easements, and appurtenances thereto, by an issue or issues

Interest, maturity, etc.

of negotiable bonds of the Commission, bearing interest at the rate or rates of not more than 6 per centum per annum, the principal and interest of which bonds, and any premium to be paid for retirement thereof before maturity, shall be payable solely from the sinking fund provided in accordance with this Act, and such payments may be further secured by mortgage of the bridge or bridges. All such bonds may be registerable as to principal alone or both principal and interest, shall be in such form not inconsistent with this Act, shall mature at such time or times not exceeding twenty years from the date of approval of this Act, shall be in such denominations, shall be executed in such manner, and shall be payable in such medium and

Repurchase and redemption.

at such place or places as the Commission may determine. The Commission may repurchase and may reserve the right to redeem all or any of said bonds before maturity in such manner and at such price or prices, not exceeding 105 and accrued interest, as may be fixed by

Issue of refunding bonds.

the Commission prior to the issuance of the bonds. The Commission, when it deems it to be to the best interest of the Commission, may issue refunding bonds to repurchase and redeem any outstanding

Proviso.
Maturity of refunding bonds.

bonds, before the maturity thereof: *Provided*, That the refunding bonds shall mature at such time or times, not exceeding thirty years from the approval of this Act, as the Commission may determine.

Trust agreement.

The Commission may enter into an agreement with any bank or trust company in the United States as trustee having the power to make such agreement, setting forth the duties of the Commission in respect to the purchase, construction, maintenance, operation, repair, and insurance of the bridge or bridges, the conservation and application of all funds, the security for the payment of the bonds, the safeguarding of money on hand or on deposit, and the rights and remedies of said trustee and the holders of the bonds, restricting the individual right of action of the bondholders as is customary in trust

Protection of rights, etc., of trustee and bondholders.

agreements respecting bonds of corporations. Such trust agreement may contain such provisions for protecting and enforcing the rights and remedies of the trustee and the bondholders as may be reasonable and proper and not inconsistent with the law.

Bond sale.

Said bonds shall be sold in such manner and at such time or times and at such price as the Commission may determine, but no such sale shall be made at a price so low as to require the payment of more than 5 per centum interest on the money received therefor, computed with relation to the absolute maturity of the bonds in accordance with standard tables of bond values, and the face amount thereof shall be so calculated as to produce, at the price of their sale, the cost of the bridge or bridges, acquired and/or constructed, and approaches and the land, easements, and appurtenances used in connection therewith when added to any other funds made available to

Items included in cost.

the Commission for the use of said purposes. The cost of the bridge or bridges acquired hereunder and the cost of the bridge to be constructed as provided herein, together with approaches and approach highways, shall be deemed to include interest during construction of

the said bridge, and for twelve months thereafter, and all engineering, legal, architectural, traffic-surveying, and other expenses incident to the construction of the bridge and the acquisition of the necessary property, incident to the financing thereof, including the cost of acquiring existing franchises, riparian rights, plans, and works of and relating to the bridge or bridges now owned by any person, firm, or corporation, and the cost of purchasing all or any part of the shares of stock of any such corporate owner, or by conveyance from such corporation, if, in the judgment of the Commission, such purchases should be found expedient. If the proceeds of the bonds issued shall exceed the cost as finally determined, the excess shall be placed in the sinking fund hereinafter provided. Prior to the preparation of definite bonds the Commission may, under like restrictions, issue temporary bonds or interim certificates, with or without coupons, of any denominations whatsoever, exchangeable for definite bonds when such bonds that have been executed are available for delivery.

Disposition of excess, if proceeds of bonds issued exceed cost.

Issue of temporary bonds.

SEC. 5. In fixing the rates of toll to be charged for the use of such bridge or bridges, in accordance with the Act of Congress approved March 23, 1906, the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge or bridges and approaches under economical management, and to provide a sinking fund sufficient to pay the principal and interest of such bonds as the same shall fall due and the redemption or repurchase price of all or any thereof redeemed or repurchased before maturity as herein provided. All tolls and other revenues from said bridge or bridges are hereby pledged to such uses and to the application thereof as hereinafter in this section required. After payment or provision for payment therefrom of all such cost of maintaining, repairing, and operating and the reservation of an amount of money estimated to be sufficient for the same purpose during an ensuing period of not more than six months, the remainder of tolls collected shall be placed in the sinking fund, at intervals to be determined by the Commission prior to the issuance of the bonds. An accurate record of the cost of the bridge or bridges and approaches; the expenditures for maintaining, repairing, and operating the same; and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested. The Commission shall classify in a reasonable way all traffic over the bridge or bridges so that the tolls shall be so fixed and adjusted by it as to be uniform in the application thereof to all traffic falling within reasonable classes, regardless of the status or character of any person, firm, or corporation participating in such traffic, and shall prevent all use of such bridge or bridges for traffic except upon payment of tolls so fixed and adjusted. No toll shall be charged officials or employees of the Commission, nor shall toll be charged officials of the Government of the United States while in the discharge of duties incident to their office or employment, nor shall toll be charged members of the fire department or peace officers when engaged in the performance of their official duties.

Application of tolls to maintenance, sinking fund, etc.
34 Stat. 85.
33 U. S. C. § 494.

Residue to be placed in sinking fund.

Record of expenditures and receipts.

Classification of traffic.

Toll exemptions.

Within a reasonable time after the construction of any bridge or bridges, or the purchase of any bridge or bridges, the Commission shall file with the Public Roads Administration of the Federal Works Agency, a sworn itemized statement showing the cost of constructing or purchasing the bridge or bridges and their approaches, the cost of acquiring any interest in real or other property necessary therefor, and the amount of bonds, debentures, or other evidence of indebtedness issued in connection with the construction or purchase of said bridge or bridges.

Sworn itemized statement of costs, etc., to be filed.

Commission not required to operate bridges purchased, after bonds retired, etc.

SEC. 6. Nothing herein contained shall require the Commission or its successors to maintain or operate any bridge or bridges purchased hereunder, if and when all bonds issued for account of such bridge or bridges shall have been retired or provision for the payment of interest on and retirement of such bonds from the revenues from any other bridge or bridges shall have been made at the time of issuance of such bonds. Any bridge or bridges so purchased, with appurtenances and property thereto connected and belonging, may be sold or otherwise disposed of or may be abandoned or dismantled whenever in the judgment of the Commission or its successors, and subject to the approval of the Commissioner of Public Roads, Federal Works Agency, and the United States Secretary of War, it may be declared expedient so to do, and provisions with respect to and regulating any such sale, disposal, abandonment, or dismantlement may be included in proceedings for the issuance and sale of bonds for account of any such bridge or bridges. The Commission and its successors may fix such rates of toll for the use of such bridge or bridges as it may deem proper, subject to the same conditions as are hereinabove required as to tolls for traffic over the bridge to be constructed provided tolls shall be fixed and revised from time to time for traffic over all bridges so as not to adversely reflect upon the earnings of any bridge or bridges for account of which bonds may be outstanding. An accurate record of the cost of purchasing or constructing each such bridge; the expenditures for maintaining, repairing, and operating the same; and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Sale, or other disposition.

Toll rates.

Record of expenditures and receipts.

Conveyance of interests after payment of bonds, etc.

SEC. 7. (a) After payment of the bonds and interest, or after a sinking fund sufficient for such payment shall have been provided and shall be held for that purpose, the Commission shall deliver deeds or other suitable instruments of conveyance of the interest of the Commission in and to the bridge or bridges extending between the State of Iowa and the State of Illinois, that part of said bridge or bridges within Iowa to the State of Iowa or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Iowa interests"), and that part of said bridge or bridges within Illinois to the State of Illinois or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Illinois interests"); likewise the Commission shall deliver deeds or other suitable instruments of conveyance of the interest of the Commission in and to any bridge that may cross the Mississippi River between the city of Dubuque, Iowa, and the State of Wisconsin, that part of said bridge within Iowa to the State of Iowa or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Iowa interests"), and that part of said bridge within Wisconsin to the State of Wisconsin or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Wisconsin interests"), under the condition that the bridge or bridges shall thereafter be free of tolls and be properly maintained, operated, and repaired by the Iowa interests, the Illinois interests, and the Wisconsin interests, as may be agreed upon; but if the Iowa, Illinois, or Wisconsin interests, as the case may be, fail to accept, or are not authorized to accept, their respective portions of said bridge or bridges, then the Commission may deliver deeds, or other suitable instruments or conveyance of said portions, to any other interest which may accept and may be authorized to accept the same, under the condition that the bridge or bridges shall

Conveyances to other interest if any designated State fails to accept.

thereafter be free of toll and be properly maintained, operated, and repaired by said interests to whom said conveyances are delivered; but if either the Iowa interests, or the Illinois interests, or the Wisconsin interests, or any other interest hereinabove mentioned shall not be authorized to accept or shall not accept the same under such conditions, then the bridge or bridges shall continue to be owned, maintained, operated, and repaired by the Commission as a free bridge, until such time as the Iowa interests, the Illinois interests, the Wisconsin interests, or any other interest hereinabove mentioned, shall be authorized to accept and shall accept such conveyance under such conditions. The rate or rates of toll for crossing any bridge now existing or hereafter constructed which abuts upon or enters into the corporate limits of the city of Dubuque, Iowa, shall not be reduced below the rate or rates now in effect on existing bridges so long as any indebtedness of said Commission for the account of any bridge or bridges shall be outstanding and unpaid.

Operation by Commission if any interest fails to accept.

Toll rate, restriction.

(b) Notwithstanding any restrictions or limitation imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of or supplemental to either thereof, the Federal Works Administrator or any other Federal department or agency of the United States Government may extend Federal aid under such Acts for the construction of said bridge or bridges out of any moneys allocated to the State of Iowa with the consent of the State highway commission of said State, and out of moneys allocated to the State of Illinois with the consent of the department of highways of said State.

Federal aid.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. ch. 1; Supp. IV, ch. 1.

SEC. 8. For the purpose of carrying into effect the objects stated in this Act, there is hereby created the City of Dubuque Bridge Commission, and by that name, style, and title said body shall have perpetual succession; may contract and be contracted with, sue and be sued, implead and be impleaded, complain and defend in all courts of law and equity; may make and have a common seal; may purchase or otherwise acquire and hold or dispose of real estate and other property; may accept and receive donations or gifts of money or property and apply same to the purposes of this Act; and shall have and possess all powers necessary, convenient, or proper for carrying into effect the objects stated in this Act.

City of Dubuque Bridge Commission, creation, corporate powers, etc.

The Commission shall consist of W. M. Clemens, Charles G. Kretschmer, Charles T. Landon, Thomas M. Stampfer, of Dubuque, Iowa, and R. E. Werner, of East Dubuque, Illinois; such Commission shall be a public body corporate and politic. Each member of the Commission shall qualify within thirty days after the approval of this Act by filing in the Office of the Federal Works Administrator an oath that he will faithfully perform the duties imposed upon him by this Act, and each person appointed to fill a vacancy shall qualify in like manner within thirty days after his appointment. Any vacancy occurring in said Commission by reason of failure to qualify as above provided, or by reason of death or resignation, shall be filled by the Federal Works Administrator. Before the issuance of bonds as hereinabove provided, each member of the Commission shall give such bond as may be fixed by the Chief of the Bureau of Public Roads of the Department of Agriculture, conditioned upon the faithful performance of all duties required by this Act, the cost of such surety prior to and during the construction of the bridge shall be paid or reimbursed from the bond proceeds and thereafter such costs shall be deemed an operating expense. The Commission shall elect a chairman and a vice chairman from its members, and may establish rules and regulations for the government of its own business. A majority of the members shall constitute a quorum for the transaction of business.

Commission membership.

Vacancies.

Surety bonds.

Organization; rules, quorum, etc.

Capital stock, etc., restriction.

SEC. 9. The Commission shall have no capital stock or shares of interest or participation, and all revenues and receipts thereof shall

Compensation, allowances, etc.

be applied to the purposes specified in this Act. The members of the Commission shall be entitled to a per diem compensation for their services of $10 for each day actually spent in the business of the Commission, but the maximum compensation of the chairman in any year shall not exceed $1,200, and of each other member shall not exceed $600. The members of the Commission shall also be entitled to receive traveling-expense allowance of 10 cents a mile for each

Employees.

mile actually traveled on the business of the Commission. The Commission may employ a secretary, treasurer, engineers, attorneys, and other such experts, assistants, and employees as they may deem necessary, who shall be entitled to receive such compensation as the Commission may determine. All salaries and expenses shall be paid solely from the funds provided under the authority of this Act.

Dissolution of Commission, provisions.

After all bonds and interest thereon shall have been paid and all other obligations of the Commission paid or discharged, or provision for all such payment shall have been made as hereinbefore provided and after the bridge or bridges shall have been conveyed to the Iowa interests, the Illinois interests and the Wisconsin interests, as herein provided, or otherwise disposed of as provided herein, the Commission shall be dissolved and shall cease to have further existence by an order of the Commissioner of Public Roads made upon his own initiative or upon application of the Commission or any member or

Public hearing, notice.

members thereof, but only after a public hearing in the city of Dubuque, Iowa, notice of the time and place of which hearing and the purpose thereof shall have been published once, at least thirty days before the date thereof, in a newspaper published in the city of

Division of moneys.

Dubuque, Iowa. At the time of such dissolution all moneys in the hands of or to the credit of the Commission shall be divided and distribution made between the interests of the States, as may be determined by the Chief of the Bureau of Public Roads of the United States.

State, etc., aid.

SEC. 10. Notwithstanding any of the provisions of this Act, the Commission shall have full power and authority to negotiate and enter into a contract or contracts with the State Highway Commission of Iowa and the Department of Highways of Illinois, the State Highway Department of Wisconsin, the city of Dubuque, Dubuque County, Iowa, or any county or municipality in the State of Illinois, whereby the Commission may receive financial aid in the construction or maintenance of a bridge or bridges and approaches thereto, and said Commission in its discretion may avail itself of all of the facilities of the State Highway Commission of the State of Iowa and the Department of Highways of the State of Illinois with regard to

Contracts.

the construction of said proposed bridge or bridges, and the Commission may make and enter into any contract or contracts which it deems expedient and proper with the State Highway Commission of Iowa and the Department of Highways of Illinois, whereby said highway departments or either of them may construct, operate, and maintain or participate with the Commission in the construction, operation, maintenance of said bridge or bridges to be constructed

Purpose declared.

hereunder, and approaches. It is hereby declared to be the purpose of Congress to facilitate the construction of a bridge and proper approaches across the Mississippi River at or near Dubuque, Iowa, and East Dubuque, Illinois, and to authorize the Commission to promote said object and purposes, with full power to contract with either the State Highway Commission of Iowa or the department of Highways of Illinois or with any agency or department of the Federal Government, or both, in relation to the purchase or condemnation,

construction, operation, and maintenance of said bridges and approaches.

Creation of other obligations, etc.

SEC. 11. Nothing herein contained shall be construed to authorize or permit the Commission or any member thereof to create any obligation or incur any liability other than such obligations and liabilities as are dischargeable solely from funds contemplated to be provided by this Act. No obligation created or liability incurred pursuant to this Act shall be a personal obligation or liability of any member or members of the Commission but shall be chargeable solely to the funds herein provided, nor shall any indebtedness created pursuant to this Act be an indebtedness of the United States.

Design and construction.

SEC 12. The design and construction of any bridge which may be built pursuant to this Act shall be in accordance with the standard specifications for highway bridges adopted by the American Association of State Highway Officials.

Successor in interest, authority.

SEC. 13. In the event that the State of Iowa, or some political subdivision or agency thereof, shall appoint or constitute, pursuant to statute duly enacted, the Commission hereby created as a bridge commission or board for the city of Dubuque, with authority to construct, purchase, or acquire bridges across the Mississippi River, abutting upon or entering the corporate limits of the city of Dubuque, then such bridge commission or board shall have authority to construct, purchase, or acquire the bridge or bridges referred to in this Act in the manner herein set forth, or in the manner prescribed by State law, and if said commission or board shall elect to proceed in the manner prescribed by State law, it shall ipso facto succeed to all right of the City of Dubuque Bridge Commission under this Act, and all right, title, and interest of the City of Dubuque Bridge Commission under this Act to any bridge and bridges referred to in this Act, subject to any outstanding obligations of said Commission as hereby created, which obligations shall thereby be assumed by, and become the obligations of, the new bridge commission or board.

Obligations assumed.

Construction, etc., provisions.

SEC. 14. Any bridge or bridges constructed, acquired, or reconstructed under authority of this Act shall be constructed, maintained, and operated in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, notwithstanding any provisions contained herein to the contrary.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 15. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 18, 1939.

[CHAPTER 319]

AN ACT

July 18, 1939
[S. 1907]
[Public, No. 190]

To extend the times for commencing and completing the construction of a bridge across the Missouri River, at or near Poplar, Montana.

Missouri River.
Time extended for bridging, at Poplar, Mont.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Missouri River, at or near Poplar, Montana, authorized to be built by the State of Montana, the counties of Roosevelt, Richland, and McCone thereof, or any of them, by an Act of Congress approved July 28, 1937, are hereby extended one and three years, respectively, from the date of approval hereof.

50 Stat. 542.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 18, 1939.

[CHAPTER 320]

AN ACT

July 18, 1939
[H. R. 4370]
[Public, No. 191]

Authorizing the city of Chester, Illinois, to construct, maintain, and operate a toll bridge across the Mississippi River at or near Chester, Illinois.

Mississippi River.
Bridge authorized across, at Chester, Ill.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve the Postal Service, and provide for military and other purposes, the city of Chester, Illinois, be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Mississippi River, at a point suitable to the interests of navigation, at or near Chester, Illinois, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U.S.C. §§491–498.

Acquisition of real estate, etc.

SEC. 2. There is hereby conferred upon the city of Chester, Illinois, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridge and its approaches, as are possesssed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Toll charges.

SEC. 3. The said city of Chester, Illinois, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Application of tolls to maintenance, sinking fund, etc.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including interest at a rate of not to exceed 5 per centum per annum and reasonable financing cost, as soon as possible, under reasonable charges, but within a period of not to exceed thirty years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

An accurate record of the cost of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Amendment.

SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 18, 1939.

[CHAPTER 321]

AN ACT

July 18, 1939
[H. R. 4499]
[Public, No. 192]

Authorizing the county of Gallatin, State of Illinois, its successors and assigns, to construct, maintain, and operate a bridge across the Ohio River at or near the city of Shawneetown, Gallatin County, Illinois, to a point opposite thereto in the county of Union, State of Kentucky.

Ohio River.
Bridge authorized across, at Shawneetown, Ill.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve the Postal Service, and provide for military and other purposes, the county of Gallatin, in the

State of Illinois, its successors and assigns, be and is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Ohio River at a point suitable to the interests of navigation at or near the city of Shawneetown, Gallatin County, Illinois, to a point opposite thereto in Union County, Kentucky, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

For like purposes said county of Gallatin, its successors and assigns, are hereby authorized to acquire by purchase any and all ferries operating across the said Ohio River within ten miles on either side of the said bridge and to maintain and operate the same, or abandon the operation thereof, at the discretion of the said county of Gallatin, its successors and assigns, subject to the limitations contained in this Act.

Purchase, maintenance, etc., of ferries.

SEC. 2. There is hereby conferred upon the county of Gallatin, in the State of Illinois, its successors and assigns, all such rights and powers to enter upon land and to acquire, condemn, occupy, possess, and use real estate and other property in the State of Illinois, including real estate and other property acquired for or devoted to public use or other purposes by the State of Illinois, or any other governmental or political subdivisions thereof, as may be needed for the location, construction, maintenance, and operation of such bridge and its approaches upon making just compensation therefor to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation of private property for public purpose in said States, respectively.

Acquisition of real estate, etc.

SEC. 3. The said county of Gallatin, in the State of Illinois, its successors and assigns, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Toll charges.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including interest at a rate of not to exceed 5 per centum and reasonable financing cost, and the cost of the acquisition of any ferries as hereinabove provided, as soon as possible, under reasonable charges, but within a period of not to exceed twenty years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Application of tolls to maintenance, sinking fund, etc.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 18, 1939.

[CHAPTER 322]

AN ACT

July 18, 1939
[H. R. 5288]
[Public, No. 193]

To amend section 691-a of the Code of Law of the District of Columbia, approved March 3, 1901, and of any Act or Acts amendatory thereof relating to foreign building and loan associations doing business in the District of Columbia.

District of Columbia Code amendments. 31 Stat. 1189; 35 Stat. 1059. 5 D. C. Code, § 45.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 691-a of the code entitled "An Act to establish a Code of Law for the District of Columbia", approved March 3, 1901, and of any Act or Acts amendatory thereof (D. C. Code, title 5, sec. 45), is amended to read as follows:

Foreign building, etc., associations doing business within the District. Certificate of authority required.

"SEC. 691-a. No foreign association shall make loans of any kind or transact any building and loan business within the District of Columbia or maintain an office in the District of Columbia for the purpose of transacting such business until it procures from the Comptroller of the Currency a certificate of authority to do such business in said District, after complying with the following provisions:

Deposit as security for claims.

"(a) It shall deposit with the Treasurer of the United States $50,000 in cash or bonds of the United States or bonds which the United States guarantees the payment of both principal and interest.

Collection and use of interest on securities deposited.

A foreign association may collect and use the interest on securities deposited with the Treasurer of the United States, as hereinabove provided, so long as it fulfills its obligations and complies with the laws of the District of Columbia.

Exchange for other securities.

It may also exchange them for other securities of the United States or for cash. The deposit made by a foreign association with the Treasury of the United States shall be held as security for all claims of residents of the District of Columbia against such association, and be liable for all judgments or decrees thereon, and subjected to the payment thereof in the same manner as the property of other nonresidents.

Release upon cessation of business; outstanding liabilities.

Should an association cease to do business in said District, the Treasurer of the United States, upon a certificate from the Comptroller of the Currency, may release securities in his discretion, retaining sufficient to satisfy all outstanding liabilities;

Corporate documents to be filed with Comptroller.

"(b) It shall file with the Comptroller of the Currency a certified copy of its charter, constitution, and bylaws, and other rules and regulations showing its manner of conducting business, together with a statement such as is required semiannually from all associations;

Power of attorney, etc.

"(c) It shall file with the Comptroller of the Currency a power of attorney appointing a citizen of the District of Columbia, resident within said District, the agent or attorney for such foreign association upon whom process of law can be served. There must also be filed a certified copy of the vote or resolution of the directors appointing such agent or attorney, which appointment shall continue until another agent or attorney is substituted, and said writing or power of attorney shall stipulate and agree on the part of such foreign association making the same that any lawful process against said association, which is served on such agent or attorney, shall be of the same legal force and validity as if served on such association within the District of Columbia; and, also, that in the case of the death or absence of the agent or attorney so appointed, service or process may be made upon the Comptroller of the Currency, and such power of attorney cannot be revoked or modified (except that a new one may be substituted) so long as any liability remains outstanding against such foreign association in the District of Columbia.

Service of process.

Service upon Comptroller if agent dead, absent, etc.

Term defined.

The term 'process', used above, shall be held and deemed to include any writ, summons, or order whereby any action, suit, or proceeding

shall be commenced, or which shall be issued in or upon any action, suit, or proceeding by any court, officer, or magistrate.

"(d) It shall pay to the collector of taxes the following fees: Fees.

"For filing an application for admission to do business in the District of Columbia, $500; Filing application.

"For each certificate of authority and annual renewal thereof, $200. Certificate of authority; renewals.

"(e) When a foreign association has complied with the provisions of paragraph (c) of said section 691–a, and the Comptroller of the Currency is satisfied that it is doing or will do its building and loan business in the District of Columbia in accordance with the laws of the District of Columbia, he may issue his certificate of authority to such foreign association to do a building and loan business in the District of Columbia. Annually thereafter, if the Comptroller of the Currency is satisfied as herein provided, he shall issue a renewal of such certificate. Issuance of certificate of authority upon compliance with law. Annual renewals.

"(f) Should the Comptroller of the Currency find that such foreign association does not conduct its building and loan business in accordance with law, or that the affairs of such association are in unsafe condition, or if such foreign association refuses to permit examination to be made, the Comptroller of the Currency may revoke the certificate of authority granted, after ninety days' notice, to such foreign association to do a building and loan business in the District of Columbia: *Provided*, That upon revocation of such certificate of authority the Comptroller of the Currency shall mail a notice thereof to the home office of such foreign association and cause a similar notice to be published in at least one daily newspaper of general circulation in the District of Columbia. After so notifying said home office and after the publication of said notice, it shall be unlawful for any agent of such foreign association to receive any further payments from shareholders residing in the District of Columbia. Revocation provisions. *Proviso.* Notice to home office; publication in local daily newspaper. Transactions thereafter unlawful.

"(g) Every foreign association doing a building and loan business in the District of Columbia shall be subject to the same examination as are domestic associations and such examination may include examination of all subsidiaries of such foreign associations and all business operations wherever apparent: *Provided*, That the Comptroller of the Currency may accept reports of examination by other supervisory agents in lieu of making such examinations and provided that all the actual and necessary expense of such examinations of such foreign associations shall be paid by the association examined if said examination is made beyond the limits of the District of Columbia, but if made within the limits of the District of Columbia, the cost of the examination to be at the same rate and upon the same terms as provided in section 691. Examinations. *Proviso.* Acceptance of reports by other supervisory agents. Examination expenses.

"(h) Whenever any taxes, fines, penalties, fees, licenses, or conditions precedent are imposed by the laws of any State upon building and loan associations organized or incorporated under the laws of the District of Columbia, and doing business in the said State, in excess of the taxes, fines, penalties, fees, licenses, or conditions precedent imposed by the laws of the District of Columbia upon foreign associations doing a building and loan business in the District of Columbia, the same taxes, fines, penalties, fees, licenses, or conditions precedent shall be imposed upon every association incorporated under the laws of such State doing, or applying to do, a building and loan business in the District of Columbia, so long as such excess taxes, fines, penalties, fees, licenses, or conditions precedent are imposed by such State; and upon the failure of any association incorporated under the laws of such State to comply therewith the Comptroller of the Currency shall revoke the certificate of authority of such association to do a building and loan business Countervailing taxes, etc.

in the District of Columbia or shall refuse to grant such certificate of authority in the first instance.

Penalty provision.

"(i) A foreign association which does a building and loan business in the District of Columbia without first complying with the provisions of this chapter, or which willfully violates or fails to comply with the provisions of laws relating to foreign associations, shall forfeit and pay not less than $25 or more than $500, to be recovered by an action in the name of the United States and on collection paid into the Treasury of the United States."

Inconsistent laws repealed; effective date.

SEC. 2. All other Acts or parts of Acts inconsistent herewith are hereby repealed. This Act shall take effect on the date of its enactment.

Approved, July 18, 1939.

[CHAPTER 323]

July 18, 1939
[H. R. 5479]
[Public, No. 194]

AN ACT

Granting annual and sick leave with pay to substitutes in the Postal Service.

Postal Service. Annual and sick leave with pay to substitutes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter substitutes in the Postal Service shall be rated as employees and each substitute postal employee in the classified civil service shall be granted the same rights and benefits with respect to annual and sick leave that accrue to regular employees in proportion to the time actually employed. Sick leave shall be computed on the basis of illness or disability incurred during the period of actual employment in the Postal Service.

Basis of computing sick leave.

Illness, etc., incurred while not on active duty, etc.

SEC. 2. No substitute shall be entitled to sick leave for an illness or disability incurred while such substitute is not on active duty or on annual leave.

Maximum allowance.

SEC. 3. In no event shall a substitute employee be granted more than fifteen days' annual and ten days' sick leave allowed by existing law to regular employees.

Service eligibility.

SEC. 4. No substitute shall be entitled to the benefits of this Act until he has served two thousand four hundred and forty-eight hours.

Regulations to be prescribed.

SEC. 5. The Postmaster General is authorized and directed to prescribe such rules and regulations as may be necessary or appropriate to carry out the provisions of this Act.

Approved, July 18, 1939.

[CHAPTER 324]

July 18, 1939
[S. J. Res. 118]
[Pub. Res., No. 30]

JOINT RESOLUTION

To provide for the establishment and maintenance of the Franklin D. Roosevelt Library, and for other purposes.

Franklin D. Roosevelt Library.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—DEFINITIONS

Terms defined.

SECTION 1. As used in this joint resolution—

"Donor."

(a) The term "donor" means Franklin D. Roosevelt.

"Historical material."

(b) The term "historical material" includes books, correspondence, papers, pamphlets, works of art, models, pictures, photographs, plats, maps, and other similar material.

"Board."

(c) The term "Board" means the Trustees of the Franklin D. Roosevelt Library.

TITLE II—FRANKLIN D. ROOSEVELT LIBRARY

Archivist authorized to accept site for library from donor.

SEC. 201. The Archivist of the United States is authorized to accept for and in the name of the United States from the donor, or from such person or persons as shall be empowered to act for the donor, title to a tract of land consisting of an area of twelve acres, more or less, of the Hyde Park estate of the donor and his family, located on the New York-Albany Post Road, in the town of Hyde Park, Dutchess County, State of New York; such area to be selected and carved out of the said estate by the donor and to be utilized as a site for the Franklin D. Roosevelt Library provided for in this title.

Franklin D. Roosevelt Library, Inc., construction of buildings, landscaping, etc., authorized.

SEC. 202. The Archivist is authorized to permit the Franklin D. Roosevelt Library, Incorporated, a New York corporation organized for that purpose, to construct on the area referred to in section 201 of this title a building, or buildings, to be designated as the Franklin D. Roosevelt Library, and to landscape the grounds within the said area. Such project shall be carried out in accordance with plans and specifications approved by the Archivist. The Federal Works Administration is authorized to permit the facilities and personnel of the Public Building Administration to be utilized in the preparation of plans for and in the construction and equipping of the project: *Provided*, That the Franklin D. Roosevelt Library, Incorporated, shall enter into an arrangement satisfactory to the Secretary of the Treasury to reimburse the said Public Building Administration for the costs and expenses incurred for such purposes, as determined by the Federal Works Administration.

Assistance by Public Building Administration.

Proviso.
Reimbursement.

Acceptance of project, upon completion, as a gift from donor.

SEC. 203. Upon the completion of the project authorized in section 202 of this title, the Archivist shall accept for the Franklin D. Roosevelt Library, as a gift from the donor, such collection of historical material as shall be donated by the donor.

Acquisition of similar related material from other sources.

The Archivist may also acquire for the said Library from other sources, by gift, purchase, or loan, historical books related to and other historical material contemporary with and related to the historical material acquired from the donor. The historical material acquired under this section shall be permanently housed in the Franklin D. Roosevelt Library: *Provided*, That the Archivist may temporarily remove any of such material from the said Library when he deems it to be necessary: *And provided further*, That the Archivist may dispose of any duplicate printed material in the said Library by sale or exchange, and, with the approval of the National Archives Council, may dispose of by sale, exchange, or otherwise any material in the said Library which appears to have no permanent value or historical interest. The proceeds of any sale made under this section shall be paid into the special account provided for in subsection (d) of section 205 of this title, to be held, administered, and expended in accordance with the provisions of that subsection.

Provisos.
Temporary removal of material.

Disposal of duplicate, etc., printed material.

Proceeds from sales to be paid into special account.

Funds pledged for upkeep, etc.

SEC. 204. The faith of the United States is pledged that, upon the construction of the Franklin D. Roosevelt Library and the acquisition from the donor of the collection of historical material in accordance with the terms of this title, the United States will provide such funds as may be necessary for the upkeep of the said Library and the administrative expenses and costs of operation thereof, including the preservation and care of historical material acquired under this title, so that the said Library shall be at all times properly maintained.

Board established; membership; tenure, vacancies; not deemed U. S. officers.

SEC. 205. (a) A Board to be known as the Trustees of the Franklin D. Roosevelt Library is hereby established. The Archivist and the Secretary of the Treasury shall be ex officio members, and the Archivist shall be chairman of the Board. There shall also be five members of the Board appointed by the President for life, but the President may remove any such member for cause. Vacancies on the

Board shall be filled by the President. Membership on the Board shall not be deemed to be an office within the meaning of the Constitution and statutes of the United States.

Compensation restriction; expense allowance.

(b) No compensation shall be paid to the members of the Board for their services as such members, but they shall be allowed their necessary expenses incurred in the discharge of their duties under this title. The certificate of the chairman of the Board shall be sufficient evidence that the expenses are properly allowable.

Acceptance and administration of gifts as trust funds; investment.

(c) The Board is hereby authorized to accept and receive gifts and bequests of personal property and to hold and administer the same as trust funds for the benefit of the Franklin D. Roosevelt Library. The moneys or securities composing trust funds given or bequeathed to the Board shall be receipted for by the Secretary of the Treasury who shall invest, reinvest, and retain investments as the Board may from time to time determine: *Provided, however*, That the Board is not authorized to engage in any business nor to exercise any voting privilege which may be incidental to securities in such trust funds, nor shall the Secretary of the Treasury make any investments for the account of the Board which could not lawfully be made by a trust company in the District of Columbia, except that he may make any investment directly authorized by the instrument of gift under which the funds to be invested are derived, and may retain any investments accepted by the Board.

Proviso. Restriction.

Deposit and disbursement of income from trust funds.

(d) The income from any trust funds held by the Board, as and when collected, shall be deposited with the Treasurer of the United States who shall enter it in a special account to the credit of the Franklin D. Roosevelt Library and subject to disbursement by the Archivist, except where otherwise restricted by the instrument of gift, in the purchase of equipment for the Franklin D. Roosevelt Library; in the preparation and publication of guides, inventories, calendars, and textual reproduction of material in the said Library; and in the purchase, under section 203 of this title, of historical material for the said Library. The Archivist may make sales of any publications authorized by this section at a price which will cover their cost and 10 per centum added, and all moneys received from such sales shall be paid into, administered, and expended as a part of the special account herein provided for.

Use of, in publication of guides, textual reproduction of Library material, etc.

Sales of publications; use of receipts.

Use of principal of any gift or bequest for designated purposes.

(e) Unless otherwise restricted by the instrument of gift, the Board, by resolution duly adopted, may authorize the Archivist to use the principal of any gift or bequest made to it for any of the purposes mentioned in subsection (d) hereof.

Powers of Board as trustee.

(f) The Board shall have all the usual powers of a trustee in respect to all funds administered by it, but the members of the Board shall not be personally liable, except for misfeasance. In the administration of such trust funds the actions of the Board, including any payments made or authorized to be made by it from such funds, shall not be subject to review or attack except in an action brought in the United States District Court for the District of Columbia, which is hereby given jurisdiction of such suits, for the purpose of enforcing the provision of any trust accepted by the Board.

Custody and control of buildings and grounds.

SEC. 206. The Commissioner of Public Buildings shall be responsible for the care, maintenance, and protection of the buildings and grounds of the Franklin D. Roosevelt Library in the same manner and to the same extent as he is responsible for the National Archives Building in the District of Columbia. Except as provided in the preceding sentence, the immediate custody and control of the Franklin D. Roosevelt Library, and such other buildings, grounds, and equipment as may from time to time become a part thereof, and their contents shall be vested in the Archivist of the United States, and

he is authorized to appoint and prescribe the duties of such officers and employees, including clerical assistance for the Board, as may be necessary for the execution of the functions vested in him by this title.

Archivist to prescribe suitable regulations.

SEC. 207. The Archivist shall prescribe regulations governing the arrangement, custody, protection, and use of the historical material acquired under this title; and, subject to such regulations, such material shall be available to the public free of charge: *Provided*, That the Archivist is authorized to charge and collect, under regulations prescribed by him, a fee not in excess of 25 cents per person for the privilege of visiting and viewing the exhibit rooms or museum portion of the said Library; and any funds so derived shall be paid by the Archivist into the special account provided for in subsection (d) of section 205 of this title, to be held, administered, and expended under the provisions of that subsection.

Proviso. Admittance fee.

Report to Congress.

SEC. 208. The Archivist shall make to the Congress, at the beginning of each regular session, a report for the preceding fiscal year as to the Franklin D. Roosevelt Library. Such report shall include a detailed statement of all accessions, all dispositions of historical material, and all receipts and expenditures on account of the said Library.

Appropriation authorized, payable from appropriations for National Archives Establishment.

SEC. 209. The costs incurred by the Archivist in carrying out the duties placed upon him by this title, including the expenses of the members of the Board and the costs of the Board's necessary clerical assistance, shall be paid out of the appropriations for The National Archives Establishment as other costs and expenses of The National Archives Establishment are paid; and such sums as may be necessary for such purposes are hereby authorized to be appropriated.

TITLE III—FRANKLIN D. ROOSEVELT RESIDENCE

Acceptance of parts of Hyde Park estate of donor for use designated, subject to life estate, etc.

SEC. 301. The head of any executive department, pursuant to agreement between him and the donor, may accept for and in the name of the United States from the donor, or from such person or persons as shall be empowered to act for the donor, title to any part or parts of the said Hyde Park estate of the donor and his family which shall be donated to the United States for use in connection with any designated function of the Government administered in such department. The title to any such property may be accepted under this section notwithstanding that it may be subject to the life estate of the donor or of any other person or persons now living: *Provided*, That during the continuance of any life estate reserved therein no expense to the United States in connection with the ordinary maintenance of the property so acquired shall be incurred: *Provided further*, That the acceptance hereunder by the United States of the title to property in which any life estate is reserved shall not during the existence of such life estate exempt the property, except to the extent provided in section 304 of this title, from taxation by the town of Hyde Park, Dutchess County, or the State of New York as other real property in the said town, county, or State is taxed under the applicable laws relating to taxation of real property.

Provisos. No Federal expense during continuance of life estate reserved therein.

Local and State taxes.

Jurisdiction and control upon expiration of all life estates reserved.

SEC. 302. Upon the expiration of all life estates reserved in any property acquired under this title for use in connection with a designated function of the Government, or, if no life estate is reserved, immediately upon the acceptance of title thereto, the head of the department administering the said function shall assume jurisdiction and control over the property so acquired and administer it for the purpose designated, subject to the applicable provisions of law.

Rights reserved by Congress.

SEC. 303. The right is reserved in the Congress to take such action and to make such changes, modifications, alterations, and improvements in connection with and upon any property acquired under this title, during or after the expiration of any life estate reserved therein, as the Congress shall deem proper and necessary to protect and preserve the same; but neither the improvements so made nor any increase in the value of the property by reason thereof shall be subject to taxation during the existence of any life estate reserved in the property.

Approved, July 18, 1939.

[CHAPTER 328]

AN ACT

July 19, 1939
[S. 1109]
[Public, No. 195]

To amend the Act entitled "An Act to aid the several States in making, or for having made, certain toll bridges on the system of Federal-aid highways free bridges, and for other purposes", by providing that funds available under such Act may be used to match regular and secondary Federal-aid road funds, and for other purposes.

Toll bridges on Federal-aid highways.
50 Stat. 640.
23 U. S. C., Supp. IV, § 9a (note).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to aid the several States in making, or for having made, certain toll bridges on the system of Federal-aid highways free bridges, and for other purposes", approved August 14, 1937, is hereby amended to read as follows:

Limited aid to, becoming free of tolls prior to July 1, 1941.

"That in the case of each and every State, or political subdivision or subdivisions thereof, which, prior to July 1, 1941, shall have constructed or acquired any toll bridges on the approved system of Federal-aid highways, and which has caused or shall, prior to July 1, 1941, cause any such toll bridge or toll bridges to be made free, the Federal Works Administrator shall be, and he is hereby, authorized to pay out of the regular and secondary Federal-aid road funds apportioned to such State not to exceed 50 per centum of such amount as may be approved by the Federal Works Administrator as the reasonable value or construction cost of any such bridge whichever shall be least: *Provided*, That no payment of Federal funds shall be made on account of any such bridge which was not constructed in accordance with plans and specifications which would meet the standards required by the Secretary of Agriculture at the time such bridge was constructed, nor on account of any bridge the construction of which was completed prior to March 3, 1927: *And provided further*, That no such payment shall be made which will exceed 50 per centum of the reasonable value or cost of the labor and materials which were actually incorporated in the construction of such bridge, excluding all costs of rights-of-way, property damages, and financing costs, whichever, value or cost, shall be least, and any amount so paid on account of any such bridge from regular Federal-aid road funds shall be used for matching unobligated regular Federal-aid road funds available to the State for expenditure in the improvement of highways on the system of Federal-aid highways, and any amount so paid on account of any such bridge from secondary Federal-aid road funds shall be used for matching unobligated secondary Federal-aid road funds available to the State for expenditure in the improvement of secondary or feeder roads."

Funds available.

Amount.

Provisos.
Payments forbidden, if not according to Government standards, etc.

Maximum allowance.

Use of, by State.

52 Stat. 636.
23 U. S. C., Supp. IV, ch. 2 (note).

SEC. 2. That section 10 of the Federal Aid Highway Act of 1938 is hereby amended to read as follows:

Surveys, etc., for future construction.

42 Stat. 212.
23 U. S. C. ch. 1; Supp. IV, ch. 1.

"SEC. 10. With the approval of the Federal Works Administrator not to exceed 1½ per centum of the amount apportioned for any year to any State under the Federal Highway Act, as amended and supplemented, except sections 3 and 23 thereof, shall hereafter be used with or without State funds for surveys, plans, engineering, and economic investigations of projects for future construction in

such State, either on the Federal-aid highway system and extensions thereof or on secondary or feeder roads or grade-crossing eliminations."

Approved, July 19, 1939.

[CHAPTER 329]

AN ACT

To restore certain benefits to World War veterans suffering with paralysis, paresis, or blindness, or who are helpless or bedridden, and for other purposes.

July 19, 1939
[H. R. 2296]
[Public, No. 196]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the date of enactment of this Act any World War veteran suffering from paralysis, paresis, or blindness, or who is helpless or bedridden, as the result of any disability, and who was in receipt of compensation therefor on March 19, 1933, may be awarded compensation under the laws and interpretations governing this class of cases prior to the enactment of Public Law Numbered 2, Seventy-third Congress, March 20, 1933, subject, however, to the limitations, except as to misconduct or willful misconduct, contained in sections 27 and 28 of Public Law Numbered 141, Seventy-third Congress, March 28, 1934, as amended by section 5 of Public Law Numbered 304, Seventy-fifth Congress, August 16, 1937: *Provided*, That the language herein contained shall not be construed to reduce or discontinue compensation authorized under the provisions of section 26 of Public Law Numbered 141, Seventy-third Congress: *Provided further*, That where a World War veteran dies or has died from disease or injury, service connection of which is or would have been reestablished under the provisions of this Act, his surviving widow, child, or children, if otherwise eligible thereto, shall be awarded death compensation under Public Law Numbered 484, Seventy-third Congress, as amended.

World War veterans.
Certain benefits to, suffering with paralysis, etc., restored.

48 Stat. 8, 524; 50 Stat. 661.
38 U.S.C. §§ 701-721, 471a, 722; Supp. IV, § 424a, ch. 12.
Provisos.
Compensation for blindness.
48 Stat. 524.
38 U. S. C. § 473a.
Death compensation to widows, etc.

SEC. 2. Payments to veterans restored to the rolls under the provisions of this Act shall be effective the date of enactment of this Act and payments to widows or children shall be effective the date of enactment of this Act or the date of filing claim therefor, whichever is the later.

48 Stat. 1281.
38 U.S.C. §§ 503-507; Supp. IV, §§ 505a-510.
Effective date, etc.

Approved, July 19, 1939.

[CHAPTER 330]

AN ACT

To amend the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended.

July 19, 1939
[H. R. 6836]
[Public, No. 197]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (n) of section 26 of the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended, is amended to read as follows:

Foreign Service.
Retirement and disability system.

46 Stat. 1213; *ante*, p. 588.
22 U. S. C. § 21 (n).

"(n) Any diplomatic secretary or consular officer who has been, or any Foreign Service officer who may hereafter be, promoted from the classified service to the grade of Ambassador or Minister, or appointed to a position in the Department of State, shall be entitled to all the benefits of this section in the same manner and under the same conditions as Foreign Service officers: *Provided*, That any officer now included under the Act of May 24, 1924, and the amendment thereto of July 3, 1926, shall be entitled to the benefits of this section: *And provided further*, That hereafter an Ambassador or Minister, or a former Ambassador or Minister, or a person appointed to a position in the Department of State after serving as Ambas-

Officers promoted to Ambassador, Minister or to Department, benefits to.

Provisos.
Officers included under certain other Acts.
43 Stat. 140; 44 Stat. 902.
Future appointments.

sador, Minister, or Foreign Service officer, who is not otherwise entitled to an annuity under this section and who shall have served as such for the period mentioned in the following paragraph (1), shall nevertheless be entitled to the benefits thereof in the same manner and under the same conditions as Foreign Service officers, but subject to the following terms and conditions:

Terms and conditions.

Periods of service. Special contribution.

"(1) Any person who has served as Ambassador or Minister, or a person appointed to a position in the Department of State after serving as Ambassador, Minister, or Foreign Service officer, continuously or at different times for an aggregate period of twenty years or more, in which period may be included any periods of service in any of the capacities and as provided in paragraph (o) of this section, may become entitled to the benefits of this section as hereinafter provided by paying into the Foreign Service retirement and disability fund a special contribution equal to 5 per centum of his annual salary for each year of such employment subsequent to July 1, 1924, with interest thereon to date of payment compounded annually at 4 per centum.

Annuity, retirement, etc.

"(2) Any Ambassador or Minister, or a person appointed to a position in the Department of State after serving as Ambassador, Minister, or Foreign Service officer, who becomes entitled to the benefits of this section as provided in the preceding paragraph (1) shall receive an annuity computed in accordance with paragraph (e) of this section, including the right to voluntary retirement as provided by paragraph (d) of this section: *Provided, however,*

Proviso. Age and service, computation.

That in case any Ambassador or Minister, or a person appointed to a position in the Department of State after serving as Ambassador, Minister, or Foreign Service officer, is retired from active service at less than sixty-five years of age and with at least twenty but less than thirty years of service, computed in accordance with this section, and assuming that he shall have complied with the requirements of the law entitling him to such annuity, he shall receive an annuity computed in accordance with paragraph (d) of this section on the basis of the total period of service thus computed, including extra service credits as provided in paragraph (k) of this section, the fractional part of a month, if any, to be eliminated from such total period of service; or if he is over sixty-five years of age (unless he is retained in active service as provided in paragraph (d) of this section), or not in active service, on the effective date of this Act such annuity shall begin on the date he complies with all the requirements of law to entitle him to such annuity."

Approved, July 19, 1939.

[CHAPTER 331]

AN ACT

July 19, 1939
[H. R. 5452]
[Public, No. 198]

To provide certain benefits for World War veterans and their dependents, and for other purposes.

World War, etc., veterans. 48 Stat. 1281. 38 U. S. C. § 503.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of Public Law Numbered 484, Seventy-third Congress, June 28, 1934, as amended, is hereby amended to read as follows:

Surviving widow or child of deceased veteran, benefits where death not service connected.

"SEC. 1. (a) The surviving widow, child, or children of any deceased person who served in the World War before November 12, 1918, or if the person was serving with the United States military forces in Russia before April 2, 1920, who, while receiving or entitled to receive compensation, pension, or retirement pay for 10 per centum disability or more presumptively or directly incurred in or aggravated by service in the World War, dies or has died from a disease or disability not

service connected shall, upon filing application and such proofs in the Veterans' Administration as the Administrator of Veterans' Affairs may prescribe, be entitled to receive compensation as provided by this Act.

Service qualifications of veteran.

"(b) The surviving widow, child, or children of any deceased person who served in the World War before November 12, 1918, or if the person was serving with the United States military forces in Russia before April 2, 1920, and who was honorably discharged after having served ninety days or more (or who, having served less than ninety days, was discharged for disability incurred in the service in line of duty), who dies or has died from a disease or disability not service connected and at the time of death had a disability directly or presumptively incurred in or aggravated by service in the World War for which compensation would be payable if 10 per centum or more in degree, shall, upon filing application and such proofs in the Veterans' Administration as the Administrator of Veterans' Affairs may prescribe, be entitled to receive compensation as provided by this Act.

Payment of compensation; restriction.

"(c) Payment of compensation under the provisions of this Act shall not be made to any widow without child, or a child, whose annual income exceeds $1,000, or to a widow with a child or children whose annual income exceeds $2,500. In determining annual income, payments of war risk term insurance, United States Government life (converted) insurance, and payments under the World War Adjusted Compensation Act, as amended (U. S. C., title 38, ch. 11), and the Adjusted Compensation Payment Act, 1936, as amended, shall not be considered. Except as provided in section 6 of Public Law Numbered 304, Seventy-fifth Congress, August 16, 1937 (U. S. C., title 38, sec. 472d), compensation authorized by this Act shall not be payable effective prior to the receipt of application therefor in the Veterans' Administration; and in no event shall compensation herein authorized be effective prior to the date of enactment of this Act."

43 Stat. 121; 49 Stat. 1099.
38 U. S. C. ch. 11; Supp. IV, chs. 11, 11a.
50 Stat. 661.
38 U. S. C., Supp. IV, 472d.
Time of payment.

SEC. 2. Section 2 of Public Law Numbered 484, Seventy-third Congress, as amended (U. S. C., title 38, sec. 504), is hereby amended to read as follows:

48 Stat. 1281.
38 U. S. C. § 504.

Rates of compensation.

"SEC. 2. (a) The monthly rates of compensation shall be as follows: Widow but no child, $30; widow with one child, $38 (with $4 for each additional child); no widow but one child, $15; no widow but two children, $22 (equally divided); no widow but three children, $30 (equally divided) (with $3 for each additional child; total amount to be equally divided).

Maximum; when apportioned.

"(b) The total compensation payable under this section shall not exceed $64. Where such benefits would otherwise exceed $64, the amount of $64 may be apportioned as the Administrator of Veterans' Affairs may prescribe."

SEC. 3. Section 4 of Public Law Numbered 484, Seventy-third Congress, June 28, 1934, as amended (U. S. C., title 38, sec. 506), is hereby amended to read as follows:

48 Stat. 1282.
38 U. S. C. § 506; Supp. IV, § 506.

Determination of service connection of a disability.

"SEC. 4. For the purpose of awarding compensation under the provisions of this Act, as amended, service connection of a disability at the date of death, and degree thereof where required, may be determined in any case where a claim has been or is filed by the widow, child, or children of a deceased World War veteran. Proof of disability at the date of death, and degree thereof where required, and evidence as to service connection, may be filed at any time after the date of enactment of this Act or the date of death. Evidence required in connection with any claim must be submitted in accordance with regulations prescribed by the Administrator of Veterans' Affairs."

Evidence.

Hospitalization and domiciliary care provisions.

SEC. 4. In the administration of laws pertaining to veterans, retired officers, and enlisted men of the Army, Navy, Marine Corps, and Coast Guard, who served honorably during a war period as recognized by the Veterans' Administration, shall be, and are, entitled to hospitalization and domiciliary care in Veterans' Administration facilities on parity with other war veterans and subject to those provisions of paragraph VI (A) of Veterans Regulation Numbered 6 (c), which provide for reduction of monetary benefits to veterans having neither wife, child, nor dependent parent while being furnished hospital treatment, institutional, or domiciliary care.

Rates of death compensation.

SEC. 5. Effective on the 1st day of the month next following the date of enactment of this Act, the rates of death compensation payable under the provisions of existing laws or veterans regulations to a surviving widow, child, or children, and/or dependent mother or father now on the rolls or hereafter to be placed on the rolls as the surviving widow, child, or children, and/or dependent mother or father of any World War veteran who died as the result of injury or disease incurred in or aggravated by active military or naval service in the World War, shall be as follows:

Widow, age under fifty years, $38; widow, age fifty years or over, $45; widow with one child, $10 additional for such child up to ten years of age, increased to $15 from age ten (with $8 for each additional child up to ten years of age, increased to $13 from age ten) (subject to apportionment regulations); no widow but one child, $20; no widow but two children, $33 (equally divided); no widow but three children, $46 (equally divided) (with $8 for each additional child, total amount to be equally divided); dependent mother or father, $45 (or both) $25 each. As to the widow, child, or children, the total compensation payable under this section shall not exceed $83. The amount of compensation herein authorized shall be paid in the event the monthly payment of compensation under Veterans Regulation Numbered 1 (g) and the monthly payment of yearly renewable term or automatic insurance does not aggregate or exceed the amount of compensation herein authorized.

Condition.

Effective date of awards.

As to the surviving widow, child, or children, and/or dependent mother or father on the rolls on the date of enactment of this Act, any increased award herein authorized shall be effective from the date of enactment of this Act and in all other cases, except as provided in section 6 of Public Law Numbered 304, Seventy-fifth Congress, approved August 16, 1937, effective dates of awards shall be governed by the provisions of veterans regulations promulgated under Public Law Numbered 2, Seventy-third Congress, March 20, 1933.

50 Stat. 661.
38 U. S. C., Supp. IV, § 472d.
48 Stat. 8.
38 U. S. C. ch. 12; Supp. IV, ch. 12.

SEC. 6. Subparagraph (k) of paragraph II, part I, of Veterans Regulation Numbered 1 (a), promulgated under Public Law Numbered 2, Seventy-third Congress, March 20, 1933, is hereby amended to read as follows:

48 Stat. 8.
38 U. S. C. ch. 12; Supp. IV, ch. 12.

Compensation for certain specific conditions.

"(k) If the disabled person, as the result of service-incurred disability, has suffered the anatomical loss or the loss of the use of only one foot, or one hand, or one eye, the rate of pension provided in part I, paragraph II (a) to (j), shall be increased by $35 per month."

Interest rate on loans.

SEC. 7. On and after the date of enactment of this Act, the rate of interest charged on any loan secured by a lien on United States Government life (converted) insurance shall not exceed 5 per centum per annum.

Approved, July 19, 1939.

[CHAPTER 334]

AN ACT

July 20, 1939
[S. 26]
[Public, No. 199]

To empower the President of the United States to create new national forest units and make additions to existing national forests in the State of Montana.

National forests.
President authorized to create new or add to existing units in State of Montana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized, in his discretion, to add to existing national forests, or to include within new national forests, by proclamation or Executive order, any unappropriated public lands of the United States situated in the State of Montana which, in his opinion, are chiefly valuable for the production of timber or the protection of watersheds: *Provided*, That the inclusion of such lands within a national forest shall be subject to any claim, entry, or appropriation under the public land laws then valid and subsisting and thereafter legally maintained.

Proviso.
Subject to valid and subsisting rights.

Conflicting laws, etc., repealed.

SEC. 2. All previous Acts and parts of Acts in conflict herewith are hereby repealed insofar as they apply to the State of Montana.

Approved, July 20, 1939.

[CHAPTER 335]

AN ACT

July 20, 1939
[S. 2163]
[Public, No. 200]

To authorize an appropriation to meet such expenses as the President, in his discretion, may deem necessary to enable the United States to cooperate with the Republic of Panama in completing the construction of a national highway between Chorrera and Rio Hato, Republic of Panama, for defense purposes.

Panama.
Highway between Chorrera and Rio Hato.
Appropriation authorized for cooperation in construction.
Post, p. 1327.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby authorized to be appropriated the sum of not to exceed $1,500,000, to meet such expenses as the President, in his discretion, may deem necessary to enable the United States to cooperate with the Republic of Panama in connection with the construction of a highway between Chorrera and Rio Hato, in the Republic of Panama: *Provided*, That the expenditure of such sum shall be subject to the receipt of assurances satisfactory to the President from the Government of the Republic of Panama of its cooperation in such construction.

Proviso.
Cooperation by Government of Panama.

Approved, July 20, 1939.

[CHAPTER 336]

AN ACT

July 20, 1939
[H. R. 5748]
[Public, No. 201]

To amend the Second Liberty Bond Act, as amended.

Second Liberty Bond Act, amendment.
52 Stat. 447.
31 U. S. C., Supp. IV, § 757 b.
Limitation on face amount of bonds removed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 21 of the Second Liberty Bond Act (49 Stat. 21, as amended; U. S. C., Supp. IV, title 31, sec. 757b), is amended by striking out the following proviso: "*Provided*, That the face amount of bonds issued under the authority of this Act shall not exceed in the aggregate $30,000,000,000 outstanding at any one time."

Approved, July 20, 1939.

[CHAPTER 337]

JOINT RESOLUTION

July 20, 1939
[H. J. Res. 329]
[Pub. Res., No. 31]

Consenting to an interstate oil compact to conserve oil and gas.

Oil and gas conservation.
Consent given to extension of interstate compact concerning.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby given to an extension and renewal for a period of two years from September 1, 1939, of the interstate compact to conserve oil and gas, executed in the city of Dallas, Texas, the 16th day of February 1935 by the representatives of the States of Oklahoma,

Texas, California, and New Mexico, and thereafter recommended for ratification by the representatives of the States of Arkansas, Colorado, Illinois, Kansas, and Michigan, and subsequently ratified by the States of New Mexico, Kansas, Oklahoma, Illinois, Colorado, and Texas, which said compact was deposited in the Department of State of the United States, and thereafter such compact was, by the President, presented to the Congress and the Congress gave consent to such compact by H. J. Res. 407, approved August 27, 1935 (Public Resolution Numbered 64, Seventy-fourth Congress), and which said compact was thereafter extended and renewed for a period of two years from September 1, 1937, by an agreement executed in New Orleans, Louisiana, the 10th day of May 1937, by the representatives of the States of Oklahoma, Texas, Kansas, and New Mexico, and was duly ratified by the States of Oklahoma, Texas, Kansas, New Mexico, Illinois, and Colorado, and was deposited in the Department of State of the United States, and thereafter such extended and renewed compact was, by the President, presented to the Congress and the Congress gave consent to such extended and renewed compact by S. J. Res. 183, approved August 10, 1937 (Public Resolution Numbered 57, Seventy-fifth Congress).

49 Stat. 939.

50 Stat. 617.

The extended and renewed compact, dated the 5th day of April 1939, duly executed by the representatives of the States of Oklahoma, Texas, Kansas, New Mexico, Colorado, and Michigan, and duly authorized and ratified by the said States of Oklahoma, Texas, Kansas, New Mexico, Colorado, and Michigan, and which extended and renewed compact has been deposited in the Department of State of the United States, reads as follows:

Text of compact.

"AN AGREEMENT TO EXTEND THE INTERSTATE COMPACT TO CONSERVE OIL AND GAS

"Whereas, on the 16th day of February 1935, in the city of Dallas, Texas, there was executed 'An interstate compact to conserve oil and gas' which was thereafter formally ratified and approved by the States of Oklahoma, Texas, New Mexico, Illinois, Colorado, and Kansas, the original of which is now on deposit with the Department of State of the United States, a true copy of which follows:

"AN INTERSTATE COMPACT TO CONSERVE OIL AND GAS

"ARTICLE I

"This agreement may become effective within any compacting State at any time as prescribed by that State, and shall become effective within those States ratifying it whenever any three of the States of Texas, Oklahoma, California, Kansas, and New Mexico have ratified and Congress has given its consent. Any oil-producing State may become a party hereto as hereinafter provided.

"ARTICLE II

"The purpose of this compact is to conserve oil and gas by the prevention of physical waste thereof from any cause.

"ARTICLE III

"Each State bound hereby agrees that within a reasonable time it will enact laws, or if laws have been enacted, then it agrees to continue the same in force, to accomplish within reasonable limits the prevention of:

"(a) The operation of any oil well with an inefficient gas-oil ratio.

"(b) The drowning with water of any stratum capable of producing oil or gas, or both oil and gas in paying quantities.

"(c) The avoidable escape into the open air or the wasteful burning of gas from a natural-gas well.

"(d) The creation of unnecessary fire hazards.

"(e) The drilling, equipping, locating, spacing, or operating of a well or wells so as to bring about physical waste of oil or gas or loss in the ultimate recovery thereof.

"(f) The inefficient, excessive, or improper use of the reservoir energy in producing any well.

"The enumeration of the foregoing subjects shall not limit the scope of the authority of any State.

"ARTICLE IV

"Each State bound hereby agrees that it will, within a reasonable time, enact statutes, or if such statutes have been enacted then that it will continue the same in force, providing in effect that oil produced in violation of its valid oil and/or gas-conservation statutes or any valid rule, order, or regulation promulgated thereunder, shall be denied access to commerce; and providing for stringent penalties for the waste of either oil or gas.

"ARTICLE V

"It is not the purpose of this compact to authorize the States joining herein to limit the production of oil or gas for the purpose of stabilizing or fixing the price thereof, or create or perpetuate monopoly, or to promote regimentation, but is limited to the purpose of conserving oil and gas and preventing the avoidable waste thereof within reasonable limitations.

"ARTICLE VI

"Each State joining herein shall appoint one representative to a commission hereby constituted and designated as 'The Interstate Oil Compact Commission', the duty of which said Commission shall be to make inquiry and ascertain from time to time such methods, practices, circumstances, and conditions as may be disclosed for bringing about conservation and the prevention of physical waste of oil and gas, and at such intervals as said Commission deems beneficial it shall report its findings and recommendations to the several States for adoption or rejection.

"The Commission shall have power to recommend the coordination of the exercise of the police powers of the several States within their several jurisdictions to promote the maximum ultimate recovery from the petroleum reserves of said States, and to recommend measures for the maximum ultimate recovery of oil and gas. Said Commission shall organize and adopt suitable rules and regulations for the conduct of its business.

"No action shall be taken by the Commission except: (1) By the affirmative votes of the majority of the whole number of the compacting States, represented at any meeting, and (2) by a concurring vote of a majority in interest of the compacting States at said meeting, such interest to be determined as follows: Such vote of each State shall be in the decimal proportion fixed by the ratio of its daily average production during the preceding calendar half-year to the daily average production of the compacting States during said period.

"ARTICLE VII

"No State by joining herein shall become financially obligated to any other State, nor shall the breach of the terms hereof by any State subject such State to financial responsibility to the other States joining herein.

"ARTICLE VIII

"This compact shall expire September 1, 1937. But any State joining herein may, upon sixty days' notice, withdraw herefrom.

"The representatives of the signatory States have signed this agreement in a single original which shall be deposited in the archives of the Department of State of the United States, and a duly certified copy shall be forwarded to the governor of each of the signatory States.

"This compact shall become effective when ratified and approved as provided in article 1. Any oil-producing State may become a party hereto by affixing its signature to a counterpart to be similarly deposited, certified, and ratified.

"Done in the city of Dallas, Texas, this 16th day of February 1935."

Whereas said Interstate Compact was heretofore duly renewed and extended for two years from September 1, 1937, its original expiration date, to September 1, 1939; and,

Whereas it is desired to again extend and renew said Interstate Compact to Conserve Oil and Gas for another period of two years from September 1, 1939, its present expiration date, to September 1, 1941:

Now therefore, this writing witnesseth:

It is hereby agreed that the said Compact entitled "An Interstate Compact to Conserve Oil and Gas" executed in the city of Dallas, Texas, on the 16th day of February 1935, and now on deposit with the Department of State of the United States, a correct copy of which appears above, be, and the same hereby is, extended for a period of two years from September 1, 1939, its present date of expiration, this agreement to become effective within those States joining herein when executed by any three of the States of Texas, Oklahoma, California, Kansas, and New Mexico, and consent thereto is given by Congress.

The signatory States executed this agreement in a single original which shall be deposited in the archives of the Department of State of the United States and a duly certified copy thereof shall be forwarded to the governor of each of the signatory States.

Executed as of this the 5th day of April 1939 by the several undersigned States, at their several capitols, through their proper officials thereunto duly authorized by statutes, resolutions, or proclamations of the several States.

Rights reserved.

SEC. 2. The right to alter, amend, or repeal the provisions of section 1 is hereby expressly reserved.

Approved, July 20, 1939.

[CHAPTER 338]

July 25, 1939
[S. 1155]
[Public, No. 202]

AN ACT

To provide for probationary appointments of officers in the Regular Army.

National Defense Act, amendment.
41 Stat. 771.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 23 of the National Defense Act, as amended by the Act of June 4, 1920 (41 Stat. 771), be, and the same is hereby, amended to read as follows:

Probationary appointments of officers in the Regular Army.

"SEC. 23. ORIGINAL APPOINTMENTS TO BE PROBATIONARY.—The Secretary of War, under such regulations as he may prescribe, may hereafter revoke the commission of any officer on the active list, initially commissioned after the date of this Act, who, at the date of said revocation, has had less than three years of continuous service as a commissioned officer of the Army, and each officer whose com-

mission is so revoked shall be discharged from the Army: *Provided*, That until July 1, 1942, the marriage of an officer shall not be a cause for revocation of commission but that after that date, under regulations issued pursuant to the authority contained in this Act, marriage may be a cause for revocation of commission only in the event that the officer marries within one year subsequent to the date of his original commission."

Proviso. Marriage as cause for commission revocation.

Approved, July 25, 1939.

[CHAPTER 339]

AN ACT

July 25, 1939
[H. R. 2168]
[Public, No. 203]

To authorize the Secretary of War to make contracts, agreements, or other arrangements for the supplying of water to the Golden Gate Bridge and Highway District.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That power and authority are hereby granted to the Secretary of War to make and enter into contracts, agreements, or other arrangements, whereby the Golden Gate Bridge and Highway District will receive water through the water-pipe lines on the Military Reservation of the Presidio of San Francisco, California, for use at the toll plaza of the Golden Gate Bridge. Such contracts, agreements, or other arrangements, will be for periods of not more than five years each, and shall provide that the water received through the Government's lines shall be metered and delivered at the water mains on the military reservation. Water so delivered shall be replaced in kind from the water mains of the city of San Francisco, California, or other acceptable source, at the expense of the Golden Gate Bridge and Highway District, by an equal quantity of water plus 5 per centum additional to cover wastage. Any expense incident to the extension and maintenance of the lines or additional equipment necessary to bring the water to the toll plaza must be met by the Golden Gate Bridge and Highway District.

Golden Gate Bridge and Highway District. Contracts, etc., authorized for supplying water.

Terms and conditions.

Expense.

Approved, July 25, 1939.

[CHAPTER 340]

AN ACT

July 25, 1939
[H. R. 3364]
[Public, No. 204]

To transfer the control and jurisdiction of the Park Field Military Reservation, Shelby County, Tennessee, from the War Department to the Department of Agriculture.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the lands embracing the Park Field Military Reservation, Shelby County, Tennessee, together with all improvements and equipment thereon, be, and they are hereby, transferred from the control and jurisdiction of the War Department to the control and jurisdiction of the Department of Agriculture.

Park Field Military Reservation, Shelby Co., Tenn. Jurisdiction transferred to Department of Agriculture.

SEC. 2. The Secretary of Agriculture of the United States is authorized to supervise, control, and direct the development and administration of the said lands, improvements, and equipment pursuant to the powers, functions, and duties heretofore vested in him by Executive Order Numbered 7530 of December 31, 1936, as amended by Executive Order Numbered 7557 of February 19, 1937.

Supervision of development, etc.

Approved, July 25, 1939.

[CHAPTER 341]

AN ACT

July 25, 1939
[H. R. 5523]
[Public, No. 205]

Authorizing the States of Minnesota and Wisconsin to construct, maintain, and operate a free highway bridge across the Saint Croix River at or near Osceola, Wisconsin, and Chisago County, Minnesota.

Saint Croix River. Bridge authorized across, at Osceola, Wis.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the States of Wisconsin and Minnesota be, and are hereby, authorized to construct, maintain, and operate a free highway bridge and approaches thereto across the Saint Croix River, at a point suitable to the interests of navigation, at or near Osceola in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U.S.C. §§ 491-498.

Acquisition of real estate, etc.

SEC. 2. There is hereby conferred upon the States of Minnesota and Wisconsin all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, operation, and maintenance of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Amendment.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 342]

AN ACT

July 25, 1939
[H. R. 5785]
[Public, No. 206]

Granting the consent of Congress to the State of Mississippi to construct, maintain, and operate a free highway bridge across Pearl River at or near Georgetown, Mississippi.

Pearl River. Bridge authorized across, at Georgetown, Miss.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Mississippi to construct, maintain, and operate a free highway bridge and approaches thereto, across Pearl River at or near Georgetown, Mississippi, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 343]

AN ACT

July 25, 1939
[H. R. 5786]
[Public, No. 207]

Granting the consent of Congress to the State of Mississippi or Madison County, Mississippi, to construct, maintain, and operate a free highway bridge across Pearl River at or near Ratliffs Ferry in Madison County, Mississippi.

Pearl River. Bridge authorized across, at Ratliffs Ferry, Miss.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Mississippi or Madison County, Mississippi, to construct, maintain, and operate

a free highway bridge and approaches thereto across Pearl River, at a point suitable to the interests of navigation, at or near Ratliffs Ferry in Madison County, Mississippi, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 344]

AN ACT

July 25, 1939
[H. R. 5963]
[Public, No. 208]

To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near a point between Morgan and Wash Streets in the city of Saint Louis, Missouri, and a point opposite thereto in the city of East Saint Louis, Illinois.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Mississippi River, at or near a point between Morgan and Wash Streets in the city of Saint Louis, Missouri, and a point opposite thereto in the city of East Saint Louis, Illinois, authorized to be built by the city of East Saint Louis, Illinois, by an Act of Congress approved May 3, 1934, and heretofore extended by Acts of Congress approved August 5, 1935, May 1, 1936, June 2, 1937, and June 29, 1938, are hereby further extended one and three years, respectively, from May 3, 1939.

Mississippi River.
Time extended for bridging, Saint Louis, Mo., to East Saint Louis, Ill.

48 Stat. 661; 49 Stat. 536, 1254; 50 Stat. 244; 52 Stat. 1228.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 345]

AN ACT

July 25, 1939
[H. R. 5964]
[Public, No. 209]

To extend the times for commencing and completing the construction of a bridge across the Mississippi River between Saint Louis, Missouri, and Stites, Illinois.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Mississippi River, at or near a point on Broadway between Florida and Mullanphy Streets in the city of Saint Louis, Missouri, and a point opposite thereto, in the town of Stites, in the county of Saint Clair, State of Illinois, and connecting with Saint Clair Avenue extended, in said town, authorized to be built by the county of Saint Clair, Illinois, by an Act of Congress approved August 30, 1935, heretofore extended by Acts of Congress approved May 1, 1936, June 9, 1937, and June 29, 1938, are hereby further extended one and three years, respectively, from August 30, 1939.

Mississippi River.
Time extended for bridging, Saint Louis, Mo., to Stites, Ill.

49 Stat. 1057, 1253; 50 Stat. 251; 52 Stat. 1227.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 346]

AN ACT

July 25, 1939
[H. R. 5984]
[Public, No. 210]

Granting the consent of Congress to the county of Allegheny, Pennsylvania, to construct, maintain, and operate free highway bridges across the Monongahela River, in Allegheny County, State of Pennsylvania.

Monongahela River. Bridges authorized across, in Allegheny Co., Pa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the county of Allegheny, Pennsylvania, its successors and assigns, to construct, maintain, and operate free highway bridges and approaches thereto—

Dravosburg to McKeesport.

(a) Across the Monongahela River, at a point suitable to the interests of navigation, from Dravosburg, Pennsylvania, to a terminus at or near the dividing line between the city of McKeesport and the borough of Glassport, Pennsylvania, to replace the existing Dravosburg Bridge from Dravosburg to McKeesport, Pennsylvania.

Rankin to Whitaker.

(b) Across the Monongahela River, at a point suitable to the interests of navigation, from the borough of Rankin, Pennsylvania, to the borough of Whitaker, Pennsylvania, to replace the existing Rankin Bridge, all in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 347]

AN ACT

July 25, 1939
[H. R. 6045]
[Public, No. 211]

To authorize the Secretary of the Navy to accept on behalf of the United States certain land in the city of Seattle, King County, Washington, with improvements thereon.

Seattle, Wash. Acceptance of certain land with improvements thereon from, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy is hereby authorized on behalf of the United States to accept from the city of Seattle and county of King, Washington, a site free from all encumbrances, the title in fee simple, together with the improvements, rights, privileges, and appurtenances belonging thereto, including an armory building constructed or to be constructed thereon in accordance with plans to be approved by the Secretary of the Navy, for use of the United States Naval and Marine Corps Reserve: *Provided*, That the acquisition of said land shall be without cost to the United States, and that the grading and landscaping of said land and the construction and completion of said armory building thereon shall not entail any obligation against appropriations of the Navy Department or relief funds apportioned to it: *Provided further*, That the acceptance by the Secretary of the Navy shall not be made until the grading and landscaping of the said land and the construction of said armory building are satisfactorily completed.

Use.
Provisos.
No Federal expense.

Conditions of acceptance.

Approved, July 25, 1939.

[CHAPTER 348]

AN ACT

To authorize major overhauls for certain naval vessels, to authorize the acquisition of two motor vessels for the Navy, and for other purposes.

July 25, 1939
[H. R. 6065]
[Public, No. 212]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of effecting major overhauls of the United States ships Tennessee, California, Colorado, Maryland, and West Virginia alterations and repairs to such vessels are hereby authorized and expenditures therefor shall not be limited by the provisions of the Act approved July 18, 1935 (49 Stat. 482; 5 U. S. C. 468a), but the total cost of such alterations and repairs shall not exceed $6,660,000 for all five vessels, in addition to $450,000 per vessel for each period of eighteen consecutive months.

Navy.
Removal of certain cost limitations for overhauls of designated vessels.

49 Stat. 482.
5 U. S. C., Supp. IV, § 468a.
Total cost, limitation.

SEC. 2. The President is hereby authorized to acquire two motor vessels from the Maritime Commission and to convert them for use by the Navy at a total cost of such acquisition and conversion of not more than $2,500,000.

Acquisition and conversion of two motor vessels.
Post, p. 1322.

Approved, July 25, 1939.

[CHAPTER 349]

AN ACT

To amend section 5 of the Act of April 3, 1939 (Public, Numbered 18, Seventy-sixth Congress).

July 25, 1939
[H. R. 6070]
[Public, No. 213]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act approved April 3, 1939 (Public, Numbered 18, Seventy-sixth Congress), is hereby amended by inserting after the comma in line 5 of the final proviso of that section the expression "other than for service with the Civilian Conservation Corps,".

Reserve officers, Army.
Service with Civilian Conservation Corps; exclusion of certain benefits.
Ante, p. 557.

Approved, July 25, 1939.

[CHAPTER 350]

AN ACT

Granting the consent of Congress to the Arkansas State Highway Commission to construct, maintain, and operate a free highway bridge across the Black River at or near the town of Black Rock, Arkansas.

July 25, 1939
[H. R. 6079]
[Public, No. 214]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Arkansas State Highway Commission to construct, maintain, and operate a free highway bridge and approaches thereto across the Black River, at a point suitable to the interests of navigation, at or near the town of Black Rock, Arkansas, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Black River.
Bridge authorized across, at Black Rock, Ark.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 351]

AN ACT

July 25, 1939
[H. R. 6111]
[Public, No. 215]

To extend the times for commencing and completing the construction of a bridge across the Red River at or near a point suitable to the interests of navigation, from a point in Walsh County, North Dakota, at or near the terminus of North Dakota State Highway Numbered 17.

Red River.
Time extended for bridging, Walsh Co., N. Dak., to Marshall Co., Minn.
Location.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Red River, at or near a point suitable to the interests of navigation from a point in Walsh County, North Dakota, at or near the terminus of North Dakota State Highway Numbered 17, such point being located near the dividing line between sections 18 and 19, township 157 north, range 51 west, fourth principal meridian, to a point in Marshall County, Minnesota, located near the dividing line between sections 17 and 20, township 157 north, range 50 west, fourth principal meridian, authorized to be built by the North Dakota State Highway Department and the Department of Highways of the State of Minnesota, by an Act of Congress approved June 16, 1938, are hereby extended one and three years, respectively, from June 16, 1939.

52 Stat. 763.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 352]

AN ACT

July 25, 1939
[H. R. 6205]
[Public, No. 216]

To provide for additional clerk hire in the House of Representatives, and for other purposes.

Congressional employees.
Additional clerk hire, Members of Congress, etc.
42 Stat. 1217.
2 U. S. C. § 92.
Post, p. 1301.
Legislative Pay Act of 1929, amendments.
46 Stat. 34.
2 U. S. C. § 60a, Supp. IV, § 60a.
Existing resolution repealed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution providing for pay to clerks to Members of Congress and Delegates", approved January 25, 1923 (U. S. C., title 2, sec. 92), is amended by striking out "to one or two persons" and inserting in lieu thereof "to one, two, or three persons".

SEC. 2. Section 1 of the Legislative Pay Act of 1929 (U. S. C., title 2, sec. 60 (a)), is amended by adding two new paragraphs under the caption "Clerical Assistance to Senators", as follows:

Additional clerical assistance to Senators.

"Ninety-six additional clerks at $1,800 each, one for each Senator, in lieu of the assistant clerks now authorized by S. Res. 144, agreed to August 15, 1935, which resolution is hereby repealed as of January 1, 1940.

"Each Senator shall have one additional clerk at $1,500 per annum, and in addition thereto each Senator from any State which has a population of three million or more inhabitants shall be entitled, in addition to the one clerical assistant provided for in this paragraph, to one additional clerk at the rate of $1,500 per annum."

46 Stat. 38.
2 U. S. C. § 60b.
Post, p. 1301.
Clerk hire, Members, Delegates, and Resident Commissioners.
42 Stat. 1217.
2 U. S. C. § 92.
Proviso.
Maximum salary.

SEC. 3. Section 2 of the Legislative Pay Act of 1929 (U. S. C., title 2, sec. 60 (b)) is amended to read as follows:

"SEC. 2. The clerk hire of each Member, Delegate, and Resident Commissioner shall be at the rate of $6,500 per annum and shall be paid in accordance with the joint resolution of January 25, 1923, as amended: *Provided*, That no person shall receive a salary from such clerk hire at a rate in excess of $3,900 per annum."

Effective date.

SEC. 4. This Act shall become effective on January 1, 1940.

Approved, July 25, 1939.

[CHAPTER 353]

AN ACT

July 25, 1939
[H. R. 6502]
[Public, No. 217]

Granting the consent of Congress to the State of Minnesota or the Minnesota Department of Highways to construct, maintain, and operate a free highway bridge across the Mississippi River at or near Little Falls, Minnesota.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Minnesota or the Minnesota Department of Highways to construct, maintain, and operate a free highway bridge and approaches thereto across the Mississippi River, at a point suitable to the interests of navigation, at or near Little Falls, Minnesota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Mississippi River.
Bridge authorized across, at Little Falls, Minn.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 354]

AN ACT

July 25, 1939
[H. R. 6527]
[Public, No. 218]

Granting the consent of Congress to the Commissioners of Mahoning County, Ohio, to replace a bridge which has collapsed, across the Mahoning River at Division Street, Youngstown, Mahoning County, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Commissioners of Mahoning County, Ohio, to replace a bridge which has collapsed, across the Mahoning River at Division Street, Youngstown, Mahoning County, Ohio, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Mahoning River.
Bridge authorized across, at Youngstown, Ohio.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 355]

AN ACT

July 25, 1939
[H. R. 6578]
[Public, No. 219]

Granting the consent of Congress to Northern Natural Gas Company of Delaware to construct, maintain, and operate a pipe-line bridge across the Missouri River.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Northern Natural Gas Company of Delaware, its successors and assigns, to construct, maintain, and operate a pipe-line bridge and approaches thereto across the Missouri River from a point in Dakota County in the State of Nebraska to a point in Woodbury County in the State of Iowa, at a point suitable to the interests of navigation: *Provided*, That the work shall not be commenced until the plans therefor have been submitted to and approved by the Chief of Engineers, United States Army, and by the Secretary of War: *Provided further*, That in approving the plans for said pipe-line bridge, such conditions and stipulations may be imposed as the Chief of Engineers and the Secretary of War may deem necessary to protect the present and future interests of the United States.

Missouri River.
Pipe-line bridge authorized across, Dakota Co., Nebr., to Woodbury Co., Iowa.

Provisos.
Submission of plans.

Conditions and stipulations imposed.

Transfer of rights.

SEC. 2. The right to sell, assign, transfer, and mortgage all the rights, powers, and privileges conferred by this Act is hereby granted to Northern Natural Gas Company of Delaware, its successors and assigns, and any corporation to which such rights, powers, and privileges may be sold, assigned, or transferred, or which shall acquire the same by mortgage foreclosure or otherwise, is fully authorized to exercise the same as fully as though conferred herein directly upon such corporation.

Amendment.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 356]

AN ACT

July 25, 1939
[H. R. 6672]
[Public, No. 220]

To amend the Act entitled "An Act to create a new division of the District Court of the United States for the Northern District of Texas", approved May 26, 1928 (45 Stat. 747).

Texas northern judicial district.

45 Stat. 747.
28 U. S. C. § 189.

Lubbock division.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act to create a new division of the District Court of the United States for the Northern District of Texas, approved May 26, 1928 (45 Stat. 747), be, and is hereby, amended to read as follows:

"That there is hereby created, in addition to those now provided by law, a new division of the District Court of the United States for the Northern District of Texas, which shall include the territory now embraced in the counties of Bailey, Borden, Lamb, Floyd, Kent, Motley, Hale, Dickens, Crosby, Lubbock, Scurry, Hockley, Cochran, Yoakum, Terry, Lynn, Garza, Dawson, and Gaines, which shall constitute the Lubbock division of said district. Terms of the district court for the Lubbock division shall be held at Lubbock on the third Monday in May and the fourth Monday in November.

Terms of court.

Clerk's office.

"The clerk of the court for the northern district shall maintain an office in charge of himself or a deputy, in addition to the places now provided, at Lubbock, which shall be kept open at all times for the transaction of the business of the court."

Conflicting laws repealed.

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed.

Approved, July 25, 1939.

[CHAPTER 357]

AN ACT

July 25, 1939
[H. R. 6748]
[Public, No. 221]

To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near Winona, Minnesota.

Mississippi River.
Time extended for bridging, at Winona, Minn.

52 Stat. 1214.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Mississippi River, at or near Winona, Minnesota, authorized to be built by the States of Minnesota and Wisconsin, jointly or separately, by an Act of Congress approved June 28, 1938, are hereby extended one and three years, respectively, from the date of approval of this Act.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 25, 1939.

[CHAPTER 358]

AN ACT

To extend the times for commencing and completing the construction of a bridge across the Niagara River at or near the city of Niagara Falls, New York, and for other purposes.

July 25, 1939
[H. R. 6928]
[Public, No. 222]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Niagara River, at or near the city of Niagara Falls, New York, and the city of Niagara Falls, Canada, authorized to be built by the Niagara Falls Bridge Commission by an Act of Congress approved June 16, 1938, are hereby extended one and three years, respectively, from June 16, 1939: *Provided*, That the Niagara Falls Bridge Commission shall have received offers for the sale of its bonds and securities for the said bridge from responsible interested parties and the contract made as a result of such offers shall have the approval of the comptroller and the attorney general of the State of New York.

Niagara River.
Time extended for bridging, at Niagara Falls, N. Y.

52 Stat. 767.

Proviso.
Bond, etc., stipulations.

SEC. 2. That so much of section 4 of Public Resolution Numbered 117 of the Seventy-fifth Congress which reads as follows: "The bridge constructed under the authority of this joint resolution shall be deemed to be an instrumentality for international commerce authorized by the Government of the United States, and said bridge and the income derived therefrom shall be exempt from all Federal, State, municipal, and local taxation, and said bonds and the interest thereon shall be exempt from all Federal, State, municipal, and local taxation", is hereby repealed.

Certain existing provisions repealed.
52 Stat. 768.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, July 25, 1939.

[CHAPTER 359]

AN ACT

To authorize the attendance of the United States Naval Academy Band at the New York World's Fair on the day designated as Maryland Day at such fair.

July 25, 1939
[S. 2805]
[Public, No. 223]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to permit the band of the United States Naval Academy to attend and give concerts, without expense to the United States, at the New York World's Fair on July 28, 1939, which has been designated as Maryland Day at such fair.

Maryland Day at New York World's Fair.
Attendance of Naval Academy Band authorized.

Approved, July 25, 1939.

[CHAPTER 366]

AN ACT

To amend the Tennessee Valley Authority Act of 1933.

July 26, 1939
[S. 1796]
[Public, No. 224]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Tennessee Valley Authority Act of 1933, as amended, is amended by adding after section 15a the following new sections:

Tennessee Valley Authority Act of 1933, amendments.
49 Stat. 1078.
16 U. S. C., Supp. IV, § 831n-1.

"SEC. 15b. No bonds shall be issued by the Corporation after the date of enactment of this section under section 15 or section 15a.

Bond issue, restriction.

"SEC. 15c. With the approval of the Secretary of the Treasury the Corporation is authorized, after the date of enactment of this section, to issue bonds not to exceed in the aggregate $61,500,000. Such bonds may be sold by the Corporation to obtain funds which may be used for the following purposes only:

Bonds, issue authorized for designated purposes only.

"(1) Not to exceed $46,000,000 may be used for the purchase of electric utility properties of the Tennessee Electric Power

Purchase of certain properties.

Company and Southern Tennessee Power Company, as contemplated in the contract between the Corporation and the Commonwealth and Southern Corporation and others, dated as of May 12, 1939.

"(2) Not to exceed $6,500,000 may be used for the purchase and rehabilitation of electric utility properties of the Alabama Power Company and Mississippi Power Company in the following named counties in northern Alabama and northern Mississippi: The counties of Jackson, Madison, Limestone, Lauderdale, Colbert, Lawrence, Morgan, Marshall, De Kalb, Cherokee, Cullman, Winston, Franklin, Marion, and Lamar in northern Alabama, and the counties of Calhoun, Chickasaw, Monroe, Clay, Lowndes, Oktibbeha, Choctaw, Webster, Noxubee, Winston, Neshoba, and Kemper in northern Mississippi.

Rehabilitation of purchased properties.

"(3) Not to exceed $3,500,000 may be used for rebuilding, replacing, and repairing electric utility properties purchased by the Corporation in accordance with the foregoing provisions of this section.

Construction of connecting electrical facilities.

"(4) Not to exceed $3,500,000 may be used for constructing electric transmission lines, substations, and other electrical facilities necessary to connect the electric utility properties purchased by the Corporation in accordance with the foregoing provisions of this section with the electric power system of the Corporation.

Loans to States, etc., for acquiring property.

"(5) Not to exceed $2,000,000 may be used for making loans under section 12a to States, counties, municipalities, and nonprofit organizations to enable them to purchase any electric utility properties referred to in the contract between the Corporation and the Commonwealth and Southern Corporation and others, dated as of May 12, 1939, or any electric utility properties of the Alabama Power Company or Mississippi Power Company in any of the counties in northern Alabama or northern Mississippi named in paragraph (2).

Properties in northern Alabama and northern Mississippi.

Bonds.

Annual financial statement as to expenditure of funds derived from sale of.

The Corporation shall file with the President and with the Congress in December of each year a financial statement and complete report as to the expenditure of funds derived from the sale of bonds under this section covering the period not covered by any such previous statement or report. Such bonds shall be in such forms and denominations, shall mature within such periods not more than fifty years from the date of their issue, may be redeemable at the option of the Corporation before maturity in such manner as may be stipulated therein, shall bear such rates of interest not exceeding 3½ per centum per annum, shall be subject to such terms and conditions, shall be issued in such manner and amount, and sold at such prices, as may be prescribed by the Corporation with the approval of the Secretary of the Treasury: *Provided*, That such bonds shall not be sold at such prices or on such terms as to afford an investment yield to the holders in excess of 3½ per centum per annum. Such bonds shall be fully and unconditionally guaranteed both as to interest and principal by the United States, and such guaranty shall be expressed on the face thereof, and such bonds shall be lawful investments, and may be accepted as security, for all fiduciary, trust, and public funds, the investment or deposit of which shall be under the authority or control of the United States or any officer or officers thereof. In the event that the Corporation should not pay upon demand when due, the principal of, or interest on, such bonds, the Secretary of the Treasury shall pay to the holder the amount thereof, which is hereby authorized to be appropriated out of any moneys in the Treasury not otherwise appropriated, and thereupon to the extent of the amount so paid the Secretary of the Treasury shall succeed to all the

Forms, denominations, maturity, etc.

Redemption.

Interest rate.

Purchase price.

Proviso.

Limitation on investment yield.

Unconditional guaranty.

Use as security.

Failure of Corporation to pay principal, etc.; payment from Treasury.

rights of the holders of such bonds. The Secretary of the Treasury, in his discretion, is authorized to purchase any bonds issued hereunder, and for such purpose the Secretary of the Treasury is authorized to use as a public-debt transaction the proceeds from the sale of any securities hereafter issued under the Second Liberty Bond Act, as amended, and the purposes for which securities may be issued under such Act, as amended, are extended to include any purchases of the Corporation's bonds hereunder. The Secretary of the Treasury may, at any time, sell any of the bonds of the Corporation acquired by him under this section. All redemptions, purchases, and sales by the Secretary of the Treasury of the bonds of the Corporation shall be treated as public-debt transactions of the United States. With the approval of the Secretary of the Treasury, the Corporation shall have power to purchase such bonds in the open market at any time and at any price. None of the proceeds of the bonds shall be used for the performance of any proposed contract negotiated by the Corporation under the authority of section 12a of this Act until the proposed contract shall have been submitted to and approved by the Federal Power Commission. When any such proposed contract shall have been submitted to the said Commission, the matter shall be given precedence and shall be in every way expedited and the Commission's determination of the matter shall be final. The authority of the Corporation to issue bonds under this section shall expire January 1, 1941, except that if at the time such authority expires the amount of bonds issued by the Corporation under this section is less than $61,500,000, the Corporation may, subject to the foregoing provisions of this section, issue, after the expiration of such period, bonds in an amount not in excess of the amount by which the bonds so issued prior to the expiration of such period is less than $61,500,000, for refunding purposes, or, subject to the provisions of paragraph (5) of this section (limiting the purposes for which loans under section 12a of funds derived from bond proceeds may be made) to provide funds found necessary in the performance of any contract entered into by the Corporation prior to the expiration of such period, under the authority of section 12a."

Purchase by Secretary of Treasury.

40 Stat. 288.
31 U. S. C. § 752; Supp. IV, § 752.

Sale of acquired bonds.

Redemptions, etc., treated as public-debt transactions.

Open-market purchases.

Approval by Federal Power Commission.

Termination of authority to issue; exception.

Approved, July 26, 1939.

[CHAPTER 367]

AN ACT

To provide revenue for the District of Columbia, and for other purposes.

July 26, 1939
[H. R. 6577]
[Public, No. 225]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act divided into titles and sections may be cited as the "District of Columbia Revenue Act of 1939."

District of Columbia Revenue Act of 1939.

TITLE I—FEDERAL PAYMENT

For the fiscal year ending June 30, 1940, and for each fiscal year thereafter, there is hereby authorized to be appropriated, as the annual payment by the United States toward defraying the expenses of the government of the District of Columbia, the sum of $6,000,000.

Annual Federal payment.

TITLE II—INCOME TAX

This title divided into sections and paragraphs according to the following table of contents, may be cited as the "District of Columbia Income Tax Act":

District of Columbia Income Tax Act.

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APPLICATION OF TITLE

SECTION 1. The provisions of this title shall apply to the taxable year 1939 and succeeding taxable years, except that in the case of a taxable year beginning in 1938 and ending in 1939 the income taxable under this title shall be that fraction of the income for the entire fiscal year equal to the number of days remaining in the fiscal year after January 1, 1939, divided by three hundred and sixty-five: *Provided, however*, That if the taxpayer's records properly reflect the income for that part of the fiscal year falling in the calendar year 1939, then the portion of the fiscal year's income taxable hereunder shall be the portion received or accrued during the calendar year 1939.

Taxable year 1939 and thereafter; exception.

Proviso. Adjustments, fiscal year 1939.

IMPOSITION OF TAX

SEC. 2. (a) TAX ON INDIVIDUALS.—There is hereby levied for each taxable year upon the taxable income of every individual domiciled in the District of Columbia on the last day of the taxable year a tax at the following rates:

Individuals domiciled in D. C.

Rates.

One per centum on the first $5,000 of taxable income.
One and one-half per centum on the next $5,000 of taxable income.
Two per centum on the next $5,000 of taxable income.
Two and one-half per centum on the next $5,000 of taxable income.
Three per centum on the taxable income in excess of $20,000.

(b) TAX ON CORPORATIONS.—There is hereby levied for each taxable year upon the taxable income from District of Columbia sources of every corporation, whether domestic or foreign (except those organizations expressly exempt under paragraph (d) of this section), a tax at the rate of 5 per centum thereof.

Corporations.

"Taxable income" defined.

(c) DEFINITION OF "TAXABLE INCOME".—As used in this section, the term "taxable income" means the amount of the net income in excess of the credits against net income provided in section 9 of this title.

Post, p. 1092.

Exemptions.

(d) EXEMPTIONS FROM TAX.—There shall be exempt from taxation under this title the following organizations: Corporations, including any community chest, fund, foundation, cemetery, association, teachers' retirement fund association, church, or club, organized and operated exclusively for religious, charitable, scientific, literary, educational, or social purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; and labor organizations, trade associations, boards of trade, chambers of commerce, citizens' associations or organizations, not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual; banks, insurance companies, building and loan associations, and companies, incorporated or otherwise, which guarantee the fidelity of any individual or individuals, such as bonding companies, all of which pay taxes upon gross premiums or earnings under existing laws of the District of Columbia; voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (1) no part of their net earnings inures (other than such payments) to the benefit of any private shareholder or individual, and (2) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses; and corporations organized under Act of Congress, if such corporations are instrumentalities of the United States.

Voluntary employees' beneficiary associations.

Federal instrumentalities.

NET INCOME

"Net income" defined.

SEC. 3. DEFINITION.—The term "net income" means the gross income of a taxpayer less the deductions allowed by this title.

GROSS INCOME AND EXCLUSIONS THEREFROM

Individuals. "Gross income" construed.

SEC. 4. (a) OF INDIVIDUALS.—The words "gross income", as used in this title, include gains, profits, and income derived from salaries, wages, or compensation for personal services of whatever kind and in whatever form paid, including salaries, wages, and compensation paid by the United States to its officers and employees to the extent the same is not immune from taxation under the Constitution, or income derived from professions, vocations, trades, businesses, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership, or use of, or interest in, such property; also from rent, royalties, interest, dividends, securities, or transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever.

Corporations.

(b) OF CORPORATIONS.—In the case of any corporation, gross income includes only the gross income from sources within the District of Columbia. The proper apportionment and allocation of income with respect to sources of income within and without the District may be determined by processes or formulas of general apportionment under rules and regulations prescribed by the Commissioners.

Exclusions from gross income.

(c) EXCLUSIONS FROM GROSS INCOME.—The following items shall not be included in gross income and shall be exempt from taxation under this title:

Life insurance.

(1) LIFE INSURANCE.—Amounts received under a life-insurance contract paid by reason of the death of the insured, whether

in a single sum or otherwise (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income).

Annuities, etc.

(2) ANNUITIES, AND SO FORTH.—Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life-insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income under this title in respect to such annuity equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life-insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (1) or this paragraph.

Transfer for valuable consideration.

(3) GIFTS, BEQUESTS, AND DEVISES.—The value of property acquired by gift, bequest, devise, or inheritance (but the income from such property shall be included in gross income).

Gifts, bequests, and devises.

(4) TAX-FREE INTEREST.—Interest upon (A) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (B) obligations of a corporation organized under Act of Congress, if such corporation is an instrumentality of the United States; or (C) the obligations of the United States or its possessions.

Tax-free interest on specified obligations.

(5) COMPENSATION FOR INJURIES OR SICKNESS.—Amounts received, through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement on account of such injuries or sickness.

Compensation for injuries or sickness.

(6) MINISTERS.—The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation.

Rental value of minister's dwelling, etc.

(7) INCOME EXEMPT UNDER TREATY.—Income of any kind to the extent required by any treaty obligation of the United States.

Exemptions under treaty obligations.

(8) DIVIDENDS FROM CHINA TRADE ACT CORPORATIONS.—In the case of a person, amounts distributed as dividends to or for his benefit by a corporation organized under the China Trade Act, 1922, if, at the time of such distribution, he is a resident of China, and the equitable right to the income of the shares of stock of the corporation is in good faith vested in him.

China Trade Act corporations.

42 Stat. 849.
15 U. S. C. ch. 4; Supp. IV, ch. 4.

(9) Income of foreign governments.

Income of foreign governments.

DEDUCTIONS FROM GROSS INCOME

SEC. 5. (a) ITEMS OF DEDUCTION.—In computing net income there shall be allowed as deductions:

Items allowed.

(1) EXPENSES.—All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; traveling expenses (including the entire amount expended for meals and

Business expenses.

Traveling expenses.

lodging) while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

Interest.

(2) INTEREST.—All interest paid or accrued within the taxable year on indebtedness.

Taxes paid, etc.

(3) TAXES.—Taxes paid or accrued within the taxable year, except—

Exceptions.

(A) income taxes;

(B) estate, inheritance, legacy, succession, and gift taxes;

(C) taxes assessed against local benefits of a kind tending to increase the value of the property assessed; but this paragraph shall not exclude the allowance as a deduction of so much of such taxes as is properly allocable to maintenance or interest charges; and

(D) taxes paid to any State or Territory on property, business, or occupation the income from which is not taxable under this title;

Losses in trade or business.

(4) LOSSES IN TRADE OR BUSINESS.—Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in trade or business, the income from which is subject to taxation under this title.

Losses in transactions for profit.

(5) LOSSES IN TRANSACTIONS FOR PROFIT.—Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in any transaction entered into for profit would be subject to taxation under this title, though not connected with the trade or business.

Intercompany dividends.

(6) INTERCOMPANY DIVIDENDS.—In the case of a corporation, the amount received as dividends from a corporation which is subject to taxation under this title.

Bad debts.

(7) BAD DEBTS.—Debts ascertained to be worthless and charged off within the taxable year or, in the discretion of the assessor, a reasonable addition to a reserve for bad debts; and when satisfied that a debt is recoverable only in part, the assessor may allow such debt, in an amount not in excess of the part charged off within the taxable year, as a deduction.

Insurance premiums, business property, etc.

(8) INSURANCE PREMIUMS.—All fire-, tornado-, and casualty-insurance premiums paid during the taxable year in connection with property held for investment or business.

Depreciation, etc., of business property.

(9) DEPRECIATION.—A reasonable allowance for exhaustion, wear, and tear of property used in the trade or business, including a reasonable allowance for obsolescence; and including in the case of natural resources allowances for depletion as permitted by reasonable rules and regulations which the Commissioners are hereby authorized to promulgate.

Charitable contributions, etc.
Post, p. 1091.

(10) CHARITABLE CONTRIBUTIONS.—Contributions or gifts actually paid within the taxable year to or for the use of any corporation, or trust, or community fund, or foundation, maintaining activities in the District of Columbia and organized and operated exclusively for religious, charitable, scientific, literary, military, or educational purposes, no part of the net income of which inures to the benefit of any private shareholder or individual: *Provided*, That such deductions shall be allowed only in an amount which in all of the above cases combined does not exceed 15 per centum of the taxpayer's net income as computed without the benefit of this subparagraph.

Proviso.
Limitation.

Wagering losses.

(11) WAGERING LOSSES.—Losses from wagering transactions shall be allowed only to the extent of the gains from such transactions.

(b) ALLOCATION OF DEDUCTIONS.—In the case of a taxpayer, other than an individual, the deductions allowed in this section shall be allowed only for and to the extent that they are connected with income arising from sources within the District and taxable under this title to a nonresident taxpayer; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the District shall be determined by processes or formulas of general apportionment under rules and regulations to be prescribed by the Commissioners. The so-called charitable contribution deduction allowed by subparagraph (10) of paragraph (a) of this section shall be allowed whether or not connected with income from sources within the District.

Allocation of deductions.

Charitable contributions.

(c) CORPORATIONS TO FILE RETURN OF TOTAL INCOME.—A corporation shall receive the benefits of the deductions allowed to it under this title only by filing or causing to be filed with the assessor a true and accurate return of its total income received from all sources, whether within or without the District.

Corporations to file return of total income.

GAINS OR LOSSES FROM SALE OF ASSETS

SEC. 6. (a) GAIN OR LOSS IN CAPITAL ASSETS NOT RECOGNIZED.—No gain or loss from the sale or exchange of a capital asset shall be recognized in the computation of net income under this title. For the purposes of this title, "capital assets" means property held by the taxpayer for more than two years (whether or not connected with his trade or business) but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of a taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

Items not recognized.

"Capital assets" defined.

(b) GAIN OR LOSS IN ASSETS OTHER THAN CAPITAL.—Gains or losses from the sale or exchange of property other than a capital asset shall be treated in the same manner as other income or deductible losses, and the basis for computing such gain or loss shall be the cost of such property or, if acquired by some means other than purchase, the fair market value thereof at the date of acquisition.

Assets other than capital.

EXCHANGES

SEC. 7. Where property is exchanged for other property, the property received in exchange for the purpose of determining the gain or loss shall be treated as the equivalent of cash to the amount of its fair market value; but when in connection with the reorganization, merger, or consolidation of a corporation a taxpayer receives, in place of stock or securities owned by him, new stock or securities of the reorganized, merged, or consolidated corporation, no gain or loss shall be deemed to occur from the exchange until the new stock or securities are sold or realized upon and the gain or loss is definitely ascertained, until which time the new stock or securities received shall be treated as taking the place of the stock and securities exchanged; provided such reorganization, merger, or consolidation is a "reorganization" within the meaning of the term "reorganization" as defined in section 112 (g) of the Federal Revenue Act of 1936.

Treatment of property received in exchange.

Conditional upon being a "reorganization."
49 Stat. 1681.
26 U. S. C., Supp. IV, § 112 (g).

DEDUCTIONS NOT ALLOWED

SEC. 8. (a) GENERAL RULE.—In computing net income no deductions shall be allowed in any case in respect to—

Items not deductible.

(1) personal, living, or family expenses;

Personal, etc., expenses.

(2) any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate;

Property improvements.

Property restoration, etc.

(3) any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made; and

Life insurance premiums for employees, etc.

(4) premiums paid on any life-insurance policy covering the life of any officer or employee or of any person financially interested in any trade or business carried on by the taxpayer when the taxpayer is directly or indirectly a beneficiary under such policy.

Holders of life or terminable interest.

(b) HOLDERS OF LIFE OR TERMINABLE INTEREST.—Amounts paid under the laws of any State, Territory, District of Columbia, possession of the United States, or foreign country as income to the holder of a life or terminable interest acquired by gift, bequest, or inheritance shall not be reduced or diminished by any deduction for shrinkage (by whatever name called) in the value of such interest due to the lapse of time, nor by any deduction allowed by this Act (except the deductions provided for in subsections (l) and (m) of section 23 of the Federal Revenue Act of 1926 as amended) for the purpose of computing the net income of an estate or trust but not allowed under the laws of such State, Territory, District of Columbia, possession of the United States, or foreign country for the purpose of computing the income to which such holder is entitled.

Exceptions.

PERSONAL EXEMPTIONS AND CREDIT FOR DEPENDENTS

Credits.

SEC. 9. (a) CREDITS.—There shall be allowed to individuals the following credits against net income:

Personal exemption.

(1) PERSONAL EXEMPTION.—In the case of a single person or married person not living with husband or wife, a personal exemption of $1,000; in the case of the head of a family or a married person living with husband or wife, a personal exemption of $2,500; a husband and wife living together shall receive but one personal exemption, the amount of such personal exemption shall be $2,500. If such husband and wife make separate returns the personal exemption may be taken by either or divided between them.

Credit for dependents.

(2) CREDIT FOR DEPENDENTS.—$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

Change of status.

(b) CHANGE OF STATUS.—If the status of the taxpayer, insofar as it affects personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned under rules and regulations prescribed by the Commissioners, in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional portion of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

In return for fractional part of year.

(c) IN RETURN FOR FRACTIONAL PART OF YEAR.—In the case of a return made for a fractional part of a year, the personal exemption and credit for dependents shall be reduced respectively to amounts which bear the same ratio to the full credits provided as the number of months in the period for which the return is made bears to twelve months.

ACCOUNTING PERIODS

Net income computed on basis of annual accounting period.

SEC. 10. The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if no such

method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the assessor does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year as defined in section 43 or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year. If the taxpayer makes a Federal income-tax return, his income shall be computed, for the purposes of this title, on the basis of the same calendar or fiscal year as in such Federal income-tax return.

Calendar year, if no other accounting period.
Post, p. 1106.

Computation, if taxpayer makes a Federal income-tax return.

PERIOD IN WHICH ITEMS OF GROSS INCOME INCLUDED

SEC. 11. The amount of all items of gross income shall be included in the gross income for the taxable year in which received by the taxpayer unless, under methods of accounting permitted under section 10, any such amounts are to be properly accounted for as of a different period. In the case of the death of a taxpayer there shall be included, in computing net income for the taxable period in which falls the date of his death, amounts accrued up to the date of his death if not otherwise properly includible in respect to such period or a prior period.

Period in which items of gross income included.

In case of death of taxpayer.

PERIOD FOR WHICH DEDUCTIONS AND CREDITS TAKEN

SEC. 12. The deductions and credits provided for in this title shall be taken for the taxable year in which "paid or accrued" or "paid or incurred", dependent upon the method of accounting upon the basis of which the net income is computed unless, in order to clearly reflect the income, the deductions or credits should be taken as of a different period. In the case of the death of a taxpayer there shall be allowed as deductions and credits for the taxable period in which falls the date of his death, amounts accrued up to the date of his death if not otherwise properly allowable in respect to such period or a prior period.

For taxable year in which "paid or accrued" or "paid or incurred."

Allowance on death of taxpayer.

INSTALLMENT BASIS

SEC. 13. (a) DEALERS IN PERSONAL PROPERTY.—Under regulations prescribed by the Commissioners, a person who regularly sells or otherwise disposes of personal property on the installment plan may return as income therefrom in any taxable year that proportion of the installment payments actually received in that year which the gross profit realized or to be realized when payment is completed bears to the total contract price.

Dealers in personal property.

(b) SALES OF REALTY AND CASUAL SALES OF PERSONALTY.—In the case of (1) a casual sale or other casual disposition of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year) for a price exceeding $1,000, or (2) of a sale or other disposition of real property, if in either case the initial payments do not exceed 30 per centum of the selling price, the income may, under regulations prescribed by the Commissioners, be returned on the basis and in the manner above prescribed in this section. As used in this section the term "initial payments" means the payments received in cash or property other than evidences of indebtedness of the purchaser during the taxable period in which the sale or other disposition is made.

Sales of realty and casual sales of personalty.

"Initial payments" defined.

(c) CHANGE FROM ACCRUAL TO INSTALLMENT BASIS.—If a taxpayer entitled to the benefits of subsection (a) elects for any taxable year to report his net income on the installment basis, then in computing his income for the year of change or any subsequent year, amounts actually

Change from accrual to installment basis; computation.

received during any such year on account of sales or other disposition of property made in any prior year shall not be excluded.

Gain or loss upon disposition of installment obligations.

(d) GAIN OR LOSS UPON DISPOSITION OF INSTALLMENT OBLIGATIONS.—If an installment obligation is satisfied at other than its face value or distributed, transmitted, sold, or otherwise disposed of, gain or loss shall result to the extent of the difference between the basis of the obligation and (1) in the case of satisfaction at other than face value or a sale or exchange—the amount realized, or (2) in case of a distribution, transmission, or disposition otherwise than by sale or exchange—the fair market value of the obligation at the time of such distribution, transmission, or disposition. Any gain or loss so resulting shall be considered as resulting from the sale or exchange of the property in respect to which the installment obligation was received. The basis of the obligation shall be the excess of the face value of the obligation over an amount equal to the income which would be returnable were the obligation satisfied in full. This paragraph shall not apply to the transmission at death of installment obligations if there is filed with the assessor, at such time as he may by regulation prescribe, a bond in such amount and with such sureties as he may deem necessary, conditioned upon the return as income, by the person receiving any payment in such obligations, of the same proportion of such payment as would be returnable as income by the decedent if he had lived and had received such payment.

Basis.

Transmission at death.

INVENTORIES

Inventories to determine taxpayer's income; basis.

SEC. 14. Whenever in the opinion of the assessor the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the assessor may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

INDIVIDUAL RETURNS

Requirement.

SEC. 15. (a) REQUIREMENT.—The following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this title and such other information for the purpose of carrying out the provisions of this title as the Commissioners may by regulations prescribe:

Net income $1,000 or over, if single, etc.

(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband or wife;

Net income $2,500 or over, if married and living with husband or wife.

(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife; and

Gross income of $5,000 or over.

(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his net income.

Husband and wife.

(b) HUSBAND AND WIFE.—If a husband and wife living together have an aggregate net income for the taxable year of $2,500 or over, or an aggregate gross income for such year of $5,000 or over—

Separate return.

(1) Each shall make a return, or

Joint return.

(2) The income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate income.

Persons under disability.

(c) PERSONS UNDER DISABILITY.—If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

Fiduciaries.
Post, p. 1096.

(d) FIDUCIARIES.—For returns to be made by fiduciaries, see section 23.

CORPORATION RETURNS

Requirement for making.

SEC. 16. Every corporation not expressly exempt from the tax imposed by this title shall make a return and pay a filing fee of $25 which shall be credited against the tax. Such returns shall state specifically the items of its gross income and the deductions and credits allowed by this title, and such other information for the purpose of carrying out the provisions of this title as the Commissioners may by regulations prescribe. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer, assistant treasurer, or chief accounting officer. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees, or assignees shall be collected in the same manner as if collected from the corporations of whose business or property they have custody and control.

By receivers, trustees, or assignees.

Collections.

TAXPAYER TO MAKE RETURN WHETHER RETURN FORM IS SENT OR NOT

Duty of taxpayer to file return.

SEC. 17. Blank forms of returns for income shall be supplied by the assessor. It shall be the duty of the assessor to obtain an income-tax return from every taxpayer who is liable under the law to file such return; but this duty shall in no manner diminish the obligation of the taxpayer to file a return without being called upon to do so.

TIME AND PLACE FOR FILING RETURNS

Time and place for filing returns.

SEC. 18. All returns of income for the preceding taxable year shall be made to the assessor on or before the 15th day of March in each year, except that such returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the third month following the close of such fiscal year, unless such fiscal year has expired in the calendar year 1939 prior to the approval of this Act, in which event returns shall be made on or before the 15th day of the third month following the approval of this Act.

EXTENSION OF TIME FOR FILING RETURNS

Extension of time.

Limitation.

Interest.

SEC. 19. The assessor may grant a reasonable extension of time for filing income returns whenever in his judgment good cause exists and shall keep a record of every such extension. Except in case of a taxpayer who is abroad, no such extension shall be granted for more than six months, and in no case for more than one year. In the event time for filing a return is deferred, the taxpayer is hereby required to pay, as a part of the tax, an amount equal to 6 per centum per annum on the tax ultimately assessed from the time the return was due until it is actually filed in the office of the assessor.

ALLOCATION OF INCOME AND DEDUCTIONS

Allocation of income and deductions.

SEC. 20. In any of two or more organizations, trades, or businesses (whether or not incorporated, whether or not organized in the District of Columbia, and whether or not affiliated) owned or controlled directly or indirectly by the same interests, the assessor is authorized to distribute, apportion, or allocate gross income or deductions between or among such organizations, trades, or businesses, if he determines that such distribution, apportionment, or allocation is necessary in order to prevent evasion of taxes or clearly to reflect the income of any of such organizations, trades, or businesses. The provisions of this section shall apply, but shall not be limited in application to any

Application of provisions.

case of a common carrier by railroad subject to the Interstate Commerce Act and jointly owned or controlled directly or indirectly by two or more common carriers by railroad subject to said Act.

PUBLICITY OF RETURNS

Secrecy of returns.

SEC. 21. (a) SECRECY OF RETURNS.—Except to any official of the District, having a right thereto in his official capacity, it shall be unlawful for any officer or employee of the District to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return under this title.

When copies may be furnished.

(b) WHEN COPIES MAY BE FURNISHED.—Neither the original nor a copy of the return desired for use in litigations in court shall be furnished where the District of Columbia is not interested in the result whether or not the request is contained in an order of the court: *Provided*, That nothing herein shall be construed to prevent the furnishing to a taxpayer of a copy of his return upon the payment of a fee of $1.

Proviso.
Taxpayer may have copy of his return.

Reciprocal exchange of information with States.
Post, p. 1248.

(c) RECIPROCAL EXCHANGE OF INFORMATION WITH STATES.—Notwithstanding the provisions of this section, the assessor may permit the proper officer of any State imposing an income tax or his authorized representative to inspect income-tax returns, filed with the assessor or may furnish to such officer or representative a copy of any income-tax return provided such State grants substantially similar privileges to the assessor or his representative or to the proper officer of the District charged with the administration of this title.

Publication of statistics.

(d) PUBLICATION OF STATISTICS.—Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or of the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which in the opinion of the assessor may assist in the collection of such delinquent taxes.

Penalties.

(e) PENALTIES FOR VIOLATION OF THIS SECTION.—Any offense against the provisions of this section shall be a misdemeanor and shall be punishable by a fine not exceeding $1,000 or imprisonment for six months, or both, in the discretion of the court.

RETURNS TO BE PRESERVED

Preservation.

SEC. 22. Reports and returns received by the assessor under the provisions of this title shall be preserved for six years and thereafter until the assessor orders them to be destroyed.

FIDUCIARY RETURNS

Requirement of return.

SEC. 23. (a) REQUIREMENT OF RETURN.—Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this title and such other information for the purpose of carrying out the provisions of this title as the Commissioners may by regulations prescribe:

Individual who is single, etc.
Net income of $1,000 or over.

(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband and wife;

If married and living with husband or wife.
Net income of $2,500 or over.

(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife;

Gross income of $5,000 or over.

(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his net income;

(4) Every estate or trust the net income of which for the taxable year is $1,000 or over; Estate or trust with net income of $1,000 or over.

(5) Every estate or trust the gross income of which for the taxable year is $5,000 or over, regardless of the amount of the net income. Gross income of $5,000 or over.

(b) JOINT FIDUCIARIES.—Under such regulations as the Commissioners may prescribe, a return by one of two or more joint fiduciaries and filed in the office of the assessor shall be sufficient compliance with the above requirement. Such fiduciary shall make oath (1) that he has sufficient knowledge of the affairs of the individual, estate, or trust for which the return is made, to enable him to make the return, and (2) that the return is, to the best of his knowledge and belief, true and correct. Joint fiduciaries.

(c) LAW APPLICABLE TO FIDUCIARIES.—Any fiduciary required to make a return under this title shall be subject to all the provisions of law which apply to individuals. Law applicable to fiduciaries.

ESTATES AND TRUSTS

SEC. 24. (a) APPLICATION OF TAX.—The taxes imposed by this title upon individuals shall apply to the income of estates or of any kind of property held in trust, including— Application of tax.

(1) income accumulated in trust for the benefit of unborn or unascertained person or persons with contingent interests, and income accumulated or held for future distribution under the terms of the will or trust; Income accumulated in trust.

(2) income which is to be distributed currently by the fiduciary to the beneficiaries, and income collected by a guardian of an infant which is to be held or distributed as the court may direct; Income for current distribution.

(3) income received by estates of deceased persons during the period of administration or settlement of the estate; and Received during estate administration.

(4) income which, in the discretion of the fiduciary, may be either distributed to the beneficiaries or accumulated. Discretionary distribution, etc.

(b) COMPUTATION OF TAX.—The tax shall be computed upon the net income of the estate or trust, and shall be paid by the fiduciary, except as provided in paragraph (e) of this section (relating to revocable trusts) and paragraph (f) of this section (relating to income for benefit of the grantor). Computation, payment; exception.

(c) NET INCOME.—The net income of the estate or trust shall be computed in the same manner and on the same basis as in the case of an individual, except that— Net income, computation.

(1) there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is to be distributed currently by the fiduciary to the beneficiaries, and the amount of the income collected by a guardian of an infant which is to be held or distributed as the court may direct, but the amount so allowed as a deduction shall be included in computing the net income of the beneficiaries whether distributed to them or not. Any amount allowed as a deduction under this paragraph shall not be allowed as a deduction under subsection (2) of this section in the same or any succeeding taxable year; Additional deductions for current distributions by fiduciary. Inclusion in net income of beneficiary. Limitation.

(2) in the case of income received by estates of deceased persons during the period of administration or settlement of the estate, and in the case of income which, in the discretion of the fiduciary, may be either distributed to the beneficiary or accumulated, there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year, which is prop- Payments made or credited to beneficiary.

erly paid or credited during such year to any legatee, heir, or beneficiary, but the amount so allowed as a deduction shall be included in computing the net income of the legatee, heir, or beneficiary;

Inclusion in net income of beneficiary, etc.

(3) there shall be allowed as a deduction (in lieu of the deductions for charitable contributions authorized by section 5 (a) (10)) any part of the gross income, without limitation, which pursuant to the terms of the will or deed creating a trust, is during the taxable year paid or permanently set aside for the purposes and in the manner provided in section 5 (a) (10) or is to be used exclusively for the purposes enumerated in section 5 (a) (10).

Trust set aside for charitable purposes. *Ante*, p. 1090.

(d) DIFFERENT TAXABLE YEAR.—If the taxable year of a beneficiary is different from that of the estate or trust, the amount which he is required, under subparagraph (1) of paragraph (c) of this section, to include in computing his net income, shall be based upon the income of the estate or trust for any taxable year of the estate or trust ending within or with his taxable year.

Different taxable year.

(e) REVOCABLE TRUSTS.—Where at any time the power to revest in the grantor title to any part of the corpus of the trust is vested—

Revocable trusts.

(1) in the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom; or

(2) in any person not having a substantial adverse interest in the disposition of such part of the corpus or the income therefrom,

then the income of such part of the trust shall be included in computing the net income of the grantor.

(f) INCOME FOR BENEFIT OF GRANTOR.—Where any part of the income of a trust—

Income for benefit of grantor.

When held for future distribution.

(1) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be, held or accumulated for future distribution to the grantor; or

When distributed to grantor.

(2) may, in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income, be distributed to the grantor; or

Application to life insurance premiums.

(3) is, or in the discretion of the grantor or of any person not having a substantial adverse interest in the disposition of such part of the income may be applied to the payment of premiums upon policies of insurance on the life of the grantor (except policies of insurance irrevocably payable for the purposes and in the manner specified in section 5 (a) (10), relating to the so-called "charitable contribution" deduction);

Ante, p. 1090.

then such part of the income of the trust shall be included in computing the net income of the grantor.

(g) DEFINITION OF "IN DISCRETION OF GRANTOR."—As used in this section, the term "in the discretion of the grantor" means "in the discretion of the grantor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of the part of the income in question."

"In discretion of grantor" defined.

(h) INCOME FROM INTANGIBLE PERSONAL PROPERTY HELD BY TRUST.—Income from intangible personal property held by any trust company or by any national bank situated in the District (with or without an individual trustee, resident or nonresident) in trust to pay the income for the time being to, or to accumulate or apply such income for the

Income from intangible personal property held by trust.

benefit of any nonresident of the District, shall not be taxable hereunder if—

(1) such beneficial owner or cestui que trust was at the time of the creation of the trust a nonresident of the District; and

(2) the testator, settlor, or grantor was also at the time of the creation of the trust a nonresident of the District.

PARTNERSHIPS

Partners only taxable.

SEC. 25. (a) PARTNERS ONLY TAXABLE.—Individuals carrying on business in partnership shall be liable for income tax only in their individual capacity, and no income tax shall be assessable hereunder upon the net income of any partnership. All such income shall be assessable to the individual partners; it shall be reported by such partners as individuals upon their respective individual income returns; and it shall be taxed to them as individuals along with their other income at the rate and in the manner herein provided for the taxation of income received by individuals. There shall be included in computing the net income of each partner his distributive share, whether distributed or not, of the net income of the partnership for the taxable year; or if his net income for such taxable year is computed upon the basis of a period different from that upon the basis of which the net income of the partnership is computed, then his distributive share of the net income of the partnership for any accounting period of the partnership ending within the taxable year upon the basis of which the partner's net income is computed.

Distributive share included in net income.

Different taxable year.

Partnership return.

(b) PARTNERSHIP RETURN.—Every partnership shall make a return for each taxable year stating specifically the items of its gross income and the deductions allowed by this title, and shall include in the return the names and the addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

Sworn statement required.

PAYMENT OF TAX

Time of payment.

SEC. 26. (a) TIME OF PAYMENT.—The total amount of tax imposed by this title shall be paid on the 15th day of March following the close of the calendar year, or, if the return should be made on the basis of a fiscal year, then on the 15th day of the third month following the close of the fiscal year, except a fiscal year which expired in the calendar year 1939 prior to the approval of this Act, in which event the tax shall be paid on the 15th day of the third month following the approval of this Act.

Time extensions.

(b) EXTENSION OF TIME FOR PAYMENTS.—At the request of the taxpayer the assessor may extend the time for payment by the taxpayer of the amount determined as the tax, for a period not to exceed six months from the date prescribed for the payment of the tax or an installment thereof. In such case the amount in respect to which the extension is granted shall be paid on or before the date of the expiration of the period of the extension.

Voluntary advance payment.

(c) VOLUNTARY ADVANCE PAYMENT.—A tax imposed by this title, or any installment thereof, may be paid, at the election of the taxpayer, prior to the date prescribed for its payment.

Fractional part of cent.

(d) FRACTIONAL PART OF CENT.—In the payment of any tax under this title a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

Payment to collector and receipts.

(e) PAYMENT TO COLLECTOR AND RECEIPTS.—The tax provided under this title shall be collected by the collector and the revenues derived therefrom shall be turned over to the Treasury of the United States for the credit to the District in the same manner as other revenues are turned over to the United States Treasury for the credit to the District. The collector shall, upon written request, give to the person making payment of any income tax a full written or printed receipt therefor.

TAX A PERSONAL DEBT

Tax a personal debt; priority, collection, etc.

SEC. 27. Every tax imposed by this title, and all increases, interest, and penalties thereof, shall become, from the time it is due and payable, a personal debt, from the person or persons liable to pay the same to the District, and shall be entitled to the same priority as other District taxes, and the taxes levied hereunder and the interest and penalties thereon shall be collected by the collector of taxes in the manner provided by law for the collection of taxes due the District on personal property in force at the time of such collection.

INFORMATION FROM THE BUREAU OF INTERNAL REVENUE

Information from Federal Bureau of Internal Revenue.

SEC. 28. The Bureau of Internal Revenue of the Treasury Department of the United States is authorized and required to supply such information as may be requested by the Commissioners relative to any person subject to the taxes imposed by this title.

ASSESSOR TO ADMINISTER

Duties of assessor.

SEC. 29. (a) DUTIES OF ASSESSOR.—The assessor is hereby required to administer the provisions of this title. The assessor shall prescribe forms identical with those utilized by the Federal Government, except to the extent required by differences between this title and its application and the Federal Act and its application. He shall apply as far as practicable the administrative and judicial interpretations of the Federal income-tax law so that computations of income for purposes of this title shall be, as nearly as practicable, identical with the calculations required for Federal income-tax purposes. As soon as practicable after the return is filed the assessor shall examine it and shall determine the correct amount of the tax.

Statements and special returns.

(b) STATEMENTS AND SPECIAL RETURNS.—Every taxpayer liable to any tax imposed by this title shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations as the Commissioners from time to time may prescribe. Whenever the assessor judges it necessary he may require any taxpayer, by notice served upon him, to make a return, render under oath such statements, or keep such records as he deems sufficient to show whether or not such taxpayer is liable to tax under this title and the extent of such liability.

Examination of books and witnesses.

(c) EXAMINATION OF BOOKS AND WITNESSES.—The assessor, for the purpose of ascertaining the correctness of any return filed hereunder, or for the purpose of making an estimate of the taxable income of any taxpayer, is authorized to examine any books, papers, records, or memoranda of any person bearing upon the matters required to be included in the return and may summon any person to appear and produce books, records, papers, or memoranda bearing upon the matters required to be included in the return, and to give testimony or answer interrogatories under oath respecting the same, and the assessor shall have power to administer oaths to such person or persons. Such summons may be served by any members of the Metropolitan Police Department. If any person having been personally

Production of records, etc.

Summons, testimony, etc.

summoned shall neglect or refuse to obey the summons issued as herein provided, then, and in that event, the assessor may report that fact to the District Court of the United States for the District of Columbia, or one of the justices thereof, and said court or any justice thereof hereby is empowered to compel obedience to such summons to the same extent as witnesses may be compelled to obey the subpenas of that court. Any person in custody or control of any books, papers, records, or memoranda bearing upon the matters required to be included in such returns, who shall refuse to permit the examination by the assessor or any person designated by him of any such books, papers, records, or memoranda, or who shall obstruct or hinder the assessor or any person designated by him in the examination of any books, papers, records, or memoranda, shall upon conviction thereof be fined not more than $300. All prosecutions under this section shall be brought in the police court of the District of Columbia on information by the corporation counsel of the District of Columbia in the name of the District of Columbia.

Enforcement of orders.

Jurisdiction.

(d) RETURN BY ASSESSOR.—If any person fails to make and file a return at the time prescribed by law or by regulations made under authority of law, or makes, willfully or otherwise, a false or fraudulent return, the assessor shall make the return from his own knowledge and from such information as he can obtain through testimony or otherwise. Any return so made and subscribed by the assessor shall be prima facie good and sufficient for all legal purposes.

Return by assessor.

ASSESSMENT AND COLLECTION OF DEFICIENCIES

SEC. 30. DEFINITION OF "DEFICIENCY."—As used in this title in respect of a tax imposed by this title "deficiency" means—

"Deficiency" defined.

(1) the amount by which the tax imposed by this title exceeds the amount shown as the tax by the taxpayer upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assessment) as a deficiency, and decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax; or

(2) if no amount is shown as the tax by the taxpayer upon his return, or if no return is made by the taxpayer, then the amount by which the tax exceeds the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment, shall first be decreased by the amounts previously abated, credited, refunded, or otherwise repaid in respect of such tax.

DETERMINATION AND ASSESSMENT OF DEFICIENCY

SEC. 31. If a deficiency in tax is determined by the assessor, the taxpayer shall be notified thereof and given a period of not less than thirty days, after such notice is sent by registered mail, in which to file a protest and show cause or reason why the deficiency should not be paid. Opportunity for hearing shall be granted by the assessor, and a final decision thereon shall be made as quickly as practicable. Any deficiency in tax then determined to be due shall be assessed and paid, together with any addition to the tax applicable thereto, within ten days after notice and demand by the collector. The taxpayer may appeal from such assessment to the Board of Tax Appeals for the District of Columbia in the same manner and to the same extent as set forth in sections 3, 4, 7, 8, 9, 10, 11, and 12 of title IX of an Act to amend the District of Columbia Revenue Act of 1937, and for other purposes, approved May 16, 1938.

Notice to taxpayer.

Opportunity for hearing allowed.

Appeal to Board of Tax Appeals, D. C. 52 Stat. 371, 374, 375.

JEOPARDY ASSESSMENT

Authority for making.

SEC. 32. (a) AUTHORITY FOR MAKING.—If the assessor believes that the collection of any tax imposed by this title will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties, the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful.

Collection by distraint.

Bond to stay collection.

(b) BOND TO STAY COLLECTION.—The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties as the collector deems necessary, conditioned upon the payment of the amount, the collection of which is stayed, at the time at which, but for this section, such amount would be due.

Conditions.

PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION

General rule.

SEC. 33. (a) GENERAL RULE.—Except as provided in paragraph (b) of this section—

Assessment within two years.

(1) The amount of income taxes imposed by this title shall be assessed within two years after the return is filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period.

Request for prompt assessment.

(2) In the case of income received during the lifetime of a decedent, or by his estate during the period of administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within twelve months after written request therefor (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of two years after the return is filed. This subparagraph shall not apply in the case of a corporation unless—

Corporations.

Dissolution contemplated.

(A) such written request notifies the assessor that the corporation contemplates dissolution at or before the expiration of such twelve-month period; and

Dissolution begun before expiration of 12-month period.

(B) the dissolution is in good faith begun before the expiration of such twelve-month period; and

Dissolution completed.

(C) the dissolution is completed.

Omission of amount in excess of 25 per centum of gross income.

(3) If the taxpayer omits from gross income an amount properly includible therein which is in excess of 25 per centum of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time within five years after the return was filed.

Time return considered filed.

(4) For the purposes of subparagraphs (1), (2), and (3), a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day.

False return or no return; assessment.

(b) FALSE RETURN.—In the case of a false or fraudulent return with intent to evade tax or of a failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun without assessment, at any time.

Waiver.

(c) WAIVER.—Where before the expiration of the time prescribed in paragraph (a) for the assessment of the tax, both the assessor and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of

the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. Time extension.

(d) COLLECTION AFTER ASSESSMENT.—Where the assessment of any income tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun (A) within three years after the assessment of the tax or (B) prior to the expiration of any period for collection agreed upon in writing by the assessor and the taxpayer before the expiration of such three-year period. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. Collection after assessment. By distraint, etc.; time limit. Extension.

REFUNDS

SEC. 34. Except as otherwise provided in section 31 of this title, where there has been an overpayment of any tax imposed by this title, the amount of such overpayment shall be refunded to the taxpayer. No such refund shall be allowed after two years from the time the tax is paid unless before the expiration of such period a claim therefor is filed by the taxpayer. The amount of the refund shall not exceed the portion of the tax paid during the two years immediately preceding the filing of the claim, or, if no claim was filed, then during the two years immediately preceding the allowance of the refund. Every claim for refund must be in writing, under oath; must state the specific grounds upon which the claim is founded, and must be filed with the assessor. If the assessor disallows any part of a claim for refund, he shall send to the taxpayer by registered mail a notice of the part of the claim so disallowed. Within ninety days after the mailing of such notice, the taxpayer may file an appeal with the Board of Tax Appeals for the District of Columbia, in the same manner and to the same extent as set forth in sections 3, 4, 7, 8, 9, 10, 11, and 12 of title IX of an Act to amend the District of Columbia Revenue Act of 1937, and for other purposes, approved May 16, 1938. The remedy provided to the taxpayer under this section shall not be deemed to take away from the taxpayer any remedy which he might have under any other provision of law; but no suit by the taxpayer for the recovery of any part of such tax shall be instituted in any court if the taxpayer has elected to file an appeal in accordance with this section. Overpayments. Time limitations. Limit on amount of refund. Filing of claims. Appeal to Board of Tax Appeals, D. C. 52 Stat. 371, 374, 375. Remedies under other provisions of law.

CLOSING AGREEMENTS

SEC. 35. The assessor is authorized to enter into an agreement with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any income tax for any period ending prior to the date of the agreement. If such agreement is approved by the Commissioners within such time as may be stated in such agreement, or later agreed to, such agreement shall be final and conclusive and except upon a showing of fraud or malfeasance, or misrepresentation of a material fact—the case shall not be reopened as to the matters agreed upon or the agreement modified; and in any suit or proceeding relating to the tax liability of the taxpayer such agreement shall not be annulled, modified, set aside, or disregarded. Closing agreements.

COMPROMISES

SEC. 36. (a) AUTHORITY TO MAKE.—Whenever in the opinion of the Commissioners there shall arise with respect of any tax imposed under this title any doubt as to the liability of the taxpayer or the collectibility of the tax for any reason whatsoever the Commissioners may compromise such tax. Authority to make.

Concealment of assets.

(b) CONCEALMENT OF ASSETS.—Any person who, in connection with any compromise under this section or offer of such compromise or in connection with any closing agreement under this title or offer to enter into any such agreement, willfully (1) conceals from any officer or employee of the District of Columbia any property belonging to the estate of the taxpayer or other person liable with respect of the tax, or (2) receives, destroys, mutilates, or falsifies any book, document, or record or makes under oath any false statement relating to the estate or the financial condition of the taxpayer or to the person liable in respect of the tax, shall, upon conviction thereof, be fined not more than $5,000 or imprisoned for not more than one year, or both.

Of penalties.

(c) OF PENALTIES.—The Commissioners shall have the power for cause shown to compromise any penalty arising under this title.

FAILURE TO FILE RETURN

Failure to file return; penalty.

SEC. 37. In case of any failure to make and file a return required by this title, within the time prescribed by law or prescribed by the Commissioners in pursuance of law, 25 per centum of the tax shall be added to the tax, except that when a return is filed after such time and it is shown that the failure to file it was due to reasonable cause and not due to willful neglect, no such addition shall be made to the tax. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

INTEREST ON DEFICIENCIES

Interest on deficiencies.

SEC. 38. Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the collector, and shall be collected as a part of the tax, at the rate of 1 per centum per month from the date prescribed for the payment of the tax (or, if the tax is paid in installments, from the date prescribed for the payment of the first installment) to the date the deficiency is assessed.

ADDITIONS TO THE TAX IN CASE OF DEFICIENCY

If due to negligence.

SEC. 39. (a) NEGLIGENCE.—If any part of any deficiency is due to negligence, or intentional disregard of rules and regulations but without intent to defraud, 5 per centum of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency.

Fraud.

(b) FRAUD.—If any part of any deficiency is due to fraud with intent to evade tax, then 50 per centum of the total amount of the deficiency (in addition to such deficiency) shall be so assessed, collected, and paid.

ADDITIONS TO THE TAX IN CASE OF NONPAYMENT

Tax shown on return.
General rule.

SEC. 40. (a) TAX SHOWN ON RETURN.—

(1) GENERAL RULE.—Where the amount determined by the taxpayer as the tax imposed by this title, or any installment thereof, or any part of such amount or installment, is not paid on or before the date prescribed for its payment, there shall be collected as a part of the tax, interest upon such unpaid amount at the rate of 1 per centum a month from the date prescribed for its payment until it is paid.

Interest.

If extension granted.

(2) IF EXTENSION GRANTED.—Where an extension of time for payment of the amount so determined as the tax by the taxpayer,

or any installment thereof, has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under section 41 is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in subparagraph (1) of this paragraph, interest at the rate of 1 per centum a month shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid. Interest.

(b) DEFICIENCY.—Where a deficiency, or any interest or additional amounts assessed in connection therewith under section 38, or under section 39, or any addition to the tax in case of delinquency provided for in section 37 is not paid in full within ten days from the date of notice and demand from the collector, there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of 1 per centum a month from the date of such notice and demand until it is paid. Deficiency.

(c) FIDUCIARIES.—For any period an estate is held by a fiduciary appointed by order of any court of competent jurisdiction or by will, there shall be collected interest at the rate of 1 per centum per month in lieu of the interest provided in subparagraphs (a) and (b) of this section. Fiduciaries.

TIME EXTENDED FOR PAYMENT OF TAX SHOWN ON RETURN

SEC. 41. If the time for payment of the amount determined as the tax by the taxpayer, or any installment thereof, is extended under the authority of section 26 (c), there shall be collected, as a part of such amount, interest thereon at the rate of 1 per centum per month from the date when such payment should have been made if no extension had been granted, until the expiration of the period of the extension. Extension provisions.

Ante, p. 1099.

Interest.

PENALTIES

SEC. 42. (a) NEGLIGENCE.—Any person required under this title to pay or collect any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply information, who fails to pay or collect such tax, to make such return, to keep such records, or supply such information, at the time or times required by law or regulations shall, upon conviction thereof (in addition to other penalties provided by law), be fined not more than $300 for each and every such failure, and each and every day that such failure continues shall constitute a separate and distinct offense. All prosecutions under this paragraph shall be brought in the police court of the District of Columbia on information by the corporation counsel or his assistants in the name of the District of Columbia. Negligence.

(b) WILLFUL VIOLATION.—Any person required under this title to pay or collect any tax, or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of this title, who willfully refuses to pay or collect such tax, to make such returns, to keep such records, or to supply such information, or who willfully attempts in any manner to defeat or evade the tax imposed by this title, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than $10,000 or imprisoned for not more than one year, or both, together with costs of prosecution. Willful violation.

(c) DEFINITION OF "PERSON."—The term "person" as used in this section includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under duty to perform the act in respect to which the violation occurs. "Person" defined.

DEFINITIONS

Definitions.

SEC. 43. For the purpose of this title and unless otherwise required by the context—

"Person." (1) The word "person" means an individual, a trust or estate, a partnership, or a corporation.

"Taxpayer." (2) The word "taxpayer" means any person subject to a tax imposed by this title.

"Partnership." (3) The word "partnership" includes a syndicate, group, pool, joint adventure, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the word "partner" includes a member in such a syndicate, group, pool, joint adventure, or organization.

"Partner."

"Corporation." (4) The word "corporation" includes associations, joint-stock companies, and insurance companies.

"Domestic." (5) The word "domestic" when applied to a corporation other than an association, means created under the law of United States applicable to the District of Columbia; and when applied to an association or partnership means having the principal office or place of business within the District of Columbia.

"Foreign." (6) The word "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

"Fiduciary." (7) The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

"Individual." (8) The word "individual" means all natural persons, whether married or unmarried; and also all trusts, estates, and fiduciaries acting for other persons; it does not include corporations or partnerships acting for or in their own behalf.

"Taxable year." (9) The words "taxable year" mean the calendar year or the fiscal year ending during such calendar year upon the basis of which the net income is computed under this title. The term "taxable year" includes, in the case of a return made for a fractional part of a year under the provisions of this title, the period for which such return is made.

"Fiscal year." (10) The words "fiscal year" mean an accounting period of twelve months and ending on the last day of any month other than December.

"Paid or incurred"; "paid or accrued." (11) The words "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this title.

"Trade or business." (12) The words "trade or business" include the engaging in or carrying on of any trade, business, profession, vocation or calling, or commercial activity in the District of Columbia; and include the performance of the functions of a public office.

"Stock." (13) The word "stock" includes a share in an association, joint-stock company, or insurance company.

"Shareholder." (14) The word "shareholder" includes a member in an association, joint-stock company, or insurance company.

"United States." (15) The words "United States" when used in a geographical sense include only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

"Dividend." (16) The word "dividend" means any distribution made by a corporation out of its earnings or profits to its stockholders or members whether such distribution be made in cash, or any other property, other than stock of the same class in the corporation. It includes such portion of the assets of a corporation distributed at the time of dissolution as are in effect a distribution of earnings.

(17) The word "include", when used in a definition contained in this title, shall not be deemed to exclude other things otherwise within the meaning of the term defined. "Include."

(18) The word "Commissioners" means the Commissioners of the District of Columbia or their duly authorized representative or representatives. "Commissioners."

(19) The word "District" means the District of Columbia. "District."

(20) The word "assessor" means the assessor of the District of Columbia. "Assessor."

(21) The word "collector" means the collector of taxes of the District of Columbia. "Collector."

TITLE III—FEES AND FINES

Proportion credited to the District.

On and after July 1, 1939, there shall be credited to the District of Columbia that proportion of the fees and fines collected by the District Court of the United States for the District of Columbia, including fees and fines collected by the offices of the clerk of that court and of the United States marshal for the District of Columbia, as the amount paid by the District of Columbia toward salaries and expenses of such court and of the offices of the United States district attorney for the District of Columbia and of the United States marshal for the District of Columbia bears to the total amount of such salaries and expenses; and such proportion of the fees and fines, if any, collected by the United States Court of Appeals for the District of Columbia, including fees and fines, if any, collected by the office of the clerk of that court, as the amount paid by the District of Columbia toward the salaries and expenses of such court bears to the total amount of such salaries and expenses.

TITLE IV—AMENDMENTS TO AND REPEAL OF PRIOR ACTS

INTANGIBLE PERSONAL PROPERTY

Intangible personal property.

SEC. 1. The tax on intangible personal property imposed by any law relating to the District shall not apply with respect to any year subsequent to the fiscal year ending June 30, 1939.

TAX ON CERTAIN UTILITIES

Tax on certain utilities.

SEC. 2. (a) Paragraph 5 of section 6 of the Act entitled "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and three, and for other purposes," approved July 1, 1902, is hereby amended to read as follows:

32 Stat. 619.

Incorporated banks and trust companies.

"PAR. 5. Each national bank as the trustee for its stockholders, through its president or cashier, and all other incorporated banks and trust companies in the District of Columbia, through their presidents or cashiers, and all gas, electric lighting, and telephone companies, through their proper officers, shall make affidavit to the board of personal-tax appraisers on or before the 1st day of August each year as to the amount of its or their gross earnings or gross receipts, as the case may be, for the preceding year ending the 30th day of June, and each national bank and all other incorporated banks and trust companies respectively shall pay to the collector of taxes of the District of Columbia per annum 6 per centum on such gross earnings and each gas company, electric lighting company, and telephone company shall pay to the collector of taxes of the District of Columbia per annum 4 per centum on such gross receipts, from the sale of public utility commodities and services within the District of

Gas, electric lighting, and telephone companies.

Statement of gross earnings or receipts; tax.

Real estate.

Columbia. And in addition thereto the real estate owned by each national or other incorporated bank, and each trust, gas, electric-lighting, and telephone company in the District of Columbia shall be taxed as other real estate in said District: *Provided*, That street-railroad companies shall pay 3 per centum per annum on their gross receipts and other taxes as provided by existing law, and insurance companies shall continue to pay the 2 per centum on premium receipts as provided by existing law. Each gas, electric-lighting, telephone and street railroad company shall pay, in addition to the tax herein mentioned, the corporate income tax imposed by title II of the District of Columbia Revenue Act of 1939, and the personal property tax on merchandise stock in trade. So much of the Act approved October 1, 1890, entitled 'An Act to provide for the incorporation of trust, loan, mortgage, and certain other corporations within the District of Columbia' as is inconsistent with the provisions of this section is hereby repealed."

Proviso.
Street-railroad and insurance companies.

Ante, p. 1087.

Legislation repealed.

26 Stat. 625.

Exemptions.

(b) This section shall not apply to gross earnings or gross receipts for any fiscal year ending the 30th day of June prior to the fiscal year ending June 30, 1940. Taxes shall be levied and collected for the fiscal years preceding the fiscal year ending June 30, 1940, under said paragraph 5 of section 6 of said Act of July 1, 1902, as if this title had not been enacted.

Taxes, fiscal years preceding 1940.

32 Stat. 619.

(c) Section 6 of the Act of July 1, 1902, (c. 1352, 32 Stat. 619), is amended by striking out paragraph 8, so that the corporate excess tax therein provided shall become inoperative.

Corporate excess tax, provisions inoperative.
32 Stat. 619.

TAX ON REAL PROPERTY

Tax on real property.
50 Stat. 692; 52 Stat. 369.

SEC. 3. Title VII of the District of Columbia Revenue Act of 1937, as amended, is amended to read as follows: "For the fiscal year ending June 30, 1940, the rate of taxation imposed on real and tangible personal property in the District of Columbia shall be 1.75 per centum of the assessed value of such property."

TAXABLE STATUS OF MOTOR VEHICLES AS TANGIBLE PERSONAL PROPERTY

Taxable status of motor vehicles as tangible personal property.

SEC. 4. Notwithstanding any other provision of law, the tangible personal-property tax on motor vehicles, except when consisting of stock in trade of merchants, shall be prorated according to the number of months such property has a situs within the District; and all such motor vehicles shall be assessed at their value as of April 1 each year: *Provided, however*, That where a motor vehicle shall be registered in the District of Columbia for the first time on a date between April 1 of one year and April 1 of the succeeding year, such motor vehicle shall be assessed, for taxation for the period ending with the succeeding April 1, at its value as of date of application for such first registration.

Proviso.
Registration for first time between designated dates.

TAX APPEALS

Board of Tax Appeals.
52 Stat. 371.
Post, p. 1307.

Salary.

Effective date.

SEC. 5. (a) The first sentence of the second paragraph of section 2 of title IX of the District of Columbia Revenue Act of 1937, as amended by the Act approved May 16, 1938, is amended to read as follows: "The salary of such person so appointed shall be $8,000 per annum." This amendment shall be effective on and after July 1, 1939.

52 Stat. 371.

(b) Section 3 of title IX of the District of Columbia Revenue Act of 1937, as amended, is amended as follows:

Appeal from assessment.

"SEC. 3. Any person aggrieved by any assessment by the District against him of any personal-property, inheritance, estate, business-

privilege, gross-receipts, gross-earnings, insurance-premiums, or motor-vehicle-fuel tax or taxes, or penalties thereon, may, within ninety days after notice of such assessment, appeal from such assessment to the Board, provided such person shall first pay such tax, together with penalties and interest due thereon, to the collector of taxes of the District of Columbia under protest in writing. The mailing to the taxpayer of a statement of taxes due shall be considered notice of assessment with respect of such taxes. The Board shall hear and determine all questions arising on said appeal and shall make separate findings of fact and conclusions of law, and shall render its decision thereon in writing. The Board may affirm, cancel, reduce, or increase such assessment."

Payment of tax, etc., under protest.

Hearings, findings, etc.

Powers enumerated.

(b) Subsections (a), (b), and (c) of section 5 of title IX of the District of Columbia Revenue Act of 1937, as amended, are amended to read as follows:

52 Stat. 372.

"(a) The assessor and deputy assessor of the District and the board of all of the assistant assessors, with the assessor as chairman, shall compose a Board of Equalization and Review, and as such Board of Equalization and Review they shall convene in a room to be provided for them by the Commissioners, on the first Monday of January of each year, and shall remain in session until the first Monday in April of each year, after which date no complaint as to valuation as herein provided shall be received or considered by such Board of Equalization and Review. Public notice of the time and place of such session shall be given by publication for two successive days in two daily newspapers in the District not more than two weeks or less than ten days before the beginning of said session. It shall be the duty of said Board of Equalization and Review to fairly and impartially equalize the value of real property made by the board of assistant assessors as the basis for assessment. Any five of said Board of Equalization and Review shall constitute a quorum for business, and, in the absence of the Assessor, a temporary chairman may be selected. They shall immediately proceed to equalize the valuations made by the board of assistant assessors so that each lot and tract and improvements thereon shall be entered upon the tax list at their value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessments, and in determining them they may raise the valuation of such tracts or lots as in their opinion may have been returned below their value and reduce the valuation of such as they may believe to have been returned above their value to such sum as in their opinion may be the value thereof. The valuation of the real property made and equalized as aforesaid shall be completed not later than the first Monday of May annually. The valuation of said real property made and equalized as aforesaid shall be approved by the Commissioners not later than July 1 annually, and when approved by the Commissioners shall constitute the basis of taxation for the next succeeding year and until another valuation is made according to law, except as hereinafter provided. Any person aggrieved by any assessment, equalization, or valuation made, may, within ninety days after October 1 of the year in which such assessment, equalization, or valuation is made, appeal from such assessment, equalization, or valuation in the same manner and to the same extent as provided in sections 3 and 4 of this title: *Provided, however*, That such person shall have first made his complaint to the Board of Equalization and Review respecting such assessment as herein provided.

Board of Equalization and Review; composition, meetings, etc.

Public notice of sessions.

Duty of Board to equalize value as basis for assessment.

Quorum, etc.

Hearings of complaints.

Completion of valuation.

Approval; use as basis for taxation for succeeding year.

Appeal from assessment, equalization, or valuation.

Proviso.
Conditional upon first making complaint.

"(b) Annually, on or prior to July 1 of each year, the board of assistant assessors shall make a list of all real estate which shall have become subject to taxation and which is not then on the tax list, and

Annual listing of taxable real estate not then on tax list.

New structures erected or roofed. Old structures, additions or improvements.

affix a value thereon, according to the rules prescribed by law for assessing real estate; shall make return of all new structures erected or roofed, and additions to or improvements of old structures which shall not have been theretofore assessed, specifying the tract or lot of land on which each of such structures has been erected, and the value of such structure, and they shall add such valuation to the assessment made on such tract or lot. When the improvements on any lot or tract of land shall become damaged or be destroyed from any cause, the said board of assistant assessors shall reduce the assessment on said property to the extent of such damage: *Provided*, That the Board of Equalization and Review shall hear such complaints as may be made in respect of said assessments between September 1 and September 30 and determine the same not later than October 15 of the same year. Any person aggrieved by any assessment or valuation made in pursuance of this paragraph may, within ninety days after October 15 of the year in which said valuation or assessment is made, appeal from such assessment or valuation in the same manner and to the same extent as provided in sections 3 and 4 of this title: *Provided, however*, That such person shall have first made his complaint to the Board of Equalization and Review respecting such assessment as herein provided.

Reduction for damage or destruction of improvements.

Provisos. Time for hearing of complaints.

Appeal from assessment or valuation.

Conditional upon first making complaint.

"(c) In addition to the annual assessment of all real estate made on or prior to July 1 of each year there shall be added a list of all new buildings erected or under roof prior to January 1 of each year, in the same manner as provided by law for all annual additions; and the amounts thereof shall be added as assessment for the second half of the then current year payable in the month of March. When the improvements on any lot or tract of land shall become damaged or be destroyed from any cause prior to January 1 of each year the said board of assistant assessors shall reduce the assessment on said property to the extent of said damage for the second half of the then current year payable in the month of March. The Board of Equalization and Review shall hear such complaints as may be made in respect of said assessments for the second half of said year between March 1 and March 31 and determine said complaints not later than April 15 of the same year. Any person aggrieved by any assessment made in pursuance of this paragraph may, within ninety days after April 15 of the year in which such assessment is made, appeal from such assessment in the same manner and to the same extent as provided in sections 3 and 4 of this title: *Provided, however*, That such person shall have first made his complaint to the Board of Equalization and Review respecting such assessment as herein provided."

New buildings erected or roofed prior to January 1 of each year.

Added to current year.

Reduction for damage, etc., to improvements prior to January 1.

Hearing of complaints.

Appeal from assessment.

Proviso. Conditional upon first making complaint.

(c) Title IX of the District of Columbia Revenue Act of 1937, as amended, is amended by adding thereto a new section reading as follows:

52 Stat. 370.

"SEC. 13. In any matter affecting taxation, the determination of which is by law left to the discretion of the Commissioners, the Commissioners may, if they so elect, refer such matter to the Board to make findings of fact and submit recommendations, such findings of fact and recommendations, if any, to be advisory only and not binding on the Commissioners, and shall be without prejudice to the Commissioners to make such further and other inquiry and investigation concerning such matter as they in their discretion shall consider necessary or advisable."

Reference of certain taxation matters to Board.

Board's findings, etc.; advisory only.

TANGIBLE PERSONAL PROPERTY STORED IN TRANSIT

Tangible personal property stored in transit.

SEC. 6. Nothing in this Act contained, nor shall any prior Act of Congress relating to the District of Columbia be deemed to impose upon any person, firm, association, company, or corporation a tax

based upon tangible personal property owned and stored by such person in a public warehouse in the District of Columbia for a period of time no longer than is necessary for the convenience or exigencies of reshipment and transportation to its destination without the District of Columbia.

TITLE V—INHERITANCE AND ESTATE TAXES

Title V of the District of Columbia Revenue Act of 1937, as amended by an Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, is amended to read as follows:

50 Stat. 683; 52 Stat. 360.

"Taxes shall be imposed in relation to estates of decedents, the shares of beneficiaries of such estates, and gifts as hereinafter provided:

"ARTICLE I—INHERITANCE TAX

Inheritance tax.

"SEC. 1. (a) All real property and tangible and intangible personal property, or any interest therein, having its taxable situs in the District of Columbia, transferred from any person who may die seized or possessed thereof, either by will or by law, or by right of survivorship, and all such property, or interest therein, transferred by deed, grant, bargain, gift, or sale (except in cases of a bona fide purchase for full consideration in money or money's worth), made or intended to take effect in possession or enjoyment after the death of the decedent, or made in contemplation of death, to or for the use of, in trust or otherwise (including property of which the decedent has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (1) the possession or enjoyment of, or the right to the income from such property or (2) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom), to the father, mother, husband, wife, children by blood or legally adopted children, or any other lineal descendants or lineal ancestors of the decedent, shall be subject to a tax as follows: 1 per centum of so much of said property as is in excess of $5,000 and not in excess of $50,000; 2 per centum of so much of said property as is in excess of $50,000 and not in excess of $100,000; 3 per centum of so much of said property as is in excess of $100,000 and not in excess of $500,000; 4 per centum of so much of said property as is in excess of $500,000 and not in excess of $1,000,000; 5 per centum of so much of said property as is in excess of $1,000,000.

Transfer to lineal descendants or ancestors.

Rates.

"(b) So much of said property so transferred to each of the brothers and sisters of the whole or half blood of the decedent shall be subject to a tax as follows: 3 per centum of so much of said property as is in excess of $2,000 and not in excess of $25,000; 4 per centum of so much of said property as is in excess of $25,000 and not in excess of $50,000; 6 per centum of so much of said property as is in excess of $50,000 and not in excess of $100,000; 8 per centum of so much of said property as is in excess of $100,000 and not in excess of $500,000; 10 per centum of so much of said property as is in excess of $500,000.

Transfers to brothers, etc.

Rates.

"(c) So much of said property so transferred to any person other than those included in paragraphs (a) and (b) of this section and all firms, institutions, associations, and corporations shall be subject to a tax as follows: 5 per centum of so much of said property as is in excess of $1,000 and not in excess of $25,000; 7 per centum of so much of said property as is in excess of $25,000 and not in excess of $50,000; 9 per centum of so much of said property as is in excess of $50,000 and not in excess of $100,000; 12 per centum of so much of said property as is in excess of $100,000 and not in excess of $500,000;

Transfers not included in first two classes.

15 per centum of so much of said property as is in excess of $500,000.

Discharge from liability for payment.

"(d) Executors, administrators, trustees, and other persons making distribution shall only be discharged from liability for the amount of such tax, with the payment of which they are charged, by paying the same as hereinafter described.

Property transferred exclusively for public, etc., purposes.

"(e) Property transferred exclusively for public or municipal purposes, to the United States or the District of Columbia, or exclusively for charitable, educational, or religious purposes within the District of Columbia, shall be exempt from any and all taxation under the provisions of this section.

Beneficiary dying within six months after testator's death and before possession, etc.

"(f) Where any beneficiary has died or may hereafter die within six months after the death of the decedent and before coming into the possession and enjoyment of any property passing to him, and before selling, assigning, transferring, or in any manner contracting with respect to his interest in such property, such property shall be taxed only once, and if the tax on the property so passing to said beneficiary has not been paid, then the tax shall be assessed on the property received from such share by each beneficiary thereof, finally entitled to the possession and enjoyment thereof, as if he had been the original beneficiary, and the exemptions and rates of taxation shall be governed by the respective relationship of each of the ultimate beneficiaries to the first decedent.

Application of article.

"(g) The provisions of article I of this title shall apply to property in the estate of every person who shall die after this title becomes effective.

Transfers within two years prior to death.

"(h) The transfer of any property, or interest therein, within 2 years prior to death, shall, unless shown to the contrary, be deemed to have been made in contemplation of death.

Consolidation of property and interests.

"(i) All property and interest therein which shall pass from a decedent to the same beneficiary by one or more of the methods specified in this section, and all beneficial interests which shall accrue in the manner herein provided to such beneficiary on account of the death of such decedent, shall be united and treated as a single interest for the purpose of determining the tax hereunder.

General power of appointment.

"(j) Whenever any person shall exercise a general power of appointment derived from any disposition of property, made either before or after the passage of this title, such appointment, when made, shall be deemed a transfer taxable, under the provisions of this title, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power; and whenever any person possessing such power of appointment so derived shall omit or fail to exercise the same, within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this title shall be deemed to take place to the extent of such omissions or failure in the same manner as though the person or persons thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by the will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Doctrine of equitable conversion not invoked.

"(k) The doctrine of equitable conversion shall not be invoked in the assessment of taxes under this article.

Tax based on market value; appraisal.

"SEC. 2. The tax provided in section 1 shall be paid on the market value of the property or interest therein at the time of the death of the decedent as appraised by the assessor, or, in the discretion of the assessor, upon the value as appraised by the probate court of the District. The taxable portion of real or personal property held jointly or by the entireties shall be determined by dividing the value of the entire property by the number of persons in whose joint names it was held.

"SEC. 3. The appraisal thus made shall be deemed and taken to be the true value of the said property or interest therein upon which the said tax shall be paid, and the amount of said tax and the tax imposed by article II of this title shall be a lien on said property or interest therein for the period of ten years from the date of death of the decedent: *Provided, however*, That such lien shall not attach to any personal property sold or disposed of for value by an administrator, executor, or collector, of the estate of such decedent appointed by the District Court of the United States for the District of Columbia or by a trustee appointed under a will filed with the register of wills for the District or by order of said court, or his successor approved by said court, but a lien for said taxes shall attach on all property acquired in substitution therefor for a period of ten years after the acquisition of such substituted property: *And provided further*, That such lien upon such substituted property shall, upon sale by such personal representatives, be extinguished and shall reattach in the manner as provided with respect of such original property.

Appraisal deemed true value.

Tax a lien on property.

Provisos.
Exemptions.

Lien on substituted property.

Reattachment to original property.

"SEC. 4. The personal representative of every decedent, the gross value of whose estate is in excess of $1,000, shall, within fifteen months after the death of the decedent, report under oath to the assessor, on forms provided for that purpose an itemized schedule of all the property (real, personal, and mixed) of the decedent, the market value thereof at the time of the death of the decedent, the name or names of the persons to receive the same and the actual value of the property that each will receive, the relationship of such persons to the decedent, and the age of any persons who receive a life interest in the property, and any other information which the assessor may require. Said personal representative shall, within eighteen months of the date of the death of the decedent and before distribution of the estate, pay to the collector of taxes the taxes imposed by section 1 upon the distributive shares and legacies in his hands and the tax imposed by section 1 hereof against each distributive share or legacy shall be charged against such distributive share or legacy unless the will shall otherwise direct.

Report by decedent's personal representative.

Contents.

Payment of taxes.

"SEC. 5. The personal representative of the decedent shall collect from each beneficiary entitled to a distributive share or legacy the tax imposed upon such distributive share or legacy in section 1 hereof, and if the said beneficiary shall neglect or fail to pay the same within fifteen months after the date of the death of the decedent such personal representative shall, upon the order of the District Court of the United States for the District of Columbia, sell for cash so much of said distributive share or legacy as may be necessary to pay said tax and all the expenses of said sale.

Collection of distributive share.

"SEC. 6. Every person entitled to receive property taxable under section 1 hereof, which property is not under the control of a personal representative, and is over $1,000 in value, shall, within six months after the death of the decedent, report under oath to the assessor, on forms provided for that purpose, an itemized schedule of all property (real, personal, and mixed) received or to be received by such person; the market value of the same at the time of the death of the decedent and the relationship of such person to the decedent; and any other information which the assessor may require. The tax on the transfer of any such property shall be paid by such person to the collector of taxes within nine months after the date of the death of the decedent: *Provided, however*, That with respect to real estate passing by will or inheritance such report shall be made within fifteen months after the death of the decedent, and the tax on the transfer thereof shall be paid within eighteen months after the date of the death of the decedent.

Property not under control of personal representative; report.

Payment of tax.

Proviso.
Real estate passing by will, etc.; report.

Life interest or for term of years; payment of tax.

"SEC. 7. In the case of any grant, deed, devise, descent, or bequest of a life interest or term of years, the donee for life or years shall pay a tax only on the value of his interest, determined in a manner as the Commissioners by regulation may prescribe, and the donee of the future interest shall pay a tax only on his interest as based upon the value thereof at the time of the death of the decedent creating such interest. The value of any future interest shall be determined by deducting from the market value of such property at the time of the death of such decedent the value of the precedent life interest or term of years. Where the future interest is vested the donee thereof shall pay the tax within the time in which the tax upon the precedent life interest or term of years is required to be paid under the provisions of sections 4 and 6 of this article, as the case may be. Where the future interest is contingent the personal representative of such decedent or the persons interested in such contingent future estate shall have the option of (1) paying, within the time herein provided for the payment of taxes due upon vested future interests, a tax equal to the mean between the highest possible tax and the lowest possible tax which could be imposed under any contingency or condition whereby such contingent future interest might be wholly or in part created, defeated, extended, or abridged; or (2) paying the tax upon such transfer at the time when such future interest shall become vested at rates and with exemptions in force at the time of the death of the decedent: *Provided*, That the personal representative or trustee of the estate of the decedent or the persons interested in the future contingent interest shall deposit with the assessor a bond in the penal sum of an amount equal to twice the tax payable under option (1) hereof. Such bonds shall be payable to the District and shall be conditioned for the payment of such tax when and as the same shall become due and payable. The tax upon the transfer of future interests or remainders shall be a lien upon the property or interest transferred from the date of the death of the decedent creating the interests and shall remain in force and effect until ten years after the date when such remainder or future interest shall become vested in the donee thereof. If the tax upon the transfer of a contingent future interest is paid before the same shall become vested, such tax shall be paid by the personal representative out of the corpus of the estate of the decedent, otherwise by the person or persons entitled to receive the same.

Value of future interest.

Vested future interest; tax payment.

Where future interest is contingent.

Optional payment.

Proviso.
Bond.

Tax upon transfer to be a lien.

Tax upon transfer of a contingent future interest, payment.

"ARTICLE II—ESTATE TAXES

Estate taxes.

"SEC. 1. In addition to the taxes imposed by article I, there is hereby imposed upon the transfer of the estate of every decedent who, after this title becomes effective, shall die a resident of the District, a tax equal to 80 per centum of the Federal estate tax imposed by subdivision (a) of section 301, title III, of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted.

44 Stat. 69.
26 U. S. C. § 410.

Credits.

"SEC. 2. There shall be credited against and applied in reduction of the tax imposed by section 1 of this article the amount of any estate, inheritance, legacy, or succession tax lawfully imposed by any State or Territory of the United States, in respect of any property included in the gross estate for Federal estate-tax purposes as prescribed in title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted: *Provided, however*, That only such taxes as are actually paid and credit therefor claimed and allowed against the Federal estate tax may be applied as a credit against and in reduction of the tax imposed by section 1.

44 Stat. 70.
26 U. S. C. § 411; Supp. IV, § 411.
Proviso.
Limitation.

Tax limitations.

"SEC. 3. In no event shall the tax imposed by section 1 of this article exceed the difference between the maximum credit which

might be allowed against the Federal estate tax imposed by title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted, and the aggregate amount of the taxes described in section 2 of this article (but not including the tax imposed by section 1) allowable as a credit against the Federal estate tax.

44 Stat. 69.
26 U. S. C. ch. 3; Supp. IV, ch. 3.

"SEC. 4. The purpose of section 1 of this article is to secure for the District the benefit of the credit allowed under the provisions of section 301 (c) of title III of the Revenue Act of 1926, as amended, or as hereafter amended or reenacted, to the extent that the District may be entitled by the provisions of said Revenue Act, by imposing additional taxes, and the same shall be liberally construed to effect such purpose: *Provided*, That the amount of the tax imposed by section 1 of this article shall not be decreased by any failure to secure the allowance of credit against the Federal estate tax.

Credits allowed under designated Federal revenue laws.
47 Stat. 278.
26 U. S. C. § 413 (b).

Proviso.
Restriction.

"SEC. 5. A tax is hereby imposed upon the transfer of real property or tangible personal property in the District of every person who at the time of death was a resident of the United States but not a resident of the District, and upon the transfer of all property, both real and personal, within the District of every person who at the time of death was not a resident of the United States, the amount of which shall be a sum equal to such proportion of the amount by which the credit allowable under the applicable Federal revenue Act for estate, inheritance, legacy, and succession taxes actually paid to the several States exceeds the amount actually so paid for such taxes, exclusive of estate taxes based upon the difference between such credit and other estate taxes and inheritance, legacy, and succession taxes, as the value of the property in the District bears to the value of the entire estate, subject to estate tax under the applicable Federal revenue Act.

Nonresidents, tax on property transfers.

Amount.

"SEC. 6. Every executor or administrator of the estate of a decedent dying a resident of the District or of a nonresident decedent owning real estate or tangible personal property situated in the District, or of an alien decedent owning any real estate, tangible or intangible personal property situated in the District, or, if there is no executor or administrator appointed, qualified, and acting, then any person in actual or constructive possession of any property forming a part of an estate subject to estate tax under this title shall, within sixteen months after the death of the decedent file with the assessor a copy of the return required by section 304 of the Revenue Act of 1926, verified by the affidavit of the person filing said return with the assessor, and shall, within thirty days after the date of any communication from the Commissioner of Internal Revenue, confirming, increasing, or diminishing the tax shown to be due, file a copy of such communication with the assessor. With the copy of the Federal estate-tax return there shall be filed an affidavit as to the several amounts paid or expected to be paid as taxes within the purview of section 2 of this article: *Provided, however*, That in any case where the time for the filing of such return as required by section 304 of the Revenue Act of 1926 is extended without penalty by the Bureau of Internal Revenue, then the copy thereof verified as aforesaid may be filed with the assessor within thirty days after the expiration of said extended period.

Filing of returns of resident or nonresident decedents, etc.

Filing copy of Federal estate tax return.
44 Stat. 74.
26 U. S. C. §§ 420, 421, 464; Supp. IV, § 421.

Affidavit required.

Proviso.
Time extension.

"SEC. 7. The assessor shall, upon receipt of the return and accompanying affidavit, assess such amount as he may determine, from the basis of the return, to be due the District. Upon receipt of a copy of any communication from the Commissioner of Internal Revenue, herein required to be filed, the assessor shall make such additional assessment or shall make such abatement of the assessment as may appear proper.

Adjustment of amount due.

Time limitation for payment.

"SEC. 8. The estate taxes imposed by this article shall be paid to the collector of taxes within seventeen months after the death of the decedent: *Provided, however*, That in any case where the time for the payment of taxes imposed by subdivision (a) of section 301, title III, of the Revenue Act of 1926, is extended by the Bureau of Internal Revenue, then the tax imposed by this article shall be paid within sixty days after the expiration of such extended period, together with interest as provided in section 4 of article IV of this title: *Provided further*, That any additional assessment found to be due under section 7 of this article shall be paid to the collector of taxes within thirty days after the determination of such additional assessment by the assessor.

Provisos.
Extension; interest.
44 Stat. 69.
26 U. S. C. § 410.

Payment of additional assessment.

"ARTICLE III—GENERAL

Bond of personal representative of decedent; liability.

"SEC. 1. The bond of the personal representative of the decedent shall be liable for all taxes and penalties assessed under this title, except inheritance taxes and penalties imposed in relation to the transfer of property not under the control of such personal representative: *Provided*, That in no case shall the bond of the personal representative be liable for a greater sum than is actually received by him.

Proviso.
Limitation.

Register of wills.
Report by, to assessor.

"SEC. 2. The register of wills of the District shall report to the assessor on forms provided for the purpose every qualification in the District upon the estate of a decedent. Such report shall be filed with the assessor at least once every month, and shall contain the name of the decedent, the date of his death, the name and address of the personal representative, and the value of the estate, as shown by the petition for administration or probate.

Enforcement of title.

"SEC. 3. The Commissioners shall have supervision of the enforcement of this title and shall have the power to make such rules and regulations, consistent with its provisions, as may be necessary for its enforcement and efficient administration and to provide for the granting of extension of time within which to perform the duties imposed by this title. The assessor shall determine all taxes assessable under this title and immediately upon the determination of same, shall forward a statement of the taxes determined to the person or persons chargeable with the payment thereof and shall give advice thereof to the collector of taxes. The assessor is hereby authorized and empowered to summon any person before him to give testimony on oath or affirmation or to produce all books, records, papers, documents, or other legal evidence as to any matter relating to this title, and the assessor is authorized to administer oaths and to take testimony for the purposes of the administration of this title. Such summons may be served by any member of the Metropolitan Police Department. If any person having been personally summoned shall neglect or refuse to obey the summons issued as herein provided, then and in that event the assessor may report that fact to the District Court of the United States for the District of Columbia or one of the justices thereof, and said court or any justice thereof hereby is empowered to compel obedience to said summons to the same extent as witnesses may be compelled to obey the subpenas of that court.

Determination of taxes assessable.

Evidence.

Summons.

Collection of delinquent payments.

"SEC. 4. If the taxes imposed by this title are not paid when due, 1 per centum interest for each month or portion of a month from the date when the same were due until paid shall be added to the amount of said taxes and collected as a part of the same, and said taxes shall be collected by the collector of taxes in the manner provided by the law for the collection of taxes due the District on personal property in force at the time of such collection: *Provided, however*, That where the time for payment of the tax imposed by this title is extended

Proviso.
Time extension.

by the assessor or where the payment of the tax is lawfully suspended under the regulations for the administration of this title, interest shall be paid at the rate of 6 per centum per annum from the date on which the tax would otherwise be payable.

Enforcement proceedings.

"SEC. 5. If any person shall fail to perform any duty imposed upon him by the provisions of this title or the regulations made hereunder the Commissioners may proceed by petition for mandamus to compel performance and upon the granting of such writ the court shall adjudge all costs of such proceeding against the delinquent.

Personal liability for failure to file return, etc.

"SEC. 6. Any person required by this title to file a return who fails to file such return within the time prescribed by this title, or within such additional time as may be granted under regulations promulgated by the Commissioners, shall become liable in his own person and estate to the District in an amount equal to 10 per centum of the tax found to be due. In case any person required by this title to file a return knowingly files a false or fraudulent return, he shall become liable in his own person and estate to the said District in an amount equal to 50 per centum of the tax found to be due. Such amounts shall be collected in the same manner as is herein provided for the collection of the taxes levied under this title.

False or fraudulent return.

Additional penalties.

"SEC. 7. Any person required by this title to pay a tax or required by law or regulation made under authority thereof to make a return or keep any records or supply any information for the purposes of computation, assessment, or collection of any tax imposed by this title, who willfully fails to pay such tax, make any such return, or supply any such information at the time or times required by law or regulation shall, in addition to other penalties provided by law, be guilty of a misdemeanor and upon conviction thereof be fined not more than $1,000 or imprisoned for not more than one year, or both.

Certificate of discharge.

"SEC. 8. When the assessor is satisfied that the tax liability imposed by this title has been fully discharged or provided for, he may, under regulations prescribed by the Commissioners, issue his certificate, releasing any or all property from the lien herein imposed.

Delivery of property of decedent, restriction.

"SEC. 9. No person holding, within the District, tangible or intangible assets of any resident or nonresident decedent, of the value of $300 or more, shall deliver or transfer the same or any part thereof to any person other than an executor, administrator, or collector of the estate of such decedent appointed by the District Court of the United States for the District of Columbia, unless notice of the date and place of such intended transfer be served upon the assessor of the District of Columbia at least ten days prior to such delivery or transfer, nor shall any person holding, within the District of Columbia, any assets of a resident or nonresident decedent, of the value of $300 or more, deliver or transfer the same or any part thereof to any person other than an executor, administrator, or collector of the estate of such decedent appointed by said District Court without retaining a sufficient portion or amount thereof to pay any tax which may be assessed on account of the transfer of such assets under the provisions of articles I and II without an order from the assessor of the District of Columbia authorizing such transfer. It shall be lawful for the assessor of the District, personally, or by his representatives, to examine said assets at any time before such delivery or transfer. Failure to serve such notice or to allow such examination or to retain as herein required a sufficient portion or amount to pay the taxes imposed by this title shall render such person liable to the payment of such taxes. The assessor of the District may issue a certificate authorizing the transfer of any such assets whenever it appears to the satisfaction of said assessor that no tax is due thereon: *Provided, however*, That any corporation, foreign or domestic to the District having outstanding stock or other securities registered in the sole

Retention of portion to pay tax.

Examination allowed.

Penalty provisions.

Issuance of certificate of transfer.

Provisos.
Transfer of stocks or other securities.

name of a decedent whose estate or any part thereof is taxable under this title, may transfer the same, without notice to the assessor and without liability for any tax imposed thereon under this title, upon the order of an administrator, executor, or collector of the estate of such decedent appointed by the District Court of the United States for the District of Columbia, or by a trustee appointed under a will filed with the register of wills of the District, or appointed by said court, or his successor approved by said court: *Provided further*, That the lessor of a safe-deposit box standing in the joint names of a decedent and a survivor or survivors may deliver the entire contents of such safe-deposit box to the survivor or survivors, after examination of such contents by the assessor or his representative, without any liability on the part of the said lessor for the payment of such tax.

Delivery of contents of safe-deposit box standing in joint names.

Bureau of Internal Revenue to furnish information on request.

"SEC. 10. The Bureau of Internal Revenue of the Treasury Department of the United States is authorized and required to supply such information as may be requested by the Commissioners relative to any person subject to the taxes imposed under this title or relative to any person whose estate is subject to the provisions of this title.

Determination of tax, if return not filed.

"SEC. 11. If any return required by this title is not filed with the assessor when due, the assessor shall have the right to determine and assess the tax or taxes from such information as he may possess or obtain.

Compromise provisions.

"SEC. 12. The assessor is authorized to enter into an agreement with any person liable for a tax on a transfer under article I of this title, in which remainders or expectant estates are of such nature or so disposed and circumstanced that the value of the interest is not ascertainable under the provisions of this title, and to compound and settle such tax upon such terms as the assessor may deem equitable and expedient.

Terms construed. "Tax."

"SEC. 13. In the interpretation of this title unless the context indicates a different meaning the term 'tax' means the tax or taxes mentioned in this title.

"District."

"(a) The term 'District' means the District of Columbia.

"Commissioners."

"(b) The term 'Commissioners' means the Commissioners of the District of Columbia, or their duly authorized representative or representatives.

"Assessor."

"(c) The term 'assessor' means the assessor of the District of Columbia or his duly authorized representative or representatives.

"Collector of taxes."

"(d) The term 'collector of taxes' means the collector of taxes for the District of Columbia, or his duly authorized representative or representatives.

"Metropolitan Police Department."

"(e) The term 'Metropolitan Police Department' means the Metropolitan Police Department of the District of Columbia.

"Include."

"(f) The term 'include' when used in a definition contained in this title, shall not be deemed to exclude other things otherwise within the meaning of the term defined.

"Resident."

"(g) The term 'resident' means domiciled and the term 'residence' means domicile.

Effective date of title.

"SEC. 14. The provisions of this title shall become effective at 12:01 antemeridian, the day immediately following its approval."

TITLE VI—ADVANCEMENT OF MONEY BY TREASURY

Advances from Treasury.

42 Stat. 668.

Until and including June 30, 1940, the Secretary of the Treasury, notwithstanding the provisions of the District of Columbia Appropriation Act, approved June 29, 1922, is authorized and directed to advance, on the requisition of the Commissioners of the District of Columbia, made in the manner now prescribed by law, out of any money in the Treasury of the United States not otherwise appropriated, such sums as may be necessary from time to time to meet

the general expenses of said District as authorized by Congress, and such amounts so advanced shall be reimbursed by the said Commissioners to the Treasury out of taxes and revenue collected for the support of the government of the said District of Columbia. Reimbursement.

TITLE VII—EXTENSION OF CERTAIN TAX PROVISIONS

Extension of certain tax provisions.

The laws authorizing the imposition by the District of Columbia of intangible personal property taxes and business privilege taxes are hereby extended from and after June 30, 1939, for the following purposes in connection with the taxes accrued or due under such laws prior to July 1, 1939—

(1) For the imposition of assessments and penalties, civil and criminal, for the violation of or failure to comply with such laws and the regulations issued thereunder;

(2) For requiring the making, filing, and submission of returns and reports required by such laws;

(3) For the examination of all books, records, and other documents, and witnesses; and

(4) For the assessment and collection of such taxes, and the filing of liens therefor.

TITLE VIII—GENERAL PROVISIONS

SEPARABILITY CLAUSE

Separability clause.

SEC. 1. If any provision of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

RULES AND REGULATIONS

Rules and regulations.

SEC. 2. The Commissioners shall prescribe and publish all needful rules and regulations for the enforcement of this Act.

Approved, July 26, 1939.

[CHAPTER 368]

AN ACT

To provide a right-of-way.

July 26, 1939
[S. 504]
[Public, No. 226]

Ellington Field Military Reservation, Tex.
Stanolind Pipe Line Co., right-of-way upon, for oil pipe line, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and empowered, under such terms and conditions as are deemed advisable by him, to grant to the Stanolind Pipe Line Company, its successors and/or assigns, an easement for a right-of-way for an oil pipe line over, across, in, and upon the Ellington Field Military Reservation, in the State of Texas: *Provided*, That such right-of-way shall be granted only upon a finding by the Secretary of War that the same will be in the public interest and will not substantially injure the interest of the United States in the property affected thereby: *Provided further*, That all or any part of such right-of-way may be annulled and forfeited by the Secretary of War if the property is needed for governmental purposes or for failure to comply with the terms or conditions of any grant hereunder, or for nonuse or for abandonment of rights granted under authority hereof: *And provided further*, That all moneys which may accrue to the United States under the provisions of this Act shall be deposited in the Treasury as miscellaneous receipts.

Provisos.
Condition.

Reversionary provision.

Deposit of receipts.

Approved, July 26, 1939.

[CHAPTER 369]

AN ACT

July 26, 1939
[H. R. 2967]
[Public, No. 227]

To grant to the State of California a retrocession of jurisdiction over certain rights-of-way granted to the State of California over a certain road about to be constructed in the Presidio of San Francisco Military Reservation.

Presidio of San Francisco Military Reservation, Calif.
Jurisdiction over certain rights-of-way, retroceded to State.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby granted to the State of California a retrocession of jurisdiction over the rights-of-way covered by a certain grant from the Secretary of War to the State of California dated July 27, 1938, to extend, maintain, and operate a State road, known as the Funston Avenue approach, across the Presidio of San Francisco Military Reservation, as heretofore or hereafter amended by the Secretary of War, subject to all of the terms and conditions contained in said permit as so granted and any amendments thereof as aforesaid. The land and premises over which such retrocession of jurisdiction is hereby granted shall be the whole of the rights-of-way so granted in said permit and any amendments thereof throughout their entire length and width and for the entire distance granted therein.

Terms and conditions.
Description of grant.

Revestment upon Federal control.

SEC. 2. Should the United States assume exclusive control and management of said road as provided in said permit and any amendments thereof, the jurisdiction herein retroceded shall be suspended and revest in the United States for the duration of such control and management. Whenever the State of California shall cease to occupy said rights-of-way and land for the purpose authorized in said permit and any amendments thereof, then the same, including all jurisdiction thereover, shall revert to the United States.

Reversion for nonuse.

Acceptance by State Legislature.

SEC. 3. The retrocession of jurisdiction herein granted shall not become effective until the same is accepted by the Legislature of the State of California.

Approved, July 26, 1939.

[CHAPTER 370]

AN ACT

July 26, 1939
[H. R. 5036]
[Public, No. 228]

Authorizing the State highway departments of North Dakota and Minnesota and the counties of Grand Forks of North Dakota and Polk of Minnesota, to construct, maintain, and operate a free highway bridge across the Red River near Thompson, North Dakota, and Crookston, Minnesota.

Red River.
Bridge authorized across, Thompson, N. Dak. to Crookston, Minn.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the State highway departments of North Dakota and Minnesota and the counties of Grand Forks of North Dakota and Polk of Minnesota, be, and are hereby, authorized to construct, maintain and operate a free highway bridge and approaches thereto across the Red River, at a point suitable to the interests of navigation, at or near Thompson, North Dakota, and Crookston, Minnesota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Acquisition of real estate, etc.

SEC. 2. There is hereby conferred upon the State highway departments of North Dakota and Minnesota and the counties of Grand Forks of North Dakota and Polk of Minnesota, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, operation, and maintenance of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the States in which real

estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such States, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such States.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved. Amendment.

Approved, July 26, 1939.

[CHAPTER 371]

AN ACT

To amend the Act approved June 25, 1910, authorizing establishment of the Postal Savings System.

July 26, 1939
[H. R. 5064]
[Public, No. 229]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of the Act approved June 25, 1910, entitled "An Act to establish postal savings depositories for depositing savings at interest with the security of the Government for repayment thereof, and for other purposes", as amended (U. S. C., title 39, sec. 756), is amended to read as follows: Postal Savings System. 36 Stat. 815. 39 U. S. C. § 756.

"At least $1, or a larger amount in multiples thereof, must be deposited before an account is opened with the person depositing the same, and $1, or multiples thereof, may be deposited after such account has been opened, but the balance to the credit of any one person, upon which interest is payable, shall not exceed $2,500, exclusive of accumulated interest, and non-interest-paying deposits shall not be accepted. Minimum amount of deposit before account opened; thereafter. Maximum amount.

"In order that smaller amounts may be accumulated for deposit any person may purchase from any postal-savings depository specially prepared adhesive stamps to be known as 'postal-savings stamps' and attach them to a card which shall be furnished for that purpose. A card with postal-savings stamps affixed shall be accepted as a deposit of equivalent value in sums of $1 or multiples thereof either in opening an account or in adding to an existing account or may be redeemed in cash. It is hereby made the duty of the Postmaster General to prepare such postal-savings cards and postal-savings stamps of such denominations as he may prescribe and to keep them on sale at every postal-savings depository office and at such other offices as he may designate and to make all necessary rules and regulations for the issue, sale, and cancelation thereof." Special adhesive stamps and cards for smaller amounts. Preparation and sale.

Approved, July 26, 1939.

[CHAPTER 372]

AN ACT

To extend the times for commencing and completing the construction of a bridge over Lake Sabine at or near Port Arthur, Texas, to amend the Act of June 18, 1934 (48 Stat. 1008), and for other purposes.

July 26, 1939
[H. R. 5525]
[Public, No. 230]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge over Lake Sabine at or near Port Arthur, Texas, authorized to be built by the city of Port Arthur, Texas, or the Port Arthur Bridge Commission and its successors, by an Act of Congress approved June 18, 1934 (48 Stat. 1008), and heretofore amended and extended by Acts of Congress, approved April 10, 1936, August 12, 1937, and June 14, 1938, are hereby further extended one and three years, respectively, from August 12, 1939. Lake Sabine. Time extended for bridging, at Port Arthur, Tex. 48 Stat. 1008; 49 Stat. 1196; 50 Stat. 630; 52 Stat. 680.

48 Stat. 1009.

SEC. 2. The said Act approved June 18, 1934 (48 Stat. 1008), as heretofore amended and extended, is further amended as follows:

Maintenance as free bridge after amortization provided.

(a) The second sentence of section 4 of said Act is amended to read, "After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls."

"Port Arthur Bridge Commission," creation, powers, etc.

(b) Section 5 of said Act is amended to read as follows:

"SEC. 5. There is hereby created a body corporate and politic to be known as the 'Port Arthur Bridge Commission' which shall have and possess all powers necessary, convenient, or proper for carrying into effect the objects stated in this Act, as amended."

Designated personnel of Commission.

(c) Section 6 of said Act is amended to read as follows:

"SEC. 6. The Commission shall consist of Fred L. Bachert, Frank J. Imhoff, Henry J. LeBlanc, C. W. Loeb, B. T. McWhorter, Junior, Benson Vincent, and W. E. Holbrook.

Members to qualify within 30 days; vacancies, etc.

"Each member of the Commission shall qualify within thirty days after the approval of this amendatory Act by filing in the office of the Federal Works Administrator an oath that he will faithfully perform the duties imposed upon him by this Act, as amended, and each person hereafter appointed to fill a vacancy shall qualify in like manner within thirty days after his appointment. Any vacancy occurring in said Commission by reason of failure to qualify as above provided, or by reason of death, expiration of term, or resignation, shall be filled by the Federal Works Administrator. The

Organization, powers, etc.

Commission shall elect a chairman and a vice chairman from its members, may employ a secretary, treasurer, engineers, attorneys, experts, and fix their compensation, and may establish rules and regulations for the government of its own business. A majority of the members shall constitute a quorum for the transaction of busi-

Members' bonds.

ness. Before the issuance of bonds as herein provided, each member of the Commission shall give such bond as may be fixed by the Commissioner of Public Roads of the Federal Works Agency, conditioned upon the faithful performance of all duties required by this

Term of office.

Act, as amended. Each member of the Commission shall serve for a term of five years and until his successor has been appointed and has qualified as herein provided, except that the initial terms of the above-named members shall be, respectively, in the order above

No salary; expense allowance.

named, one, one, two, three, four, one, and five years. No member shall receive a salary for his services as a member, but each member shall be paid his actual expenses not exceeding $10 per day in the performance of his duties hereunder. All salaries and expenses shall be paid solely from funds provided under the authority of this Act, as amended."

48 Stat. 1012.

(d) The portion of section 9 of said Act which reads as follows: "then the bridge shall continue to be owned, maintained, operated, insured, and repaired by the commission, and the rates of tolls shall be so adjusted as to provide a fund not to exceed the amount necessary for the proper maintenance, repair, insurance, and operation of the bridge and its approaches under economical management, including reasonable reserves, until such time as the Texas interests or the Louisiana interests, or both, shall be authorized to accept and shall accept such conveyance under the conditions aforesaid.", is amended so as to read as follows: "then the bridge shall continue to be owned, maintained, operated, insured, and repaired by the Commission as a free bridge until such time as the Texas interests or the Louisiana interests, or both, shall be authorized to accept and shall accept such conveyance under the conditions aforesaid."

Conditional ownership, maintenance, etc., by Commission, as free bridge until acceptance by State interests.

SEC. 3. The Commission created by section 2 (b) and (c) of this amendatory Act, when its members have qualified as provided, shall be deemed the successor commission to any commission heretofore operating and functioning pursuant to the provisions of the said Act approved June 18, 1934 (48 Stat. 1008), as heretofore amended and extended. Succession of Commission. 48 Stat. 1008.

SEC. 4. The right to alter, amend, or repeal this Act is hereby expressly reserved. Amendment.

Approved, July 26, 1939.

[CHAPTER 373]

AN ACT

To authorize the acquisition of additional land for military purposes.

July 26, 1939
[H. R. 5735]
[Public, No. 231]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to acquire, in such order or priority as he may determine, title to additional land, or interest therein, or right pertaining thereto, to the extent of the approximate areas hereinafter set forth, for the establishment, enlargement, and essential improvement of the following military reservations, posts, and facilities: Military reservations. Acquisition of additional land at designated, authorized.

Fort Ethan Allen Artillery Range, Vermont, four thousand four hundred and fifty-one acres, more or less. Fort Ethan Allen Artillery Range, Vt.

Antiaircraft Firing Range, Mohave Desert, north of Barstow and Baker, California, seven hundred and forty-nine thousand four hundred and forty acres, more or less. Antiaircraft Firing Range, Mohave Desert, Calif.

Fort Bliss, Texas, fifty-one thousand three hundred acres, more or less. Fort Bliss, Tex.

Fort Devens, Massachusetts, six thousand four hundred and forty-eight acres, more or less. Fort Devens, Mass.

Fort Dix, New Jersey, one thousand seven hundred and fifty acres, more or less. Fort Dix, N. J.

Fort Knox, Kentucky, fifty-one thousand three hundred and forty-two acres, more or less. Fort Knox, Ky.

Leon Springs, Texas, thirteen thousand two hundred and fifty-three acres, more or less. Leon Springs, Tex.

Camp McCoy, Wisconsin, one thousand acres, more or less. Camp McCoy, Wis.

Fort George G. Meade, Maryland, ten thousand acres, more or less. Fort George G. Meade, Md.

Pine Camp, New York, one thousand six hundred and seventy acres, more or less. Pine Camp, N. Y.

Seventh Corps Area Training Center, south central Iowa, forty thousand acres, more or less. Seventh Corps Area Training Center, Ia.

Fort Meade, South Dakota, seven thousand six hundred and eighty acres, more or less. Fort Meade, S. Dak.

Fort Lewis, Washington, two thousand eight hundred and thirty acres, more or less. Fort Lewis, Wash.

Maxwell Field, Alabama, one hundred acres, more or less. Maxwell Field, Ala.

SEC. 2. In order to accomplish the purposes of this Act there is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to be expended under the direction of the Secretary of War, the sum of $5,000,000, approximately one-half of which is authorized to be appropriated in each of the fiscal years 1941 and 1942. Appropriation authorized.

Approved, July 26, 1939.

[CHAPTER 374]

AN ACT

July 26, 1939
[H. R. 5781]
[Public, No. 232]

To extend the times for commencing and completing the construction of a bridge and causeway across the water between the mainland, at or near Cedar Point and Dauphin Island, Alabama.

Mobile Bay.
Time extended for bridging, Cedar Point to Dauphin Island, Ala.
44 Stat. 1242.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge and causeway between the mainland at or near Cedar Point and Dauphin Island, Alabama, heretofore authorized to be built by Dauphin Island Railway and Harbor Company, its successors and assigns (Alabama Bridge Commission, an agency of the State of Alabama, transferee), as last extended by Public Law Numbered 605, Seventy-fifth Congress, approved June 14, 1938, are hereby further extended one and three years, respectively, from the date of approval of this Act.

52 Stat. 682.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, July 26, 1939.

[CHAPTER 375]

AN ACT

July 26, 1939
[H. R. 6876]
[Public, No. 233]

To make uniform in the District of Columbia the law on fresh pursuit and to authorize the Commissioners of the District of Columbia to cooperate with the States.

District of Columbia.
Uniform Act on Fresh Pursuit.
Arrests in District by officers of other States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any member of a duly organized State, county, or municipal peace unit of any State of the United States who enters the District of Columbia in fresh pursuit and continues within the said District in such fresh pursuit of a person in order to arrest him on the ground that he is believed to have committed a felony in such State shall have the same authority to arrest and hold such person in custody as has any member of any duly organized peace unit of the said District to arrest and hold in custody a person on the ground that he is believed to have committed a felony in the said District.

Court, etc., hearing.

SEC. 2. If an arrest is made in the District of Columbia by an officer of another State in accordance with the provisions of section 1 of this Act, he shall without unnecessary delay take the person arrested before a judge of the police court of the District of Columbia, or a United States commissioner for the District of Columbia, who shall conduct a hearing for the purpose of determining the lawfulness of the arrest.

Commitment pending extradition if arrest deemed lawful.

If the judge of the police court of the District of Columbia or the United States commissioner before whom the hearing is conducted determines that the arrest was lawful, he shall commit the person arrested to await for a reasonable time the issuance of an extradition warrant by the chief justice of the District Court of the United States for the District of Columbia.

Discharge if determined unlawful.

If the judge of the police court or the United States commissioner for the District of Columbia, before whom the hearing is held, determines that the arrest was unlawful he shall discharge the person arrested.

Construction of section 1.

SEC. 3. Section 1 of this Act shall not be construed so as to make unlawful any arrest in this District which would be otherwise lawful.

"Fresh pursuit", term defined.

SEC. 4. The term "fresh pursuit" used in this Act shall include fresh pursuit as defined by the common law, also the pursuit of a person who has committed a felony or one whom the pursuing officer

has reasonable grounds to believe has committed a felony. It shall also include the pursuit of a person whom the pursuing officer has reasonable grounds to believe has committed a felony, although no felony has actually been committed, if there is reasonable ground for believing that a felony has been committed. "Fresh pursuit" as used herein shall not necessarily imply an instant pursuit, but pursuit without unreasonable delay.

Saving clause.

SEC. 5. That if any part of this Act is for any reason declared void, it is declared to be the intent of this Act that such invalidity shall not affect the validity of the remaining portions of this Act.

Short title.

SEC. 6. That this Act may be cited as the Uniform Act on Fresh Pursuit.

Approved, July 26, 1939.

[CHAPTER 376]

JOINT RESOLUTION

To provide minimum national allotments for cotton.

July 26, 1939
[H. J. Res. 247]
[Pub. Res., No. 32]

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 57.
7 U. S. C., Supp. IV, § 1343 (b).
Minimum national allotment for cotton.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 343 (b) of the Agricultural Adjustment Act of 1938, as amended (relating to the national allotment for cotton), is amended by adding at the end thereof the following new sentence: "The national allotment for any year (after 1939) shall be not less than ten million bales."

Approved, July 26, 1939.

[CHAPTER 377]

JOINT RESOLUTION

To provide minimum national allotments for wheat.

July 26, 1939
[H. J. Res. 248]
[Pub. Res., No. 33]

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 53, 775.
7 U. S. C., Supp. IV, § 1333.
Minimum national allotment for wheat.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the last sentence of section 333 of the Agricultural Adjustment Act of 1938, as amended (relating to the minimum acreage allotment for wheat), is amended to read as follows: "The national acreage allotment for wheat for any year shall be not less than fifty-five million acres."

Approved, July 26, 1939.

[CHAPTER 378]

JOINT RESOLUTION

Relating to section 322 of the Agricultural Adjustment Act of 1938, as amended.

July 26, 1939
[H. J. Res. 342]
[Pub. Res., No. 34]

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 50.
7 U. S. C., Supp. IV, § 1322 (c).
Time for proclamation of quotas; referendum.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 322 of the Agricultural Adjustment Act of 1938, as amended, the determinations under subsection (c) may be proclaimed at any time prior to September 15, the result of the referendum under subsection (d) may be proclaimed at any time prior to October 10, and the marketing percentage under subsection (b) shall be 100 per centum.

Approved, July 26, 1939.

[CHAPTER 379]

JOINT RESOLUTION

July 26, 1939
[H. J. Res. 343]
[Pub. Res., No. 35]

To amend section 335 (c) of the Agricultural Adjustment Act of 1938, as amended.

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 54.
7 U.S.C., Supp. IV, § 1335 (c).
Farm marketing quota, wheat.
Computation.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 335 (c) of the Agricultural Adjustment Act of 1938, as amended, is amended to read as follows:

"(c) The farm marketing quota for any farm for any marketing year shall be a number of bushels of wheat equal to the sum of—

"(1) A number of bushels equal to the normal production or the actual production, whichever is the greater, of the farm acreage allotment; and

"(2) A number of bushels equal to the amount, or part thereof, of wheat from any previous crop which the farmer has on hand which, had such amount, or part thereof, been marketed during the preceding marketing year in addition to the wheat actually marketed during such preceding marketing year, could have been marketed without penalty.

Where marketing is not in excess of normal or actual production, etc.
52 Stat. 55.
7 U.S.C., Supp. IV, § 1339.
Storage provisions.

"(3) Any farmer who does not market wheat in excess of the normal production or the actual production, whichever is the greater, of the farm acreage allotment shall not be subject to penalty under the provisions of section 339. Any farmer who stores, in accordance with regulations issued by the Secretary, an amount of wheat which is less than the amount subject to penalty, shall be presumed to have marketed the amount of such wheat subject to penalty which is not so stored."

Approved, July 26, 1939.

[CHAPTER 383]

AN ACT

July 27, 1939
[H. R. 161]
[Public, No. 234]

To amend section 73 of the Hawaiian Organic Act, approved April 30, 1900, as amended.

Hawaiian Organic Act, amendment.
31 Stat. 154.
48 U.S.C. § 670.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 73 of the Hawaiian Organic Act, as amended, be, and the same is hereby, further amended by adding at the end of paragraph (i) of said section 73 the following: ": *Provided, however*, That any such lot not taken or taken and forfeited, or any lot or part thereof surrendered with the consent of the Commissioner, may, instead of being disposed of as hereinabove provided, be disposed of for cash and forthwith patented to any citizen of the United States, possessing the qualifications of a homesteader as now provided by law, applying therefor and who has qualified for and received a loan under the provisions of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (U. S. C., 1934 edition, Supp. IV, title 7, ch. 33), for the acquisition of a farm: *And provided further*, That any patent issued upon any such sale shall contain the same restrictive provisions as are now contained in a patent issued after compliance with a right of purchase lease, cash freehold agreement, or special homestead agreements."

Provisos.
Homestead lands, disposal of forfeited, etc., for cash to qualified homesteaders.
50 Stat. 522.
7 U.S.C., Supp. IV, ch. 33.
Patent, provisions.

Effective date.

SEC. 2. This Act shall be in force and effect from and after its passage.

Approved, July 27, 1939.

[CHAPTER 384]

AN ACT

To extend the period of restrictions on lands of the Quapaw Indians, Oklahoma, and for other purposes.

July 27, 1939
[H. R. 3796]
[Public, No. 235]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all existing restrictions, tax limitations, and exemptions affecting lands of Quapaw Indians in Oklahoma be, and the same are hereby, extended for a further period of twenty-five years from the date on which such restrictions, limitations, and exemptions would otherwise expire: *Provided, however*, That nothing herein contained shall be construed as preventing the Secretary of the Interior, in his discretion, from removing such restrictions, in whole or in part, upon application of any adult Indian owner of any such lands, on any interest therein, whenever the Secretary of the Interior finds it to be advantageous to the Indian owner to do so.

Quapaw Indians, Okla.
Restrictions on lands of, further extended.

Proviso.
Discretionary removal upon application of Indian land owner.

SEC. 2. That said restricted tracts of land or any part thereof, may be leased for business, mining, or other purposes in accordance with such rules and regulations as the Secretary of the Interior may prescribe, and not otherwise: *Provided, however*, That no lease, modification, or assignment thereof shall be made over the written protest of adult Indians owning a majority interest therein.

Leasing for business, etc., purposes.

Proviso.
Restriction.

Approved, July 27, 1939.

[CHAPTER 385]

AN ACT

To grant to the Commonwealth of Massachusetts a retrocession of jurisdiction over the General Clarence R. Edwards Memorial Bridge, bridging Watershops Pond of the Springfield Armory Military Reservation in the city of Springfield, Massachusetts.

July 27, 1939
[H. R. 6870]
[Public, No. 236]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby granted to the Commonwealth of Massachusetts a retrocession of jurisdiction over the General Clarence R. Edwards Memorial Bridge, bridging Watershops Pond of the Springfield Armory Military Reservation in the city of Springfield, Massachusetts, covered by a certain grant from the Secretary of War to the city of Springfield, Massachusetts, dated October 15, 1936, authorized by Act of Congress approved July 14, 1932 (47 State 663), as heretofore or hereafter amended by the Secretary of War, and subject to all the terms and conditions contained in said permit as so granted, and any amendments thereof, as aforesaid. The land, premises, and bridge over which such retrocession of jurisdiction is hereby granted shall be the whole of the bridge constructed under said permit and any amendments thereof, throughout its entire length and width, and for the entire distance granted therein.

Gen. Clarence R. Edwards Memorial Bridge, Springfield, Mass.
Jurisdiction over, retroceded to Commonwealth of Massachusetts.

47 Stat. 663.

Terms and conditions.

Description of grant.

SEC. 2. Whenever the city of Springfield, Massachusetts, shall cease to occupy and use the land, premises, and bridge for highway purposes as authorized in said permit, and any amendments thereof, then all jurisdiction thereover shall revert to the United States.

Reversionary provision.

SEC. 3. The retrocession of jurisdiction granted shall not become effective until the same is accepted by the General Court of the Commonwealth of Massachusetts.

Subject to State acceptance.

Approved, July 27, 1939.

[CHAPTER 386]

AN ACT

July 27, 1939
[S. 1725]
[Public, No. 237]

Relating to the acquisition of the site for the post-office building to be constructed in Poplarville, Mississippi.

Poplarville, Miss.
Removal of certain restrictions respecting the acquisition of post-office building site.
R. S. § 3741.
41 U. S. C. § 22.
35 Stat. 1109.
18 U. S. C. §§ 204, 205.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section 3741 of the Revised Statutes (U. S. C., 1934 edition, title 41, sec. 22) and sections 114 and 115 of the Criminal Code of the United States (U. S. C., 1934 edition, title 18, secs. 204 and 205) shall not be applicable with respect to any contract or agreement entered into by or on behalf of the United States for the acquisition of any part of the site for the post-office building to be constructed in Poplarville, Mississippi.

Approved, July 27, 1939.

[CHAPTER 387]

AN ACT

July 27, 1939
[S. 1878]
[Public, No. 238]

To provide for the distribution of the judgment fund of the Shoshone Tribe of the Wind River Reservation in Wyoming, and for other purposes.

Shoshone Indians of Wind River Reservation, Wyo.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed, with the advice and consent of the business council of the Shoshone Tribe of the Wind River Reservation in Wyoming, to prepare a roll showing the members of said tribe living on the date of the approval of this Act, and such roll shall form the basis for the distribution of the judgment fund of said tribe created as the result of the passage of the Act of June 25, 1938 (52 Stat. 1114–1156), and accrued interest thereon.

Tribal roll, preparation; basis for distribution of judgment fund.

52 Stat. 1156.

Credit to each enrollee authorized.

SEC. 2. That there shall be credited on the books of the Office of Indian Affairs the sum of $2,450 to each member of said tribe whose name appears on the roll provided for in section 1 hereof; and out of such sum so credited the Secretary of the Interior is hereby authorized to make available immediately to each individual member of the tribe the sum of $100; and, under such rules and regulations as he may prescribe, the sum of $1,350 to each adult and the sum of $500 to each minor for the following purposes: Purchase of land, improvement of lands to be acquired or already held by the Indian, for the erection and improvement of suitable homes, the purchase of building material, farming equipment, livestock, feed, food, seed, grain, tools, machinery, implements, household goods, bedding, clothing, and any other equipment or supplies necessary to enable the Indians to fit themselves for or to engage in farming, livestock, industry, or such other pursuits or vocations, including education, as will enable them to become self-supporting: *Provided, however*, That the funds of the aged, infirm, decrepit, and incapacitated members may be used for their proper maintenance and support in the discretion of the Secretary of the Interior. The remainder of the share of each adult individual Indian, including accrued interest, shall be made available under such rules and regulations as the Secretary of the Interior may prescribe, and the remainder of the share of each minor Indian shall, with accrued interest, be held intact until such Indian reaches the age of eighteen years, when it shall be available under the same conditions as herein provided for adults. As herein used the term "adult" shall include the members of the tribe eighteen years of age or over, and the term "minor" shall include all members less than eighteen years of age. On the death of any enrolled member, adult or minor, the sum on deposit to his

Immediate per capita distribution.

Sums for specified purposes.

Proviso.
Maintenance of aged and infirm members.

Disposition of remainder.

Terms defined.

Death of enrollee, availability of deposit.

credit shall be available for expenditure for the benefit of his heirs for the purposes herein authorized.

Purchase of lands.

SEC. 3. (a) Not to exceed $1,000,000 of said judgment fund, or interest thereon, shall be available for expenditure upon the request of the tribe and with the approval of the Secretary of the Interior, for the purchase of lands in the manner prescribed in section 6 of this Act.

Sum set aside as a loan fund.

(b) The sum of $125,000 of said judgment fund, or interest thereon, shall, at the request of the tribe and with the approval of the Secretary of the Interior, be set aside as a loan fund for making loans to individual members, or groups of members, of said tribe under such rules and regulations as may be prescribed by the Secretary of the Interior.

Establishment of productive enterprises.

(c) The remainder of said judgment fund, including interest thereon, after making the segregation provided for in section 2, and after setting aside the respective amounts authorized by this section, shall be available for appropriation, upon the recommendation of the Secretary of the Interior, and with the consent of the tribe, for purposes of benefit to the tribe, including the establishment and administration of productive enterprises for the benefit of said tribe, and any income derived from such enterprises shall be credited to the Shoshone tribal judgment fund: *Provided*, That should such enterprises also benefit the Arapaho Tribe repayment proportionate to the benefit to the Arapaho Tribe shall be made into the Shoshone judgment fund by the Arapaho Tribe out of such tribal income as the Arapaho Tribe may enjoy.

Proviso.
Repayment for benefit accruing to Arapaho Tribe.

Land-use districts.

SEC. 4. That the Secretary of the Interior be, and he is hereby, authorized and directed to establish land-use districts within the diminished and ceded portions of the Wind River Indian Reservation, Wyoming, and, under such rules and regulations as he may prescribe, to effect the consolidation of Indian and privately owned lands within said districts through exchange, relinquishment, donation, assignment, or purchase of lands or interests therein, including water rights or surface rights to lands, improvements thereon and improvements on undisposed-of ceded lands, to the end that the respective Indian and non-Indian land holdings may be consolidated for more beneficial use. Exchanges of lands hereunder shall be made on the basis of equal value, and the value of improvements on lands to be relinquished to the Indians or by Indians to non-Indians shall be given due consideration, and allowance made therefor in the valuation of lieu lands. This section shall apply to tribal land, and trust or otherwise restricted Indian allotments, whether the allottees be living or deceased. In all transactions involving tribal Indian land, the consent of the Shoshone and Arapaho Tribes shall first be obtained. Title to all lands or interests therein acquired by the Government through exchange of tribal land shall be taken in the name of the United States in trust for the Shoshone and Arapaho Tribes of Indians of the Wind River Reservation, Wyoming. Title to lands exchanged for individual Indian allotments, or purchased for individual Indians with restricted funds shall be taken by the United States in trust for the individual Indian allottee or heir. The right herein granted individual Indians to acquire lands by purchase with restricted funds or by exchange shall not extend to lands on the ceded or opened portion of the reservation.

Exchanges and consolidations of lands, etc.

Basis.

Application of section.

Tribal consent in transactions.

Title to lands, etc.

Restoration to tribal ownership of all undisposed-of surplus or ceded lands, etc.

SEC. 5. That the Secretary of the Interior is hereby directed to restore to tribal ownership all undisposed-of surplus or ceded lands within the land use districts which are not at present under lease or permit to non-Indians; and, further, to restore to tribal ownership the balance of said lands progressively as and when the non-Indian owned lands within a given land use district are acquired by the

Government for Indian use pursuant to the provisions of this Act. All such restorations shall be subject to valid existing rights and claims: *Provided*, That no restoration to tribal ownership shall be made of any lands within any reclamation project heretofore authorized within the diminished or ceded portions of the reservation.

Proviso. Provisions inapplicable to certain reclamation projects.

Appropriation authorized; availability, reimbursement.

SEC. 6. That the sum of $1,000,000 authorized in section 3 for use in carrying out the land purchase and consolidation program hereinbefore authorized shall remain available until expended and any amount expended shall be reimbursed with interest at 4 per centum per annum to the Shoshone Tribe of Indians of the Wind River Reservation from joint funds to the credit of the Shoshone and Arapaho Tribes of the Wind River Reservation or from future accruals to said joint fund, as and when said funds accrue. Title to all land purchases made hereunder shall be taken in the name of the United States in trust for the Shoshone and Arapaho Tribes of Indians of the Wind River Reservation, Wyoming. All purchases of lands or interests therein made pursuant to this section shall receive the approval of the Shoshone and Arapaho Tribal Councils or of the business committees thereof.

Title in trust for Indians.

Purchases, etc., subject to tribal approval.

Liability for prior debts.

SEC. 7. That in no event shall any portion of the Shoshone judgment fund become liable, payable, or subject to any debt or debts contracted prior to the passage of this Act by any Indian of the Shoshone Tribe except debts to the United States or to the tribe.

Approved, July 27, 1939.

[CHAPTER 388]

July 27, 1939
[S. 2170]
[Public, No. 239]

AN ACT

To improve the efficiency of the Coast Guard, and for other purposes.

Coast Guard.
36 Stat. 538.
33 U. S. C. § 716.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the last clause of section 9 of the Act approved June 17, 1910 (36 Stat., 538; U. S. C., title 33, sec. 716), is amended to read as follows:

Temporary employment of draftsmen, etc., at seat of government.

"and the Commandant of the Coast Guard is authorized to employ temporarily at the seat of government, draftsmen and engineers for the preparation of plans and specifications for vessels, lighthouses, aids to navigation, and other works for the Coast Guard that may be authorized or appropriated for by Congress, to be paid from the appropriations applicable to such works."

Saint Louis, Mo., site for depot.

SEC. 2. The Secretary of the Treasury is authorized to acquire by purchase and/or lease the necessary land for locating a Coast Guard depot at or in the vicinity of Saint Louis, Missouri, and he is authorized to erect thereon such wharves, docks, buildings, or other structures as he may determine to be necessary.

Atlantic City, N. J., servicing base.

SEC. 3. The Secretary of the Treasury is authorized to purchase a site for a servicing base for the Coast Guard at or in the vicinity of Atlantic City, New Jersey.

Yerba Buena Island Military Reservation, Calif.; transfer of portion for Coast Guard use.

SEC. 4. The Secretary of War is authorized to transfer to the Treasury Department for the use of the Coast Guard, the tract of land no longer needed for military purposes and comprising the whole of tract numbered 2 of the United States Military Reservation on Yerba Buena Island in San Francisco Bay, State of California, containing twenty-six and fifty-one one-hundredths acres, more or less, exclusive of the two parcels, together containing two and sixty-nine one-hundredths acres, now under the control and jurisdiction of the Navy Department, all as shown on map numbered 6797-101, entitled "Yerba Buena Island, California (Goat Island) Reservation Map", dated December 1935, revised to May 21, 1938, on file in the office of the Quartermaster General, War Department, Washington,

District of Columbia, the specific tract of land to be more fully described by metes and bounds at the time of transfer.

Rochester Harbor Lighthouse property, Charlotte, N. Y.
License for right-of-way across, granted the N. Y. Central R. R. Co.

SEC. 5. The Secretary of the Treasury is authorized and empowered to lease for a period not to exceed twenty-five years to the New York Central Railroad Company, a corporation organized and existing under and by virtue of the laws of the State of New York and other States, its successors and assigns, for railroad track purposes, that portion of the Rochester Harbor Lighthouse property at Charlotte, New York, now occupied by wye track of said railroad company under the terms and provisions of a revocable license granted by the Department of Commerce, which license expires by limitation during 1939, or such modification thereof as may be deemed to be in the public interest. The New York Central Railroad Company for such use of the property in question shall pay the same yearly rental as stipulated in stated existing revocable license or such yearly rental as may be hereafter determined by the Secretary of the Treasury, at his discretion: *Provided*, That nothing herein contained shall grant or convey or be held to grant or convey to said railroad company, its successors or assigns, during such time as it or they may hold, said land under the lease hereby authorized, nor any right or privilege to take or remove any of such land or structures other than the property of the said railroad company: *Provided further*, That the Secretary of the Treasury may at any time during the said lease period of twenty-five years, at his discretion, terminate and cancel said lease, in case said company shall fail to comply with the stipulated terms or conditions. It shall also be stipulated in the lease hereby authorized that upon termination or expiration the said railroad company shall promptly remove from the land all of its property and restore the same to the condition when first taken or condition otherwise satisfactory to the Government.

Yearly rental.

Provisos.
Restrictions.

Termination of lease upon failure to comply.

Restoration of property.

Stony Point Light Station Reservation, N. Y., exchange of properties.

SEC. 6. Section 1 of the Act entitled "An Act to authorize the Secretary of Commerce to convey to the Commissioners of the Palisades Interstate Park, a body politic of the State of New York, certain portions of the Stony Point Light Station Reservation, Rockland County, New York, including certain appurtenant structures, and for other purposes", approved July 30, 1937 (50 Stat. 549), is amended by striking out "the Commissioners of the Palisades Interstate Park" and inserting in lieu thereof "the Palisades Interstate Park Commission, a body corporate and politic established by compact between the States of New York and New Jersey, authorized by joint resolution of Congress approved August 19, 1937 (50 Stat. 719)"; and section 2 of such Act of July 30, 1937, is amended by striking out "In exchange for the property to be transferred the Commissioners of the Palisades Interstate Park shall transfer title to the United States to" and inserting in lieu thereof "The Secretary of the Treasury is also authorized to accept on behalf of the United States".

50 Stat. 549.

50 Stat. 719.

Approved, July 27, 1939.

[CHAPTER 389]

AN ACT

For the protection of the water supply of the city of Ketchikan, Alaska.

July 27, 1939
[H. R. 2413]
[Public, No. 240]

Ketchikan, Alaska.
Designated lands set aside as municipal water-supply reserves.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the two tracts of public lands within the areas hereinafter described, situated in the Territory of Alaska, are hereby reserved from all forms of location, entry, or appropriation, whether under the mineral or nonmineral land laws of the United States, and set aside as municipal water-supply reserves for the use and benefit

Description.

of the people of the city of Ketchikan, a municipal corporation of the Territory of Alaska, as follows, to wit: (a) Starting at the east end of the Ketchikan Public Utilities Dam, situated at lower end of the lower Ketchikan Lake, and extending thence in a northwesterly direction, following the divide to the summit of Minerva Mountain; thence in a northerly direction along the divide to the summit of Diana Mountain; thence following the high divide around the Ketchikan Lakes and Granite Basin over the summits of Dude Mountain and John Mountain; and thence in a southerly direction along the divide to the summit of Sylvis Mountain to the summit of Deer Mountain; thence in a westerly direction along the small divide to Ketchikan Creek at a point approximately four thousand eight hundred feet below the dam; thence along Ketchikan Creek to the dam, the place of beginning; said area being the drainage area of Ketchikan Lakes and Granite Basin above the Ketchikan city water supply. (b) And starting at the east end of the Ketchikan Public Utilities Dam at lower end of Carlanna Lake, and extending thence along the small divide in a northerly direction to the summit of Ward Mountain; thence along the high divide in an easterly direction to the summit of Juno Mountain; thence along the same divide in a southeasterly direction to the summit of Minerva Mountain; thence in a southerly direction along the small divide to the eastern side line of United States Survey 1229, of E. A. Heath, approximately two thousand eight hundred and fifty feet from the northeast corner of said survey; thence along said side line to the northeast corner; thence in a westerly direction along the northern boundary line to the northwest corner of said survey; thence in a northerly direction along the divide to Carlanna Lake Dam, the point of beginning; said area being the drainage area of Carlanna Lake and Hoadley Creek above the Ketchikan city water supply.

Jurisdiction and administration.

SEC. 2. The public lands heretofore described and reserved for municipal water-supply purposes, not a part of the Tongass National Forest, shall be administered by the Secretary of the Interior, and those within the Tongass National Forest shall be administered by the Secretary of Agriculture, for the purpose of storing, conserving, and protecting from pollution the said water supply, and preserving, improving, and increasing the timber growth on said lands, to more fully accomplish such purposes; and to that end said municipality shall have the right, subject to the approval of the Secretary of the Interior and the Secretary of Agriculture, to the use of any and all parts of the lands reserved for the storage and conveying of water and construction and maintenance thereon of all improvements for such purposes: *Provided*, That the merchantable timber on the land to be used by the said municipality which is under the jurisdiction of the Secretary of the Interior may be sold by the said Secretary under rules and regulations to be prescribed by him: *And provided further*, That the right to the use by the city of Ketchikan of the lands reserved by this Act shall terminate upon the abandonment of the use by such municipality in accordance with the terms of this Act, and upon a finding of such nonuse or abandonment, for a period of two years, by the head of the department having jurisdiction over the land involved, whereupon the reservation created by this Act shall terminate to the extent of such lands involved.

Provisos.
Sale of timber.

Reversionary provision.

Regulations to be prescribed and enforced.

SEC. 3. The Secretary of the Interior and the Secretary of Agriculture are hereby authorized to prescribe and enforce such regulations as may be found necessary to carry out the purpose of this Act, including the right to forbid persons other than those authorized

by them and the municipal authorities of said municipal corporation from entering or otherwise trespassing upon these lands, and any violation of this Act or of regulations issued thereunder shall be a misdemeanor and shall be punishable as is provided for in section 5050, Compiled Laws of Alaska, 1933.

Penalty for violation.

SEC. 4. Nothing herein contained shall affect any valid right or claim to any part of said lands heretofore acquired under any law of the United States.

Existing rights not impaired.

Approved, July 27, 1939.

[CHAPTER 390]

AN ACT

To provide means by which certain Filipinos can emigrate from the United States.

July 27, 1939
[H. R. 4646]
[Public, No. 241]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any native Filipino residing in any State or Territory or the District of Columbia on the effective date of this Act, who desires to return to the Philippine Islands, may apply to the Secretary of Labor, upon such form as the Secretary may prescribe, through any officer of the Immigration Service for the benefits of this Act. Upon approval of such application, the Secretary of Labor shall notify such Filipino forthwith, and shall certify to the Secretary of the Navy and the Secretary of War that such Filipino is eligible to be returned to the Philippine Islands under the terms of this Act. Every Filipino who is so certified shall be entitled, at the expense of the United States, to transportation and maintenance from his present residence to a port on the west coast of the United States, or in the case of a Filipino residing in Hawaii, to a port in that Territory, and from such port, to passage and maintenance to the port of Manila, Philippine Islands, on either Navy or Army transports, whenever space on such transports is available, or on any ship of United States registry operated by a commercial steamship company which has a contract with the Secretary of Labor as provided in section 2.

Native Filipinos residing in United States.

Application for return to Philippine Islands.

Notification upon approval.

Transportation and maintenance expense.

SEC. 2. The Secretary of Labor is hereby authorized and directed to enter into contracts with any railroad or other transportation company, for the transportation from their present residences to a port on the west coast of the United States or, in the cases of residents of Hawaii, to a port in that Territory, of Filipinos eligible under section 1 to receive such transportation, and with any commercial steamship company, controlled by citizens of the United States and operating ships under United States registry, for transportation and maintenance of such Filipinos from such ports to the port of Manila, Philippine Islands, at such rates as may be agreed upon between the Secretary and such steamship, railroad, or other transportation company.

Contracts for transportation.

SEC. 3. The Secretary of Labor is authorized and directed to prescribe such rules and regulations as may be necessary to carry out this Act, to enter into the necessary arrangements with the Secretary of War and the Secretary of the Navy, to fix the ports on the west coast of the United States and in Hawaii from which any Filipinos shall be transported and the dates upon which transportation shall be available from such ports, to provide for the identification of the Filipinos entitled to the benefits of this Act, and to prevent voluntary interruption of the journey between the port of embarkation in the United States or Hawaii and the port of Manila, Philippine Islands.

Rules and regulations.

Reentry of beneficiaries.

SEC. 4. No Filipino who receives the benefits of this Act shall be entitled to return to the United States, its Territories or possessions, except as a quota immigrant under the provisions of section 8 (a) (1) of the Philippine Independence Act of March 24, 1934, during the period such section 8 (a) (1) is applicable.

48 Stat. 462.
48 U. S. C. § 1238.

Appropriation authorized.
Post, p. 1319.
Administration.

SEC. 5. There is hereby authorized to be appropriated from moneys in the Treasury not otherwise appropriated, amounts necessary to carry out the provisions of this Act. All amounts so appropriated shall be administered by the Secretary of Labor, and all expenses, including those incurred by the Navy and War Departments, shall be charged thereto.

Time limitation.

SEC. 6. No application for the benefits of this Act shall be accepted by any officer of the Immigration Service after December 1, 1940; and all benefits under this Act shall finally terminate on December 31, 1940, unless the journey has been started on or before that date, in which case the journey to Manila shall be completed.

Not to be considered deportation.

SEC. 7. Nothing in this Act shall be construed as authority to deport any native of the Philippine Islands, and no Filipino removed from any State or Territory or the District of Columbia under the provisions of this Act shall hereafter be held to have been deported from the United States.

Approved, July 27, 1939.

[CHAPTER 393]

AN ACT

July 28, 1939
[H. R. 5407]
[Public, No. 242]

To amend an Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, and Acts amendatory thereof and supplementary thereto.

Bankruptcy Act of 1898, amendments.

30 Stat. 544.
11 U. S. C.; 11 U. S. C., Supp. IV.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of July 1, 1898, entitled "An Act to establish a uniform system of bankruptcy throughout the United States", as amended, is hereby further amended by adding thereto a new chapter, to be designated chapter XV, and to read as follows:

"CHAPTER XV—RAILROAD ADJUSTMENTS

"ARTICLE I—JURISDICTION

Jurisdiction.

"SEC. 700. In addition to the jurisdiction otherwise exercised, courts of bankruptcy shall exercise original jurisdiction, as provided in this chapter, for postponements or modifications of debt, interest, rent, and maturities or for modifications of the securities or capital structures of railroads.

"ARTICLE II—DEFINITIONS

Definitions.

"SEC. 705. The following terms, as used in this chapter, unless a different meaning is plainly required by the context, shall be construed as follows:

"Petitioner."
41 Stat. 494.
49 U. S. C. § 20a.
47 Stat. 1474.
11 U. S. C. § 205; Supp. IV, § 205.

"(1) 'Petitioner' means any carrier as defined in section 20a of the Interstate Commerce Act, excluding any corporation in equity receivership or in proceedings for reorganization under section 77 of this Act, petitioning for a plan of adjustment, as hereinafter defined.

"Claims."

"(2) 'Claims' includes debts whether liquidated or unliquidated, certificates of deposits of securities (other than stock and option warrants to subscribe to stock), including demands and obligations of whatever character made, assumed or guaranteed by the petitioner.

"Debt."

"(3) 'Debt' shall be considered to include all claims held or owned by 'creditors' as hereinafter defined.

"(4) 'Creditors' shall include all holders of claims, demands, and obligations of whatever character against the petitioner or its property, whether or not such claims would otherwise constitute provable claims in bankruptcy, including the holders of claims made, assumed, or guaranteed by the petitioner. "Creditors."

"(5) 'Securities' shall include those defined in section 20a of the Interstate Commerce Act, as amended, and also certificates of deposit and all other evidences of ownership of or interest in securities. "Securities."

"(6) 'Commission' refers to the Interstate Commerce Commission. "Commission."

"(7) 'Adjustment' shall include postponements or modifications of debt, interest, rent, and maturities and modifications of the securities or capital structures. "Adjustment."

"SEC. 706. No creditor shall be deemed to be 'affected' by any plan unless such plan proposes a modification of the evidence of debt or other instrument defining the rights of such creditor, or a modification of the security, if any, for the claim of such creditor. Creditor's claim unaffected; exception.

"ARTICLE III—PETITION AND POWERS OF COURT

"SEC. 710. Any railroad corporation not in equity receivership or in process of reorganization under section 77 of the Bankruptcy Act at the time of filing its petition hereunder, and which has not been in equity receivership or in process of reorganization under said section 77 within ten years prior to the filing of such petition, which shall have— Petitioners not in equity receivership, etc. 47 Stat. 1474. 11 U. S. C. § 205; Supp. IV, § 205.

Procedure.

"(1) Prepared a plan of adjustment and secured assurances satisfactory to the Commission of the acceptance of such plan from creditors holding at least 25 per centum of the aggregate amount of all claims affected by said plan of adjustment (including all such affected claims against said corporation, its parents and subsidiaries), and Preparation and acceptance of plan of adjustment.

"(2) Thereafter obtained an order of the Commission, (but not of a division thereof), under section 20a of the Interstate Commerce Act authorizing the issuance or modification of securities as proposed by such plan of adjustment (other than securities held by, or to be issued to Reconstruction Finance Corporation), such order of the Commission to include also specific findings: Order of Commission. 41 Stat. 494. 49 U. S. C. § 20a. Specific findings to be included.

"(a) That such corporation is not in need of financial reorganization of the character provided for under section 77 of this Act;

"(b) That such corporation's inability to meet its debts matured or about to mature is reasonably expected to be temporary only; and

"(c) That such plan of adjustment, after due consideration of the probable prospective earnings of the property in the light of its earnings experience and of such changes as may reasonably be expected,—

"(i) is in the public interest and in the best interests of each class of creditors and stockholders;

"(ii) is feasible, financially advisable, and not likely to be followed by the insolvency of said corporation, or by need of financial reorganization or adjustment;

"(iii) does not provide for fixed charges (of whatsoever nature including fixed charges on debt, amortization of discount on debt, and rent for leased roads) in an amount in excess of what will be adequately covered by the probable earnings available for the payment thereof;

"(iv) leaves adequate means for such future financing as may be requisite;

"(v) is consistent with adequate maintenance of the property; and

"(vi) is consistent with the proper performance by such railroad corporation of service to the public as a common carrier, will not impair its ability to perform such service:

Provisos.
Scrutiny of facts.

Provided, That in making the foregoing specific findings the Commission shall scrutinize the facts independently of the extent of acceptances of such plan and of any lack of opposition thereto: *Provided further*, That an order of the Commission (or of a division thereof) under section 20a of the Interstate Commerce Act, made prior to April 1, 1939, authorizing the issuance or modification of securities as proposed by a plan of adjustment (other than securities held by, or to be issued to, Reconstruction Finance Corporation), shall be effective for the purpose of this subparagraph (2) of the first sentence of section 710, notwithstanding failure to include therein the foregoing specific findings, if such order did include the specific findings that such proposed issuance or modification of securities is compatible with the public interest, is consistent with the proper performance by the railroad corporation of service to the public as a common carrier, and will not impair its ability to perform such service, and

Designated orders made before Apr. 1, 1939, containing favorable findings.

Assents by creditors.

"(3) Secured assents to such plan of adjustment by creditors holding more than two-thirds of the aggregate amount of the claims affected by said plan, which two-thirds shall include at least a majority of the aggregate amount of the claims of each affected class,

Petition of inability to meet debts, etc.

may file in the United States district court in whose territorial jurisdiction such railroad corporation has had its principal executive or principal operating office during the preceding six months or a greater period thereof, its petition averring that it is unable to meet its debts, matured or about to mature, and desires to carry out the plan of adjustment.

Copy of Commission's order to accompany.

"A copy of the order obtained from the Commission, as above provided, shall be filed with the petition and made a part thereof.

Consolidation of proceedings.

"SEC. 711. Any corporation which has complied with subparagraphs (1), (2), and (3) of the first sentence of section 710, and in which corporation the majority of the capital stock having power to vote for the election of directors is owned, directly or indirectly through an intervening medium by any railroad corporation which has filed a petition hereunder, or any corporation which is a lessor of the petitioning corporation and which has complied with the aforesaid subparagraphs (1), (2), and (3) of section 710, may file its petition in the same court in which the petition first aforesaid shall have been filed, and such petitions shall be heard and disposed of in a single proceeding.

Filing fee.

"SEC. 712. The petition shall be accompanied by payment to the clerk of a filing fee of $100, which shall be in addition to the fees required to be collected by the clerk under other sections of this Act, or any other Act.

Conduct of proceedings before three-judge court.

"SEC. 713. Immediately following the filing of the petition, there shall be convened a special court of three judges in the manner provided by section 266, as amended, of the Judicial Code, and thereafter all proceedings relative to such plan or any modification thereof shall be conducted before such court. Such three-judge court shall be vested with and shall exercise all the powers of a district court sitting in equity and all the powers as a court of bankruptcy necessary to carry out the intent and provisions of this chapter, including the classification of claims at such time and in such manner as the court may direct.

28 U. S. C. § 380.

Powers of court.

"SEC. 714. The special court, after hearing, promptly shall enter an order approving the petition as properly filed under this chapter if satisfied that such petition complies with this chapter and has been filed in good faith, or dismissing such petition if not so satisfied.

Approval or dismissal after hearing.

"SEC. 715. If the petition is approved by the special court, the said court, during the pendency of the proceedings under this chapter, shall have exclusive jurisdiction of the petitioner and of its property wherever located to the extent which may be necessary to protect the same against any action which might be inconsistent with said plan of adjustment or might interfere with the effective execution of said plan if approved by the court, or otherwise inconsistent with or contrary to the purposes and provisions of this chapter: *Provided, however*, That nothing herein contained shall be construed to authorize the court to appoint any trustee or receiver for said properties or any part thereof, or otherwise take possession of such properties or control the operation or administration thereof.

Jurisdiction of petitioner if petition approved.

Proviso.
Restriction on appointment of trustee, etc.

"ARTICLE IV—HEARINGS

"SEC. 720. The special court shall fix a date for a hearing to be held promptly after the filing of the petition and notice of such hearing or hearings shall be given to all persons in interest in such reasonable manner as the court shall direct. In such proceeding, the court may allow such interventions of persons in interest as it may deem just and proper, but any person in interest shall have the right to present evidence and be heard thereon, in person or by attorney, with or without intervention.

Hearings; notices to all persons in interest.

"SEC. 721. After such hearing, the special court may approve the plan as filed or propose to modify such plan and as hereinafter provided approve the same as so modified. If the court shall propose to modify the plan, then: (a) if such modification substantially alters the basis for the specific findings included in the order made by the Commission under section 20a of the Interstate Commerce Act, the plan as so proposed to be modified shall be resubmitted to the Commission and shall not be finally approved by the court until the Commission (but not a division thereof) has authorized the issuance or modification of securities as proposed by the plan as so modified (other than securities held by, or to be issued to, Reconstruction Finance Corporation) making the findings required by clause (c) of subparagraph (2) of the first sentence of section 710, even in a case where the original order of the Commission under said section 20a was made prior to April 1, 1939; and (b) if such modification substantially or adversely affects the interests of any class or classes of creditors, such plan shall be resubmitted, in such manner as the court may direct, to those creditors so affected by such modification and shall not be finally approved until after (1) a hearing on such modification, to be held within such reasonable time as the court may fix, at which hearing any person in interest may object to such modification, and (2) a reasonable opportunity (within a period to be fixed by the court), following such hearing, within which such affected creditors who have assented to the plan may withdraw or cancel their assents to the plan, and failure by any such creditor to withdraw or cancel an assent within such period shall constitute an acceptance by such assenting creditor of the plan as so modified. After such authorization and finding by the Commission, where required hereby, and after such hearing and opportunity to withdraw or cancel, where required hereby, the court may make the proposed modification, and as provided in section 725 finally approve and confirm the plan as so modified.

Court findings.

Proposal to modify plan; resubmission if substantially altering basis.

41 Stat. 494.
49 U. S. C. § 20a.

Ante, p. 1135.

Adversely affecting creditors' interests.

Hearing on proposed modification.

Opportunity to withdraw assents.

Approval and confirmation of plan as modified.

Federal claims.

"SEC. 722. If the United States, or any agency thereof, or any corporation (other than the Reconstruction Finance Corporation) the majority of the stock of which is owned by the United States, is a creditor or stockholder, the Secretary of the Treasury is hereby authorized to act in respect of the interests or claims of the United States or of such agency or other corporation. If in any proceeding under this chapter the United States is a creditor on claims for taxes or customs duties (whether or not the United States has any other interest in or claim against the debtor as creditor or stockholder), no plan which does not provide for the payment thereof shall be approved by the court except upon the acceptance of a lesser amount or of a postponement by the Secretary of the Treasury certified to the court: *Provided*, That if the Secretary of the Treasury shall fail to accept or reject such lesser amount or such postponement for more than sixty days after receipt of written notice so to do from the court, accompanied by a certified copy of the plan, the consent of the United States insofar as its claims for taxes or customs duties are concerned shall be conclusively presumed.

Proviso.
Presumption of consent.

"ARTICLE V—PROCEEDINGS SUBSEQUENT TO APPROVAL OF PETITION

Proceedings subsequent to approval of petition.

"SEC. 725. If the special court shall find—

Assent by designated portion of aggregate amount of claims, etc.

"(1) That, at the time of the filing of said petition as provided in article III hereof, the proposed plan of adjustment had been assented to by not less than two-thirds of the aggregate amount of all claims of the petitioner affected by such plan, including at least a majority of the aggregate amount of claims of each such class;

Acceptance of plan as submitted or modified.

"(2) That the plan of adjustment as submitted or as modified by the court has been accepted as submitted or, if modified, then as modified by or on behalf of creditors affected by such plan holding more than three-fourths of the aggregate amount of the claims affected by said plan, including at least three-fifths of the aggregate amount of the claims of each affected class;

Other requirements of plan.

Ante, p. 1135.

"(3) That the plan meets the requirements of clause (c), and the petitioner meets the requirements of clauses (a) and (b) of subparagraph (2) of the first sentence of section 710, and that the plan is fair and equitable as an adjustment, affords due recognition to the rights of each class of creditors and stockholders and fair consideration to each class thereof adversely affected, and will conform to the law of the land regarding the participation of the various classes of creditors and stockholders: *Provided*, That in making the findings required by this clause (3), the court shall scrutinize the facts independently of the extent of acceptances of such plan, and of any lack of opposition thereto, and of the fact that the Commission, under section 20a of the Interstate Commerce Act, has authorized the issuance or modification of securities as proposed by such plan, and of the fact that the Commission has made such or similar findings;

Proviso.
Scrutiny of facts.

41 Stat. 494.
49 U. S. C. § 20a.

Necessary corporate action.

"(4) That all corporate action required to authorize the issuance or modification of securities pursuant to such plan shall have been duly taken;

Petitioner not barred from discharge as bankrupt, etc.

"(5) That the petitioner has not, in connection with said plan or the effectuation thereof, done any act or failed to perform any duty which act or failure would be a bar to the discharge of a bankrupt, and that the plan and the acceptance thereof are in good faith and have not been made or procured by any means, promises, or acts forbidden by this Act; and

Full disclosure of expenses, fees, etc., incurred.

"(6) That, after hearings for the purpose, all amounts or considerations, directly or indirectly paid or to be paid by or for the

petitioner for expenses, fees, reimbursement or compensation of any character whatsoever incurred in connection with the proceeding and plan, or preliminary thereto or in aid thereof, together with all the facts and circumstances relating to the incurring thereof, have been fully disclosed to the Court so far as such amounts or considerations can be ascertained at the time of such hearings, that all such amounts or consideration are fair and reasonable, and to the extent that any such amounts or considerations are not then ascertainable, the same are to be so disclosed to the Court when ascertained, and are to be subject to approval by the special court as fair and reasonable, and except with such approval no amounts or considerations covered by this clause (6) shall be paid.

Conditional upon being fair and reasonable.

Approval by special court.

Said court shall file an opinion setting forth its conclusions and the reasons therefor and shall enter a decree approving and confirming such plan and the adjustment provided thereby, which decree shall be binding upon the petitioner and upon all creditors and security holders of the petitioner; and thereafter the petitioner shall have full power and authority to and shall put into effect and carry out the plan and the orders of the special court relative thereto and issue the securities provided by the plan without further reference to or authority from the Commission or any other authority, State or Federal, except where required by any law relating to the Reconstruction Finance Corporation, and the rights of all creditors and security holders with respect to claims and securities affected by the plan shall be those provided by the plan as so approved and confirmed: *Provided, however*, That the title of any owner, whether as trustee or otherwise, to rolling-stock equipment leased or conditionally sold to the petitioner, and any right of such owner to take possession of such property in compliance with the provisions of any such lease or conditional sale contract, shall not be affected by the provisions of this chapter.

Opinion and decree of court.

Power and authority of petitioner.

Proviso.
Title of any owner to rolling-stock equipment.

"No plan shall be approved under this chapter unless the special court finds that with respect to the continuation of, or any change in, the voting rights in the petitioner, control of the petitioner, and the identity of, and the power and manner of selection of the persons who are to be directors, officers, or voting trustees, if any, upon the consummation of the plan and their respective successors, the plan makes full disclosure, is adequate, equitable, in the best interests of creditors and stockholders of each class, and consistent with public policy.

Findings by court as condition for approval.
Protection of creditors and stockholders.

"SEC. 726. After the special court shall have approved as properly filed a petition pursuant to article III hereof, the special court, from time to time during the pendency of the proceedings hereunder, may enjoin the institution of, or stay, for a reasonable time, any action or proceeding to enforce any right against the petitioner or its property based upon claims affected by the proposed plan of adjustment in any court, State or Federal, whether for the enforcement of any such claim or for the appointment of receivers in equity or of the institution or prosecution of a proceeding under section 77 of the Bankruptcy Act or otherwise: *Provided, however*, That no such stay shall affect any proceeding based on or to enforce any claim which would be required to be paid if the plan of adjustment proposed by the petitioner were then in effect.

Stay of proceedings, injunctions, etc.
Ante, p. 1135.

47 Stat. 1474.
11 U. S. C. § 205; Supp. IV, § 205.
Proviso.
Claims required to be paid if plan then in effect.

"SEC. 727. Unless the plan of adjustment as submitted or as modified shall have been confirmed by the special court within one year from the date of filing the petition, the proceedings shall be dismissed unless, for good cause shown, on motion of any party in interest the court, if satisfied that confirmation of a plan is in immediate prospect shall determine otherwise.

Time limitation for confirmation.

Continuation of payments during pendency of proceeding.

"SEC. 728. Without prejudice to existing rights of all creditors, including those affected by the plan, and as a condition to the approval of any plan by the special court, the petitioner, from and after the filing of the petition with the court and until the making of a final order by the special court approving a plan or dismissing the petition, shall continue to make or tender payment to all creditors affected by the plan of sums currently payable to such creditors equal to the amounts proposed to be paid to such creditors under the plan: *Provided*, That the making of such payments shall not constitute a preference within the meaning of the Bankruptcy Act, nor shall acceptance of such payments constitute an acceptance of a plan. If, from and after the filing of the petition with the special court, there shall be any failure to make or tender such payments, the special court, unless there is good cause shown for the failure, shall dismiss the proceedings. In finally approving any plan, the court may make or require to be made such adjustments with respect to said payments or any of them as may be necessary to make the same conform to the provisions of said plan as finally approved.

Proviso.
Payments not to constitute a preference.
Dismissal for nonpayment.

Adjustments to conform to approved plan.

Deposit, etc., of security.

"SEC. 729. In providing for any such payments the petitioner may require any bond or other security, including interest coupons affected by such payments to be presented to or deposited with a paying agent or depositary named by the petitioner for appropriate stamping to show the amounts of such payment.

"ARTICLE VI—TAX PROVISIONS

Tax provisions.
Ante, pp. 195, 196, 424, 425, 862, 883.
I. R. C., §§ 1801, 1802, 3481, 3482.

"SEC. 735. The provisions of Sections 1801, 1802, 3481, and 3482 of the Internal Revenue Code and any amendments thereto, unless specifically providing to the contrary shall not apply to the issuance, transfer, or exchange of securities or the making or delivery of conveyances to make effective any plan of adjustment confirmed under the provisions of this chapter. No income, gain, or profit taxable under any law of the United States or of any State, now in force or hereafter enacted, shall in respect to the adjustment of the indebtedness of any petitioner in a proceeding under this chapter be deemed to have accrued to or to have been realized by such petitioner by reason of a modification of or cancelation in whole or in part of any of the indebtedness of the petitioner affected by a proceeding under this chapter.

Income, gain, etc., with respect to adjustment of indebtedness.

Transmittal of copies of papers to Secretary of Treasury.

"SEC. 736. In addition to the notices elsewhere expressly provided, the clerk of the court in which any proceedings under this chapter are pending shall forthwith transmit to the Secretary of the Treasury copies of—

"(1) Every petition filed under this chapter;

"(2) The orders approving or dismissing petitions;

"(3) The orders approving plans as filed or as modified, together with copies of such plans as approved;

"(4) The decrees approving and confirming plans and the adjustments provided thereby, together with copies of such plans as approved;

"(5) The injunctions or other orders made under section 726 of this chapter;

"(6) The orders dismissing proceedings under this chapter; and

"(7) Such other papers filed in the proceedings as the Secretary of the Treasury may request or which the court may direct to be transmitted to him.

Notice of any order affecting Federal claims to Treasury.

"SEC. 737. Any order fixing the time for confirming a plan which affects claims or stock of the United States shall include a notice of not less than thirty days to the Secretary of the Treasury.

"SEC. 738. The special court shall have power to determine the amount and legality of claims of the United States for taxes or customs duties, and to order payment thereof; and the order of the special court (provided for in section 714) approving the petition shall have the effect of an adjudication of bankruptcy of the petitioner for the purposes of section 274 of the Internal Revenue Code and the corresponding provisions of prior and subsequent revenue acts. The running of the statute of limitations on the assessment or collection of any internal-revenue tax shall be suspended while a proceeding under this chapter is pending and until it is finally dismissed.

Taxes or customs duties, power of court to determine amount, etc.
Approval to have the effect of adjudication of bankruptcy.
Ante, p. 86.
I. R. C. § 274.

"ARTICLE VII—INTERSTATE COMMERCE COMMISSION

"SEC. 740. If, in any application filed with the Commission pursuant to section 20a of the Interstate Commerce Act for authority to issue or modify securities, the applicant shall allege that the purpose in making such application is to enable it to file a petition under the provisions of this chapter, the Commission shall take final action on such application as promptly as possible, and in any event within one hundred and twenty days after the filing of such application, unless the Commission finds that a longer time, not exceeding sixty days is needed in the public interest.

Application to issue, etc., securities in order to file petition, action by Commission.
41 Stat. 494.
49 U. S. C. § 20a.

"ARTICLE VIII—FINAL DECREE AND REVIEW

"SEC. 745. Any final order or decree of the special court may be reviewed by the Supreme Court of the United States upon application for certiorari made by any person affected by the plan who deems himself aggrieved within sixty days after the entry of such order or decree, pursuant to the provisions of the Federal Judicial Code.

Time limitation upon applications for certiorari.

"SEC. 746. In the decree approving and confirming the plan the court may require such reports of the action taken by the petitioner thereunder in the execution of the plan as may be necessary to a final disposition of the cause, and in its final decree disposing of the cause the court shall retain jurisdiction in the district court to the extent necessary to protect and enforce the rights of the parties under said plan and the orders of the court thereon.

Power of court to require reports of action taken by petitioner.

"ARTICLE IX—FILING RECORD WITH COMMISSION

"SEC. 750. The clerk of the court in which any proceedings under this chapter are pending, shall forthwith transmit to the Interstate Commerce Commission copies of all pleadings, petitions, motions, applications, orders, judgments, decrees and other papers in such proceedings filed with the court or entered therein, including copies of any transcripts of testimony, hearings or other proceedings that may be transcribed and filed in such proceedings together with copies of all exhibits, except to the extent that the court finds that compliance with this section would be impracticable.

Copies of records to be filed with Commission.

"ARTICLE X—TERMINATION OF JURISDICTION

"SEC. 755. The jurisdiction conferred upon any court by this chapter shall not be exercised by such court after July 31, 1940, except in respect of any proceeding initiated by filing a petition under section 710 hereof on or before July 31, 1940."

Termination of jurisdiction.
Ante, p. 1135.

Approved, July 28, 1939, 9:45 a. m., E. S. T.

[CHAPTER 395]

AN ACT

July 31, 1939
[S. 770]
[Public, No. 243]

To authorize the addition to Glacier National Park, Montana, of certain property acquired for the establishment of a fish hatchery, and for other purposes.

Glacier National Park, Mont.
Lands acquired for fish hatchery added to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to administer as a part of the Glacier National Park, in the State of Montana, subject to all laws and regulations applicable thereto, the lands, or interests in lands, within the State of Montana, in township 28 north, range 20 west, Montana meridian, which may be acquired by the United States for the establishment by the National Park Service of a fish hatchery for restocking the waters of the said park.

Approved, July 31, 1939.

[CHAPTER 396]

AN ACT

July 31, 1939
[H. R. 153]
[Public, No. 244]

To transfer jurisdiction over commercial prints and labels, for the purpose of copyright registration, to the Register of Copyrights.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That effective at the close of business June 30, 1940, section 3 of the Act entitled "An Act to amend the law relating to patents, trade-marks, and copyrights", approved June 18, 1874 (17 U. S. C. 63), is hereby repealed, but all original or renewal copyrights effected thereunder shall continue in full force and effect for the balance of the respective unexpired terms, subject to all the rights and remedies accorded by existing copyright law.

Copyrights.
Provisions for registration of prints and labels by Commissioner of Patents repealed, effective June 30, 1940.
18 Stat. 79.
17 U. S. C. § 63.
Continuance of unexpired copyrights.

SEC. 2. Section 5 (k) of the Act entitled "An Act to amend and consolidate the Acts respecting copyright" approved March 4, 1909, is hereby amended to read: "(k) Prints and pictorial illustrations including prints or labels used for articles of merchandise."

35 Stat. 1077.
17 U. S. C. § 5 (k).
Commercial prints and labels.

SEC. 3. That commencing July 1, 1940, the Register of Copyrights is charged with the registration of claims to copyright properly presented, in all prints and labels published in connection with the sale or advertisement of articles of merchandise, including all claims to copyright in prints and labels pending in the Patent Office and uncleared at the close of business June 30, 1940. All such pending applications and all fees which have been submitted or paid to or into the Patent Office for such pending applications, and all funds deposited and at the close of business June 30, 1940, held in the Patent Office to be applied to copyright business in that Office, shall be returned by the Commissioner of Patents to the applicants. There shall be paid for registering a claim of copyright in any such print or label not a trade-mark $6, which sum shall cover the expense of furnishing a certificate of such registration, under the seal of the Copyright Office, to the claimant of copyright.

Registration by Register of Copyrights, effective July 1, 1940.
Pending and uncleared claims.
Return of applications, fees, etc.
Copyright fee.

SEC. 4. Subsisting copyrights originally registered in the Patent Office prior to July 1, 1940, under the provision of law repealed by section 1 hereof, shall be subject to renewal in behalf of the proprietor upon application made to the Register of Copyrights within one year prior to the expiration of the original term of twenty-eight years.

Subsisting copyrights originally registered in Patent Office, renewal.

Approved, July 31, 1939.

[CHAPTER 397]

AN ACT

To amend the Act entitled "An Act to classify officers and members of the Fire Department of the District of Columbia, and for other purposes."

July 31, 1939
[H. R. 1982]
[Public, No. 245]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act entitled "An Act to classify officers and members of the Fire Department of the District of Columbia and for other purposes", approved June 20, 1906, and amended January 24, 1920 (D. C. Code, title 20, part 2, sec. 557), is hereby amended by deleting the first sentence of the second paragraph thereof and inserting in its place the following provision: "No member of the Fire Department of the District of Columbia shall directly or indirectly engage in any strike of such department."

District of Columbia.
Fire Department.
Restriction on members engaging in strikes.
34 Stat. 315; 41 Stat. 398.
20 D. C. Code § 557.

Approved, July 31, 1939.

[CHAPTER 398]

AN ACT

To amend the Act entitled "An Act to regulate steam and other operating engineering in the District of Columbia", approved February 28, 1887, as amended.

July 31, 1939
[H. R. 3834]
[Public, No. 246]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 of the Act entitled "An Act to regulate steam and other operating engineering in the District of Columbia", approved February 28, 1887, as amended, is amended to read as follows:

District of Columbia.
Steam and other operating engineers.
24 Stat. 427.
20 D. C. Code § 367.

"SEC. 7. (a) The foregoing provisions of this Act shall not apply to engineers employed by the United States Government or licensed by the laws of any State having reciprocity with the District of Columbia."

License provisions not applicable to engineers employed by Federal Government, etc.

Approved, July 31, 1939.

[CHAPTER 399]

AN ACT

To amend section 1860 of the Revised Statutes, as amended (48 U. S. C. 1460), to permit retired officers and enlisted men of the Army, Navy, Marine Corps, and Coast Guard to hold civil office in any Territory of the United States.

July 31, 1939
[S. 1116]
[Public, No. 247]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the fourth clause of section 1860 of the Revised Statutes of the United States, as amended (48 U. S. C. 1460), is hereby further amended to read as follows:

Territories of the United States.
R. S. § 1860.
48 U. S. C. § 1460.

"Fourth. No person belonging to the Army, Navy, Marine Corps, or Coast Guard shall be elected to or hold any civil office or appointment in any Territory, except officers and enlisted men of the Army, the Navy, the Marine Corps, or the Coast Guard on the retired list, and except officers of the Coast Guard who heretofore have been, or hereafter may be, appointed as United States Commissioners or United States Deputy Marshals in and for the Territory of Alaska."

Army, Navy, etc., retired personnel permitted to hold civil office or appointment in.

U. S. Commissioners, deputy marshals in Alaska.

Approved, July 31, 1939.

[CHAPTER 400]

July 31, 1939
[H. R. 5660]
[Public, No. 248]

AN ACT

To include Lafayette Park within the provisions of the Act entitled "An Act to regulate the height, exterior design, and construction of private and semipublic buildings in certain areas of the National Capital", approved May 16, 1930.

District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of section 1 of the Act entitled "An Act to regulate the height, exterior design, and construction of private and semipublic buildings in certain areas of the National Capital", approved May 16, 1930 (U. S. C., 1934 edition, title 40, sec. 121), is amended to read as follows: "To this end, hereafter when application is made for permit for the erection or alteration of any building, any portion of which is to front or abut upon the grounds of the Capitol, the grounds of the White House, the portion of Pennsylvania Avenue extending from the Capitol to the White House, Lafayette Park, Rock Creek Park, the Zoological Park, the Rock Creek and Potomac Parkway, Potomac Park, The Mall Park System and public buildings adjacent thereto, or abutting upon any street bordering any of said grounds or parks, the plans therefor, so far as they relate to height and appearance, color, and texture of the materials of exterior construction, shall be submitted by the Commissioners of the District of Columbia to the Commission of Fine Arts; and the said Commission shall report promptly to said Commissioners its recommendations, including such changes, if any, as in its judgment are necessary to prevent reasonably avoidable impairment of the public values belonging to such public building or park; and said Commissioners shall take such action as shall, in their judgment, effect reasonable compliance with such recommendation: *Provided*, That if the said Commission of Fine Arts fails to report its approval or disapproval of such plans within thirty days, its approval thereof shall be assumed and a permit may be issued."

46 Stat. 366.
40 U. S. C. § 121.
Inclusion of Lafayette Park under zoning regulation.

Recommendations and action.

Proviso.
Failure of Commission of Fine Arts to disapprove plans; issuance of permit.

Approved, July 31, 1939.

[CHAPTER 401]

July 31, 1939
[H. R. 6503]
[Public, No. 249]

AN ACT

Relating to the exchange of certain lands in the State of Oregon.

Oregon.
Exchanges of certain revested and reconveyed lands within, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior, in the administration of the Act entitled "An Act relating to the revested Oregon and California Railroad and reconveyed Coos Bay Wagon Road grant lands situated in the State of Oregon", approved August 28, 1937 (50 Stat. 874), is hereby authorized and empowered, in his discretion, to exchange any land formerly granted to the Oregon and California Railroad Company, title to which was revested in the United States pursuant to the provisions of the Act of June 9, 1916 (39 Stat. 218), and any land granted to the State of Oregon, title to which was reconveyed to the United States by the Southern Oregon Company pursuant to the provisions of the Act of February 26, 1919 (40 Stat. 1179), for lands of approximately equal aggregate value held in private, State, or county ownership, either within or contiguous to the former limits of such grants, when by such action the Secretary of the Interior will be enabled to consolidate advantageously the holdings of lands of the United States: *Provided*, That all lands and timber secured by the United States pursuant to any such exchange shall be administered in accordance with the same provisions of law as such revested or reconveyed lands

50 Stat. 874.

39 Stat. 218.

40 Stat. 1179.

Provisos.
Administration.

exchanged therefor: *Provided further*, That either party to any such exchange may make reservations of easements, rights of use, and other interests and rights. No fee shall be charged for any such exchange with respect to land owned by the State of Oregon or any county thereof, except one-half of the cost of publishing notice of such proposed exchange.

Reservations of easements, etc.

State-owned lands; fees for exchanges.

SEC. 2. The Secretary of the Interior is hereby authorized to perform any and all acts and to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Administrative duties of Secretary of Interior.

SEC. 3. The Act of May 31, 1918 (40 Stat. 593), section 3 of the Act of June 4, 1920 (41 Stat. 758), and all other Acts or parts of Acts in conflict with the provisions of this Act, to the extent of such conflict, are hereby repealed.

Designated provisions repealed. 40 Stat. 593; 41 Stat. 758.

Approved, July 31, 1939.

[CHAPTER 408]

AN ACT

To increase the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States.

August 1, 1939 [H. R. 4647] [Public, No. 250]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States", approved August 27, 1888, as amended (U. S. C., 1934 edition, title 24, sec. 134), is amended by striking out in the first paragraph thereof "$120 per annum" and inserting in lieu thereof "$240 per annum".

State or Territorial homes for disabled soldiers and sailors. Federal aid increased. 25 Stat. 450. 24 U. S. C. § 134.

SEC. 2. The amendment made by this Act shall apply to payments with respect to the care given to disabled soldiers and sailors on and after the first day of the month next following the month during which this Act is enacted: *Provided*, That said payments shall be made regardless of whether said veteran may be receiving domiciliary care or hospitalization in said home and the appropriations of the Veterans' Administration for medical, hospital, and domiciliary care shall be available for this purpose: *Provided further*, That no payment to a State or Territory under this Act shall be made for any period prior to the date upon which the Administrator of Veterans' Affairs determines that the veteran on whose account such payment is requested is eligible for such care in a Veterans' Administration facility.

Effective date.

Provisos. Payments not barred because of domiciliary care, etc.

No payments prior to determination of eligibility.

Approved, August 1, 1939.

[CHAPTER 409]

AN ACT

To provide for the registry of pursers and surgeons as staff officers on vessels of the United States, and for other purposes.

August 1, 1939 [H. R. 6076] [Public, No. 251]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be registered staff officers in the United States merchant marine in the following grades: (1) Chief purser, (2) purser, (3) senior assistant purser, (4) junior assistant purser, and (5) surgeon. The Secretary of Commerce (in this Act called the Secretary) shall register, and issue certificates of registry to, qualified individuals applying for registry in such grades, as hereinafter provided, and every such individual when so registered and serving in the staff department on a vessel of the United States shall rank as a staff officer on such vessel.

Merchant marine. Registry of pursers and surgeons as staff officers; grades.

To constitute a separate department; pursers' clerks included.

Officers registered under the provisions of this Act and pursers' clerks shall constitute a separate and independent department on vessels of the United States to be known as the staff department under the charge of the senior registered purser on such vessel, who shall be responsible solely to the master. On oceangoing vessels licensed to carry more than one hundred passengers, such officer in charge of the staff department shall be a registered chief purser; and whenever more than three persons are employed in the staff department on such vessels, exclusive of surgeons, there shall be a minimum of one registered senior assistant purser and one registered junior assistant purser in such staff department. No person shall be eligible for registry as a staff officer under the provisions of this Act who is not a citizen of the United States.

Registered chief pursers.

Registered senior assistants and junior assistants.

Citizenship requirement.

Qualifications.

SEC. 2. No applicant for registry under the provisions of this Act shall be required to take an examination to qualify therefor, but the Secretary shall require satisfactory proof of good character, citizenship, and such minimum periods of service as he shall deem necessary to establish the requisite knowledge, skill, and experience to qualify applicants for the respective stations. Applicants for registry as surgeon shall be required to possess a valid license as physician and surgeon issued under the authority of a State or Territory of the United States or the District of Columbia.

For registry as surgeons.

Oath of office.

SEC. 3. Each staff officer receiving a certificate of registry under the provisions of this Act shall make oath or affirmation before an officer empowered to administer oaths, to be designated by the Secretary, that he will faithfully and honestly perform all the duties required of him by law. No such staff officer shall be required to obtain any other certificate of service or efficiency or behavior as a condition of service in such capacity other than as herein provided.

Staff officers members of Naval Reserve Corps, insignia on uniforms.

SEC. 4. (a) Staff officers registered under the provisions of this Act who are members of the Naval Reserve Corps shall wear on their uniforms such special distinguishing insignia as may be approved by the Secretary of the Navy.

Prescribed type, etc.

(b) The uniform stripes, decoration, or other insignia to be worn by such officers shall be of gold braid or woven gold or silver material, and no member of the ship's crew other than such staff officers shall be allowed to wear any uniform with such staff officer's identifying insignia.

Unlawful wearing.

Employment of unregistered staff officers unlawful; penalty.

SEC. 5. (a) It shall be unlawful to employ any person or for any person to serve in any grade or perform the duties of any grade specified in section 1 of this Act on any such vessel of the United States designated therein unless he shall be in bona fide possession of a certificate of registry, issued under the provisions of this Act, as an officer in such grade; and anyone violating this provision shall be liable to a penalty of $100 for each offense: *Provided*, That in the event no registered staff officer is available and obtainable at the time of sailing, the vessel may sail with an unregistered staff officer or without any staff officer: *Provided further*, That such staff officer shall not be included in the vessel's inspection certificate.

Provisos.
If no registered staff officer available at time of sailing.

Not included in inspection certificate.

Penal provisions.
Altering, etc., certificate of registry.

(b) Any staff officer registered under the provisions of this Act who shall change by addition, interpolation, or erasure of any kind, any certificate of registry referred to in this section shall have his registry and his certificate of registry revoked and be punished by a fine of not more than $100: *Provided*, That the provisions of this Act shall not apply to any vessel of the United States operated on bays, sounds, inland waterways, and lakes, other than the Great Lakes, or to passenger ferries and car ferries operated on the Great Lakes.

Proviso.
Exceptions.

(c) Any registry or certificate of registry issued under the authority of this Act to any staff officer shall be suspended or revoked upon satisfactory proof of bad conduct, inattention to his duties, or the willful violation of any provisions of this Act applicable to him, in the same manner and with like procedure as is provided in the case of suspension or revocation of licenses of officers under the provisions of section 4450 of the Revised Statutes, as amended.

Misconduct, etc.

R. S. § 4450.
46 U. S. C. § 239; Supp. IV, § 239 (d)-(g).

SEC. 6. The sixth paragraph of section 4596 of the Revised Statutes, as amended, is amended to read as follows:

"Sixth. For assaulting any master, mate, pilot, engineer, or staff officer, by imprisonment for not more than two years."

R. S. § 4596.
46 U. S. C. § 701.

Assault on master, etc.

SEC. 7. The Secretary of Commerce shall prescribe rules and regulations to carry out the provisions of this Act.

Rules and regulations.

SEC. 8. As used in this Act the term "vessel of the United States" shall mean any vessel registered, enrolled, or licensed under the laws of the United States, but shall not include a fishing or whaling vessel or a yacht.

Term construed.

SEC. 9. The provisions of section 5 (a) of this Act shall take effect one year from the date of the enactment of this Act.

Effective date of section 5 (a) provisions.

Approved, August 1, 1939.

[CHAPTER 410]

AN ACT

To prevent pernicious political activities.

August 2, 1939
[S. 1871]
[Public, No. 252]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be unlawful for any person to intimidate, threaten, or coerce, or to attempt to intimidate, threaten, or coerce, any other person for the purpose of interfering with the right of such other person to vote or to vote as he may choose, or of causing such other person to vote for, or not to vote for, any candidate for the office of President, Vice President, Presidential elector, Member of the Senate, or Member of the House of Representatives at any election held solely or in part for the purpose of selecting a President, a Vice President, a Presidential elector, or any Member of the Senate or any Member of the House of Representatives, Delegates or Commissioners from the Territories and insular possessions.

Prevention of pernicious political activities.
Elections of Federal officials, including Presidential electors.
Intimidation or coercion of voters unlawful.

SEC. 2. It shall be unlawful for any person employed in any administrative position by the United States, or by any department, independent agency, or other agency of the United States (including any corporation controlled by the United States or any agency thereof, and any corporation all of the capital stock of which is owned by the United States or any agency thereof), to use his official authority for the purpose of interfering with, or affecting the election or the nomination of any candidate for the office of President, Vice President, Presidential elector, Member of the Senate, or Member of the House of Representatives, Delegates or Commissioners from the Territories and insular possessions.

Use of official authority by anyone in administrative position for purpose of interfering with election unlawful.

SEC. 3. It shall be unlawful for any person, directly or indirectly, to promise any employment, position, work, compensation, or other benefit, provided for or made possible in whole or in part by any Act of Congress, to any person as consideration, favor, or reward for any political activity or for the support of or opposition to any candidate or any political party in any election.

Promise of benefit as reward for support of or opposition to a candidate or political party.

SEC. 4. Except as may be required by the provisions of subsection (b), section 9 of this Act, it shall be unlawful for any person to deprive, attempt to deprive, or treaten to deprive, by any means, any

Race, creed, etc., discrimination in work relief or relief forbidden.

person of any employment, position, work, compensation, or other benefit provided for or made possible by any Act of Congress appropriating funds for work relief or relief purposes, on account of race, creed, color, or any political activity, support of, or opposition to any candidate or any political party in any election.

Contributions, etc., for political purposes from persons receiving work relief or relief benefit forbidden.

SEC. 5. It shall be unlawful for any person to solicit or receive or be in any manner concerned in soliciting or receiving any assessment, subscription, or contribution for any political purpose whatever from any person known by him to be entitled to or receiving compensation, employment, or other benefit provided for or made possible by any Act of Congress appropriating funds for work relief or relief purposes.

Disclosure of lists or names of persons on relief, for political purposes, unlawful.

SEC. 6. It shall be unlawful for any person for political purposes to furnish or to disclose, or to aid or assist in furnishing or disclosing, any list or names of persons receiving compensation, employment, or benefits provided for or made possible by any Act of Congress appropriating, or authorizing the appropriation of, funds for work relief or relief purposes, to a political candidate, committee, campaign manager, or to any person for delivery to a political candidate, committee, or campaign manager, and it shall be unlawful for any person to receive any such list or names for political purposes.

Receipt of list unlawful.

Relief, etc., funds, providing loans for public-works projects, use to coerce or restrain voters forbidden.

SEC. 7. No part of any appropriation made by any Act, heretofore or hereafter enacted, making appropriations for work relief, relief, or otherwise to increase employment by providing loans and grants for public-works projects, shall be used for the purpose of, and no authority conferred by any such Act upon any person shall be exercised or administered for the purpose of, interfering with, restraining, or coercing any individual in the exercise of his right to vote at any election.

Penalty for violation.

SEC. 8. Any person who violates any of the foregoing provisions of this Act upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both.

Executive departments, etc.
Interference by employee of, in an election forbidden.

SEC. 9. (a) It shall be unlawful for any person employed in the executive branch of the Federal Government, or any agency or department thereof, to use his official authority or influence for the purpose of interfering with an election or affecting the result thereof.

Taking any active part in political management or campaigns.

No officer or employee in the executive branch of the Federal Government, or any agency or department thereof, shall take any active part in political management or in political campaigns.

Exceptions.

All such persons shall retain the right to vote as they may choose and to express their opinions on all political subjects.

President and Vice President, and Executive Office personnel.
Heads, etc., of departments.
Policy-determining officers.

For the purposes of this section the term "officer" or "employee" shall not be construed to include (1) the President and Vice President of the United States; (2) persons whose compensation is paid from the appropriation for the office of the President; (3) heads and assistant heads of executive departments; (4) officers who are appointed by the President, by and with the advice and consent of the Senate, and who determine policies to be pursued by the United States in its relations with foreign powers or in the Nation-wide administration of Federal laws.

Penalty for violation.

(b) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by any Act of Congress for such position or office shall be used to pay the compensation of such person.

Membership in party or organization advocating overthrow of our constitutional form of government unlawful.

SEC. 9A. (1) It shall be unlawful for any person employed in any capacity by any agency of the Federal Government, whose compensation, or any part thereof, is paid from funds authorized or appropriated by any Act of Congress, to have membership in any political party or organization which advocates the overthrow of our constitutional form of government in the United States.

(2) Any person violating the provisions of this section shall be immediately removed from the position or office held by him, and thereafter no part of the funds appropriated by any Act of Congress for such position or office shall be used to pay the compensation of such person. Penalty for violation.

SEC. 10. All provisions of this Act shall be in addition to, not in substitution for, of existing law. Provisions supplementary to existing law.

SEC. 11. If any provision of this Act, or the application of such provision to any person or circumstance, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby. Saving clause.

Approved, August 2, 1939, 11:50 a. m., E. S. T.

[CHAPTER 411]

AN ACT

August 3, 1939
[S. 2065]
[Public, No. 253]

To provide for the regulation of the sale of certain securities in interstate and foreign commerce and through the mails, and the regulation of the trust indentures under which the same are issued, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide full and fair disclosure of the character of securities sold in interstate and foreign commerce and through the mails, and to prevent frauds in the sale thereof, and for other purposes", approved May 27, 1933, as amended, is amended by adding at the end thereof the following: 48 Stat. 74. 15 U. S. C. §§ 77a-77mm; Supp. IV, ch. 2A.

"TITLE III

"SHORT TITLE

"SEC. 301. This title, divided into sections as follows, may be cited as the 'Trust Indenture Act of 1939': Trust Indenture Act of 1939.

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"NECESSITY FOR REGULATION

Necessity for regulation declared.

48 Stat. 909.
15 U. S. C. § 78jj.

"SEC. 302. (a) Upon the basis of facts disclosed by the reports of the Securities and Exchange Commission made to the Congress pursuant to section 211 of the Securities Exchange Act of 1934 and otherwise disclosed and ascertained, it is hereby declared that the national public interest and the interest of investors in notes, bonds, debentures, evidences of indebtedness, and certificates of interest or participation therein, which are offered to the public, are adversely affected—

"(1) when the obligor fails to provide a trustee to protect and enforce the rights and to represent the interests of such investors, notwithstanding the fact that (A) individual action by such investors for the purpose of protecting and enforcing their rights is rendered impracticable by reason of the disproportionate expense of taking such action, and (B) concerted action by such investors in their common interest through representatives of their own selection is impeded by reason of the wide dispersion of such investors through many States, and by reason of the fact that information as to the names and addresses of such investors generally is not available to such investors;

"(2) when the trustee does not have adequate rights and powers, or adequate duties and responsibilities, in connection with matters relating to the protection and enforcement of the rights of such investors; when, notwithstanding the obstacles to concerted action by such investors, and the general and reasonable assumption by such investors that the trustee is under an affirmative duty to take action for the protection and enforcement of their rights, trust indentures (A) generally provide that the trustee shall be under no duty to take any such action, even in the event of default, unless it receives notice of default, demand for action, and indemnity, from the holders of substantial percentages of the securities outstanding thereunder, and (B) generally relieve the trustee from liability even for its own negligent action or failure to act;

"(3) when the trustee does not have resources commensurate with its responsibilities, or has any relationship to or connection with the obligor or any underwriter of any securities of the obligor, or holds, beneficially or otherwise, any interest in the obligor or any such underwriter, which relationship, connection, or interest involves a material conflict with the interests of such investors;

"(4) when the obligor is not obligated to furnish to the trustee under the indenture and to such investors adequate current information as to its financial condition, and as to the performance of its obligations with respect to the securities outstanding under such indenture; or when the communication of such information to such investors is impeded by the fact that information as to

the names and addresses of such investors generally is not available to the trustee and to such investors;

"(5) when the indenture contains provisions which are misleading or deceptive, or when full and fair disclosure is not made to prospective investors of the effect of important indenture provisions; or

"(6) when, by reason of the fact that trust indentures are commonly prepared by the obligor or underwriter in advance of the public offering of the securities to be issued thereunder, such investors are unable to participate in the preparation thereof, and, by reason of their lack of understanding of the situation, such investors would in any event be unable to procure the correction of the defects enumerated in this subsection.

"(b) Practices of the character above enumerated have existed to such an extent that, unless regulated, the public offering of notes, bonds, debentures, evidences of indebtedness, and certificates of interest or participation therein, by the use of means and instruments of transportation and communication in interstate commerce and of the mails, is injurious to the capital markets, to investors, and to the general public; and it is hereby declared to be the policy of this title, in accordance with which policy all the provisions of this title shall be interpreted, to meet the problems and eliminate the practices, enumerated in this section, connected with such public offerings.

"DEFINITIONS

"SEC. 303. When used in this title, unless the context otherwise requires— Definitions.

"(1) Any term defined in section 2 of the Securities Act of 1933, as heretofore amended, and not otherwise defined in this section, shall have the meaning assigned to such term in such section 2. Application of terms defined in Securities Act of 1933. 48 Stat. 74. 15 U. S. C. § 77b.

"(2) The term 'sale' or 'sell' shall include all transactions included in such term as provided in paragraph (3) of section 2 of the Securities Act of 1933, as heretofore amended, except that a sale of a certificate of interest or participation shall be deemed a sale of the security or securities in which such certificate evidences an interest or participation if and only if such certificate gives the holder thereof the right to convert the same into such security or securities. "Sale" or "sell." Exception.

"(3) The term 'prospectus' shall have the meaning assigned to such term in paragraph (10) of section 2 of the Securities Act of 1933, as heretofore amended, except that in the case of securities which are not registered under the Securities Act of 1933, such term shall not include any communication (A) if it is proved that prior to or at the same time with such communication a written statement meeting the requirements of subsection (c) of section 305 was sent or given to the persons to whom the communication was made, by the person making such communication or his principal, or (B) if such communication states from whom such statement may be obtained and, in addition, does no more than identify the security, state the price thereof, and state by whom orders will be executed. "Prospectus." Exception.

"(4) The term 'underwriter' means any person who has purchased from an issuer with a view to, or sells for an issuer in connection with, the distribution of any security, or participates or has a direct or indirect participation in any such undertaking, or participates or has a participation in the direct or indirect underwriting of any such undertakng; but such term shall not include a person whose interest is limited to a commission from an underwriter or dealer not in excess of the usual and customary distributors' or sellers' commission. "Underwriter." Exception.

"(5) The term 'director' means any director of a corporation, or any individual performing similar functions with respect to any organization whether incorporated or unincorporated. "Director."

"Executive officer."

"(6) The term 'executive officer' means the president, every vice president, every trust officer, the cashier, the secretary, and the treasurer of a corporation, and any individual customarily performing similar functions with respect to any organization whether incorporated or unincorporated, but shall not include the chairman of the board of directors.

Exception.

"Indenture."

"(7) The term 'indenture' means any mortgage, deed of trust, trust or other indenture, or similar instrument or agreement (including any supplement or amendment to any of the foregoing), under which securities are outstanding or are to be issued, whether or not any property, real or personal, is, or is to be, pledged, mortgaged, assigned, or conveyed thereunder.

"Application" or "application for qualification."

"(8) The term 'application' or 'application for qualification' means the application provided for in section 307, and includes any amendment thereto and any report, document, or memorandum accompanying such application or incorporated therein by reference.

"Indenture to be qualified."

"(9) The term 'indenture to be qualified' means (A) the indenture under which there has been or is to be issued a security in respect of which a particular registration statement has been filed, or (B) the indenture in respect of which a particular application has been filed.

"Indenture trustee."

"(10) The term 'indenture trustee' means each trustee under the indenture to be qualified, and each successor trustee.

"Indenture security."

"(11) The term 'indenture security' means any security issued or issuable under the indenture to be qualified.

"Obligor."

"(12) The term 'obligor', when used with respect to any such indenture security, means every person who is liable thereon, and, if such security is a certificate of interest or participation, such term means also every person who is liable upon the security or securities in which such certificate evidences an interest or participation; but such term shall not include the trustee under an indenture under which certificates of interest or participation, equipment trust certificates, or like securities are outstanding.

Exception.

"Paying agent."

"(13) The term 'paying agent', when used with respect to any such indenture security, means any person authorized by an obligor thereon (A) to pay the principal of or interest on such security on behalf of such obligor, or (B) if such security is a certificate of interest or participation, equipment trust certificate, or like security, to make such payment on behalf of the trustee.

"State."

"(14) The term 'State' means any State of the United States.

"Commission."

"(15) The term 'Commission' means the Securities and Exchange Commission.

"Voting security."

"(16) The term 'voting security' means any security presently entitling the owner or holder thereof to vote in the direction or management of the affairs of a person, or any security issued under or pursuant to any trust, agreement, or arrangement whereby a trustee or trustees or agent or agents for the owner or holder of such security are presently entitled to vote in the direction or management of the affairs of a person; and a specified percentage of the voting securities of a person means such amount of the outstanding voting securities of such person as entitles the holder or holders thereof to cast such specified percentage of the aggregate votes which the holders of all the outstanding voting securities of such person are entitled to cast in the direction or management of the affairs of such person.

Designated Acts to refer to amended form. 15 U. S. C. chs. 2A, 2B; Supp. IV, chs. 2A, 2B, 2C.

"(17) The terms 'Securities Act of 1933', 'Securities Exchange Act of 1934', and 'Public Utility Holding Company Act of 1935' shall be deemed to refer, respectively, to such Acts, as amended, whether amended prior to or after the enactment of this title.

"(18) The term 'Bankruptcy Act' means the Act entitled 'An Act to establish a uniform system of bankruptcy throughout the United States', approved July 1, 1898, as amended, whether amended prior to or after the enactment of this title.

Term "Bankruptcy Act" construed.
11 U. S. C.; 11 U. S. C., Supp. IV.

"EXEMPTED SECURITIES AND TRANSACTIONS

"SEC. 304. (a) The provisions of this title shall not apply to any of the following securities:

Exempted securities and transactions.

"(1) any security other than (A) a note, bond, debenture, or evidence of indebtedness, whether or not secured, or (B) a certificate of interest or participation in any such note, bond, debenture, or evidence of indebtedness, or (C) a temporary certificate for, or guarantee of, any such note, bond, debenture, evidence of indebtedness, or certificate;

Types exempt.

"(2) any certificate of interest or participation in two or more securities having substantially different rights and privileges, or a temporary certificate for any such certificate;

Certificates of interest, etc.

"(3) any security which, prior to or within six months after the enactment of this title, has been sold or disposed of by the issuer or bona fide offered to the public, but this exemption shall not apply to any new offering of any such security by an issuer subsequent to such six months;

Prior sale.

New offering excluded.

"(4) any security exempted from the provisions of the Securities Act of 1933, as heretofore amended, by paragraph (2), (3), (4), (5), (6), (7), (8), or (11) of subsection 3 (a) thereof;

Security exempted from registration under Securities Act of 1933.

"(5) any security issued under a mortgage indenture as to which a contract of insurance under the National Housing Act is in effect; and any such security shall be deemed to be exempt from the provisions of the Securities Act of 1933 to the same extent as though such security were specifically enumerated in section 3 (a) (2) of such Act;

Security under mortgage indenture as to which insurance under National Housing Act is in effect.
12 U. S. C. ch. 13; Supp. IV, ch. 13.

"(6) any note, bond, debenture, or evidence of indebtedness issued or guaranteed by a foreign government or by a subdivision, department, municipality, agency, or instrumentality thereof;

Obligations of foreign governments, subdivisions, etc.

"(7) any guarantee of any security which is exempted by this subsection;

Guarantee of any security exempted by this subsection.

"(8) any security which has been or is to be issued otherwise than under an indenture, but this exemption shall not be applied within a period of twelve consecutive months to more than $250,000 aggregate principal amount of any securities of the same issuer; or

Security other than under an indenture; limitation.

"(9) any security which has been or is to be issued under an indenture which limits the aggregate principal amount of securities at any time outstanding thereunder to $1,000,000 or less, but this exemption shall not be applied within a period of thirty-six consecutive months to more than $1,000,000 aggregate principal amount of securities of the same issuer.

Where indenture limits total outstanding to $1,000,000 or less.

In computing the aggregate principal amount of securities to which the exemptions provided by paragraphs (8) and (9) may be applied, securities to which the provisions of sections 305 and 306 would not have applied, irrespective of the provisions of those paragraphs, shall be disregarded.

"(b) The provisions of sections 305 and 306 shall not apply (1) to any of the transactions exempted from the provisions of section 5 of the Securities Act of 1933 by section 4 thereof, as heretofore amended, or (2) to any transaction which would be so exempted but for the last sentence of paragraph (11) of section 2 of such Act.

Transactions disregarded.

48 Stat. 77.
15 U. S. C. §§ 77d, 77e; Supp. IV, § 77e.
48 Stat. 75.
15 U. S. C. 77b (11).

Application by issuer for exemption of offerings of certain securities.

"(c) The Commission shall, on application by the issuer and after opportunity for hearing thereon, by order exempt from any one or more provisions of this title any security issued or proposed to be issued under any indenture under which, at the time such application is filed, securities referred to in paragraph (3) of subsection (a) of this section are outstanding, if and to the extent that the Commission finds that compliance with such provision or provisions, through the execution of a supplemental indenture or otherwise—

Findings by Commission.

"(1) would require, by reason of the provisions of such indenture, or the provisions of any other indenture or agreement made prior to the enactment of this title, or the provisions of any applicable law, the consent of the holders of securities outstanding under any such indenture or agreement; or

"(2) would impose an undue burden on the issuer, having due regard to the public interest and the interests of investors.

Securities issued by a person organized under foreign government laws, etc.

"(d) The Commission may, on application by the issuer and after opportunity for hearing thereon, by order exempt from any one or more of the provisions of this title any security issued or proposed to be issued by a person organized and existing under the laws of a foreign government or a political subdivision thereof, if and to the extent that the Commission finds that compliance with such provision or provisions is not necessary in the public interest and for the protection of investors.

"SECURITIES REQUIRED TO BE REGISTERED UNDER SECURITIES ACT

Registration statement to include designated items.

"SEC. 305. (a) Subject to the provisions of section 304, a registration statement relating to a security shall include the following information and documents, as though such inclusion were required by the provisions of section 7 of the Securities Act of 1933—

48 Stat. 78.
15 U. S. C. § 77g; Supp. IV, § 77g.

Eligibility of trustee.

"(1) such information and documents as the Commission may by rules and regulations prescribe in order to enable the Commission to determine whether any person designated to act as trustee under the indenture under which such security has been or is to be issued is eligible to act as such under subsection (a) of section 310 or has a conflicting interest as defined in subsection (b) of section 310; and

Analysis of indenture provisions with respect to default.

Authentication and delivery of indenture securities, etc.

Release, etc., of property subject to lien.

Satisfaction and discharge of indenture.
Evidence.

"(2) an analysis of any provisions of such indenture with respect to (A) the definition of what shall constitute a default under such indenture, and the withholding of notice to the indenture security holders of any such default, (B) the authentication and delivery of the indenture securities and the application of the proceeds thereof, (C) the release or the release and substitution of any property subject to the lien of the indenture, (D) the satisfaction and discharge of the indenture, and (E) the evidence required to be furnished by the obligor upon the indenture securities to the trustee as to compliance with the conditions and covenants provided for in such indenture.

Segregation of information and documents.

The information and documents required by paragraph (1) of this subsection with respect to the person designated to act as indenture trustee shall be contained in a separate part of such registration statement, which part shall be signed by such person. Such part of the registration statement shall be deemed to be a document filed pursuant to this title, and the provisions of sections 11, 12, 17, and 24 of the Securities Act of 1933 shall not apply to statements therein or omissions therefrom.

Designated sections inapplicable.
48 Stat. 82, 84, 87.
15 U. S. C. §§ 77k, l, q, x.

Refusal to permit registration statement to become effective if not conforming to requirements.

"(b) The Commission shall issue an order prior to the effective date of registration refusing to permit such a registration statement to become effective, if it finds that—

"(1) the security to which such registration statement relates has not been or is not to be issued under an indenture;

"(2) such indenture does not conform to the requirements of sections 310 to 318, inclusive; or

"(3) any person designated as trustee under such indenture is not eligible to act as such under subsection (a) of section 310 or has any conflicting interest as defined in subsection (b) of section 310;

but no such order shall be issued except after notice and opportunity for hearing within the periods and in the manner required with respect to refusal orders pursuant to section 8 (b) of the Securities Act of 1933. If and when the Commission deems that the objections on which such order was based have been met, the Commission shall enter an order rescinding such refusal order, and the registration shall become effective at the time provided in section 8 (a) of the Securities Act of 1933, or upon the date of such rescission, whichever shall be the later.

Opportunity for hearing.

48 Stat. 79.
15 U. S. C. § 77h.

"(c) A prospectus relating to any such security shall include, as though such inclusion were required by section 10 of the Securities Act of 1933, a written statement containing the analysis, set forth in the registration statement, of any indenture provisions with respect to the matters specified in paragraph (2) of subsection (a) of this section, together with a supplementary analysis, prepared by the Commission, of such provisions and of the effect thereof, if, in the opinion of the Commission, the inclusion of such supplementary analysis is necessary or appropriate in the public interest or for the protection of investors, and the Commission so declares by order after notice and, if demanded by the issuer, opportunity for hearing thereon. Such order shall be entered prior to the effective date of registration, except that if opportunity for hearing thereon is demanded by the issuer such order shall be entered within a reasonable time after such opportunity for hearing.

Prospectus relating to such security, contents.

48 Stat. 81.
15 U. S. C. § 77j.

Preparation of supplementary analysis.

"(d) The provisions of sections 11, 12, 17, and 24 of the Securities Act of 1933, and the provisions of sections 323 and 325 of this title, shall not apply to statements in or omissions from any analysis required under the provisions of this section or section 306 or 307.

Inapplicable provisions.

48 Stat. 82, 84, 87.
15 U. S. C. §§ 77k, l, q, x.
Post, pp. 1176, 1177.

"SECURITIES NOT REGISTERED UNDER SECURITIES ACT

"SEC. 306. (a) In the case of any security which is not registered under the Securities Act of 1933 and to which this subsection is applicable notwithstanding the provisions of section 304, unless such security has been or is to be issued under an indenture and an application for qualification is effective as to such indenture, it shall be unlawful for any person, directly or indirectly—

Application.

Prohibitions affecting interstate commerce and the mails.

"(1) to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to sell such security through the use or medium of any prospectus or otherwise; or

Transmission of prospectus, etc.

"(2) to carry or cause to be carried through the mails or in interstate commerce, by any means or instruments of transportation, any such security for the purpose of sale or for delivery after sale.

Transporting of such security for sale or delivery after sale.

"(b) In the case of any security which is not registered under the Securities Act of 1933, but which has been or is to be issued under an indenture as to which an application for qualification is effective, it shall be unlawful for any person, directly or indirectly—

Unregistered securities issued, etc., under indenture to which application for qualification effective.
Unlawful acts.

"(1) to make use of any means or instruments of transportation or communication in interstate commerce or of the mails to carry or transmit any prospectus relating to any such security, unless such prospectus includes or is accompanied by a written statement that meets the requirements of subsection (c) of section 305; or

Transmittal of prospectus; exception.

Carrying, for sale or delivery after sale.

"(2) to carry or to cause to be carried through the mails or in interstate commerce any such security for the purpose of sale or for delivery after sale, unless accompanied or preceded by a written statement that meets the requirements of subsection (c) of section 305.

"QUALIFICATION OF INDENTURES COVERING SECURITIES NOT REQUIRED TO BE REGISTERED

Qualification of indentures covering securities not required to be registered.

"SEC. 307. (a) In the case of any security which is not required to be registered under the Securities Act of 1933 and to which subsection (a) of section 306 is applicable notwithstanding the provisions of section 304, an application for qualification of the indenture under which such security has been or is to be issued shall be filed with the Commission by the issuer of such security. Each such application shall be in such form, and shall be signed in such manner, as the Commission may by rules and regulations prescribe as necessary or appropriate in the public interest or for the protection of investors. Each such application shall include the information and documents required by subsection (a) of section 305. The information and documents required by paragraph (1) of such subsection with respect to the person designated to act as indenture trustee shall be contained in a separate part of such application, which part shall be signed by such person. Each such application shall also include such of the other information and documents which would be required to be filed in order to register such indenture security under the Securities Act of 1933 as the Commission may by rules and regulations prescribe as necessary or appropriate in the public interest or for the protection of investors. An application may be withdrawn by the applicant at any time prior to the effective date thereof. Subject to the provisions of section 321, the information and documents contained in or filed with any application shall be made available to the public under such regulations as the Commission may prescribe, and copies thereof, photostatic or otherwise, shall be furnished to every applicant therefor at such reasonable charge as the Commission may prescribe.

Application form, etc.

Inclusion of other information and documents.

Withdrawal permitted.

Availability of registration information. *Post*, p. 1174.

"(b) The filing with the Commission of an application, or of an amendment to an application, shall be deemed to have taken place upon the receipt thereof by the Commission, but, in the case of an application, only if it is accompanied or preceded by payment to the Commission of a filing fee in the amount of $100, such payment to be made in cash or by United States postal money order or certified or bank check, or in such other medium of payment as the Commission may authorize by rule and regulation.

Application effective on filing, etc.

Filing fee.

"(c) The provisions of section 8 of the Securities Act of 1933 and the provisions of subsection (b) of section 305 of this title shall apply with respect to every such application, as though such application were a registration statement filed pursuant to the provisions of such Act.

Period for qualification. 48 Stat. 79. 15 U. S. C. § 77h.

"INTEGRATION OF PROCEDURE WITH SECURITIES ACT AND OTHER ACTS

Integration of procedure with other Acts.

"SEC. 308. (a) The Commission, by such rules and regulations or orders as it deems necessary or appropriate in the public interest or for the protection of investors, shall authorize the filing of any information or documents required to be filed with the Commission under this title, or under the Securities Act of 1933, the Securities Exchange Act of 1934, or the Public Utility Holding Company Act of 1935, by incorporating by reference any information or documents on file with the Commission under this title or under any such Act.

15 U. S. C. chs. 2A, 2B; Supp. IV, chs. 2A, 2B, 2C.

"(b) The Commission, by such rules and regulations or orders as it deems necessary or appropriate in the public interest or for the protection of investors, shall provide for the consolidation of applications, reports, and proceedings under this title with registration statements, applications, reports, and proceedings under the Securities Act of 1933, the Securities Exchange Act of 1934, or the Public Utility Holding Company Act of 1935. Consolidation of applications, reports, etc.

"WHEN QUALIFICATION BECOMES EFFECTIVE; EFFECT OF QUALIFICATION

"SEC. 309. (a) The indenture under which a security has been or is to be issued shall be deemed to have been qualified under this title— When qualification becomes effective.

"(1) when registration becomes effective as to such security; or

"(2) when an application for the qualification of such indenture becomes effective, pursuant to section 307.

"(b) After qualification has become effective as to the indenture under which a security has been or is to be issued, no stop order shall be issued pursuant to section 8 (d) of the Securities Act of 1933, suspending the effectiveness of the registration statement relating to such security or of the application for qualification of such indenture, except on one or more of the grounds specified in section 8 of such Act. Limitation on issuance of stop order. 48 Stat. 79. 15 U. S. C. § 77h (d).

"(c) The making, amendment, or rescission of a rule, regulation, or order under the provisions of this title (except to the extent authorized by subsection (a) of section 314 with respect to rules and regulations prescribed pursuant to such subsection) shall not affect the qualification, form, or interpretation of any indenture as to which qualification became effective prior to the making, amendment, or rescission of such rule, regulation, or order. Indenture not affected by subsequent rule, etc.; exception. *Post*, p. 1167.

"(d) No trustee under an indenture which has been qualified under this title shall be subject to any liability because of any failure of such indenture to comply with any of the provisions of this title, or any rule, regulation, or order thereunder. Liability of trustee for noncompliance of indenture.

"(e) Nothing in this title shall be construed as empowering the Commission to conduct an investigation or other proceeding for the purpose of determining whether the provisions of an indenture which has been qualified under this title are being complied with, or to enforce such provisions. Powers of Commission to enforce provisions of indenture.

"ELIGIBILITY AND DISQUALIFICATION OF TRUSTEE

"Persons Eligible for Appointment as Trustee

"SEC. 310. (a) (1) The indenture to be qualified shall require that there shall at all times be one or more trustees thereunder, at least one of whom shall at all times be a corporation organized and doing business under the laws of the United States or of any State or Territory or of the District of Columbia (referred to in this title as the institutional trustee), which (A) is authorized under such laws to exercise corporate trust powers, and (B) is subject to supervision or examination by Federal, State, Territorial, or District of Columbia authority. At least one trustee under the indenture to be government supervised corporation.

"(2) The indenture to be qualified shall require that such institutional trustee shall have at all times a combined capital and surplus of a specified minimum amount, which shall not be less than $150,000. If such institutional trustee publishes reports of condition at least annually, pursuant to law or to the requirements of said supervising or examining authority, the indenture may provide that, for the purposes of this paragraph, the combined capital and surplus of Institutional trustee, financial status. Evidence of.

such trustee shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

Co-trustees.

"(3) If the indenture to be qualified requires or permits the appointment of one or more co-trustees in addition to such institutional trustee, such indenture shall provide that the rights, powers, duties, and obligations conferred or imposed upon the trustees or any of them shall be conferred or imposed upon and exercised or performed by such institutional trustee, or such institutional trustee and such co-trustees jointly, except to the extent that under any law of any jurisdiction in which any particular act or acts are to be performed, such institutional trustee shall be incompetent or unqualified to perform such act or acts, in which event such rights, powers, duties, and obligations shall be exercised and performed by such co-trustees.

Rights of trustee in case of certificates of interest.

"(4) In the case of certificates of interest or participation, the indenture to be qualified shall require that the indenture trustee or trustees have the legal power to exercise all of the rights, powers, and privileges of a holder of the security or securities in which such certificates evidence an interest or participation.

"Disqualification of Trustee

Disqualification of trustee.

"(b) The indenture to be qualified shall provide that if any indenture trustee has or shall acquire any conflicting interest as hereinafter defined, (i) such trustee shall, within ninety days after ascertaining that it has such conflicting interest, either eliminate such conflicting interest or resign, such resignation to become effective upon the appointment of a successor trustee and such successor's acceptance of such appointment, and the obligor upon the indenture securities shall take prompt steps to have a successor appointed in the manner provided in the indenture; and (ii) in the event that such trustee shall fail to comply with the provisions of clause (i) of this subsection, such trustee shall, within ten days after the expiration of such ninety-day period, transmit notice of such failure to the indenture security holders in the manner and to the extent provided in subsection (c) of section 313; and (iii) subject to the provisions of subsection (e) of section 315, any security holder who has been a bona fide holder of indenture securities for at least six months may, on behalf of himself and all others similarly situated, petition any court of competent jurisdiction for the removal of such trustee, and the appointment of a successor, if such trustee fails, after written request therefor by such holder, to comply with the provisions of clause (i) of this subsection. For the purposes of this subsection, an indenture trustee shall be deemed to have a conflicting interest if—

Conflicting interest.

Failure to comply with certain provisions.

Petition for removal.

Trusteeship under another indenture made by same obligor; exceptions.

"(1) such trustee is trustee under another indenture under which any other securities, or certificates of interest or participation in any other securities, of an obligor upon the indenture securities are outstanding unless (A) the indenture securities are collateral trust notes under which the only collateral consists of securities issued under such other indenture, or (B) such other indenture is a collateral trust indenture under which the only collateral consists of indenture securities, or (C) such obligor has no substantial unmortgaged assets and is engaged primarily in the business of owning, or of owning and developing and/or operating, real estate, and the indenture to be qualified and such other indenture are secured by wholly separate and distinct parcels of real estate: *Provided*, That the indenture to be qualified may contain a provision excluding from the operation of this

Proviso. Qualifying provisions.

paragraph another indenture or indentures under which other securities, or certificates of interest or participation in other securities, of such an obligor are outstanding, if (i) the indenture to be qualified and such other indenture or indentures are wholly unsecured, and such other indenture or indentures are specifically described in the indenture to be qualified or are thereafter qualified under this title, unless the Commission shall have found and declared by order pursuant to subsection (b) of section 305 or subsection (c) of section 307 that differences exist between the provisions of the indenture to be qualified and the provisions of such other indenture or indentures which are so likely to involve a material conflict of interest as to make it necessary in the public interest or for the protection of investors to disqualify such trustee from acting as such under one of such indentures, or (ii) the issuer shall have sustained the burden of proving, on application to the Commission and after opportunity for hearing thereon, that trusteeship under the indenture to be qualified and such other indenture is not so likely to involve a material conflict of interest as to make it necessary in the public interest or for the protection of investors to disqualify such trustee from acting as such under one of such indentures;

Ante, p. 1154.
Ante, p. 1156.

"(2) such trustee or any of its directors or executive officers is an obligor upon the indenture securities or an underwriter for such an obligor;

Trustee or any of its officers an obligor upon indenture securities, etc.

"(3) such trustee directly or indirectly controls or is directly or indirectly controlled by or is under direct or indirect common control with an obligor upon the indenture securities or an underwriter for such an obligor;

Where trustee controls or is controlled by or with obligor, etc.

"(4) such trustee or any of its directors or executive officers is a director, officer, partner, employee, appointee, or representative of an obligor upon the indenture securities, or of an underwriter (other than the trustee itself) for such an obligor who is currently engaged in the business of underwriting, except that (A) one individual may be a director and/or an executive officer of the trustee and a director and/or an executive officer of such obligor, but may not be at the same time an executive officer of both the trustee and of such obligor, and (B) if and so long as the number of directors of the trustee in office is more than nine, one additional individual may be a director and/or an executive officer of the trustee and a director of such obligor, and (C) such trustee may be designated by any such obligor or by any underwriter for any such obligor, to act in the capacity of transfer agent, registrar, custodian, paying agent, fiscal agent, escrow agent, or depositary, or in any other similar capacity, or, subject to the provisions of paragraph (1) of this subsection, to act as trustee, whether under an indenture or otherwise;

Officers of both parties.

Exceptions.

"(5) 10 per centum or more of the voting securities of such trustee is beneficially owned either by an obligor upon the indenture securities or by any director, partner, or executive officer thereof, or 20 per centum or more of such voting securities is beneficially owned, collectively, by any two or more of such persons; or 10 per centum or more of the voting securities of such trustee is beneficially owned either by an underwriter for any such obligor or by any director, partner, or executive officer thereof, or is beneficially owned, collectively, by any two or more such persons;

Beneficial ownership, restrictions.

"(6) such trustee is the beneficial owner of, or holds as collateral security for an obligation which is in default as herein-

Beneficial ownership, etc., of securities as collateral security for obligation in default.

after defined, (A) 5 per centum or more of the voting securities, or 10 per centum or more of any other class of security, of an obligor upon the indenture securities, not including indenture securities and securities issued under any other indenture under which such trustee is also trustee, or (B) 10 per centum or more of any class of security of an underwriter for any such obligor;

"(7) such trustee is the beneficial owner of, or holds as collateral security for an obligation which is in default as hereinafter defined, 5 per centum or more of the voting securities of any person who, to the knowledge of the trustee, owns 10 per centum or more of the voting securities of, or controls directly or indirectly or is under direct or indirect common control with, an obligor upon the indenture securities;

"(8) such trustee is the beneficial owner of, or holds as collateral security for an obligation which is in default as hereinafter defined, 10 per centum or more of any class of security of any person who, to the knowledge of the trustee, owns 50 per centum or more of the voting securities of an obligor upon the indenture securities; or

Ownership in a representative capacity.

"(9) such trustee owns, on May 15 in any calendar year, in the capacity of executor, administrator, testamentary or inter vivos trustee, guardian, committee or conservator, or in any other similar capacity, an aggregate of 25 per centum or more of the voting securities, or of any class of security, of any person, the beneficial ownership of a specified percentage of which would have constituted a conflicting interest under paragraph (6), (7), or (8) of this subsection. The indenture to be qualified may provide, as to any such securities of which the indenture trustee acquired ownership through becoming executor, administrator, or testamentary trustee of an estate which included them, that the provisions of the preceding sentence shall not apply, for a period of not more than two years from the date of such acquisition, to the extent that such securities included in such estate do not exceed 25 per centum of such voting securities or 25 per centum of any such class of security. The indenture to be qualified shall provide that promptly after May 15 in each calendar year, the trustee shall make a check of its holdings of such securities in any of the above-mentioned capacities as of such May 15. Such indenture shall also provide that if the obligor upon the indenture securities fails to make payment in full of principal or interest under such indenture when and as the same becomes due and payable, and such failure continues for thirty days thereafter, the trustee shall make a prompt check of its holdings of such securities in any of the above-mentioned capacities as of the date of the expiration of such thirty-day period, and after such date, notwithstanding the foregoing provisions of this paragraph, all such securities so held by the trustee, with sole or joint control over such securities vested in it, shall be considered as though beneficially owned by such trustee, for the purposes of paragraphs (6), (7), and (8) of this subsection.

Check of holdings.

Check when principal or interest in default under indenture.

Status of securities.

Construction of percentage specifications.

"The indenture to be qualified shall provide that the specification of percentages in paragraphs (5) to (9), inclusive, of this subsection shall not be construed as indicating that the ownership of such percentages of the securities of a person is or is not necessary or sufficient to constitute direct or indirect control for the purposes of paragraph (3) or (7) of this subsection.

"Security" and "securities" defined.

"For the purposes of paragraphs (6), (7), (8), and (9) of this subsection, (A) the terms 'security' and 'securities' shall include only

such securities as are generally known as corporate securities, but shall not include any note or other evidence of indebtedness issued to evidence an obligation to repay moneys lent to a person by one or more banks, trust companies, or banking firms, or any certificate of interest or participation in any such note or evidence of indebtedness; (B) an obligation shall be deemed to be in default when a default in payment of principal shall have continued for thirty days or more, and shall not have been cured; and (C) the indenture trustee shall not be deemed the owner or holder of (i) any security which it holds as collateral security (as trustee or otherwise) for an obligation which is not in default as above defined, or (ii) any security which it holds as collateral security under the indenture to be qualified, irrespective of any default thereunder, or (iii) any security which it holds as agent for collection, or as custodian, escrow agent, or depositary, or in any similar representative capacity.

When obligation deemed to be in default.

Trustee not owner of collateral security it holds.

"For the purposes of this subsection, the term 'underwriter' when used with reference to an obligor upon the indenture securities means every person who, within three years prior to the time as of which the determination is made, was an underwriter of any security of such obligor outstanding at such time.

"Underwriter" defined.

"Applicability of Section

"(c) The Public Utility Holding Company Act of 1935 shall not be held to establish or authorize the establishment of any standards regarding the eligibility and qualifications of any trustee or prospective trustee under an indenture to be qualified under this title, or regarding the provisions to be included in any such indenture with respect to the eligibility and qualifications of the trustee thereunder, other than those established by the provisions of this section.

Standards for eligibility, etc., of trustees, applicability of section.
49 Stat. 803.
15 U. S. C., Supp. IV, §§ 79–79z–6.

"PREFERENTIAL COLLECTION OF CLAIMS AGAINST OBLIGOR

"SEC. 311. (a) Subject to the provisions of subsection (b) of this section, the indenture to be qualified shall provide that if the indenture trustee shall be, or shall become, a creditor, directly or indirectly, secured or unsecured, of an obligor upon the indenture securities, within four months prior to a default as defined in the last paragraph of this subsection, or subsequent to such a default, then, unless and until such default shall be cured, such trustee shall set apart and hold in a special account for the benefit of the trustee individually and the indenture security holders—

Trustee as creditor of obligor.

Special account for individual benefit of trustee, etc.

"(1) an amount equal to any and all reductions in the amount due and owing upon any claim as such creditor in respect of principal or interest, effected after the beginning of such four months' period and valid as against such obligor and its other creditors, except any such reduction resulting from the receipt or disposition of any property described in paragraph (2) of this subsection, or from the exercise of any right of set-off which the trustee could have exercised if a petition in bankruptcy had been filed by or against such obligor upon the date of such default; and

"(2) all property received in respect of any claim as such creditor, either as security therefor, or in satisfaction or composition thereof, or otherwise, after the beginning of such four months' period, or an amount equal to the proceeds of any such property, if disposed of, subject, however, to the rights, if any, of such obligor and its other creditors in such property or such proceeds.

Rights of trustee.

"Nothing herein contained shall affect the right of the indenture trustee—

Retention of payments by person other than obligor.
Proceeds of bona fide sale to third person.
Distributions received in bankruptcy, etc.

"(A) to retain for its own account (i) payments made on account of any such claim by any person (other than such obligor) who is liable thereon, and (ii) the proceeds of the bona fide sale of any such claim by the trustee to a third person, and (iii) distributions made in cash, securities, or other property in respect of claims filed against such obligor in bankruptcy or receivership or in proceedings for reorganization pursuant to the Bankruptcy Act or applicable State law;

Realizations upon certain property.

"(B) to realize, for its own account, upon any property held by it as security for any such claim, if such property was so held prior to the beginning of such four months' period;

"(C) to realize, for its own account, but only to the extent of the claim hereinafter mentioned, upon any property held by it as security for any such claim, if such claim was created after the beginning of such four months' period and such property was received as security therefor simultaneously with the creation thereof, and if the trustee shall sustain the burden of proving that at the time such property was so received the trustee had no reasonable cause to believe that a default as defined in the last paragraph of this subsection would occur within four months; or

Payments against property release.

"(D) to receive payment on any claim referred to in paragraph (B) or (C), against the release of any property held as security for such claim as provided in paragraph (B) or (C), as the case may be, to the extent of the fair value of such property.

Status of property substituted.

For the purposes of paragraphs (B), (C), and (D), property substituted after the beginning of such four months' period for property held as security at the time of such substitution shall, to the extent of the fair value of the property released, have the same status as the property released, and, to the extent that any claim referred to in any of such paragraphs is created in renewal of or in substitution for or for the purpose of repaying or refunding any preexisting claim of the indenture trustee as such creditor, such claim shall have the same status as such preexisting claim.

Apportionment of proceeds of special account between trustee and security holders.

"The indenture to be qualified shall provide that, if the trustee shall be required to account, the funds and property held in such special account and the proceeds thereof shall be apportioned between the trustee and the indenture security holders in such manner that the trustee and the indenture security holders realize, as a result of payments from such special account and payments of dividends on claims filed against such obligor in bankruptcy or receivership or in proceedings for reorganization pursuant to the Bankruptcy Act or applicable State law, the same percentage of their respective claims, figured before crediting to the claim of the trustee anything on account of the receipt by it from such obligor of the funds and property in such special account and before crediting to the respective claims of the trustee and the indenture security holders dividends on claims filed against such obligor in bankruptcy or receivership or in proceedings for reorganization pursuant to the Bankruptcy Act or applicable State law, but after crediting thereon receipts on account of the indebtedness represented by their respective claims from all sources other than from such dividends and from the funds and property so held in such special account. As used in this paragraph, with respect to any claim, the term 'dividends' shall include any distribution with respect to such claim, in bankruptcy or receivership or in proceedings for reorganization pursuant to the Bankruptcy Act or applicable State law, whether such distribution is made in

Term "dividends" construed.

cash, securities, or other property, but shall not include any such distribution with respect to the secured portion, if any, of such claim. The court in which such bankruptcy, receivership, or proceeding for reorganization is pending shall have jurisdiction (i) to apportion between the indenture trustee and the indenture security holders, in accordance with the provisions of this paragraph, the funds and property held in such special account and the proceeds thereof, or (ii) in lieu of such apportionment, in whole or in part, to give to the provisions of this paragraph due consideration in determining the fairness of the distributions to be made to the indenture trustee and the indenture security holders with respect to their respective claims, in which event it shall not be necessary to liquidate or to appraise the value of any securities or other property held in such special account or as security for any such claim, or to make a specific allocation of such distributions as between the secured and unsecured portions of such claims, or otherwise to apply the provisions of this paragraph as a mathematical formula.

Items not included.

Court jurisdiction.

Apportionment between trustee and security holders of funds in special account, etc.

Consideration in determining fairness of distributions made to trustee, etc.

"Any indenture trustee who has resigned or been removed after the beginning of such four months' period shall be subject to the provisions of this subsection as though such resignation or removal had not occurred. Any indenture trustee who has resigned or been removed prior to the beginning of such four months' period shall be subject to the provisions of this subsection if and only if the following conditions exist—

Resignations, etc., provisions governing.

"(i) the receipt of property or reduction of claim which would have given rise to the obligation to account, if such indenture trustee had continued as trustee, occurred after the beginning of such four months' period; and

"(ii) such receipt of property or reduction of claim occurred within four months after such resignation or removal.

"As used in this subsection, the term 'default' means any failure to make payment in full of principal or interest, when and as the same becomes due and payable, under any indenture which has been qualified under this title, and under which the indenture trustee is trustee and the person of whom the indenture trustee is directly or indirectly a creditor is an obligor; and the term 'indenture security holder' means all holders of securities outstanding under any such indenture under which any such default exists.

"Default" defined.

"Indenture security holder."

"(b) The indenture to be qualified may contain provisions excluding from the operation of subsection (a) of this section a creditor relationship arising from—

Exclusions, creditor relationship arising from specified classes.

"(1) the ownership or acquisition of securities issued under any indenture, or any security or securities having a maturity of one year or more at the time of acquisition by the indenture trustee;

Certain securities having maturity of one year or more.

"(2) advances authorized by a receivership or bankruptcy court of competent jurisdiction, or by the indenture, for the purpose of preserving the property subject to the lien of the indenture or of discharging tax liens or other prior liens or encumbrances on the trust estate, if notice of such advance and of the circumstances surrounding the making thereof is given to the indenture security holders, at the time and in the manner provided in the indenture;

Advances authorized by receivership, etc.

Advance notice to be given.

"(3) disbursements made in the ordinary course of business in the capacity of trustee under an indenture, transfer agent, registrar, custodian, paying agent, fiscal agent or depositary, or other similar capacity;

Disbursements in ordinary business.

"(4) an indebtedness created as a result of services rendered or premises rented; or an indebtedness created as a result of goods or securities sold in a cash transaction as defined in the indenture;

Personal services, rents, etc.

Stock, etc., of corporations doing foreign banking.
41 Stat. 378.
12 U. S. C. §§ 611-631; Supp. IV, §§ 613-630.

"(5) the ownership of stock or of other securities of a corporation organized under the provisions of section 25 (a) of the Federal Reserve Act, as amended, which is directly or indirectly a creditor of an obligor upon the indenture securities; or

Self-liquidating paper.

"(6) the acquisition, ownership, acceptance, or negotiation of any drafts, bills of exchange, acceptances, or obligations which fall within the classification of self-liquidating paper as defined in the indenture.

Registered holding company, etc., issue or sale of securities.
No adverse action to be taken in certain cases.
49 Stat. 803.
15 U. S. C., Supp. IV, ch. 2C.

"(c) In the exercise by the Commission of any jurisdiction under the Public Utility Holding Company Act of 1935 regarding the issue or sale, by any registered holding company or a subsidiary company thereof, of any security of such issuer or seller or of any other company to a person which is trustee under an indenture or indentures of such issuer or seller or other company, or of a subsidiary or associate company or affiliate of such issuer or seller or other company (whether or not such indenture or indentures are qualified or to be qualified under this title), the fact that such trustee will thereby become a creditor, directly or indirectly, of any of the foregoing shall not constitute a ground for the Commission taking adverse action with respect to any application or declaration, or limiting the scope of any rule or regulation which would otherwise permit such transaction to take effect; but in any case in which such trustee is trustee under an indenture of the company of which it will thereby become a creditor, or of any subsidiary company thereof, this subsection shall not prevent the Commission from requiring (if such requirement would be authorized under the provisions of the Public Utility Holding Company Act of 1935) that such trustee, as such, shall effectively and irrevocably agree in writing, for the benefit of the holders from time to time of the securities from time to time outstanding under such indenture, to be bound by the provisions of this section, subsection (c) of section 315, and, in case of default (as such term is defined in such indenture), subsection (d) of section 315, as fully as though such provisions were included in such indenture. For the purposes of this subsection the terms 'registered holding company', 'subsidiary company', 'associate company', and 'affiliate' shall have the respective meanings assigned to such terms in section 2 (a) of the Public Utility Holding Company Act of 1935.

Where lending company is indenture trustee for debtor.

Agreement to be bound by provisions of designated sections.

Terms defined.

49 Stat. 804.
15 U. S. C. Supp. IV, § 79b (a).

"BONDHOLDERS LISTS

Periodic filing of information by obligor with trustee.

"SEC. 312. (a) The indenture to be qualified shall contain provisions requiring each obligor upon the indenture securities to furnish or cause to be furnished to the institutional trustee thereunder at stated intervals of not more than six months, and at such other times as such trustee may request in writing, all information in the possession or control of such obligor, or of any of its paying agents, as to the names and addresses of the indenture security holders, and requiring such trustee to preserve, in as current a form as is reasonably practicable, all such information so furnished to it or received by it in the capacity of paying agent.

Access thereto.

"(b) The indenture to be qualified shall also contain provisions requiring that, within five business days after the receipt by the institutional trustee of a written application by any three or more indenture security holders stating that the applicants desire to communicate with other indenture security holders with respect to their rights under such indenture or under the indenture securities, and accompanied by a copy of the form of proxy or other communication which such applicants propose to transmit, and by reasonable proof that each such applicant has owned an indenture security for a period

of at least six months preceding the date of such application, such institutional trustee shall, at its election, either—

"(1) afford to such applicants access to all information so furnished to or received by such trustee; or

"(2) inform such applicants as to the approximate number of indenture security holders according to the most recent information so furnished to or received by such trustee, and as to the approximate cost of mailing to such indenture security holders the form of proxy or other communication, if any, specified in such application.

If trustee elects not to afford access.

If such trustee shall elect not to afford to such applicants access to such information, such trustee shall, upon the written request of such applicants, mail to all such indenture security holders copies of the form of proxy or other communication which is specified in such request, with reasonable promptness after a tender to such trustee of the material to be mailed and of payment, or provision for the payment, of the reasonable expenses of such mailing, unless within five days after such tender, such trustee shall mail to such applicants, and file with the Commission together with a copy of the material to be mailed, a written statement to the effect that, in the opinion of such trustee, such mailing would be contrary to the best interests of the indenture security holders or would be in violation of applicable law. Such written statement shall specify the basis of such opinion. After opportunity for hearing upon the objections specified in the written statement so filed, the Commission may, and if demanded by such trustee or by such applicants shall, enter an order either sustaining one or more of such objections or refusing to sustain any of them. If the Commission shall enter an order refusing to sustain any of such objections, or if, after the entry of an order sustaining one or more of such objections, the Commission shall find, after notice and opportunity for hearing, that all objections so sustained have been met, and shall enter an order so declaring, such trustee shall mail copies of such material to all such indenture security holders with reasonable promptness after the entry of such order and the renewal of such tender.

Intervention by Commission.

Disclosure not deemed violation of law.

"(c) The disclosure of any such information as to the names and addresses of the indenture security holders in accordance with the provisions of this section, regardless of the source from which such information was derived, shall not be deemed to be a violation of any existing law, or of any law hereafter enacted which does not specifically refer to this section, nor shall such trustee be held accountable by reason of mailing any material pursuant to a request made under subsection (b) of this section.

Protection of trustee from accountability.

"REPORTS BY INDENTURE TRUSTEE

Reports by indenture trustee.

"SEC. 313. (a) The indenture to be qualified shall contain provisions requiring the indenture trustee to transmit to the indenture security holders as hereinafter provided, at stated intervals of not more than 12 months, a brief report with respect to—

Eligibility and qualifications.

"(1) its eligibility and its qualifications under section 310, or in lieu thereof, if to the best of its knowledge it has continued to be eligible and qualified under such section, a written statement to such effect;

Unpaid advances; character and amount.

"(2) the character and amount of any advances made by it, as indenture trustee, which remain unpaid on the date of such report, and for the reimbursement of which it claims or may claim a lien or charge, prior to that of the indenture securities, on the trust estate or on property or funds held or collected by it as such trustee, if such advances so remaining unpaid aggre-

gate more than one-half of 1 per centum of the principal amount of the indenture securities outstanding on such date;

Obligor's debts, amount, interest rate, maturity, etc.

"(3) the amount, interest rate, and maturity date of all other indebtedness owing to it in its individual capacity, on the date of such report, by the obligor upon the indenture securities, with a brief description of any property held as collateral security therefor, except an indebtedness based upon a creditor relationship arising in any manner described in paragraphs (2), (3), (4), or (6) of subsection (b) of section 311;

Exception.

Property and funds in hand.

"(4) the property and funds physically in its possession as indenture trustee on the date of such report;

Releases and substitutions not previously reported.

"(5) any release, or release and substitution, of property subject to the lien of the indenture (and the consideration therefor, if any) which it has not previously reported;

Additional issues not previously reported.

"(6) any additional issue of indenture securities which it has not previously reported; and

Any material action taken, etc.

"(7) any action taken by it in the performance of its duties under the indenture which it has not previously reported and which in its opinion materially affects the indenture securities or the trust estate, except action in respect of a default, notice of which has been or is to be withheld by it in accordance with an indenture provision authorized by subsection (b) of section 315.

Additional reports.

"(b) The indenture to be qualified shall also contain provisions requiring the indenture trustee to transmit to the indenture security holders as hereinafter provided, within the times hereinafter specified, a brief report with respect to—

Releases, etc.

"(1) the release, or release and substitution, of property subject to the lien of the indenture (and the consideration therefor, if any) unless the fair value of such property, as set forth in the certificate or opinion required by paragraph (1) of subsection (d) of section 314, is less than 10 per centum of the principal amount of indenture securities outstanding at the time of such release, or such release and substitution, such report to be so transmitted within 90 days after such time; and

Unpaid advances, character and amount.

"(2) the character and amount of any advances made by it as such since the date of the last report transmitted pursuant to the provisions of subsection (a) (or if no such report has yet been so transmitted, since the date of execution of the indenture), for the reimbursement of which it claims or may claim a lien or charge, prior to that of the indenture securities, on the trust estate or on property or funds held or collected by it as such trustee, and which it has not previously reported pursuant to this paragraph, if such advances remaining unpaid at any time aggregate more than 10 per centum of the principal amount of indenture securities outstanding at such time, such report to be so transmitted within 90 days after such time.

Additional parties to whom reports to be transmitted.

"(c) The indenture to be qualified shall also provide that reports pursuant to this section shall be transmitted by mail—

"(1) to all registered holders of indenture securities, as the names and addresses of such holders appear upon the registration books of the obligor upon the indenture securities;

"(2) to such holders of indenture securities as have, within the two years preceding such transmission, filed their names and addresses with the indenture trustee for that purpose; and

"(3) except in the case of reports pursuant to subsection (b) of this section, to all holders of indenture securities whose names and addresses have been furnished to or received by the indenture trustee pursuant to section 312.

"(d) The indenture to be qualified shall also provide that a copy of each such report shall, at the time of such transmission to indenture security holders, be filed with each stock exchange upon which the indenture securities are listed, and also with the Commission.

Copies to stock exchanges and Commission.

"REPORTS BY OBLIGOR; EVIDENCE OF COMPLIANCE WITH INDENTURE PROVISIONS

"Periodic Reports

"SEC. 314. (a) The indenture to be qualified shall contain provisions requiring each person who, as set forth in the registration statement or application, is or is to be an obligor upon the indenture securities covered thereby—

Periodic reports by obligor.

"(1) to file with the indenture trustee copies of the annual reports and of the information, documents, and other reports (or copies of such portions of any of the foregoing as the Commission may by rules and regulations prescribe) which such obligor is required to file with the Commission pursuant to section 13 or section 15 (d) of the Securities Exchange Act of 1934; or, if the obligor is not required to file information, documents, or reports pursuant to either of such sections, then to file with the indenture trustee and the Commission, in accordance with rules and regulations prescribed by the Commission, such of the supplementary and periodic information, documents, and reports which may be required pursuant to section 13 of the Securities Exchange Act of 1934, in respect of a security listed and registered on a national securities exchange as may be prescribed in such rules and regulations;

Annual reports, etc., to trustee.

48 Stat. 894; 49 Stat. 1379.
15 U. S. C. § 78m; Supp. IV, §§ 78m, 78o (d).

"(2) to file with the indenture trustee and the Commission, in accordance with rules and regulations prescribed by the Commission, such additional information, documents, and reports with respect to compliance by such obligor with the conditions and covenants provided for in the indenture, as may be required by such rules and regulations, including, in the case of annual reports, if required by such rules and regulations, certificates or opinons of independent public accountants, conforming to the requirements of subsection (e) of this section, as to compliance with conditions or covenants, compliance with which is subject to verification by accountants, but no such certificate or opinion shall be required as to any matter specified in clauses (A), (B), or (C) of paragraph (3) of subsection (c); and

Additional information, etc., to trustee and Commission.

"(3) to transmit to the holders of the indenture securities upon which such person is an obligor, in the manner and to the extent provided in subsection (c) of section 313, such summaries of any information, documents, and reports required to be filed by such obligor pursuant to the provisions of paragraph (1) or (2) of this subsection as may be required by rules and regulations prescribed by the Commission.

Transmission of summaries of reports, etc., to security holders.

The rules and regulations prescribed under this subsection shall be such as are necessary or appropriate in the public interest or for the protection of investors, having due regard to the types of indentures, and the nature of the business of the class of obligors affected thereby, and the amount of indenture securities outstanding under such indentures, and, in the case of any such rules and regulations prescribed after the indentures to which they apply have been qualified under this title, the additional expense, if any, of complying with such rules and regulations. Such rules and regulations may be prescribed either before or after qualification becomes effective as to any such indenture.

Rules and regulations.

"Evidence of Recording of Indenture

Evidence of recording of indenture.

"(b) If the indenture to be qualified is or is to be secured by the mortgage or pledge of property, such indenture shall contain provisions requiring the obligor upon the indenture securities to furnish to the indenture trustee—

Opinion of counsel as to proper recording, etc.

"(1) promptly after the execution and delivery of the indenture, an opinion of counsel (who may be of counsel for such obligor) either stating that in the opinion of such counsel the indenture has been properly recorded and filed so as to make effective the lien intended to be created thereby, and reciting the details of such action, or stating that in the opinion of such counsel no such action is necessary to make such lien effective; and

Opinion of counsel as to maintenance of lien.

"(2) at least annually after the execution and delivery of the indenture, an opinion of counsel (who may be of counsel for such obligor) either stating that in the opinion of such counsel such action has been taken with respect to the recording, filing, re-recording, and refiling of the indenture as is necessary to maintain the lien of such indenture, and reciting the details of such action, or stating that in the opinion of such counsel no such action is necessary to maintain such lien.

"Evidence of Compliance With Conditions Precedent

Evidence of compliance with conditions precedent.

"(c) The indenture to be qualified shall contain provisions requiring the obligor upon the indenture securities to furnish to the indenture trustee evidence of compliance with the conditions precedent, if any, provided for in the indenture (including any covenants compliance with which constitutes a condition precedent) which relate to the authentication and delivery of the indenture securities, to the release or the release and substitution of property subject to the lien of the indenture, to the satisfaction and discharge of the indenture, or to any other action to be taken by the indenture trustee at the request or upon the application of such obligor. Such evidence shall consist of the following:

Requirements.

Certificates or opinions of specified officers of obligor.

"(1) certificates or opinions made by officers of such obligor who are specified in the indenture, stating that such conditions precedent have been complied with;

Opinion of counsel.

"(2) an opinion of counsel (who may be of counsel for such obligor) stating that in his opinion such conditions precedent have been complied with; and

Certificate or opinion of an accountant, when subject to verification.

"(3) in the case of conditions precedent compliance with which is subject to verification by accountants (such as conditions with respect to the preservation of specified ratios, the amount of net quick assets, negative-pledge clauses, and other similar specific conditions), a certificate or opinion of an accountant, who, in the case of any such conditions precedent to the authentication and delivery of indenture securities, and not otherwise, shall be an independent public accountant selected or approved by the indenture trustee in the exercise of reasonable care, if the aggregate principal amount of such indenture securities and of other indenture securities authenticated and delivered since the commencement of the then current calendar year (other than those with respect to which a certificate or opinion of an accountant is not required, or with respect to which a certificate or opinion of an independent public accountant has previously been furnished) is 10 per centum or more of the aggregate amount of the indenture securities at the time outstanding; but no certificate or opinion need be made by any person other than an officer or

employee of such obligor who is specified in the indenture, as to (A) dates or periods not covered by annual reports required to be filed by the obligor, in the case of conditions precedent which depend upon a state of facts as of a date or dates or for a period or periods different from that required to be covered by such annual reports, or (B) the amount and value of property additions, except as provided in paragraph (3) of subsection (d), or (C) the adequacy of depreciation, maintenance, or repairs.

"Certificates of Fair Value

Certificates of fair value; provisions required.

"(d) If the indenture to be qualified is or is to be secured by the mortgage or pledge of property or securities, such indenture shall contain provisions—

Certificate or opinion of engineer, etc., that proposed release will not impair security.

"(1) requiring the obligor upon the indenture securities to furnish to the indenture trustee a certificate or opinion of an engineer, appraiser, or other expert as to the fair value of any property or securities to be released from the lien of the indenture, which certificate or opinion shall state that in the opinion of the person making the same the proposed release will not impair the security under such indenture in contravention of the provisions thereof, and requiring further that such certificate or opinion shall be made by an independent engineer, appraiser, or other expert, if the fair value of such property or securities and of all other property or securities released since the commencement of the then current calendar year, as set forth in the certificates or opinions required by this paragraph, is 10 per centum or more of the aggregate principal amount of the indenture securities at the time outstanding; but such a certificate or opinion of an independent engineer, appraiser, or other expert shall not be required in the case of any release of property or securities, if the fair value thereof as set forth in the certificate or opinion required by this paragraph is less than $25,000 or less than 1 per centum of the aggregate principal amount of the indenture securities at the time outstanding;

Expert opinion required if fair value of property released during any calendar year reaches total of 10 percent of principal.

Exceptions.

Where deposit of securities with trustee is made basis of delivery of indenture securities, etc.

"(2) requiring the obligor upon the indenture securities to furnish to the indenture trustee a certificate or opinion of an engineer, appraiser, or other expert as to the fair value to such obligor of any securities (other than indenture securities and securities secured by a lien prior to the lien of the indenture upon property subject to the lien of the indenture), the deposit of which with the trustee is to be made the basis for the authentication and delivery of indenture securities, the withdrawal of cash constituting a part of the trust estate or the release of property or securities subject to the lien of the indenture, and requiring further that if the fair value to such obligor of such securities and of all other such securities made the basis of any such authentication and delivery, withdrawal, or release since the commencement of the then current calendar year, as set forth in the certificates or opinions required by this paragraph, is 10 per centum or more of the aggregate principal amount of the indenture securities at the time outstanding, such certificate or opinion shall be made by an independent engineer, appraiser, or other expert and, in the case of the authentication and delivery of indenture securities, shall cover the fair value to such obligor of all other such securities so deposited since the commencement of the current calendar year as to which a certificate or opinion of an independent engineer, appraiser, or other expert has not previously been furnished; but such a certificate of an inde-

pendent engineer, appraiser, or other expert shall not be required with respect to any securities so deposited, if the fair value thereof to such obligor as set forth in the certificate or opinion required by this paragraph is less than $25,000 or less than 1 per centum of the aggregate principal amount of the indenture securities at the time outstanding; and

Where securities are to be delivered, etc., on basis of subjection of property to lien.

"(3) requiring the obligor upon the indenture securities to furnish to the indenture trustee a certificate or opinion of an engineer, appraiser, or other expert as to the fair value to such obligor of any property the subjection of which to the lien of the indenture is to be made the basis for the authentication and delivery of indenture securities, the withdrawal of cash constituting a part of the trust estate, or the release of property or securities subject to the lien of the indenture, and requiring further that if

"(A) within six months prior to the date of acquisition thereof by such obligor, such property has been used or operated, by a person or persons other than such obligor, in a business similar to that in which it has been or is to be used or operated by such obligor, and

"(B) the fair value to such obligor of such property as set forth in such certificate or opinion is not less than $25,000 and not less than 1 per centum of the aggregate principal amount of the indenture securities at the time outstanding,

Certificate or opinion by independent engineer, etc., to cover fair value.

such certificate or opinion shall be made by an independent engineer, appraiser, or other expert and, in the case of the authentication and delivery of indenture securities, shall cover the fair value to the obligor of any property so used or operated which has been so subjected to the lien of the indenture since the commencement of the then current calendar year, and as to which a certificate or opinion of an independent engineer, appraiser, or other expert has not previously been furnished.

By personnel of obligor, if so provided in indenture.

Exception.

If the indenture to be qualified so provides, any such certificate or opinion may be made by an officer or employee of the obligor upon the indenture securities who is specified in the indenture, except in cases in which this subsection requires that such certificate or opinion be made by an independent person. In such cases, such certificate or opinion shall be made by an independent engineer, appraiser, or other expert selected or approved by the indenture trustee in the exercise of reasonable care.

"Recitals as to Basis of Certificate or Opinion

Recitals as to basis of certificate or opinion.

"(e) Each certificate or opinion with respect to compliance with a condition or covenant provided for in the indenture shall include (1) a statement that the person making such certificate or opinion has read such covenant or condition; (2) a brief statement as to the nature and scope of the examination or investigation upon which the statements or opinions contained in such certificate or opinion are based; (3) a statement that, in the opinion of such person, he has made such examination or investigation as is necessary to enable him to express an informed opinion as to whether or not such covenant or condition has been complied with; and (4) a statement as to whether or not, in the opinion of such person, such condition or covenant has been complied with.

"Parties May Provide for Additional Evidence

Parties may provide for additional evidence.

"(f) Nothing in this section shall be construed either as requiring the inclusion in the indenture to be qualified of provisions that the

obligor upon the indenture securities shall furnish to the indenture trustee any other evidence of compliance with the conditions and covenants provided for in the indenture than the evidence specified in this section, or as preventing the inclusion of such provisions in such indenture, if the parties so agree.

"DUTIES AND RESPONSIBILITY OF THE TRUSTEE

"Duties Prior to Default

Trustee's duties prior to default.

"SEC. 315. (a) The indenture to be qualified may provide that, prior to default (as such term is defined in such indenture)—

"(1) the indenture trustee shall not be liable except for the performance of such duties as are specifically set out in such indenture; and

"(2) the indenture trustee may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, in the absence of bad faith on the part of such trustee, upon certificates or opinions conforming to the requirements of the indenture;

but such indenture shall contain provisions requiring the indenture trustee to examine the evidence furnished to it pursuant to section 314 to determine whether or not such evidence conforms to the requirements of the indenture.

"Notice of Defaults

Notice of defaults.

"(b) The indenture to be qualified shall contain provisions requiring the indenture trustee to give to the indenture security holders, in the manner and to the extent provided in subsection (c) of section 313, notice of all defaults known to the trustee, within ninety days after the occurrence thereof: *Provided*, That such indenture may provide that, except in the case of default in the payment of the principal of or interest on any indenture security, or in the payment of any sinking or purchase fund installment, the trustee shall be protected in withholding such notice if and so long as the board of directors, the executive committee, or a trust committee of directors and/or responsible officers, of the trustee in good faith determine that the withholding of such notice is in the interests of the indenture security holders.

Proviso. Conditions for withholding.

"Duties of the Trustee in Case of Default

Duties of the trustee in case of default.

"(c) The indenture to be qualified shall contain provisions requiring the indenture trustee to exercise in case of default (as such term is defined in such indenture) such of the rights and powers vested in it by such indenture, and to use the same degree of care and skill in their exercise, as a prudent man would exercise or use under the circumstances in the conduct of his own affairs.

"Responsibility of the Trustee

Liability for negligence, etc.

"(d) The indenture to be qualified shall not contain any provisions relieving the indenture trustee from liability for its own negligent action, its own negligent failure to act, or its own willful misconduct, except that—

Exceptions.

"(1) such indenture may contain the provisions authorized by paragraphs (1) and (2) of subsection (a) of this section;

"(2) such indenture may contain provisions protecting the indenture trustee from liability for any error of judgment made in good faith by a responsible officer or officers of such trustee, unless it shall be proved that such trustee was negligent in ascertaining the pertinent facts; and

"(3) such indenture may contain provisions protecting the indenture trustee with respect to any action taken or omitted to be taken by it in good faith in accordance with the direction of the holders of not less than a majority in principal amount of the indenture securities at the time outstanding (determined as provided in subsection (a) of section 316) relating to the time, method, and place of conducting any proceeding for any remedy available to such trustee, or exercising any trust or power conferred upon such trustee, under such indenture.

"Undertaking for Costs

Undertaking for costs, provisions included.

"(e) The indenture to be qualified may contain provisions to the effect that all parties thereto, including the indenture security holders, agree that the court may in its discretion require, in any suit for the enforcement of any right or remedy under such indenture, or in any suit against the trustee for any action taken or omitted by it as trustee, the filing by any party litigant in such suit of an undertaking to pay the costs of such suit, and that such court may in its discretion assess reasonable costs, including reasonable attorneys' fees, against any party litigant in such suit, having due regard to the merits and good faith of the claims or defenses made by such party litigant: *Provided*, That the provisions of this subsection shall not apply to any suit instituted by such trustee, to any suit instituted by any indenture security holder, or group of indenture security holders, holding in the aggregate more than 10 per centum in principal amount of the indenture securities outstanding, or to any suit instituted by any indenture security holder for the enforcement of the payment of the principal of or interest on any indenture security, on or after the respective due dates expressed in such indenture security.

Proviso. Exceptions.

"DIRECTIONS AND WAIVERS BY BONDHOLDERS; PROHIBITION OF IMPAIRMENT OF HOLDER'S RIGHT TO PAYMENT

Directions and waivers by bondholders.

"SEC. 316. (a) The indenture to be qualified may contain provisions—

Direction of proceeding for remedy available to trustee, etc.

"(1) authorizing the holders of not less than a majority in principal amount of the indenture securities at the time outstanding (A) to direct the time, method, and place of conducting any proceeding for any remedy available to such trustee, or exercising any trust or power conferred upon such trustee, under such indenture, or (B) on behalf of the holders of all such indenture securities, to consent to the waiver of any past default and its consequences; or

Consent to waiver of past default.

Consent to postponement of any interest payment for designated period.

"(2) authorizing the holders of not less than 75 per centum in principal amount of the indenture securities at the time outstanding to consent on behalf of the holders of all such indenture securities to the postponement of any interest payment for a period not exceeding three years from its due date.

Exclusion of securities owned by obligor, etc., in determining whether required percentage has concurred.

For the purposes of this subsection and paragraph (3) of subsection (d) of section 315, in determining whether the holders of the required principal amount of indenture securities have concurred in any such direction or consent, indenture securities owned by any obligor upon the indenture securities, or by any person directly or indirectly controlling or controlled by or under direct or indirect common control with any such obligor, shall be disregarded, except that for the purposes of determining whether the indenture trustee shall be protected in relying on any such direction or consent, only indenture securities which such trustee knows are so owned shall be so disregarded.

Qualification.

"(b) The indenture to be qualified shall provide that, notwithstanding any other provision thereof, the right of any holder of any indenture security to receive payment of the principal of and interest on such indenture security, on or after the respective due dates expressed in such indenture security, or to institute suit for the enforcement of any such payment on or after such respective dates, shall not be impaired or affected without the consent of such holder, except as to a postponement of an interest payment consented to as provided in paragraph (2) of subsection (a), and except that such indenture may contain provisions limiting or denying the right of any such holder to institute any such suit, if and to the extent that the institution or prosecution thereof or the entry of judgment therein would, under applicable law, result in the surrender, impairment, waiver, or loss of the lien of such indenture upon any property subject to such lien.

Designated rights not impaired.

"SPECIAL POWERS OF TRUSTEE; DUTIES OF PAYING AGENTS

"SEC. 317. (a) The indenture to be qualified shall contain provisions—

Indenture to contain designated provisions.

"(1) authorizing the indenture trustee, in the case of a default in payment of the principal of any indenture security, when and as the same shall become due and payable, or in the case of a default in payment of the interest on any such security, when and as the same shall become due and payable and the continuance of such default for such period as may be prescribed in such indenture, to recover judgment, in its own name and as trustee of an express trust, against the obligor upon the indenture securities for the whole amount of such principal and interest remaining unpaid; and

Power of trustee to recover judgment for principal and interest unpaid.

"(2) authorizing such trustee to file such proofs of claim and other papers or documents as may be necessary or advisable in order to have the claims of such trustee and of the indenture security holders allowed in any judicial proceedings relative to the obligor upon the indenture securities, its creditors, or its property.

To file proofs of claim, etc., in judicial proceedings on behalf of security holders.

"(b) The indenture to be qualified shall provide that each paying agent shall hold in trust for the benefit of the indenture security holders or the indenture trustee all sums held by such paying agent for the payment of the principal of or interest on the indenture securities, and shall give to such trustee notice of any default by any obligor upon the indenture securities in the making of any such payment.

Payments to be held in trust.

"EFFECT OF PRESCRIBED INDENTURE PROVISIONS

"SEC. 318. (a) The indenture to be qualified shall provide that if any provision thereof limits, qualifies, or conflicts with another provision which is required to be included in such indenture by any of sections 310 to 317, inclusive, such required provision shall control.

Effect of prescribed indenture provisions.

"(b) The indenture to be qualified may contain, in addition to provisions specifically authorized under this title to be included therein, any other provisions the inclusion of which is not in contravention of any provision of this title.

Inclusion of other provisions.

"RULES, REGULATIONS, AND ORDERS

"SEC. 319. (a) The Commission shall have authority from time to time to make, issue, amend, and rescind such rules and regulations and such orders as it may deem necessary or appropriate in the public interest or for the protection of investors to carry out the pro-

Authority of Commission.

Scope.

visions of this title, including rules and regulations defining accounting, technical, and trade terms used in this title. Among other things, the Commission shall have authority, (1) by rules and regulations, to prescribe for the purposes of section 310 (b) the method (to be fixed in indentures to be qualified under this title) of calculating percentages of voting securities and other securities; (2) by rules and regulations, to prescribe the definitions of the terms 'cash transaction' and 'self-liquidating paper' which shall be included in indentures to be qualified under this title, which definitions shall include such of the creditor relationships referred to in paragraphs (4) and (6) of subsection (b) of section 311 as to which the Commission determines that the application of subsection (a) of such section is not necessary in the public interest or for the protection of investors, having due regard for the purposes of such subsection; and (3) for the purposes of this title, to prescribe the form or forms in which information required in any statement, application, report, or other document filed with the Commission shall be set forth. For the purpose of its rules or regulations the Commission may classify persons, securities, indentures, and other matters within its jurisdiction and prescribe different requirements for different classes of persons, securities, indentures, or matters.

When effective. 49 Stat. 500. 44 U. S. C., Supp. IV, §§ 301–314.

"(b) Subject to the provisions of the Federal Register Act and regulations prescribed under the authority thereof, the rules and regulations of the Commission under this title shall be effective upon publication in the manner which the Commission shall prescribe, or upon such later date as may be provided in such rules and regulations.

Exemption from liability for action taken in good faith in conforming to any rule, etc.

"(c) No provision of this title imposing any liability shall apply to any act done or omitted in good faith in conformity with any rule, regulation, or order of the Commission, notwithstanding that such rule, regulation, or order may, after such act or omission, be amended or rescinded or be determined by judicial or other authority to be invalid for any reason.

"HEARINGS BY COMMISSION

Hearings.

"SEC. 320. Hearings may be public and may be held before the Commission, any member or members thereof, or any officer or officers of the Commission designated by it, and appropriate records thereof shall be kept.

"SPECIAL POWERS OF THE COMMISSION

Power to summon witnesses; production of books, etc.

"SEC. 321. (a) For the purpose of any investigation or any other proceeding which, in the opinion of the Commission, is necessary and proper for the enforcement of this title, any member of the Commission, or any officer thereof designated by it, is empowered to administer oaths and affirmations, subpena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, contracts, agreements, or other records which the Commission deems relevant or material to the inquiry. Such attendance of witnesses and the production of any such books, papers, correspondence, memoranda, contracts, agreements, or other records may be required from any place in the United States or in any Territory at any designated place of investigation or hearing.

Powers with respect to investigations and hearings.

In addition, the Commission shall have the powers with respect to investigations and hearings, and with respect to the enforcement of, and offenses and violations under, this title and rules and regulations and orders prescribed under the authority thereof, provided in sections 20, 22 (b), and 22 (c) of the Securities Act of 1933.

48 Stat. 86, 87. 15 U. S. C. §§ 77t, 77v (b), (c); Supp. IV, §§ 77t, 77v.

Designated offices to make available reports, records, etc.

"(b) The Treasury Department, the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal

Reserve Banks, and the Federal Deposit Insurance Corporation are hereby authorized, under such conditions as they may prescribe, to make available to the Commission such reports, records, or other information as they may have available with respect to trustees or prospective trustees under indentures qualified or to be qualified under this title, and to make through their examiners or other employees for the use of the Commission, examinations of such trustees or prospective trustees. Every such trustee or prospective trustee shall, as a condition precedent to qualification of such indenture, consent that reports of examinations by Federal, State, Territorial, or District authorities may be furnished by such authorities to the Commission upon request therefor.

Consent by trustee as condition precedent to qualification of indenture.

"Notwithstanding any provision of this title, no report, record, or other information made available to the Commission under this subsection, no report of an examination made under this subsection for the use of the Commission, no report of an examination made of any trustee or prospective trustee by any Federal, State, Territorial, or District authority having jurisdiction to examine or supervise such trustee, no report made by any such trustee or prospective trustee to any such authority, and no correspondence between any such authority and any such trustee or prospective trustee, shall be divulged or made known or available by the Commission or any member, officer, agent, or employee thereof, to any person other than a member, officer, agent, or employee of the Commission: *Provided*, That the Commission may make available to the Attorney General of the United States, in confidence, any information obtained from such records, reports of examination, other reports, or correspondence, and deemed necessary by the Commission, or requested by him, for the purpose of enabling him to perform his duties under this title.

Restriction on unauthorized divulging of information.

Proviso. Disclosure to Attorney General.

"(c) Any investigation of a prospective trustee, or any proceeding or requirement for the purpose of obtaining information regarding a prospective trustee, under any provision of this title, shall be limited—

Investigation of prospective trustee; powers limited.

"(1) to determining whether such prospective trustee is qualified to act as trustee under the provisions of subsection (b) of section 310;

"(2) to requiring the inclusion in the registration statement or application of information with respect to the eligibility of such prospective trustee under paragraph (1) of subsection (a) of such section 310; and

"(3) to requiring the inclusion in the registration statement or application of the most recent published report of condition of such prospective trustee, as described in paragraph (2) of such subsection (a), or, if the indenture does not contain the provision with respect to combined capital and surplus authorized by the last sentence of paragraph (2) of subsection (a) of such section 310, to determining whether such prospective trustee is eligible to act as such under such paragraph (2).

"(d) The provisions of section 4 (b) of the Securities Exchange Act of 1934 shall be applicable with respect to the power of the Commission to appoint and fix the compensation of such officers, attorneys, examiners, and other experts, and such other officers and employees, as may be necessary for carrying out its functions under this title.

Employment of officers, experts, etc. 48 Stat. 885. 15 U. S. C. § 78d (b).

"COURT REVIEW OF ORDERS; JURISDICTION OF OFFENSES AND SUITS

"SEC. 322. (a) Orders of the Commission under this title (including orders pursuant to the provisions of sections 305 (b) and 307 (c))

Court review of orders.

48 Stat. 80.
15 U. S. C. § 77i.

shall be subject to review in the same manner, upon the same conditions, and to the same extent, as provided in section 9 of the Securities Act of 1933, with respect to orders of the Commission under such Act.

Jurisdiction of offenses and suits.

"(b) Jurisdiction of offenses and violations under, and jurisdiction and venue of suits and actions brought to enforce any liability created by, this title, or any rules or regulations or orders prescribed under the authority thereof, shall be as provided in section 22 (a) of the Securities Act of 1933.

48 Stat. 86.
15 U. S. C. § 77v (a); Supp. IV, § 77v.

"LIABILITY FOR MISLEADING STATEMENTS

Liability for misleading statements.

"SEC. 323. (a) Any person who shall make or cause to be made any statement in any application, report, or document filed with the Commission pursuant to any provisions of this title, or any rule, regulation, or order thereunder, which statement was at the time and in the light of the circumstances under which it was made false or misleading with respect to any material fact, or who shall omit to state any material fact required to be stated therein or necessary to make the statements therein not misleading, shall be liable to any person (not knowing that such statement was false or misleading or of such omission) who, in reliance upon such statement or omission, shall have purchased or sold a security issued under the indenture to which such application, report, or document relates, for damages caused by such reliance, unless the person sued shall prove that he acted in good faith and had no knowledge that such statement was false or misleading or of such omission. A person seeking to enforce such liability may sue at law or in equity in any court of competent jurisdiction. In any such suit the court may, in its discretion, require an undertaking for the payment of the costs of such suit and assess reasonable costs, including reasonable attorneys' fees, against either party litigant, having due regard to the merits and good faith of the suit or defense. No action shall be maintained to enforce any liability created under this section unless brought within one year after the discovery of the facts constituting the cause of action and within three years after such cause of action accrued.

Rights and remedies herein to be additional.
48 Stat. 74, 881; 49 Stat. 803.
15 U. S. C. chs. 2A, 2B; Supp. IV, chs. 2A, 2B, 2C.

"(b) The rights and remedies provided by this title shall be in addition to any and all other rights and remedies that may exist under the Securities Act of 1933, or the Securities Exchange Act of 1934, or the Public Utility Holding Company Act of 1935, or otherwise at law or in equity; but no person permitted to maintain a suit for damages under the provisions of this title shall recover, through satisfaction of judgment in one or more actions, a total amount in excess of his actual damages on account of the act complained of.

"UNLAWFUL REPRESENTATIONS

Unlawful representations.

"SEC. 324. It shall be unlawful for any person in issuing or selling any security to represent or imply in any manner whatsoever that any action or failure to act by the Commission in the administration of this title means that the Commission has in any way passed upon the merits of, or given approval to, any trustee, indenture or security, or any transaction or transactions therein, or that any such action or failure to act with regard to any statement or report filed with or examined by the Commission pursuant to this title or any rule, regulation, or order thereunder, has the effect of a finding by the Commission that such statement or report is true and accurate on its face or that it is not false or misleading.

"PENALTIES

"SEC. 325. Any person who willfully violates any provision of this title or any rule, regulation, or order thereunder, or any person who willfully, in any application, report, or document filed or required to be filed under the provisions of this title or any rule, regulation, or order thereunder, makes any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements therein not misleading, shall upon conviction be fined not more than $5,000 or imprisoned not more than five years, or both. Penalties.

"EFFECT ON EXISTING LAW

"SEC. 326. Except as otherwise expressly provided, nothing in this title shall affect (1) the jurisdiction of the Commission under the Securities Act of 1933, or the Securities Exchange Act of 1934, or the Public Utility Holding Company Act of 1935, over any person, security, or contract, or (2) the rights, obligations, duties, or liabilities of any person under such Acts; nor shall anything in this title affect the jurisdiction of any other commission, board, agency, or officer of the United States or of any State or political subdivision of any State, over any person or security, insofar as such jurisdiction does not conflict with any provision of this title or any rule, regulation, or order thereunder. Effect on existing law.

48 Stat. 74, 881; 49 Stat. 803.
15 U. S. C. chs. 2A, 2B; Supp. IV, chs. 2A, 2B, 2C.

"CONTRARY STIPULATIONS VOID

"SEC. 327. Any condition, stipulation, or provision binding any person to waive compliance with any provision of this title or with any rule, regulation, or order thereunder shall be void. Contrary stipulations void.

"SEPARABILITY OF PROVISIONS

"SEC. 328. If any provision of this title or the application of such provision to any person or circumstance shall be held invalid, the remainder of the title and the application of such provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby." Separability of provisions.

Approved, August 3, 1939.

[CHAPTER 412]

AN ACT

August 3, 1939
[S. 2666]
[Public, No. 254]

Providing for the exchange of certain park lands at the northern boundary of Piney Branch Parkway, near Argyle Terrace, for other lands more suitable for the use and development of Piney Branch Parkway.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to better adjust the boundaries of Piney Branch Parkway and to make said parkway more usable and more readily developed, the Secretary of the Interior is authorized to convey, by and on behalf of the United States of America, to the owners of parcel 69/47, or to such party or parties as said owners shall designate, the title of the United States in and to a triangular piece of land containing approximately twenty-two thousand square feet at the northern boundary of Piney Branch Parkway near Argyle Terrace and abutting parcel 69/47: *Provided*, That the owners of said parcel 69/47 shall furnish the United States of America with a good and sufficient title in fee simple, free of all encumbrances, to a triangular piece of land containing

District of Columbia.
Exchange of certain park lands in, authorized.

Location.

Proviso.
Condition.

approximately twenty-six thousand square feet, abutting the northern boundary of Piney Branch Parkway at its intersection with the eastern boundary of Rock Creek Park. The transfers provided for herein are designated approximately upon plat file numbered 3.6–114 in the files of the National Capital Park and Planning Commission. The conveyances shall be by proper deed and other instruments containing full legal description by exact survey of the land exchanged, as provided by law.

Approved, August 3, 1939.

[CHAPTER 413]

August 3, 1939
[H. R. 1996]
[Public, No. 255]

AN ACT

To amend the National Stolen Property Act.

National Stolen Property Act, amendments.
48 Stat. 794.
18 U. S. C. § 415.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, sec. 415), be, and the same is hereby, amended to read as follows:

Transportation of stolen, etc., goods, securities, or money.

"SEC. 3. Whoever shall transport or cause to be transported in interstate or foreign commerce any goods, wares, or merchandise, securities, or money, of the value of $5,000 or more theretofore stolen, feloniously converted, or taken feloniously by fraud or with intent to steal or purloin, knowing the same to have been so stolen, feloniously converted, or taken, or whoever with unlawful or fraudulent intent shall transport or cause to be transported in interstate or foreign commerce any falsely made, forged, altered, or counterfeited securities, knowing the same to have been falsely made, forged, altered, or counterfeited, or whoever with unlawful or fraudulent intent shall transport, or cause to be transported in interstate or foreign commerce, any bed piece, bed plate, roll, plate, die, seal, stone, type, or other tool, implement, or thing used or fitted to be used in falsely making, forging, altering, or counterfeiting any security, or any part thereof, shall be punished by a fine of not more than $10,000 or by imprisonment for not more than ten years, or both: *Provided*, That the provisions of this section shall not apply to any falsely made, forged, altered, counterfeited, or spurious representation of (1) an 'obligation or other security of the United States' as defined in section 147 of the Criminal Code (U. S. C., title 18, sec. 261) or (2) an obligation, bond, certificate, security, treasury note, bill, promise to pay, or bank note, issued by any 'foreign government' as defined in the Act of June 15, 1917, title VIII, section 4 (U. S. C., title 18, sec. 288), or by a bank or corporation of any foreign country."

Falsely made, forged, or counterfeited securities.

Implements used in forging or counterfeiting securities.

Penalty.

Proviso.
Counterfeited U. S. or foreign securities not included herein.

35 Stat. 1115.
18 U. S. C. § 261; Supp. IV, § 261.

40 Stat. 226.
18 U. S. C. § 288.

SEC. 2. That section 4 of the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, sec. 416), is hereby amended to read as follows:

48 Stat. 795.
18 U. S. C. § 416.

Knowingly receiving, disposing, etc., of such property.
Use of, as security.

"SEC. 4. Whoever shall receive, conceal, store, barter, sell, or dispose of any goods, wares, or merchandise, securities, or money of the value of $5,000 or more, or whoever shall pledge or accept as security for a loan any goods, wares, or merchandise, or securities, of the value of $500 or more, moving as, or which are a part of, or which constitute interstate or foreign commerce, knowing the same to have been stolen, unlawfully converted, or taken, or whoever shall receive, conceal, store, barter, sell, or dispose of any falsely made, forged, altered, or counterfeited securities, or whoever shall pledge or accept as security for a loan any falsely made, forged, altered, or counterfeited securities, moving as, or which are a part of, or which constitute interstate or foreign commerce, knowing the same to have been so falsely made, forged, altered, or counterfeited, or whoever shall receive in interstate or foreign commerce, or conceal, store, barter,

Falsely made, forged, or counterfeited securities.
Use as security.

Implements used in forging, counterfeiting, etc., securities.

sell, or dispose of, any such bed piece, bed plate, roll, plate, die, seal, stone, type, or other tool, implement, or thing used or intended to be used in falsely making, forging, altering, or counterfeiting any security, or any part thereof, moving as, or which is a part of, or which constitutes interstate or foreign commerce, knowing that the same is fitted to be used, or has been used, in falsely making, forging, altering, or counterfeiting any security, or any part thereof, shall be punished by a fine of not more than $10,000 or by imprisonment for not more than ten years, or both: *Provided*, That the provisions of this section shall not apply to any falsely made, forged, altered, counterfeited, or spurious representation of (1) an 'obligation or other security of the United States' as defined in section 147 of the Criminal Code (U. S. C., title 18, sec. 261) or (2) an obligation, bond, certificate, security, Treasury note, bill, promise to pay, or bank note issued by any 'foreign government' as defined in the Act of June 15, 1917, title VIII, section 4 (U. S. C., title 18, sec. 288), or by a bank or corporation of any foreign country."

Penalty.

Proviso. Counterfeited U. S. or foreign securities exempt.

35 Stat. 1115. 18 U. S. C. § 261; Supp. IV, § 261.

40 Stat. 226. 18 U. S. C. § 288.

SEC. 3. That section 5 of the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, sec. 417), is hereby amended to read as follows:

48 Stat. 795. 18 U. S. C. § 417.

"SEC. 5. In the event that a defendant is charged in the same indictment with two or more violations of this Act, then the aggregate value of all goods, wares, and merchandise, securities, and money referred to in such indictment shall constitute the value thereof for the purposes of sections 3 and 4 hereof, and the value of any securities referred to shall be considered to be the face, par, or market value, whichever is the greatest."

Indictment for two or more offenses; defining value of securities, etc.

SEC. 4. That section 6 of the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, sec. 418), is hereby amended to read as follows:

48 Stat. 795. 18 U. S. C. § 418.

"SEC. 6. Any person violating this Act may be tried in any district from, into, or through which such goods, wares, or merchandise, or such securities, or money or such falsely made, forged, altered, or counterfeited securities have been transported or removed."

Venue.

SEC. 5. That the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, secs. 413–419, inclusive), is hereby amended by inserting therein the following new section to be known as "section 7":

48 Stat. 794. 18 U. S. C. §§ 413–419.

"SEC. 7. If two or more persons enter into an agreement, confederation, or conspiracy to violate any provision of this Act, and do any overt act toward carrying out such unlawful agreement, confederation, or conspiracy, such person or persons shall be punished in like manner as hereinbefore provided by this Act."

Conspiracy.

SEC. 6. That section 7 of the National Stolen Property Act, approved May 22, 1934 (48 Stat. 794; U. S. C., title 18, sec. 419), is hereby renumbered as "section 8".

Textual amendment. 48 Stat. 795. 18 U. S. C. § 419.

Approved, August 3, 1939.

[CHAPTER 414]

AN ACT

To authorize the board of directors of the Columbia Institution for the Deaf to dedicate a portion of Mount Olivet Road Northeast and to exchange certain lands with the Secretary of the Interior, to dispose of other lands, and for other purposes.

August 3, 1939
[H. R. 5144]
[Public, No. 256]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to provide a suitable approach to the Ninth Street Northeast overpass across the tracks of the Baltimore and Ohio and Pennsylvania Railroads and furnish better access to a part of the property of the Columbia Institution for the Deaf, described in the records of the

Columbia Institution for the Deaf, D. C.

Dedication of certain lands for public purposes authorized.

office of the assessor for the District of Columbia as parcel 141/4, the board of directors of the Columbia Institution for the Deaf are hereby authorized to dedicate to the District of Columbia a strip of land ninety feet wide traversing the north part of said property approximately as shown and designated on the revised highway plan of the District of Columbia as Mount Olivet Road Northeast.

Exchanges in readjusting boundaries.

SEC. 2. That in order to readjust the boundaries and exchange properties of the Columbia Institution for the Deaf, parcel 141/4, and Brentwood Park, United States Reservation Numbered 495, the board of directors of the Columbia Institution for the Deaf and the Secretary of the Interior are hereby authorized to convey fee-simple title by deeds, each to the other, to such parts of the property of the Columbia Institution for the Deaf and Brentwood Park (United States Reservation Numbered 495) as in their judgment is to the mutual advantage of both the institution and the park and playground system of the District of Columbia, provided such exchange of properties shall be approved by the National Capital Park and Planning Commission.

Disposal of detached property; use of proceeds from sale.

SEC. 3. The board of directors of the Columbia Institution for the Deaf are further authorized to sell and to convey fee-simple title by deed that portion of its real estate, now owned by the Columbia Institution for the Deaf or acquired by exchange under section 2 of this Act, which will lie north of the proposed location of Mount Olivet Road extended after a definite survey of such road is established, such sale to be subject to the approval of the Secretary of the Interior. Funds received by the sale of this portion of real property of the institution shall be considered a part of the capital structure of the corporation, which may be invested in securities, buildings, or other real property by the board of directors. If invested in securities, only the income from such investment shall be used for current expenses of the institution.

Approved, August 3, 1939.

[CHAPTER 415]

AN ACT

August 4, 1939
[S. 522]
[Public, No. 257]

To provide pensions to members of the Regular Army, Navy, Marine Corps, and Coast Guard who become disabled by reason of their service therein, equivalent to 75 per centum of the compensation payable to war veterans for similar service-connected disabilities, and for other purposes.

Army, Navy, Marine Corps, and Coast Guard.
Pensions to disabled members.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That effective on the 1st day of the month following the month in which this Act is enacted, paragraph II of part II of Veterans Regulation Numbered 1 (a), as amended, is amended to read as follows:

Rates.

"II. For the purposes of part II, paragraph I (a) hereof, if the disability results from injury or disease—

"(a) If and while the disability is rated 10 per centum the monthly pension shall be $7.50.

"(b) If and while the disability is rated 20 per centum the monthly pension shall be $15.

"(c) If and while the disability is rated 30 per centum the monthly pension shall be $22.50.

"(d) If and while the disability is rated 40 per centum the monthly pension shall be $30.

"(e) If and while the disability is rated 50 per centum the monthly pension shall be $37.50.

"(f) If and while the disability is rated 60 per centum the monthly pension shall be $45.

"(g) If and while the disability is rated 70 per centum the monthly pension shall be $52.50.

"(h) If and while the disability is rated 80 per centum the monthly pension shall be $60.

"(i) If and while the disability is rated 90 per centum the monthly pension shall be $67.50.

"(j) If and while the disability is rated as total the monthly pension shall be $75.

"(k) If the disabled person, as the result of service-incurred disability, has suffered the anatomical loss or the loss of the use of only one foot, or one hand, or one eye, the rate of pension provided in part II, paragraph II, (a) to (j), shall be increased by $18.75 per month.

"(l) If the disabled person, as the result of service-incurred disability, has suffered the anatomical loss or loss of use of both hands, or of both feet, or of one hand and one foot, or is so helpless as to be in need of regular aid and attendance, the monthly pension shall be $112.50.

"(m) If the disabled person, as the result of service-incurred disability, has suffered the anatomical loss or loss of use of both hands and one foot, or of both feet and one hand, or if the disabled person, as the result of service-incurred disability, is blind in both eyes, having only light perception, the monthly pension shall be $131.25.

"(n) If the disabled person, as the result of service-incurred disability, is blind in both eyes, having only light perception, and has suffered the anatomical loss or loss of use of one hand or of one foot, the monthly pension shall be $150.

"(o) If the disabled person, as the result of service-incurred disability, has suffered the anatomical loss or loss of use as provided in subparagraphs (l) to (n), inclusive, of part II, paragraph II, of this regulation, and/or blindness in both eyes, having only light perception, which conditions under subparagraphs (l) to (n), inclusive, entitle him to two or more of the rates provided in those subparagraphs, no specified condition being considered twice in the determination, the monthly pension shall be $187.50."

Approved, August 4, 1939.

[CHAPTER 416]

AN ACT

To promote nautical education, and for other purposes.

August 4, 1939
[H. R. 5375]
[Public, No. 258]

Coast Guard.
Detail of personnel for maritime instruction, etc., duty, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commandant of the Coast Guard is authorized, in his discretion, when so requested by proper authority, to detail persons in the Coast Guard for duty in connection with maritime instruction and training by the several States, Territories, the District of Columbia, and Puerto Rico, and when requested by the United States Maritime Commission, to detail persons in the Coast Guard for duty in connection with maritime instruction and training by the United States: *Provided*, That the service rendered by any person so detailed shall be considered Coast Guard duty.

Proviso.
Detail deemed service duty.

Approved, August 4, 1939.

[CHAPTER 417]

AN ACT

August 4, 1939
[H. R. 6746]
[Public, No. 259]

To amend certain provisions of the Merchant Marine and Shipping Acts, to further the development of the American merchant marine, and for other purposes.

Shipping.
39 Stat. 736.
46 U. S. C. § 822; Supp. IV, § 822.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second paragraph of section 23 of the Shipping Act, 1916, as amended, is amended to read as follows:

Maritime Commission.
Time limitation on orders removed, except for payment of money.

"All orders of the United States Maritime Commission, other than for the payment of money, made under this Act, as amended or supplemented, shall continue in force until its further order, or for a specified period of time, as shall be prescribed in the order, unless the same shall be suspended, or modified, or set aside by the Commission, or be suspended or set aside by a court of competent jurisdiction."

Hearings on changes in rates, etc.
47 Stat. 1426.
46 U. S. C. § 845; Supp. IV, § 845.
Burden of proof.

SEC. 2. The second paragraph of section 3 of the Intercoastal Shipping Act, 1933, as amended, is amended by inserting before the last sentence of such paragraph a new sentence to read as follows: "At any hearing under this paragraph the burden of proof to show that the rate, fare, charge, classification, regulation, or practice is just and reasonable shall be upon the carrier or carriers."

Secretary, directors, etc., appointment, salaries, duties, etc.
49 Stat. 1986.
46 U. S. C., Supp. IV, § 1111 (e).
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
Naval architects, experts, etc.

SEC. 3. (a) The first sentence of section 201 (e) of the Merchant Marine Act, 1936, as amended, is amended to read as follows: "Without regard to the civil-service laws or the Classification Act of 1923, as amended, the Commission may appoint and prescribe the duties and fix the salaries of a secretary, a director for each of not to exceed five divisions, a general counsel, a clerk to each member of the Commission, and not more than three assistants, a clerk to the general counsel, not more than a total of twenty naval architects or marine engineers, twenty special experts, twenty-two examiners, twelve attorneys, and two inspectors for each vessel at each shipyard at which vessels are being constructed by it or under its supervision."

Details of personnel for scientific education and research.

(b) Such section, as amended, is amended by adding at the end thereof the following: "The Commission, under such rules and regulations as it may prescribe, may detail annually not to exceed five members of the personnel of the Commission for engineering, technical, or other scientific education and training at Government expense at institutions for scientific education and research, to enable such persons to acquire advanced and specialized knowledge or training of particular advantage to the Commission in carrying out its functions under this Act."

Army, etc., details.
49 Stat. 1986.
46 U. S. C., Supp. IV, § 1111 (f).
Compensation.

SEC. 4. Section 201 (f) of such Act, as amended, is amended by inserting after the first sentence thereof a new sentence to read as follows: "Whenever any officer (not exceeding five in number at any time) of the Army, Navy, Marine Corps, or Coast Guard is detailed to the Commission, he shall receive from the Commission, for the period during which he is so detailed, such compensation as added to his pay and allowances as an officer in such service will make his aggregate compensation equal to the pay and allowances he would receive if he were the incumbent of an office or position in such service (or in the corresponding executive department), which, in the opinion of the Commission, involves the performance of work similar in importance, difficulty, and responsibility to that performed by him while detailed to the Commission."

52 Stat. 965.
46 U. S. C., Supp. IV, § 1126.
U. S. Maritime Service, establishment as a voluntary organization.

SEC. 5. Section 216 of such Act, as amended, is amended to read as follows:

"SEC. 216. (a) The Commission is hereby authorized and directed, under such rules and regulations as it may prescribe, to establish and maintain the United States Maritime Service as a voluntary organization for the training of citizens of the United States to serve as

licensed and unlicensed personnel on American merchant vessels. The Commission is authorized to determine the number of persons to be enrolled in the said Service, to fix the rates of pay of such persons, and to prescribe such courses and periods of training as, in its discretion, is necessary to maintain a trained and efficient merchant marine personnel. The ranks, grades, and ratings for the personnel of the said Service shall be the same as are now or shall hereafter be prescribed for the personnel of the Coast Guard. The Commission is further authorized to employ as instructors in said Service, on a contract or fee basis (without regard to the provisions of section 3709 of the Revised Statutes), such qualified persons, including licensed and unlicensed personnel of the merchant marine, as the Commission may deem necessary to effectuate the purposes of this section.

Ratings.

Employment of instructors.

R. S. § 3709.
41 U. S. C. § 5.

"(b) The Commission is hereby authorized to train American citizens to become licensed officers of the merchant marine of the United States in a status of cadets and cadet officers on Government-owned and subsidized vessels and, in cooperation with other governmental and private agencies, on other vessels and, for instructional purposes only, in shipyards, plants, and industrial and educational organizations, under rules and regulations prescribed by the Commission and upon such terms as the Commission may arrange, and expenditures incident to such training are hereby authorized.

Scope of training, etc.

"(c) The Commission is hereby authorized to prescribe, conduct, and supervise such extension and correspondence courses as it may deem necessary to supplement other training facilities, and to make such courses available, under such rules and regulations and upon such terms as it may prescribe, to the licensed and unlicensed personnel of the merchant marine, and to cadets and cadet officers, who shall make application therefor. The Commission is further authorized to print, publish, and purchase suitable textbooks, equipment, and supplies required for such courses, and to employ persons, firms, and corporations on a contract or fee basis (without regard to the provisions of section 3709 of the Revised Statutes), for the performance of special services deemed necessary by the Commission in the preparation and editing of such textbooks and other aids to instruction, and in the supervision and administration of such courses.

Extension courses to supplement other training facilities.

Textbooks and supplies.

R. S. § 3709.
41 U. S. C. § 5.

"(d) The Commission, with the consent of any executive department, independent establishment, or other agency of the Government, including any field service thereof, may avail itself of the use of information, services, facilities, officers, and employees thereof in carrying out the provisions of this section, as amended."

Use of Government facilities.

SEC. 6. The first sentence of section 502 (b) of such Act, as amended, is amended to read as follows: "The amount of the reduction in selling price which is herein termed 'construction differential subsidy' may equal, but not exceed, the excess of the bid of the shipbuilder constructing the proposed vessel (excluding the cost of any features incorporated in the vessel for national-defense uses, which shall be paid by the Commission in addition to the subsidy), over the fair and reasonable estimate of cost, as determined by the Commission, of the construction of the proposed vessel if it were constructed under similar plans and specifications (excluding national-defense features as above provided) in a foreign shipbuilding center which is deemed by the Commission to furnish a fair and representative example for the determination of the estimated foreign cost of construction of vessels of the type proposed to be constructed."

Construction differential subsidy. Standard for determination of.
52 Stat. 956.
46 U. S. C., Supp. IV, § 1152 (b).

SEC. 7. Title V of such Act, as amended, is amended by adding at the end thereof a new section to read as follows:

49 Stat. 1995.
46 U. S. C., Supp. IV, §§ 1151–1159.

"SEC. 510. (a) When used in this section—

Terms defined.

"(1) The term 'obsolete vessel' means a vessel or vessels, each of which (A) is of not less than one thousand three hundred and fifty

"Obsolete vessel."

gross tons, (B) is not less than seventeen years old and, in the judgment of the Commission, is obsolete or inadequate for successful operation in the domestic or foreign trade of the United States, and (C) is owned by a citizen or citizens of the United States and has been owned by such citizen or citizens for at least three years immediately prior to the date of acquisition hereunder.

"New vessel."

"(2) The term 'new vessel' means a vessel or vessels, each of which (A) is constructed under the provisions of this Act, and is acquired within two years from the date of completion of such vessel, or is purchased under section 714, as amended, by the person turning in an obsolete vessel under this section, or (B) is hereafter constructed in a domestic shipyard on private account and not under the provisions of this Act, and documented under the laws of the United States.

52 Stat. 962. 46 U. S. C., Supp. IV, § 1204.

Acquisition of obsolete vessels in exchange for allowance of credit.

"(b) In order to promote the construction of new, safe, and efficient vessels to carry the domestic and foreign water-borne commerce of the United States, the Commission is authorized, subject to the provisions of this section, to acquire any obsolete vessel in exchange for an allowance of credit. The amount of such allowance shall be determined at the time the owner contracts for the construction or purchase of a new vessel. The allowance shall not be paid to the owner of the obsolete vessel but shall be applied upon the purchase price of a new vessel. In the case of a new vessel constructed under the provisions of this Act, such allowance may, under such terms and conditions as the Commission may prescribe, be applied upon the cash payments required under this Act. In case the new vessel is not constructed under the provisions of this Act, the allowance shall, upon transfer of the obsolete vessel to the Commission, be paid, for the account of the owner, to the shipbuilder constructing such new vessel.

Application of allowance upon purchase price of new vessel.

Utility value of new vessel.

"(c) The utility value of the new vessel for operation in the domestic or foreign commerce of the United States shall not be substantially less than that of the obsolete vessel. The gross tonnage of the obsolete vessel may exceed the gross tonnage of the new vessel in a ratio not in excess of three to one, if the Commission finds that the new vessel, although of lesser tonnage, will provide utility value equivalent to or greater than that of the obsolete vessel.

Determination of allowance.

"(d) The allowance for an obsolete vessel shall be the fair and reasonable value of such vessel as determined by the Commission. In making such determination the Commission shall consider: (1) The scrap value of the obsolete vessel both in American and in foreign markets, (2) the depreciated value based on a twenty-year life, and (3) the market value thereof for operation in the world trade or in the foreign or domestic trade of the United States. If the owner of the obsolete vessel uses such vessel during the period of construction of the new vessel, the allowance shall be reduced by an amount representing the fair value of such use.

Basis for gain or loss upon a sale or exchange, etc.

"(e) No gain shall be recognized to the owner for the purpose of Federal income taxes in the case of a transfer of an obsolete vessel to the Commission under the provisions of this section. The basis for gain or loss upon a sale or exchange and for depreciation under the applicable Federal income-tax laws of a new vessel acquired as contemplated in this section shall be the same as the basis of the obsolete vessel or vessels exchanged for credit upon the acquisition of such new vessel, increased in the amount of the cost of such vessel (other than the cost represented by such obsolete vessel or vessels) and decreased in the amount of loss recognized upon such transfer.

Report to Congress.

"(f) The Commission shall include in its annual report to Congress a detailed statement of all transactions consummated under the provisions of the preceding subsections during the period covered by such report.

"(g) An obsolete vessel acquired by the Commission under this section which is or becomes twenty years old or more, and vessels presently in the Commission's laid-up fleet which are or become twenty years old or more, shall in no case be used for commercial operation, except that any such obsolete vessel, or any such vessel in the laid-up fleet may be used during any period in which vessels may be requisitioned under section 902 of this Act, as amended, and except as otherwise provided in this Act for the employment of the Commission's vessels in steamship lines on trade routes exclusively serving the foreign trade of the United States."

Disposition of obsolete vessels and those in laid-up fleet.

49 Stat. 2015.
46 U. S. C., Supp. IV, § 1242.

SEC. 8. The last sentence in the first paragraph of section 603 (c) of such Act, as amended, is amended to read as follows: "Such payments on account shall in no case exceed 75 per centum of the amount estimated to have accrued on account of such subsidy, except that, with respect to that part of the subsidy relating to any particular voyage, an additional 15 per centum may be paid to the contractor after such contractor's audit of the voyage account for such voyage has been completed and the Commission's auditors have verified the correctness of the same. Any such payments shall be made only after there has been furnished to the Commission such security as it deems to be reasonable and necessary to insure refund of any overpayment."

Subsidies, payments on account; limitation.

49 Stat. 2002.
46 U. S. C., Supp. IV, § 1173 (c).

Additional allowance on completing audit of voyage account.

Security.

SEC. 9. Section 604 of such Act, as amended, is amended to read as follows:

"SEC. 604. If in the case of any particular foreign-trade route the Commission shall find after consultation with the Secretary of State, that the subsidy provided for in this title is in any respect inadequate to offset the effect of governmental aid paid to foreign competitors, it may grant such additional subsidy as it determines to be necessary for that purpose: *Provided*, That no such additional subsidy shall be granted except upon an affirmative vote of four of the members of the Commission."

52 Stat. 959.
46 U. S. C., Supp. IV, § 1174.

Foreign-trade routes.

Additional subsidy; when granted.

Proviso.

Affirmative vote of 4 members of Commission required.

SEC. 10. The proviso at the end of section 607 (c) (3) of such Act, as amended, is amended to read as follows: "*Provided*, That such reimbursement to the Commission, if so deferred, shall be payable upon termination of the contract from any amounts then in the special reserve fund and the capital reserve fund: *Provided further*, That if any amounts shall have been transferred to the general funds of the contractor from either of such reserve funds and not repaid thereto, or if prepayments of amounts not due before one year after the date of termination of the contract have been made from the capital reserve fund pursuant to subsection (b) of this section, then the balance of such reimbursement not paid out of said reserve funds shall be payable out of any other assets of the contractor, but the amounts so payable from such assets shall not exceed in the aggregate the sum of the amounts so transferred and not repaid, and the amounts of such prepayments;".

Special reserve fund.
49 Stat. 2006.
46 U. S. C., Supp. IV, § 1177 (c) (3).
Provisos.
Deferred payments.
Recapture provisions.

SEC. 11. (a) Section 705 of such Act, as amended, is amended by adding at the end thereof a new sentence to read as follows: "No vessel constructed under the provisions of this Act, as amended, shall be sold by the Commission for operation in the foreign trade for a sum less than the estimated foreign construction cost exclusive of national defense features (determined as of the date the construction contract therefor is executed) less depreciation based on a twenty-year life, nor shall any such vessel be sold by the Commission for operation in the domestic trade for a sum less than the cost of construction in the United States exclusive of national defense features less depreciation based on a twenty-year life."

Vessels on foreign-trade routes.
49 Stat. 2009.
46 U. S. C., Supp. IV, § 1195.
Limitation on sale price.

Rejection of bids for charter.
49 Stat. 2009.
46 U. S. C., Supp. IV, § 1196 (b).

(b) Section 706 (b) of such Act, as amended, is amended by adding at the end thereof a new sentence to read as follows: "The Commission shall reject any bid for the charter (under sections 701 to 713, both inclusive, of this title, as amended) of any vessel constructed under the provisions of this Act, as amended, if the charter hire offered by the bidder is lower than the minimum charter hire for such vessel would be if chartered under the provisions of section 714, as amended, of this title."

52 Stat. 962.
46 U. S. C., Supp. IV, § 1204.

SEC. 12. Section 714 of such Act, as amended, is hereby amended to read as follows:

Commission finding inability to develop essential trade routes under private operation.
49 Stat. 1989.
46 U. S. C., Supp. IV, § 1121.

"SEC. 714. If the Commission shall find that any trade route (determined by the Commission to be an essential trade route as provided in section 211 of this Act) cannot be successfully developed and maintained and the Commission's replacement program cannot be achieved under private operation of such trade route by a citizen of the United States with vessels registered under the laws thereof, without further Government aid in addition to the financial aids authorized under titles V and VI of this Act, the Commission is authorized to have constructed, in private shipyards or in navy yards, the vessel or vessels of the types deemed necessary for such trade route, and to demise such new vessel or vessels on bare-boat charter to the American-flag operator established on such trade route, without advertisement or competition, upon an annual charter hire of not less than 5 per centum of the price (herein referred to as the 'foreign cost') at which such vessel or vessels would be sold if constructed under title V plus 3½ per centum of the depreciated foreign cost computed annually upon the basis of a twenty-year life of the vessel. Such charter may contain an option to the charterer to purchase such vessel or vessels from the Commission within five years after delivery thereof under the charter, upon the same terms and conditions as are provided in title V for the purchase of new vessels from the Commission, except that (a) the purchase price shall be the foreign cost less depreciation to the date of purchase based upon a twenty-year life; (b) the required cash payment payable at the time of such purchase shall be 25 per centum of the purchase price as so determined; (c) the charter may provide that all or any part of the charter hire paid in excess of the minimum charter hire provided for in this section may be credited against the cash payment payable at the time of such purchase; (d) the balance of the purchase price shall be paid within the years remaining of the twenty years after the date of delivery of the vessel under the charter and in approximately equal annual installments, except that the first of said installments, which shall be payable upon the next ensuing anniversary date of such delivery under the charter, shall be a proportionate part of the annual installment, interest to be payable upon the unpaid balances of 3½ per centum per annum from the date of purchase.

Construction and demise under bare-boat charter.

Option to purchase.

Cash payment.

Charter hire.

Payment of balance.

Mixed foreign and domestic trade.

"Such charter shall provide for operation of the vessel exclusively in foreign trade, or on a round-the-world voyage, or on a round voyage from the west coast of the United States to a European port or ports which includes intercoastal ports of the United States, or a round voyage from the Atlantic coast of the United States to the Orient which includes intercoastal ports of the United States, or on a voyage in foreign trade on which the vessel may stop at an island possession or island Territory of the United States, and if the vessel is operated in the domestic trade on any of the above-enumerated services the charterer will pay annually to the Commission that proportion of one-twentieth of the difference between the domestic and

foreign cost of such vessel as the gross revenue derived from the domestic trade bears to the gross revenue derived from the entire voyages completed during the preceding year."

SEC. 13. Section 806 of such Act, as amended, is amended by adding at the end thereof a new subsection to read as follows:

49 Stat. 2014.
46 U. S. C., Supp. IV, §§ 1224, 1228.
Penalty provisions.
Violation of rules, etc., of Commission.

"(d) Whoever knowingly and willfully violates any order, rule, or regulation of the United States Maritime Commission made or issued in the exercise of the powers, duties, or functions transferred to it or vested in it by this Act, as amended, for which no penalty is otherwise expressly provided, shall upon conviction thereof be subject to a fine of not more than $500. If such violation is a continuing one, each day of such violation shall constitute a separate offense."

SEC. 14. Paragraph (8) of section 1104 (a) of such Act, as amended, is amended by striking out the word "or" before the designation "(c)", and by inserting before the period at the end of the paragraph a semicolon and the following: "or (d) in the fishing trade or industry".

Ship mortgage insurance.
Eligibility provisions.
Vessels in fishing trade or industry.
52 Stat. 970.
46 U. S. C., Supp. IV, § 1274.

Approved, August 4, 1939.

[CHAPTER 418]

AN ACT

August 4, 1939
[H. R. 6984]
[Public, No. 260]

To provide a feasible and comprehensive plan for the variable payment of construction charges on United States reclamation projects, to protect the investment of the United States in such projects, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of providing for United States reclamation projects a feasible and comprehensive plan for an economical and equitable treatment of repayment problems and for variable payments of construction charges which can be met regularly and fully from year to year during periods of decline in agricultural income and unsatisfactory conditions of agriculture as well as during periods of prosperity and good prices for agricultural products, and which will protect adequately the financial interest of the United States in said projects, obligations to pay construction charges may be revised or undertaken pursuant to the provisions of this Act.

Reclamation Project Act of 1939.
Purposes of Act.

SEC. 2. As used in this Act—

Definitions.

(a) The term "Federal reclamation laws" shall mean the Act of June 17, 1902 (32 Stat. 388), and all Acts amendatory thereof or supplementary thereto.

"Federal reclamation laws."
32 Stat. 388.
43 U. S. C. ch. 12; Supp. IV, ch. 12.

(b) The term "Secretary" shall mean the Secretary of the Interior.

"Secretary."

(c) The term "project" shall mean any reclamation or irrigation project, including incidental features thereof, authorized by the Federal reclamation laws, or constructed by the United States pursuant to said laws, or in connection with which there is a repayment contract executed by the United States, pursuant to said laws, or any project constructed or operated and maintained by the Secretary through the Bureau of Reclamation for the reclamation of arid lands or other purposes.

"Project."

(d) The term "construction charges" shall mean the amounts of principal obligations payable to the United States under water-right applications, repayment contracts, orders of the Secretary, or other forms of obligation entered into pursuant to the Federal reclamation laws, excepting amounts payable for water rental or power charges, operation and maintenance and other yearly service charges, and excepting also any other operation and maintenance, interest, or

"Construction charges."

other charges which are not covered into the principal sums of the construction accounts of the Bureau of Reclamation.

"Repayment contract."

(e) The term "repayment contract" shall mean any contract providing for payment of construction charges to the United States.

"Project contract unit."

(f) The term "project contract unit" shall mean a project or any substantial area of a project which is covered or is proposed to be covered by a repayment contract. On any project where two or more repayment contracts in part cover the same area and in part different areas, the area covered by each such repayment contract shall be a separate project contract unit. On any project where there are either two or more repayment contracts on a single project contract unit or two or more project contract units, the repayment contracts or project contract units may be merged by agreements in form satisfactory to the Secretary.

"Organization."

(g) The term "organization" shall mean any conservancy district, irrigation district, water users' association, or other organization, which is organized under State law and which has capacity to enter into contracts with the United States pursuant to the Federal reclamation laws.

"Annual returns."

(h) The term "annual returns" shall mean the amount of the annual gross crop returns per acre of the area in cultivation within the project contract unit involved; and the term "normal returns" for any year shall mean the weighted average of the annual returns of those ten years, of the thirteen-year period covering said year and the twelve years preceding it, in which the annual returns are the highest.

"Division of a project."

(i) The term "division of a project" shall mean any part of a project designated as a division by order of the Secretary or any phase or feature of project operations given a separate designation as a division by order of the Secretary for the purposes of orderly and efficient administration.

"Development unit."

(j) The term "development unit" shall mean a part of a project which, for purposes of orderly engineering or reclamation development, is designated as a development unit by order of the Secretary.

"Irrigation block."

(k) The term "irrigation block" shall mean an area of arid or semiarid lands in a project in which, in the judgment of the Secretary, the irrigable lands should be reclaimed and put under irrigation at substantially the same time, and which is designated as an irrigation block by order of the Secretary.

Modification of existing repayment contracts authorized.

SEC. 3. In connection with any repayment contract or other form of obligation, existing on the date of this Act, to pay construction charges, providing for repayment on the basis of a definite period, the Secretary is hereby authorized, upon request by the water users involved or their duly authorized representatives for amendment under this section of said contract or other form of obligation, and if in the Secretary's judgment such amendment is both practicable and in keeping with the general purpose of this Act, to amend said contract or other form of obligation so as to provide that the construction charges remaining unaccrued on the date of the amendment, or any later date agreed upon, shall be spread in definite annual installments on the basis of a longer definite period fixed in each case by the Secretary: *Provided*, That for any construction charges said longer period shall not exceed forty years, exclusive of 1931 and subsequent years to the extent of moratoria or deferments of construction charges due and payable for such years effected pursuant to Acts of Congress, from the date when the first installment of said construction charges became due and payable under the original obligation to pay said construction charges and in no event shall the unexpired part of said longer period exceed double the number

Spread of unaccrued construction charges in definite annual installments.

Proviso. Limitation.

of remaining years, as of the date of the amendment made pursuant to this Act, in which installments of said construction charges would become due and payable under said existing repayment contract or other form of obligation to pay construction charges.

Construction charges on existing projects, amendatory contract form provisions.

SEC. 4. (a) In connection with any existing project on which construction charges are payable to the United States, the Secretary is hereby authorized to negotiate and enter into a contract or an amendatory contract, in a form satisfactory to him, with an organization, satisfactory in form and powers to him, representing the water users of the project contract unit involved, which contract shall provide for the payment of construction charges on said project contract unit in the manner hereinafter provided in this section. The negotiation and execution of such a contract shall be undertaken only upon request by duly authorized representatives of the water users involved for such a contract and upon a determination by the Secretary that, in his judgment, such a contract is both practicable and in keeping with the general purpose of this Act.

Unaccrued charges on date of new contract, merger into a total repayment obligation.

(b) All of the construction charges for the project contract unit remaining unaccrued on the date of the contract entered into pursuant to this section or on any later date agreed upon shall be merged in a total and general repayment obligation of the organization. Said repayment obligation of said organization shall be scheduled in such annual installments as, in the judgment of the Secretary, constitute an equitable, practicable, and definite consolidated schedule of the existing obligations in said project contract unit to pay construction charges: *Provided*, That said schedule of installments shall be so arranged that in the judgment of the Secretary it does not involve for any of said construction charges merged into said general obligation an extension of the time permitted under the existing obligations for payment of said charges excepting the adjustment of the repayment period permitted for certain charges by the last sentence of this subsection. For the purpose of scheduling said installments of said general obligation in accordance with this subsection, in connection with each project contract unit under an existing contract made pursuant to section 4 of the Act of December 5, 1924 (43 Stat. 672, 701), the Secretary shall fix a weighted average gross crop return per acre, of which 5 per centum shall be the measure for determining the schedule of the unaccrued construction charges in a definite number of annual installments. In the event the said existing obligations to pay construction charges in said project contract unit or units are based in part on section 4 of the Act of December 5, 1924 (43 Stat. 672, 701), and in part on other Acts of the Federal reclamation laws, said charges may be consolidated into two general repayment contract obligations of said organization, each of which shall be scheduled in such installments as, in the judgment of the Secretary, constitute an equitable, practicable, and definite consolidated schedule of all of the respective parts of said existing obligations to pay construction charges. Any of said unaccrued construction charges, which under said existing obligations are payable on the basis of a definite period, first may be adjusted by the Secretary, if in his judgment such adjustment is both practicable and in keeping with the general purpose of this Act, to a repayment basis of a longer definite period fixed in each case by him: *Provided*, That for any such construction charges said longer period shall not exceed the limitations contained in the proviso of section 3 of this Act.

Repayments in annual installments.

Proviso.
Arrangement of schedules of installments.

Measure for determining schedule of installments.

43 Stat. 701.

Consolidation where existing contracts are under different Acts.

Repayment installments.

Readjustment of existing payment periods.

Proviso.
Limitation.

Census of annual returns.

(c) For each project contract unit where a repayment contract is entered into pursuant to this section, a census of annual returns shall be taken each year. The normal returns each year, for each such

Provisos.
Estimate in lieu of final determination.

project contract unit, shall be determined by the Secretary: *Provided*, That in any year, if the Secretary deems it necessary, an estimate of the annual returns of that year, in lieu of a final determination thereof, shall be considered with the annual returns of the preceding twelve years: *Provided further*, That in the event records of annual returns of the lands involved are not available for twelve preceding years, the Secretary, until such records for twelve preceding years have been established, in his discretion may consider established annual returns of other and similar lands in other and similar project contract units for the purpose of determining each year the normal returns. The estimates and final determinations of annual returns and the determinations of normal returns provided for in this Act shall be made by the Secretary with such assistance from the water users and organization involved as he requests, and said estimates and determinations made by him shall be conclusive.

Determination by established annual returns.

Assistance of local interests.

Variable repayment provisions.

(d) For each project contract unit where a repayment contract is entered into pursuant to this section, each year the percent of the normal returns for said year by which the annual returns of said year exceed or are less than said normal returns shall be determined by the Secretary. For each unit or major fraction of a unit of said percentage of said increase or decrease there shall be an increase or decrease, respectively, of 2 per centum in the amount or amounts of the installment or installments for said year under the organization's obligation or obligations as determined under subsections (b) and (e) of this section. Said latter amount or amounts as thus increased or decreased shall be the payment or payments of construction charges due and payable for said year, except that in no event shall the amount of the said payment or payments due and payable for any year be less than 15 per centum of the amount or amounts of the installment or installments for said year under the organization's obligation or obligations as determined under subsections (b) and (e) of this section.

Determination.

Provisions for including in future installments any part of installment not due, etc.

(e) In each contract entered into pursuant to this section, there shall be such provisions as the Secretary deems equitable, necessary, and proper to provide that any part of the amount of any installment of an organization's obligation, as determined under subsection (b) of this section, which, in the year for which said installment is designated under said subsection (b), does not, by reason of the operation of subsection (d) of this section, become due and payable as construction charges for said year, shall be added to an installment or installments of subsequent years for which installments are designated under said subsection (b) or shall be established as an installment or installments or parts thereof of years subsequent to the last year for which an installment is designated under said subsection (b), or both; and there shall be similar provisions respecting any such part of the amount of any installment modified or established under this subsection: *Provided*, That under this subsection no installment may be revised to or established in an amount exceeding the amount of the largest installment as determined under said subsection (b), and there shall be included in the contract such provisions as the Secretary deems proper for offsetting the increases and decreases in annual installments which result from the operation of said subsection (d).

Proviso.
Restriction on revision or establishment in amount exceeding largest installment.

Additional charge on balance of repayment contract.

(f) In any contract entered into pursuant to the authority of this section, it shall be provided that from and after the date of the last installment of the organization's repayment contract obligation or obligations as determined under subsection (b) of this section, a charge of 3 per centum per annum shall be payable by the organization on any balance or balances of said organization's obligation or

obligations which have not become due and payable by reason of the operation of subsection (d) of this section, until the same have become due and payable as construction charges under said subsection (d), and said charge of 3 per centum shall be payable by the organization to the United States on the same dates as, and in addition to, the annual payments otherwise required under this section.

Provisions for varying distribution of construction charges.

(g) There may be included in any contract entered into pursuant to the authority of this section provisions requiring the organization to vary its distribution of construction charges in a manner that takes into account the productivity of the various classes of lands and the benefits accruing to the lands by reason of the irrigation thereof: *Provided*, That no distribution of construction charges over the lands included in the organization shall in any manner be deemed to relieve the organization, or any party or any land therein, of the organization's general obligation to repay to the United States in full the total amount of the organization's repayment contract obligation or obligations as determined under subsection (b) of this section.

Proviso. Federal repayment.

Time for payment and collection of construction charges.

SEC. 5. The Secretary in his discretion may require, in connection with any contract entered into pursuant to the authority of this Act, that the contract provide (1) that the payments for each year to be made to the United States shall become due and payable on such date or dates, not exceeding two, in each year as the Secretary determines will be substantially contemporaneous with the time or times in each year when water users receive crop returns and (2) if the contract be with an organization, that assessments or levies for the purpose of obtaining moneys sufficient to meet the organization's payments under said contract shall be made and shall become due and payable within a certain period or periods of time prior to the date or dates on which the organization's payments to the United States are due and payable, said period or periods of time to be agreed upon in each said contract.

Deferments of charges.

The Secretary may provide such deferments of construction charges as in his judgment are necessary to prevent said requirements from resulting in inequitable pyramiding of payments of said charges.

Proper accounting prescribed.

SEC. 6. In connection with any contract, relating to construction charges, entered into pursuant to the authority of this Act, the Secretary is hereby authorized to require such provisions as he deems proper to secure the adoption of proper accounting, to protect the condition of project works and to provide for the proper use thereof, and to protect project lands against deterioration due to improper use of water. Any such contract shall require advance payment of adequate operation and maintenance charges. The Secretary is further authorized, in his discretion, to require such provisions as he deems proper to penalize delinquencies in payments of construction charges or operation and maintenance charges: *Provided*, That in any event there shall be penalties imposed on account of delinquencies of not less than one-half of 1 per centum per month of the delinquent charge from and after the date when such charge becomes due and payable: *Provided further*, That any such contract shall require that no water shall be delivered to lands or parties which are in arrears in the advance payment of operation and maintenance or toll charges, or to lands or parties which are in arrears for more than twelve months in the payment of construction charges due from such lands or parties to the United States or to the organization in which the lands or parties are included, or to any lands or parties included in an organization which is in arrears in the advance payment of operation and maintenance or toll charges or in arrears more than twelve months in the payment of construction charges due from such organization to the United States.

Delinquencies.

Provisos. Penalties for delinquencies.

No water if in arrears in advance payment, etc.

Repayment problems, investigation.

SEC. 7. (a) The Secretary is hereby authorized and directed to investigate the repayment problems of any existing project contract unit in connection with which, in his judgment, a contract under section 3 or 4 of this Act would not be practicable nor provide an economically sound adjustment, and to negotiate a contract which, in his judgment, both would provide fair and equitable treatment of the repayment problems involved and would be in keeping with the general purpose of this Act.

Work now under construction, allocations of costs.

(b) For any project, division of a project, development unit of a project, or supplemental works on a project, now under construction or for which appropriations have been made, and in connection with which a repayment contract has not been executed, allocations of costs may be made in accordance with the provisions of section 9 of this Act and a repayment contract may be negotiated, in the discretion of the Secretary, (1) pursuant to the authority of subsection (a) of this section or (2) in accordance, as near as may be, with the provisions in subsection 9 (d) or 9 (e) of this Act. In connection with any such project, division, or development unit, on which the majority of the lands involved are public lands of the United States, the Secretary, prior to entering into a repayment contract, may fix a development period for each irrigation block, if any, of not to exceed ten years from and including the first year in which water is delivered for the lands in said block: *Provided*, That in the event a development period is fixed prior to execution of a repayment contract, execution thereof shall be a condition precedent to delivery of water after the close of the development period. During any such development period water shall be delivered to the lands in the irrigation block involved only on a toll-charge basis, at a charge per annum per acre-foot to be fixed by the Secretary each year and to be collected in advance of delivery of water. Pending negotiation and execution of a repayment contract for any other such project, division, or development unit, water may be delivered for a period of not more than five years from the date of this Act on the same toll-charge basis. Any such toll charges collected and which the Secretary determines to be in excess of the cost of operation and maintenance during the toll-charge period shall be credited to the construction cost of the project in the manner determined by the Secretary.

Negotiation of repayment contract.

Development period.

Proviso.
Delivery of water at close.

Delivery during development period on toll-charge basis.

Report to Congress.

(c) The Secretary from time to time shall report to the Congress on any proposed contracts negotiated pursuant to the authority of subsection (a) or (b) (1) of this section, and he may execute any such contract on behalf of the United States only after approval thereof has been given by Act of Congress.

Classification of lands.

SEC. 8. (a) The Secretary is hereby authorized and directed in the manner hereinafter provided to classify or to reclassify, from time to time but not more often than at five-year intervals, as to irrigability and productivity those lands which have been, are, or may be included within any project.

Request required.

(b) No classification or reclassification pursuant to the authority of this Act shall be undertaken unless a request therefor, by an organization or duly authorized representatives of the water users, in the form required by subsection (c) of this section has been made of the Secretary. The Secretary shall plan the classification work, undertaken pursuant to the authority of this section, in such manner as in his judgment will result in the most expeditious completion of the work.

Secretary to plan work.

Request for land classification to be accompanied by list of lands to be examined.

(c) In any request made to the Secretary for a land classification or reclassification under this section, the organization or representatives of the water users shall furnish a list of those lands which are considered to be of comparatively low productivity or to be nonpro-

ductive, and of those lands which are considered to be of greater or lesser productivity than indicated by existing classifications, if any, made pursuant to the Federal reclamation laws, and shall furnish also such data relating thereto as the Secretary by regulation may require.

Preliminary determination.

(d) Upon receipt of any such request the Secretary shall make a preliminary determination whether the requested land classification or reclassification probably is justified by reason of the conditions of the lands involved and other pertinent conditions of the project, including its contractual relations with the United States.

Classification if deemed justifiable.

(e) If the Secretary finds probable justification and if the advance to the United States hereinafter required is made, he shall undertake as soon as practicable the classification or reclassification of the lands listed in the request, and of any other lands which have been, are, or may be included within the project involved and which in his judgment should be classified or reclassified.

Report to Congress.

(f) As soon as practicable after completion of the classification work undertaken pursuant to this section, or from time to time, the Secretary shall report to Congress on the classifications and reclassifications made and shall include in his report, as to each project involved, his recommendations, if any, for remedial legislation.

Division of expense.

(g) One-half of the expense involved in any classification work undertaken pursuant to this section shall be charged to operation and maintenance administration nonreimbursable; and one-half shall be paid in advance by the organization involved. On determining probable justification for the requested classification or reclassification as provided in this section, the Secretary shall estimate the cost of the work involved and shall submit a statement of the estimated cost to said organization. Said organization, before commencement of the work, shall advance to the United States one-half of the amount set forth in said statement and also shall advance one-half of the amount of supplementary estimates of costs which the Secretary may find it necessary to make from time to time during the progress of the work; and said amounts shall be and remain available for expenditure by the Secretary for the purposes for which they are advanced, until the work is completed or abandoned. After completion or abandonment of the work, the Secretary, shall determine the actual costs thereof; and said organization shall pay any additional amount required to make its total payments hereunder equal to one-half of the actual cost or shall be credited with any amount by which advances made by it exceed one-half of said actual cost, as the case may be.

Advance payment.

Determination of actual costs; payment by organization.

Classification or reclassification if necessary.

(h) If in the judgment of the Secretary a classification or reclassification pursuant to the provisions of this section is a necessary preliminary to entering into a contract under section 3 or 4 of this Act, he may require the same as a condition precedent to entering into such a contract.

Modification of existing obligation to pay charges, limitation.

(i) No modification of any existing obligation to pay construction charges on any project shall be made by reason of any classification or reclassification undertaken pursuant to this section without express authority therefor granted by Congress upon recommendations of the Secretary made in a report under subsection (f) of this section.

Preliminary investigations of new projects.

SEC. 9. (a) No expenditures for the construction of any new project, new division of a project, or new supplemental works on a project shall be made, nor shall estimates be submitted therefor, by the Secretary until after he has made an investigation thereof and has submitted to the President and to the Congress his report and findings on—

Report and findings.

(1) the engineering feasibility of the proposed construction;
(2) the estimated cost of the proposed construction;

(3) the part of the estimated cost which can properly be allocated to irrigation and probably be repaid by the water users;

(4) the part of the estimated cost which can properly be allocated to power and probably be returned to the United States in net power revenues;

(5) the part of the estimated cost which can properly be allocated to municipal water supply or other miscellaneous purposes and probably be returned to the United States.

Construction, etc.

If the proposed construction is found by the Secretary to have engineering feasibility and if the repayable and returnable allocations to irrigation, power, and municipal water supply or other miscellaneous purposes found by the Secretary to be proper, together with any allocation to flood control or navigation made under subsection (b) of this section, equal the total estimated cost of construction as determined by the Secretary, then the new project, new division of a project, or supplemental works on a project, covered by his findings, shall be deemed authorized and may be undertaken by the Secretary. If all such allocations do not equal said total estimated cost, then said new project, new division, or new supplemental works may be undertaken by the Secretary only after provision therefor has been made by Act of Congress enacted after the Secretary has submitted to the President and the Congress the report and findings involved.

Allocations to flood control, etc.

(b) In connection with any new project, new division of a project, or supplemental works on a project there may be allocated to flood control or navigation the part of said total estimated cost which the Secretary may find to be proper. Items for any such allocations made in connection with projects which may be undertaken pursuant to subsection (a) of this section shall be included in the estimates of appropriations submitted by the Secretary for said projects, and funds for such portions of the projects shall not become available except as directly appropriated or allotted to the Department of the Interior. In connection with the making of such an allocation, the Secretary shall consult with the Chief of Engineers and the Secretary of War, and may perform any of the necessary investigations or studies under a cooperative agreement with the Secretary of War. In the event of such an allocation the Secretary of the Interior shall operate the project for purposes of flood control or navigation, to the extent justified by said allocation therefor.

Cooperation of War Department.

Municipal water supply, etc.

(c) The Secretary is authorized to enter into contracts to furnish water for municipal water supply or miscellaneous purposes: *Provided*, That any such contract either (1) shall require repayment to the United States, over a period of not to exceed forty years from the year in which water is first delivered for the use of the contracting party, with interest not exceeding the rate of 3½ per centum per annum if the Secretary determines an interest charge to be proper, of an appropriate share as determined by the Secretary of that part of the construction costs allocated by him to municipal water supply or other miscellaneous purposes; or (2) shall be for such periods, not to exceed forty years, and at such rates as in the Secretary's judgment will produce revenues at least sufficient to cover an appropriate share of the annual operation and maintenance cost and an appropriate share of such fixed charges as the Secretary deems proper, and shall require the payment of said rates each year in advance of delivery of water for said year. Any sale of electric power or lease of power privileges, made by the Secretary in connection with the operation of any project or division of a project, shall be for such periods, not to exceed forty years, and at such rates as in his judgment will produce power revenues at least sufficient to cover an appropriate share of the annual operation and maintenance cost,

Provisos.
Repayments.

Power privileges.

interest on an appropriate share of the construction investment at not less than 3 per centum per annum, and such other fixed charges as the Secretary deems proper: *Provided further*, That in said sales or leases preference shall be given to municipalities and other public corporations or agencies; and also to cooperatives and other nonprofit organizations financed in whole or in part by loans made pursuant to the Rural Electrification Act of 1936 and any amendments thereof. Nothing in this subsection shall be applicable to provisions in existing contracts, made pursuant to law, for the use of power and miscellaneous revenues of a project for the benefit of users of water from such project. The provisions of this subsection respecting the terms of sales of electric power and leases of power privileges shall be in addition and alternative to any authority in existing laws relating to particular projects. No contract relating to municipal water supply or miscellaneous purposes or to electric power or power privileges shall be made unless, in the judgment of the Secretary, it will not impair the efficiency of the project for irrigation purposes.

Preferential sales to municipalities, etc.

49 Stat. 1363.
7 U. S. C., Supp. IV, §§ 901–914.

Prescribed provisions additional to existing laws.

Contract restrictions.

(d) No water may be delivered for irrigation of lands in connection with any new project, new division of a project, or supplemental works on a project until an organization, satisfactory in form and powers to the Secretary, has entered into a repayment contract with the United States, in a form satisfactory to the Secretary, providing among other things—

Repayment contracts for new projects.

Provisions.

(1) That the Secretary may fix a development period for each irrigation block, if any, of not to exceed ten years from and including the first calendar year in which water is delivered for the lands in said block; and that during the development period water shall be delivered to the lands in the irrigation block involved at a charge per annum per acre-foot, or other charge, to be fixed by the Secretary each year and to be paid in advance of delivery of water: *Provided*, That where the lands included in an irrigation block are for the most part lands owned by the United States, the Secretary, prior to execution of a repayment contract, may fix a development period, but in such case execution of such a contract shall be a condition precedent to delivery of water after the close of the development period. After the close of the development period, any such charges collected and which the Secretary determines to be in excess of the cost of the operation and maintenance during the development period shall be credited to the construction cost of the project in the manner determined by the Secretary.

Development period; delivery of water during period, charge.

Proviso.
Where block is mostly Government lands.

Credit of collections after close of period.

(2) That the part of the construction costs allocated by the Secretary to irrigation shall be included in a general repayment obligation of the organization; and that the organization may vary its distribution of construction charges in a manner that takes into account the productivity of the various classes of lands and the benefits accruing to the lands by reason of the construction: *Provided*, That no distribution of construction charges over the lands included in the organization shall in any manner be deemed to relieve the organization or any party or any land therein of the organization's general obligation to the United States.

Part allocated to irrigation, repayment plan.

Distribution of construction charges.

Proviso.
No release of general obligation.

(3) That the general repayment obligation of the organization shall be spread in annual installments, of the number and amounts fixed by the Secretary, over a period not exceeding forty years, exclusive of any development period fixed under subsection (d) (1) of this section, for any project contract unit, or for any irrigation block, if the project contract unit be divided into two or more irrigation blocks.

Spread of general repayment obligation.

First annual installment, accrual date.

(4) That the first annual installment for any project contract unit, or for any irrigation block, as the case may be, shall accrue, on the date fixed by the Secretary, in the year after the last year of the development period or, if there be no development period, in the calendar year after the Secretary announces that the construction contemplated in the repayment contract is substantially completed or is advanced to a point where delivery of water can be made to substantially all of the lands in said unit or block to be irrigated; and if there be no development period fixed, that prior to and including the year in which the Secretary makes said announcement water shall be delivered only on the toll charge basis hereinbefore provided for development periods.

Yearly installment of organization's repayment obligation.

(5) Either (A) that each year the installment of the organization's repayment obligation scheduled for such year shall be the construction charges due and payable by the organization for such year; or (B) that each year the installment for such year of the organization's repayment obligation shall be increased or decreased on the basis of the normal and percentages plan provided in section 4 of this Act for modification of existing obligations to pay construction charges, and the amount of the annual installment of the organization's obligation, as thus increased or decreased, shall be the construction charges due and payable for such year. Under "(B)" of this subsection the provisions of section 4 of this Act shall be applicable, as near as may be, to the repayment contract made in connection with the new project, new division of a project or supplemental works on a project; and the organization shall make payments on the basis therein provided until its general repayment obligation has become due and payable to the United States in full.

Short- or long-term contracts to furnish water for irrigation purposes.

(e) In lieu of entering into a repayment contract pursuant to the provisions of subsection (d) of this section to cover that part of the cost of the construction of works connected with water supply and allocated to irrigation, the Secretary, in his discretion, may enter into either short- or long-term contracts to furnish water for irrigation purposes. Each such contract shall be for such period, not to exceed forty years, and at such rates as in the Secretary's judgment will produce revenues at least sufficient to cover an appropriate share of the annual operation and maintenance cost and an appropriate share of such fixed charges as the Secretary deems proper, due consideration being given to that part of the cost of construction of works connected with water supply and allocated to irrigation; and shall require payment of said rates each year in advance of delivery of water for said year. In the event such contracts are made for furnishing water for irrigation purposes, the costs of any irrigation water distribution works constructed by the United States in connection with the new project, new division of a project, or supplemental works on a project, shall be covered by a repayment contract entered into pursuant to said subsection (d).

Removal of sand, gravel, etc.

SEC. 10. The Secretary, in his discretion, may (a) permit the removal, from lands or interests in lands withdrawn or acquired and being administered under the Federal reclamation laws in connection with the construction or operation and maintenance of any project, of sand, gravel, and other minerals and building materials with or without competitive bidding: *Provided*, That removals may be permitted without charge if for use by a public agency in the construction of public roads or streets within any project or in its immediate

Proviso. Removals without charge if for public use.

vicinity; and (b) grant leases, licenses, easements, or rights-of-way, for periods not to exceed fifty years, affecting lands or interests in lands withdrawn or acquired and being administered under the Federal reclamation laws in connection with the construction or operation and maintenance of any project. Such permits or grants shall be made only when, in the judgment of the Secretary, their exercise will not be incompatible with the purposes for which the lands or interests in lands are being administered, and shall be on such terms and conditions as in his judgment will adequately protect the interests of the United States and the project for which said lands or interests in lands are being administered.

Leases, easements, etc.

Condition.

SEC. 11. The Secretary in his discretion, in any instances where property to be sold under the Act of February 2, 1911 (36 Stat. 805), or the Act of May 20, 1920 (41 Stat. 605), is appraised at not to exceed $300, may sell said property at public or private sale without complying with the provisions of said Acts as to notice, publication, and mode of sale.

Sale of lands not needed for reclamation projects.
36 Stat. 895; 41 Stat. 605.
43 U. S. C. §§ 374, 375.

SEC. 12. When appropriations have been made for the commencement or continuation of construction or operation and maintenance of any project, the Secretary may, in connection with such construction or operation and maintenance, enter into contracts for miscellaneous services, for materials and supplies, as well as for construction, which may cover such periods of time as the Secretary may consider necessary but in which the liability of the United States shall be contingent upon appropriations being made therefor.

Contracts for miscellaneous services.

SEC. 13. The purchase of supplies and equipment or the procurement of services for the Bureau of Reclamation at the seat of government and elsewhere may be made in the open market without compliance with section 3709 or section 3744 of the Revised Statutes of the United States, in the manner common among businessmen, when the aggregate payment for the purchase or the services does not exceed $300 in any instance.

Purchase of supplies, procurement of services, etc.

R. S. §§ 3709, 3744.
41 U. S. C. §§ 5, 16.

SEC. 14. The Secretary is hereby authorized, in connection with the construction or operation and maintenance of any project, (a) to purchase or condemn suitable lands or interests in lands for relocation of highways, roadways, railroads, telegraph, telephone, or electric transmission lines, or any other properties whatsoever, the relocation of which in the judgment of the Secretary is necessitated by said construction or operation and maintenance, and to perform any or all work involved in said relocations on said lands or interests in lands, other lands or interests in lands owned and held by the United States in connection with the construction or operation and maintenance of said project, or properties not owned by the United States; (b) to enter into contracts with the owners of said properties whereby they undertake to acquire any or all property needed for said relocation, or to perform any or all work involved in said relocations; and (c) for the purpose of effecting completely said relocations, to convey or exchange Government properties acquired or improved under (a) above, with or without improvements, or other properties owned and held by the United States in connection with the construction or operation and maintenance of said project, or to grant perpetual easements therein or thereover. Grants or conveyances hereunder shall be by instruments executed by the Secretary without regard to provisions of law governing the patenting of public lands.

Acquisitions for relocation of highways, etc.

Contracts.

The Secretary is further authorized, for the purpose of orderly and economical construction or operation and maintenance of any project, to enter into such contracts for exchange or replacement of water, water rights, or electric energy or for the adjustment of

Contracts for exchange of water, etc., authorized.

water rights, as in his judgment are necessary and in the interests of the United States and the project.

Administration.

SEC. 15. The Secretary is hereby authorized to perform any and all acts and to make such rules and regulations as may be necessary and proper for the purpose of carrying the provisions of this Act into full force and effect.

Laws not inconsistent in full force.

SEC. 16. The provisions of previous Acts of Congress not inconsistent with the provisions of this Act shall remain in full force and effect.

Modification of existing contracts, duration of authority.

SEC. 17. (a) The authority granted in sections 3 and 4 of this Act for modifiction of existing repayment contracts or other forms of obligations to pay construction charges shall continue for five years from the date of this enactment in order to provide opportunity for negotiating and consummating said modifications and opportunity for enactment by the legislature of any State in which a project contract unit is located of any legislation which may be necessary to empower water users and organizations to execute and carry out the provisions of contracts entered into pursuant to the authority of this Act.

Time extensions for payment of construction charges, years 1939–1943.

(b) The authority of the Secretary under the Act entitled "An Act to authorize further relief to water users on United States and on Indian reclamation projects", approved May 31, 1939 (Public, Numbered 97, Seventy-sixth Congress, first session), is hereby extended in connection with the construction charges due and payable, under any existing obligation to pay construction charges, for each of the years 1939 to 1943, inclusive, to the extent such charges are not covered by modification of said obligation under section 3 or 4 of this Act.

Ante, p. 792.

Boulder Canyon Project Act, provisions not affected.
45 Stat. 1057.
43 U. S. C. §§ 617–617t.

SEC. 18. Nothing in this Act shall be construed to amend the Boulder Canyon Project Act (45 Stat. 1057), as amended.

Short title.

SEC. 19. This Act may be cited as the "Reclamation Project Act of 1939".

Approved, August 4, 1939.

[CHAPTER 419]

August 4, 1939
[S. 1773]
[Public, No. 261]

AN ACT

To provide that no statute of limitations shall apply to offenses punishable by death.

Offenses punishable by death.
Statute of limitations not to apply.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an indictment for any offense punishable by death may be found at any time without regard to any statute of limitations.

Offenses now barred by existing law.

SEC. 2. This Act shall not authorize prosecution, trial, or punishment for any offense now barred by the provisions of existing law.

Approved, August 4, 1939.

[CHAPTER 420]

August 4, 1939
[S. 1558]
[Public, No. 262]

AN ACT

To provide for the acceptance of an easement with respect to certain lands in New Mexico, and for other purposes.

New Mexico.
Acceptance of grant of perpetual easement with respect to certain lands in.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the grant of a perpetual easement to the United States Government and the Works Progress Administration pursuant to an instrument dated November 15, 1935, and recorded on December 22, 1936, for the construction and maintenance of a dam and reservoir in Bear Canyon, on the Mimbres River, in Grant County, New Mexico, located in

sections 28 and 29, township 16 south, range 11 west, New Mexico principal meridian, be, and the same hereby is, accepted.

Acquisition of other lands.

SEC. 2. The Commissioner of Work Projects is hereby authorized and directed to acquire by purchase, condemnation, or otherwise, such other lands and interests in land as he may deem necessary for use in connection with the maintenance of said dam and reservoir and to carry out the purposes of this Act.

Use of funds authorized.

SEC. 3. For the purpose of carrying out the provisions of section 2 of this Act, the Commissioner of Work Projects is hereby authorized to use funds heretofore or hereafter appropriated to, or for, the Work Projects Administration.

Approved, August 4, 1939.

[CHAPTER 421]

JOINT RESOLUTION

August 4, 1939
[H. J. Res. 315]
[Pub. Res., No. 36]

To provide for the adjudication by a Commissioner of claims of American nationals against the Government of the Union of Soviet Socialist Republics.

Union of Soviet Socialist Republics.
Adjudication of claims against Government of.
Appointment of Commissioner.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President be, and he is hereby, authorized to appoint a Commissioner learned in the law to determine the validity and amounts of the claims of American nationals against the Government of the Union of Soviet Socialist Republics and to fill any vacancy in the same manner that the original appointment was made.

Commissioner's salary; secretary and other assistants.

SEC. 2. The salary of the Commissioner shall be at the rate of $9,000 a year. He shall have a secretary and such additional legal, clerical, and other assistants as may be approved and appointed by the Secretary of State, and at such rates of compensation as may be fixed by him within the limits of appropriated funds. Such persons may be appointed without reference to civil-service laws and rules or the Classification Act of 1923, as amended.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Expense allowances.

SEC. 3. The Commissioner shall be allowed the necessary actual expenses of office rent, furniture, stationery, books, printing, travel expenses when on official business outside the city of Washington, and other incidental expenses which he may certify as necessary and which shall be approved by the Secretary of State.

Oath of office.

SEC. 4. Before entering upon his duties the Commissioner shall take a solemn oath faithfully and impartially to examine the claims and to give his decisions in accordance with his best judgment and such principles of law as may be applicable. The decisions of the Commissioner shall be in writing, and shall be final and conclusive as to the merits of all cases decided. No claim within the Commissioner's jurisdiction which shall not have been presented to him within twelve months from the date he enters upon the duties of his office shall be considered by him.

Decisions.

Time limitation for filing claims.

Location of office, method of procedure, etc.

SEC. 5. (a) The Commissioner shall perform his duties in the city of Washington beginning within a period of fifteen days from the date of his appointment. He shall as soon as practicable make all necessary rules and regulations not inconsistent with this resolution or the laws of the United States, governing the method of procedure before him in carrying into effect the provisions of this resolution.

Administration of oaths.

(b) For the purpose of any investigation which, in the opinion of the Commissioner, is necessary for carrying out the provisions of this Act, he is empowered to administer oaths and affirmations, subpena witnesses, take evidence, and require the production of books, papers, or other documents which he considers relevant to any case within his jurisdiction. Any person knowingly and willfully swearing or affirming falsely in any such proceedings shall be deemed guilty of

Perjury.

perjury and shall, upon conviction, suffer the punishment provided by the laws of the United States for that offense when committed in its courts of justice.

Attendance of witnesses and production of documentary evidence. Enforcement.

(c) The attendance of witnesses and the production of documentary evidence may be required from any place in the United States at any designated place of hearing. Any failure to attend as a witness or to testify as a witness or to produce documentary evidence in an appropriate case may be regarded as a contempt of the authority of the Commissioner and shall be punishable in any court of the United States in the same manner as is provided by the laws of the United States for that offense when committed in its courts of justice.

Completion within two years.

SEC. 6. The work of the Commissioner shall be completed within two years from the date on which he undertakes the peformance of his duties, at which time the authority vested in him by this resolution shall terminate.

Report.

SEC. 7. The Commissioner shall upon the completion of his work submit a written report to the Secretary of State. This report shall include a statement of the expenses of the Commissioner, a list of all claims presented to him, and his decision in each case.

Transfer of records, etc., to Secretary of State upon termination of work.

SEC. 8. When the work of the Commissioner is terminated, the records, books, documents, and all property of the United States, in the possession of the Commissioner or his staff, shall be turned over to the Secretary of State.

Appropriation authorized.

SEC. 9. Appropriations are hereby authorized for the purpose of carrying into effect the provisions of this resolution, not exceeding $25,000 in any year.

Administrative expenses a first charge on moneys received.

SEC. 10. Any and all expenditures made in carrying out this resolution shall be a first charge on any moneys which have been received, or may hereafter be received, in settlement of the claims described in section 1.

Approved, August 4, 1939.

[CHAPTER 426]

AN ACT

August 4, 1939
[S. 281]
[Public, No. 263]

To amend further the Civil Service Retirement Act, approved May 29, 1930.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act of May 29, 1930, as amended, is amended by striking out all of that portion thereof beginning with paragraph (g) and continuing to the end of the section and inserting in lieu thereof the following:

Civil Service Retirement Act, amendments.
46 Stat. 471.
5 U. S. C. § 693; Supp. IV, § 693.

"(g) This Act shall not apply to such employees of the Lighthouse Service as come within the provisions of section 6 of the Act of June 20, 1918, entitled 'An Act to authorize aids to navigation and for other works in the Lighthouse Service, and for other purposes', nor to members of the police and fire departments of the municipal government of the District of Columbia, nor to such employees or groups of employees as may have been before the effective date of this Act excluded by Executive orders from the benefits of the Act of May 22, 1920, and amendments thereof.

Exclusions.
Lighthouse Service employees.
40 Stat. 608.
33 U. S. C. § 763.

Police and fire departments, D. C.
Employees excluded by Executive orders.

Extension of provisions by Executive order.

"(h) The provisions of this Act may be extended by Executive order, upon recommendation of the Civil Service Commission, to apply to any employee or group of employees in the civil service of the United States not included at the time of its passage. The President shall have power, in his discretion, to exclude from the operation of this Act any employee or group of employees in the civil service whose tenure of office or employment is intermittent or of uncertain duration.

Discretionary exclusion if tenure intermittent, etc.

"(i) Any officer or employee to whom the Act of July 13, 1937 (Public, Numbered 206, Seventy-fifth Congress, first session), applies who has failed to exercise the option provided thereby to come within the terms of the Retirement Act of May 29, 1930, as amended, may exercise such option within six months from the effective date of this Act."

Extension to certain personnel of legislative and judicial branches.
50 Stat. 512; 52 Stat. 1197.
5 U. S. C., Supp. IV, §§ 693b–d, 698b, 715d, 719a.

SEC. 2. Strike out all of section 4 of the Act of May 29, 1930, as amended, and insert in lieu thereof the following, so that this section shall read:

Section amended.
46 Stat. 471.
5 U. S. C. § 698.

"(a) The annuity of an employee retired under the provisions of the preceding sections of this Act shall be a life annuity, terminable upon the death of the annuitant and shall be composed of (1) a sum equal to $30 for each year of service not exceeding thirty: *Provided* That such portion of the annuity shall not exceed three-fourths of the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee; nor shall such portion be less than an amount equal to the employee's purchasable annuity as provided in (2) hereof; and (2) the amount of annuity purchasable with the sum to the credit of the employee's individual account as provided in section 12 (a) hereof, together with interest at 4 per centum per annum compounded on June 30 of each year, according to the experience of the civil-service retirement and disability fund as may from time to time be set forth in tables of annuity values by the Board of Actuaries.

Annuity, computation, etc.

Proviso.
Basic portion limited to three-fourths of annual salary, etc.

Annuity purchaseable with sum to credit of employee's individual account.
Interest.

"(b) The total annuity paid shall in no case be less than an amount equal to the average annual basic salary, pay, or compensation, not to exceed $1,600 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service, not exceeding thirty years, and divided by forty.

Minimum total annuity.

"(c) Any employee at the time of his retirement may elect to receive, in lieu of the life annuity herein described, an increased annuity of equivalent value which shall carry with it a proviso that no unexpended part of the principal upon the annuitant's death shall be returned.

Increased annuity at employee's option.

"(d) Any employee retiring under the provisions of section 1 of this Act may at the time of his retirement elect to receive in lieu of the life annuity described herein a reduced annuity payable to him during his life, and an annuity after his death payable to his beneficiary, duly designated in writing and filed with the Civil Service Commission at the time of his retirement, during the life of such beneficiary (a) equal to or (b) 50 per centum of such reduced annuity and upon the death of such surviving beneficiary all payments shall cease and no further annuity shall be due or payable. The amounts of the two annuities shall be such that their combined actuarial value on the date of retirement as determined by the Civil Service Commission shall be the same as the actuarial value of the single life increased annuity with forfeiture provided by this section: *Provided*, That no election in lieu of the life annuity provided herein shall become effective in case an employee dies within thirty days after the effective date of retirement, and in the event of such death within this period, such death shall be considered as a death in active service.

Retirement on reduced annuity with annuity after death for designated beneficiary.

Proviso.
If employee dies within 30 days after retirement.

"(e) For the purpose of this Act all periods of service shall be computed in accordance with section 5 hereof, and the annuity shall be fixed at the nearest multiple of twelve.

Computation of periods of service.

Exclusion of bonuses, etc., from "basic salary, pay, or compensation."

"(f) The term 'basic salary, pay, or compensation,' wherever used in this Act, shall be so construed as to exclude from the operation of the Act all bonuses, allowances, overtime pay, or salary, pay, or compensation given in addition to the base pay of the position as fixed by law or regulation."

46 Stat. 472.
5 U. S. C. § 710; Supp. IV, § 710.
Mentally incompetent employees.
Time limitation for execution of claims for retirement.

SEC. 3. Section 6 of the Act of May 29, 1930, as amended, is hereby amended as follows:

"(a) At the end of the first paragraph add the following: 'The time limitation for execution of claims for retirement under the terms of this section may be waived by the Civil Service Commission in cases of employees who at the date of separation from service or within six months thereafter, are adjudged mentally incompetent, but the application in such cases must be filed with the Civil Service Commission within one year from the date of restoration of any such person to competency or the appointment of a fiduciary whichever is the earlier. In the case of any such person heretofore separated from service application may be filed within one year after the effective date of this Act.'

Applications of such persons heretofore separated from service, time for filing.

46 Stat. 473.
5 U. S. C. § 711; Supp. IV, § 711.
Medical examination requirements.

"(b) The second paragraph of section 6 of such Act of May 29, 1930, as amended, is amended by striking out the words 'ninety days from the date of the medical examination showing such recovery' and inserting in lieu thereof the following: 'one year from the date of the medical examination showing such recovery'."

46 Stat. 475.
5 U. S. C. § 719.

SEC. 4. The following paragraph shall be inserted after the first paragraph of section 10 of the Act of May 29, 1930, as amended:

Deposit of sums additional to prescribed contributions for purchase of additional annuity.

"Any employee may at his option and under such regulations as may be prescribed by the Civil Service Commission deposit additional sums in multiples of $25 but not to exceed 10 per centum per annum of his annual basic salary, pay, or compensation, for service rendered since August 1, 1920, which amount together with interest thereon at 3 per centum per annum compounded as of June 30 of each year, shall, at the date of his retirement, be available to purchase, as he shall elect and in accordance with such rules and regulations as may be prescribed by the Civil Service Commission with the approval of the Board of Actuaries, in addition to the annuity provided by this Act, an annuity according to the experience of the civil-service retirement and disability fund as may from time to time be set forth in tables of annuity values by the Board of Actuaries based on an interest rate of 4 per centum. In the event of death or separation from the service of such employee before becoming eligible for retirement on annuity, the total amount so deposited with interest at 3 per centum per annum compounded on June 30 of each year shall be refunded in accordance with the provisions of section 12 of this Act."

Refund provisions.

Effective date.

SEC. 5. This Act shall take effect January 1, 1940.

Approved, August 4, 1939.

[CHAPTER 427]

August 4, 1939
[H. R. 6268]
[Public, No. 264]

AN ACT

To authorize the Commissioner of Internal Revenue to make certain allowances for losses by leakage and evaporation upon withdrawal of packages of brandy or fruit spirits under certain conditions.

Brandy or fruit spirits.
Allowances for losses by leakage, etc., upon withdrawal of certain.
Ante, p. 340.
I. R. C. § 2901.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to make allowances for losses by leakage and evaporation in accordance with section 2901, Internal Revenue Code, upon withdrawal of packages of brandy or fruit spirits now deposited in internal-revenue bonded warehouses, which were filled from storage tanks in bonded warehouses prior to June 26, 1936.

Approved, August 4, 1939.

[CHAPTER 429]

AN ACT

To amend section 224 of the Criminal Code so as to penalize the making of false claims for the loss of insured mail matter.

August 5, 1939
[S. 185]
[Public, No. 265]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 224 of the Criminal Code (35 Stat. 1133; U. S. C., title 18, sec. 354) be, and the same is hereby, amended to read as follows:

Criminal Code, amendment.
35 Stat. 1133.
18 U. S. C. § 354.

"SEC. 224. Whoever shall make, allege, or present, or cause to be made, alleged, or presented, or assist, aid, or abet in making, alleging, or presenting, any claim or application for indemnity for the loss of any registered or insured letter, parcel, package, or other article or matter, or the contents thereof, knowing such claim or application to be false, fictitious, or fraudulent; or whoever for the purpose of obtaining or aiding to obtain the payment or approval of any such claim or application, shall make or use, or cause to be made or used, any false statement, certificate, affidavit, or deposition; or whoever shall knowingly and willfully misrepresent, or misstate, or, for the purpose aforesaid, shall knowingly and willfully conceal any material fact or circumstance in respect of any such claim or application for indemnity, shall be fined not more than $500 or imprisoned not more than one year, or both, except in cases where the amount of such claim or application for indemnity is less than $100 there may be imposed a fine only."

False claims for loss of registered or insured mail matter.

Penalty.

Approved, August 5, 1939.

[CHAPTER 430]

AN ACT

To authorize the temporary appointment of a special judge for the District Court of the Virgin Islands.

August 5, 1939
[S. 190]
[Public, No. 266]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 26 of the Organic Act of the Virgin Islands of the United States (Act of June 22, 1936, 49 Stat. 1813; U. S. C., title 48, sec. 1405y) be, and the same is hereby, amended by inserting therein immediately following the first sentence thereof the following sentence: "In case of the absence, disability, or disqualification of such judge, the President is authorized to appoint a special judge to discharge the duties of such judge only until the termination of such absence, disability, or disqualification; and the special judge so appointed shall be authorized and empowered to perform the duties of such office during such periods and shall receive compensation at the same rate, for the period of time actually served, and the same allowances for expenses and transportation, as are paid and allowed the judge of said court."

Virgin Islands.
49 Stat. 1813.
48 U. S. C., Supp. IV, § 1405y.

Temporary appointment of special judge, District Court, authorized.

Powers, duties, etc.

Approved, August 5, 1939.

[CHAPTER 431]

AN ACT

To provide for the public auction of certain town lots within the city of Parker, Arizona.

August 5, 1939
[S. 432]
[Public, No. 267]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized to sell at public auction or after publicly advertising for bids, to the highest and best bidder, any unsold lots in the townsite of Parker, Arizona: *Provided*, That the said Secretary may, in his discretion, reject any or all bids so received: *And provided further*, That no sale shall be made pur-

Parker, Ariz.
Public auction of certain town lots authorized.

Provisos.
Rejection of bids.

Tribal consent.

suant to the provisions of this Act without first obtaining the written consent of the Tribal Council of the Colorado River Indian Tribes of the Colorado River Reservation.

Lease of vacant unsold lots.

SEC. 2. That any vacant unsold lots within the townsite of Parker, Arizona, may be leased by the Tribal Council of the Colorado River Indian Tribes, with the approval of the Secretary of the Interior and upon such terms and conditions as he may prescribe, for a term of not exceeding twenty-five years. Such leases may provide for renewal for an additional term of not exceeding twenty-five years.

Rules to be prescribed.

SEC. 3. The Secretary of the Interior is hereby authorized to prescribe such rules and regulations as may be necessary to carry out the provisions of this Act.

Approved, August 5, 1939.

[CHAPTER 432]

AN ACT

August 5, 1939
[S. 1156]
[Public, No. 268]

To authorize the transfer to the jurisdiction of the Secretary of the Treasury of portions of the property within the military reservation known as the Morehead City Target Range, North Carolina, for the construction of improvements thereon, and for other purposes.

Morehead City Target Range, N. C.
Transfer of jurisdiction to Treasury for Coast Guard, etc., purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to make transfers to the jurisdiction and control of the Secretary of the Treasury of such portions of the property at present included within the military reservation known as the Morehead City Target Range, North Carolina, and upon such conditions, as may be mutually agreed upon by the Secretary of War and the Secretary of the Treasury. The Secretary of the Treasury is hereby authorized to construct within the limits of the property so transferred, from such funds as may be now or may hereafter become available, such improvements or buildings, appurtenances, and approaches thereto as he may deem adequate and suitable for the use of said property as a target range by the United States Coast Guard, and for use in carrying out any other functions or duties of the Treasury Department: *Provided*, That upon cessation of such use the premises or any part thereof so transferred shall revert to the jurisdiction of the War Department.

Improvements authorized.

Proviso.
Reversionary provision.

Approved, August 5, 1939.

[CHAPTER 433]

AN ACT

August 5, 1939
[S. 1282]
[Public, No. 269]

To extend the privilege of retirement for disability to judges appointed to hold office during good behavior.

United States courts.
Retirement privilege extended to designated judges or justices of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any judge or justice of any court of the United States, appointed to hold office during good behavior, who becomes unable because of permanent disability to perform the duties of his office, may retire from regular active service on the bench and the President shall thereupon be authorized to appoint a successor.

District or circuit judges.

SEC. 2. Any district or circuit judge, other than a senior circuit judge, who desires to retire under the provisions of this Act shall certify his disability in writing and shall furnish a like certificate made by the senior circuit judge of the judicial circuit in which the court of which he is a member is situated. Any Justice of the Supreme Court of the United States, other than the Chief Justice of the United States, who desires to retire under the provisions of this Act shall certify his disability in writing and shall furnish a like cer-

Justices of Supreme Court.

tificate made by the Chief Justice of the United States. If the Chief Justice of the United States retires under the provisions of this Act he need not furnish any certificate in addition to his own. Any judge of the Court of Claims, other than the chief justice, any judge of the United States Customs Court, or any judge of the United States Court of Customs and Patent Appeals, other than the presiding judge of the United States Court of Customs and Patent Appeals, who desires to retire under the provisions of this Act shall certify his disability in writing and shall furnish a like certificate made by the chief justice of the Court of Claims, if he be a judge of the Court of Claims, or by the presiding judge of the United States Court of Customs and Patent Appeals, if he be a judge of the United States Customs Court or the United States Court of Customs and Patent Appeals. Any other judge or justice who desires to retire under the provisions of this Act shall certify his disability in writing and shall furnish a like certificate made by the Chief Justice of the United States.

Chief Justice of the United States.

Judges of Court of Claims.

Customs Court.

Court of Customs and Patent Appeals.

Other judges or justices.

SEC. 3. Any judge or justice who retires under the provisions of this Act, after he has served less than ten years, shall receive annually, in equal monthly installments, during the remainder of his life, a sum equal to one-half of the annual salary he is receiving at the date of retirement; and any judge or justice who retires under the provisions of this Act, after he has served ten years or more, shall receive in like manner during the remainder of his life the salary he is receiving at the date of retirement.

Retirement with less than 10 years' service; retirement pay.

With 10 years or more, retirement pay.

SEC. 4. The term "senior circuit judge", as used in this Act, includes the chief justice of the United States Court of Appeals for the District of Columbia. The term "judicial circuit", as used in this Act, includes the District of Columbia.

"Senior circuit judge."

"Judicial circuit."

Approved, August 5, 1939.

[CHAPTER 434]

AN ACT

To amend the Criminal Code in regard to obtaining money by false pretenses on the high seas.

August 5, 1939
[S. 1874]
[Public, No. 270]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Criminal Code of the United States be amended by inserting after section 288 the following section:

Criminal Code, amendment.
35 Stat. 1145.
18 U. S. C. § 467.

"SEC. 288A. Whoever, upon the high seas or on any waters within the admiralty and maritime jurisdiction of the United States and out of the jurisdiction of any particular State, or within the admiralty and maritime jurisdiction of the United States and out of the jurisdiction of any particular State on board any vessel belonging in whole or in part to the United States or any citizen thereof or to any corporation created by or under the laws of the United States, or of any State, Territory, or District thereof, by any fraud, or false pretense whatsoever with intent to defraud, obtains from any person anything of value, or procures the execution and delivery of any instrument of writing or conveyance of real or personal property, or the signature of any person, as maker, endorser, or guarantor, to or upon any bond, bill, receipt, promissory note, draft, or check, or any other evidence of indebtedness or fraudulently sells, barters, or disposes of any bond, bill, receipt, promissory note, draft, or check, or other evidence of indebtedness, for value, knowing the same to be worthless, or knowing the signature of the maker, endorser, or guarantor thereof to have been obtained by any false pretenses, shall be fined not more than $5,000 or imprisoned not more than five years, or both."

Obtaining of money by false pretenses on the high seas.

Penalty.

Approved, August 5, 1939.

[CHAPTER 435]

August 5, 1939
[S. 1996]
[Public, No. 271]

AN ACT

To extend the times for commencing and completing the construction of a bridge across the Columbia River at Astoria, Clatsop County, Oregon.

Columbia River.
Time extended for bridging, at Astoria, Oreg.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Columbia River at Astoria, Clatsop County, Oregon, authorized to be built by the Oregon-Washington Bridge Board of Trustees by an Act of Congress approved June 13, 1934, as amended, as heretofore extended by Acts of Congress approved August 30, 1935, January 27, 1936, August 5, 1937, and May 26, 1938, are further extended one and three years, respectively, from June 13, 1939.

48 Stat. 949; 49 Stat. 1066, 1104; 50 Stat. 563; 52 Stat. 445.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 5, 1939.

[CHAPTER 436]

August 5, 1939
[S. 2188]
[Public, No. 272]

AN ACT

Granting the consent of Congress to the Providence, Warren and Bristol Railroad Company to construct, maintain, and operate a railroad bridge across the Warren River at or near Barrington, Rhode Island.

Warren River.
Bridge authorized across, at Barrington, R. I.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Providence, Warren and Bristol Railroad Company, its successors and assigns, to construct, maintain, and operate a railroad bridge and approaches thereto across the Warren River, at a point suitable to the interests of navigation, at or near Barrington, Rhode Island, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Transfer of interests, etc.

SEC. 2. The right to sell, assign, transfer, or mortgage all the rights, powers, and privileges conferred by this Act is hereby granted to the Providence, Warren and Bristol Railroad Company, its successors and assigns, and any corporation to which or any person to whom such rights, powers, and privileges may be sold, assigned, or transferred, or who shall acquire the same by mortgage foreclosure or otherwise is hereby authorized to exercise the same as fully as though conferred herein directly upon such corporation or person.

Amendment.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 5, 1939.

[CHAPTER 437]

August 5, 1939
[S. 2407]
[Public, No. 273]

AN ACT

Granting the consent of Congress to the counties of Valley and McCone, Montana, to construct, maintain, and operate a free highway bridge across the Missouri River at or near Frazer, Montana.

Missouri River.
Bridge authorized across, at Frazer, Mont.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the counties of Valley and McCone, Montana, to construct, maintain, and operate a free highway bridge and approaches thereto across the Missouri River, at a point suitable to the interests of navigation, at or near Frazer, Montana, in accord-

ance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 5, 1939.

[CHAPTER 438]

AN ACT

August 5, 1939
[S. 2484]
[Public, No. 274]

To extend the times for commencing and completing the construction of a bridge across the Missouri River at or near Arrow Rock, Missouri.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge across the Missouri River, at or near Arrow Rock, Missouri, authorized to be built by the Saint Louis-Kansas City Short Line Railroad Company by the Act of Congress approved March 2, 1929, heretofore extended by Acts of Congress approved April 15, 1932, August 30, 1935, and May 24, 1937, are hereby further extended one and three years, respectively, from the date of approval hereof.

Missouri River.
Time extended for bridging, at Arrow Rock, Mo.

45 Stat. 1511; 47 Stat. 82; 49 Stat. 1070; 50 Stat. 201.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 5, 1939.

[CHAPTER 439]

AN ACT

August 5, 1939
[S. 2564]
[Public, No. 275]

Granting the consent of Congress to the Iowa State Highway Commission to construct, maintain, and operate a free highway bridge across the Des Moines River at or near Red Rock, Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Iowa State Highway Commission to construct, maintain, and operate a free highway bridge and approaches thereto across the Des Moines River, at a point suitable to the interests of navigation, at or near Red Rock, Iowa, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Des Moines River.
Bridge authorized across, at Red Rock, Iowa.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 5, 1939.

[CHAPTER 440]

AN ACT

August 5, 1939
[S. 2634]
[Public, No. 276]

To reserve to the United States for the Bonneville project a right-of-way across certain Indian lands in the State of Washington, subject to the consent of the individual allottees and the payment of compensation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby reserved to the United States for the Bonneville project a right-of-way in the nature of an easement not to exceed three hundred feet in width across allotted and tribal lands on the Yakima Indian Reservation, in the State of Washington, for the construction, operation, and maintenance of electric transmission lines, with the right of ingress

Yakima Indian Reservation, Wash.
Reservation of Federal right - of - way across, for Bonneville project.

and egress, and such additional area as may be necessary for a substation.

Approval provisions.

SEC. 2. This reservation is subject to the consent of the individual allottees and the tribal council, to the approval of a map of definite location by the Secretary of the Interior, and to the payment of such compensation as he may determine. Should any allottee refuse to give his consent, condemnation under the provisions of the Act of August 1, 1888 (25 Stat. 357), is hereby authorized. The right is reserved to the Indians to cultivate or otherwise utilize the right-of-way in such manner as will not be inconsistent with the use thereof for transmission-line purposes.

Condemnation proceedings. 25 Stat. 357. 40 U. S. C. §§ 257, 258.

Right of cultivation, etc.

Approved, August 5, 1939.

[CHAPTER 441]

August 5, 1939 [S. 2788] [Public, No. 277]

AN ACT

To amend the Act entitled "An act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (o) of section 26, of the Act entitled "An Act for the grading and classification of clerks in the Foreign Service of the United States of America, and providing compensation therefor", approved February 23, 1931, as amended, is amended to read as follows:

Foreign Service. Retirement and disability system. 46 Stat. 1213; *ante*, p. 588. 22 U. S. C. § 21 (o).

"(o) For the purposes of this Act the period of service shall be computed from the date of original oath of office as diplomatic secretary, consul general, consul, vice consul, deputy consul, consular assistant, consular agent, commercial agent, interpreter, or student interpreter, and shall include periods of service at different times as either a diplomatic or consular officer, or while on assignment to the Department of State, or on special duty or service in another department or establishment of the Government, but all periods of separation from the service and so much of any period of leave of absence without pay as may exceed six months shall be excluded: *Provided*, That service prior to appointment as a Foreign Service officer as a classified or an unclassified employee in the civil service of the United States, or in the service of the District of Columbia, including periods of service at different times and in one or more departments, branches, or independent offices, or the legislative branch of the Government, and also periods of service performed overseas under authority of the United States, and periods of honorable service in the Army, Navy, Marine Corps, or Coast Guard of the United States may be included in the period of service, in which case the officer shall pay into the Foreign Service retirement and disability fund a special contribution equal to 5 per centum of his annual salary for each year of such employment subsequent to July 1, 1924, with interest thereon to date of payment compounded annually at 4 per centum and all such officers within the purview of this provision may elect to make such deposits in installments during the continuance of their service in such amounts and under such conditions as may be determined in each instance by the Secretary of State; but in the case of a Foreign Service officer who is eligible for and elects to receive a pension under any law, or retired pay on account of military or naval service, or compensation under the War Risk Insurance Act, the period of his military or naval service upon which such pension, retired pay, or compensation is based shall not be included, but nothing in this Act shall be so construed as to affect in any manner his right to a pension, or to retired pay, or to compensation under the War Risk Insurance Act in addition to the annuity herein provided."

Computation of period of service.

Periods excluded.

Proviso. Service prior to appointment as Foreign Service officer.

Special contribution to fund.

Installment payments.

Exclusion of military, etc., service if officer receives pension, etc.

40 Stat. 398. 38 U. S. C. § 357, ch. 10; Supp. IV, ch. 10.

Right to pension, etc., not affected.

Approved, August 5, 1939.

[CHAPTER 442]

AN ACT

To prohibit the issuance and coinage of certain commemorative coins, and for other purposes.

August 5, 1939
[H. R. 2750]
[Public, No. 278]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsequent to the enactment of this Act no commemorative coins shall be coined or issued pursuant to any Act of Congress, authorizing the coinage and issuance of commemorative coins, enacted prior to March 1, 1939.

Commemorative coins.
Restriction on coinage or issuance under laws enacted prior to Mar. 1, 1939.

Approved, August 5, 1939.

[CHAPTER 443]

AN ACT

To provide that pensions payable to the widows and orphans of deceased veterans of the Spanish-American War, Boxer Rebellion, or Philippine Insurrection shall be effective as of date of death of the veteran, if claim is filed within one year thereafter.

August 5, 1939
[H. R. 2875]
[Public, No. 279]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any provisions of law or veterans' regulation, awards of death pension shall be effective as of the date of death of the veteran of the Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, if claim is filed within one year after the death of such veteran.

Deceased veterans of Spanish-American War, etc.
Widow's, etc., pension effective as of date of death; condition.

Approved, August 5, 1939.

[CHAPTER 444]

AN ACT

To authorize an exchange of lands between the War Department and the Department of Labor.

August 5, 1939
[H. R. 4008]
[Public, No. 280]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to transfer to the control and jurisdiction of the Secretary of Labor that portion of the Fort Armstrong Military Reservation, Honolulu, Territory of Hawaii, now occupied by the Department of Labor under revocable permit from the Secretary of War dated August 24, 1935, and in exchange therefor the Secretary of Labor is hereby authorized to transfer to the control and jurisdiction of the Secretary of War that portion of the adjoining immigration station site now occupied by the War Department under revocable permit from the Secretary of Labor dated September 18, 1935.

Fort Armstrong Military Reservation, Honolulu, T. H.
Exchange of lands, between War Department and Department of Labor.

Approved, August 5, 1939.

[CHAPTER 445]

AN ACT

To make the United States Coast Guard Academy library a public depository for Government publications.

August 5, 1939
[H. R. 4306]
[Public, No. 281]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the library of the United States Coast Guard Academy, New London, Connecticut, is hereby constituted a designated depository of Government publications, and the Superintendent of Documents shall supply to such library one copy of each such publication, in the same form as supplied to other designated depositories.

U. S. Coast Guard Academy.
Designation of library as depository for Government publications.

Approved, August 5, 1939.

[CHAPTER 446]

AN ACT

August 5, 1939
[H. R. 4434]
[Public, No. 282]

To provide for the abatement of personal taxes from insolvent building associations in the District of Columbia.

District of Columbia.
Building associations.
Abatement of personal property taxes against insolvent, in certain cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever and after any building or homestead association, which was incorporated or doing business under the law of the District of Columbia, has ceased to do business by reason of insolvency no tax on personal property, either tangible or intangible shall be levied, assessed, or collected by the District of Columbia against or from such association if such tax shall diminish the assets of such association necessary for the payment of the full amount due on share accounts in, or on shares of, such association to the holders thereof, and such tax, if heretofore levied, shall be abated as against any such associations as are or have been found by the Comptroller of the Currency to be insolvent.

Approved, August 5, 1939.

[CHAPTER 447]

AN ACT

August 5, 1939
[H. R. 4783]
[Public, No. 283]

To provide a right-of-way.

Middletown Air Depot Military Reservation, Pa.
Keystone Pipe Line Company, easement for right-of-way over.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and empowered, under such terms and conditions as are deemed advisable by him, to grant to Keystone Pipe Line Company, its successors and/or assigns, an easement for a right-of-way for oil-pipe lines over, across, in, and upon the Middletown Air Depot Military Reservation, in the State of Pennsylvania: *Provided*, That such right-of-way shall be granted only upon a finding by the Secretary of War that the same will be in the public interest and will not substantially injure the interest of the United States in the property affected thereby: *Provided further*, That all or any part of such right-of-way may be annulled and forfeited by the Secretary of War if the property is needed for governmental purposes or for failure to comply with the terms or conditions of any grant hereunder, or for nonuse or for abandonment of rights granted under authority hereof.

Provisos.
Condition.

Reversionary provisions.

Approved, August 5, 1939.

[CHAPTER 448]

AN ACT

August 5, 1939
[H. R. 6320]
[Public, No. 284]

To establish the status of funds and employees of the United States Naval Academy laundry.

Naval Academy.
Status of funds and employees of the laundry established.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all funds collected from the operation of the laundry at the United States Naval Academy for the benefit of Naval Academy activities and personnel, including midshipmen, are appropriated for the purpose of providing and maintaining the necessary laundry service and shall hereafter be accounted for as public moneys.

Personnel deemed Government employees.

SEC. 2. All employees of such laundry, whether heretofore paid from appropriated moneys or from receipts of the laundry, shall hereafter be deemed to be Government employees entitled to all benefits and subject to all restrictions arising under the laws of the United States applicable to employees of their grade and class.

Approved, August 5, 1939.

[CHAPTER 449]

AN ACT

Authorizing the sale of certain real estate in the District of Columbia no longer required for public purposes.

August 5, 1939
[H. R. 6405]
[Public, No. 285]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia, with the approval of the National Capital Park and Planning Commission, be, and they are hereby, authorized and empowered in their discretion, for the best interests of the District of Columbia, to sell and convey, in whole or in part, to the highest bidder at public or private sale, real estate now or hereafter owned in fee simple by the District of Columbia for municipal use, in the District of Columbia, which the Commissioners and the National Capital Park and Planning Commission find to be no longer required for public purposes.

District of Columbia.
Sale of certain real estate not needed for public purposes.
Approval of National Capital Park and Planning Commission.

SEC. 2. That the said Commissioners are further authorized to pay the reasonable and necessary expenses of sale of each parcel of land sold, and shall deposit the net proceeds thereof in the Treasury of the United States to the credit of the District of Columbia.

Payment of expenses.
Deposit of net proceeds.

SEC. 3. That the said Commissioners are hereby authorized to execute proper deeds of conveyance for real estate sold under the provisions of this Act, which shall contain a full description of the land sold, either by metes and bounds, or otherwise, according to law.

Conveyancing provisions.

SEC. 4. That the Secretary of the Interior, with the approval of the National Capital Park and Planning Commission, is hereby authorized, in his discretion, for the best interests of the United States, to sell and convey, in whole or in part, by proper deed or instrument, any real estate held by the United States in the District of Columbia and under the jurisdiction of the National Park Service, which may be no longer needed for public purposes, for cash, or on such deferred-payment plan as the Secretary of the Interior may approve, at a price not less than that paid for it by the Government and not less than its present appraised value as determined by him.

Sale of certain Federal real estate under National Park Service not needed for public purposes.

SEC. 5. That in selling any parcel of land hereunder, said Secretary shall cause such public or private solicitation for bids or offers to be made as he may deem appropriate, and shall sell the parcel to the party agreeing to pay the highest price therefor if such price is otherwise satisfactory: *Provided*, That in the event the price offered or bid by the owner of any lands abutting the lands to be sold equals the highest price offered or bid by any other party, the parcel may be sold to such abutting owner.

Advertisement for bids, etc.
Proviso.
Sales to abutting property owners.

SEC. 6. That said Secretary is further authorized to pay the reasonable and necessary expenses of sale of each parcel of land sold, and shall deposit the net proceeds thereof in the Treasury to the credit of the United States and the District of Columbia in the proportion that each paid the appropriations from which the parcels of land were acquired or were obligated to pay the same, at the time of acquisition, by reimbursement.

Payment of expenses.

SEC. 7. That all Acts and parts of Acts which may be inconsistent or in conflict with this Act are hereby repealed to the extent of the inconsistency or conflict.

Repeal of inconsistent, etc., laws.

Approved, August 5, 1939.

[CHAPTER 450]

August 5, 1939
[H. R. 6872]
[Public, No. 286]

AN ACT

To amend sections 4886, 4887, 4920, and 4929 of the Revised Statutes (U. S. C., title 35, secs. 31, 32, 69, and 73).

Patents.
R. S. §§ 4886, 4887, 4920, 4929.
35 U. S. C. §§ 31, 32, 69, 73; Supp. IV, § 32.
Reduction of time for public use, etc., before filing applications.
Time of taking effect.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 4886, 4887, 4920, and 4929 of the Revised Statutes (U. S. C., title 35, secs. 31, 32, 69, and 73) be amended by striking out the words "two years" wherever they appear in said sections and substituting therefor the words "one year".

Provisos.
Application of provisions.

SEC. 2. This Act shall take effect one year after its approval and shall apply to all applications for patent filed after it takes effect and to all patents granted on such applications: *Provided, however*, That all applications for patents filed prior to the time this Act takes effect and all patents granted on such applications are to be governed by the statutes in force at the time of approval of this Act as if such statutes had not been amended.

Approved, August 5, 1939.

[CHAPTER 451]

August 5, 1939
[H. R. 6873]
[Public, No. 287]

AN ACT

To amend sections 4904, 4909, 4911, and 4915 of the Revised Statutes (U. S. C., title 35, secs. 52, 57, 59a, and 63).

Patents.
R. S. § 4904.
35 U. S. C. § 52.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4904 of the Revised Statutes (U. S. C., title 35, sec. 52) be amended to read as follows:

Interferences; determination of priority.

"Whenever an application is made for a patent which, in the opinion of the Commissioner, would interfere with any pending application, or with any unexpired patent, he shall give notice thereof to the applicants, or applicant and patentee, as the case may be, and shall direct a board of three examiners of interferences to proceed to determine the question of priority of invention. And the Commissioner may issue a patent to the party who is adjudged the prior inventor."

Issue of patent.

R. S. § 4909.
35 U. S. C. § 57.

SEC. 2. That section 4909 of the Revised Statutes (U. S. C., title 35, sec. 57) be amended to read as follows:

Appeals.

"Every applicant for a patent or for the reissue of a patent, any of the claims of which have been twice rejected, may appeal from the decision of the primary examiner to the Board of Appeals, having once paid the fee for such appeal."

R. S. § 4911.
35 U. S. C. § 59a.
Textual changes.

SEC. 3. That section 4911 of the Revised Statutes (U. S. C., title 35, sec. 59a) be amended by changing the words "Board of Appeals" in the second sentence to read "board of interference examiners", and by canceling the last sentence of said section.

R. S. § 4915.
35 U. S. C. § 63.

SEC. 4. That section 4915 of the Revised Statutes (U. S. C., title 35, sec. 63) be amended by changing the first sentence thereof to read:

Bill in equity, time limitation.

"Whenever a patent on application is refused by the Board of Appeals or whenever any applicant is dissatisfied with the decision of the board of interference examiners, the applicant, unless appeal has been taken to the United States Court of Customs and Patent Appeals, and such appeal is pending or has been decided, in which case no action may be brought under this section, may have remedy by bill in equity, if filed within six months after such refusal or decision; and the court having cognizance thereof, on notice to adverse parties and other due proceedings had, may adjudge that

such applicant is entitled, according to law, to receive a patent for his invention, as specified in his claim or for any part thereof, as the facts in the case may appear."

Effective date.

SEC. 5. That this Act shall take effect two months after its approval; but it shall not affect interferences then pending, which may be heard and decided and appeals and other proceedings taken under the statutes in force at the time of approval of this Act as if such statutes had not been amended.

Approved, August 5, 1939.

[CHAPTER 452]

AN ACT

August 5, 1939
[H. R. 6875]
[Public, No. 288]

To amend section 4903 of the Revised Statutes (U. S. C., title 35, sec. 51).

Patents.
R. S. § 4903.
35 U. S. C. § 51.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4903 of the Revised Statutes (U. S. C., title 35, sec. 51) be amended by adding at the end thereof the following:

Time within which an interference may be permitted.

"No amendment for the first time presenting or asserting a claim which is the same as, or for substantially the same subject matter as, a claim of an issued patent may be made in any application unless such amendment is filed within one year from the date on which said patent was granted."

Effective date.

SEC. 2. This Act shall take effect one year after its approval.

Approved, August 5, 1939.

[CHAPTER 453]

AN ACT

August 5, 1939
[H. R. 6925]
[Public, No. 289]

To waive the age limit for appointment as second lieutenant, Regular Army, of certain persons now on active duty with the Air Corps.

Regular Army.
Age limit for appointment as second lieutenant, of certain persons on active duty, Air Corps, waived.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any provision of law which prohibits the appointment as a second lieutenant in the Air Corps, Regular Army, of a person above the age of thirty years, any Reserve officer of the Air Corps now on extended active duty with the Air Corps who on the date of enactment of this Act has served not less than a total of two years on such extended active duty or on duty as an enlisted pilot or both, and who on the date of enactment of this Act is over thirty years of age by a period not in excess of the total such active duty performed by him, and any warrant officer and enlisted man now in the active service in the Regular Army who is a qualified pilot, shall be eligible, if otherwise qualified, to be appointed in the fiscal year 1940 as a second lieutenant, Air Corps, of the Regular Army: *Provided*, That vacancies in the Air Corps, Regular Army, which are to be filled in the fiscal year 1940 upon the basis of competitive examinations held in the fiscal year 1940, shall be apportioned to applicants under this Act in the ratio that the number of such applicants bears to the total number of applicants for appointment in the Air Corps, Regular Army, under other provisions of law: *And provided further*, That applicants for appointment under this Act shall be given qualifying examinations separate and distinct from those given to other applicants for commission.

Service and age requirements.

Warrant officers, etc., Regular Army, who are qualified pilots.

Appointments for fiscal year 1940.
Provisos.
Filling vacancies, 1940, ratio of apportionments.

Examinations.

Approved, August 5, 1939.

[CHAPTER 454]

August 5, 1939
[H. R. 7093]
[Public, No. 290]

AN ACT

To provide for the rank and title of lieutenant general of the Regular Army.

Regular Army.
Lieutenant general, rank and title established.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the major generals of the Regular Army specifically assigned by the Secretary of War to command the four armies of the United States Army shall have the rank and title of lieutenant general while so serving: *Provided*, That major generals, while holding the rank and title of lieutenant general under the foregoing provisions, shall be entitled to receive the pay and allowances of a major general and, in addition, shall be entitled to receive the same personal money allowances as are now, or may hereafter be, prescribed by law for vice admirals of the Navy: *Provided further*, That should an officer, while serving in the rank of lieutenant general be retired from active service, he shall be retired with the lineal rank and the retired pay to which he would be entitled had he not been serving in the rank of lieutenant general, the provisions of section 1254, Revised Statutes (10 U. S. C. 1025), to the contrary notwithstanding.

Provisos.
Pay and allowances.

Rank, etc., on retirement.

R. S. § 1254.
10 U. S. C. § 1025.

Approved, August 5, 1939.

[CHAPTER 455]

August 5, 1939
[S. J. Res. 176]
[Pub. Res., No. 37]

JOINT RESOLUTION

Providing for participation by the United States in the celebration to be held at Fort McHenry on September 14, 1939, in celebration of the one hundred and twenty-fifth anniversary of the writing of the Star-Spangled Banner.

"Star-Spangled Banner."
Federal participation in 125th anniversary celebration of writing.
Commission established.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of providing for participation by the United States in the celebration of the one hundred and twenty-fifth anniversary of the writing of the Star-Spangled Banner, there is hereby established a commission to be composed of the President of the United States, of the President of the Senate, the Speaker of the House of Representatives, the United States Senators from the State of Maryland, three Senators to be appointed by the President of the Senate, the Members of the House of Representatives from the State of Maryland, three Members of the House of Representatives to be appointed by the Speaker of the House of Representatives, the Governor of Maryland, the mayor of the city of Baltimore, and three persons to be appointed by the President of the United States. It shall be the duty of such commission to formulate and carry out plans for participation by the United States in the celebration to be held at Fort McHenry on September 14, 1939, in commemoration of such anniversary. The members of such commission shall serve without compensation and shall select a chairman from among their number.

Duties.

Service without compensation; chairman.

Expenditures authorized.

SEC. 2. The commission is authorized to make such expenditures for the purpose of carrying out the provisions of the first section of this joint resolution as it may deem advisable. Expenditures of the commission shall be paid upon the presentation of vouchers approved by the chairman of the commission.

Appropriation authorized.
Post, p. 1305.

SEC. 3. There is hereby authorized to be appropriated the sum of $5,000 to be expended by the commission for the purpose of carrying out the provisions of the first section of this joint resolution.

Invitations to foreign governments.

SEC. 4. The President is authorized to extend invitations to foreign governments to be represented by their accredited diplomatic agents at the celebration to be held at Fort McHenry on September 14, 1939, in commemoration of the one hundred and twenty-fifth anniversary

of the writing of the Star-Spangled Banner: *Provided*, That no appropriation shall be granted by the United States for expenses of delegates or for other expenses incurred in connection with such invitation.

Proviso. Restriction on use of funds.

Approved, August 5, 1939.

[CHAPTER 456]

JOINT RESOLUTION

August 5, 1939
[H. J. Res. 183]
[Pub. Res., No. 38]

Authorizing the Librarian of Congress to return to Williamsburg Lodge, Numbered Six, Ancient Free and Accepted Masons, of Virginia, the original manuscript of the record of the proceedings of said lodge.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Librarian of Congress is hereby authorized and directed to return to Williamsburg Lodge, Numbered Six, Ancient Free and Accepted Masons, of Virginia, the original manuscript of the record of the proceedings of said lodge, which is contained in one bound volume now in the manuscript division of the Library of Congress, marked "Virginia, Williamsburg Masonic Lodge, Minute Book, 1773–1779, L. C.", and which manuscript was taken from the files of said lodge during the Civil War by some party or parties unknown.

Williamsburg Lodge, Numbered Six, A. F. & A. M., of Va.
Return of original manuscript of lodge proceedings to, authorized.

Approved, August 5, 1939.

[CHAPTER 457]

JOINT RESOLUTION

August 5, 1939
[H. J. Res. 340]
[Pub. Res., No. 39]

Providing that the farmers' market in blocks 354 and 355 in the District of Columbia shall not be used for other purposes.

Whereas a farm market was conducted on Louisiana Avenue between Ninth and Twelfth Streets for thirty or forty years under the supervision of the Department of Agriculture; and

Whereas the farmers were induced to give up this market on condition that other land of equal size and value would be obtained; and

Whereas $300,000 was appropriated in March 1929 for this purpose; and

Whereas two city blocks, known as 354 and 355 in southwest Washington, were obtained and deeded to the District of Columbia to be used expressly for a farmers' market; and

Whereas part of block 355 has now been taken for a District inspection station in direct opposition to this agreement and breaking the implied contract that this project would be available for a farm market; and

Whereas there is danger of the rest of the market also being confiscated: Therefore be it

District of Columbia.
Farmers' market.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the remaining parts of these lots shall from now on be inviolate as a farmers' market and shall not be taken from them as long as needed by said farmers as a market place.

Area set aside and reserved as.

Approved, August 5, 1939.

[CHAPTER 477]

AN ACT

August 5, 1939
[H. R. 7288]
[Public, No. 291]

To perfect the consolidation of the Lighthouse Service with the Coast Guard by authorizing the commissioning, appointment, and enlistment in the Coast Guard, of certain officers and employees of the Lighthouse Service, and for other purposes.

Lighthouse Service. Commissioning of certain qualified personnel in Coast Guard authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to commission, by and with the advice and consent of the Senate, in the line of the Coast Guard in grades appropriate to their qualifications, experience, and lengths of service, as determined by the Secretary of the Treasury (hereinafter referred to as the "Secretary"), such personnel of the Lighthouse Service as, on June 30, 1939, were serving in grades 1 to 8, inclusive, of the professional and scientific service as defined in the Classification Act of 1923, as amended (U. S. C., 1934 edition, Supp. IV, title 5, sec. 673), and who, on that date, met the requirements for retirement (except those relating to age and period of service) of section 6 of the Act approved June 20, 1918 (40 Stat. 608), as amended and supplemented (U. S. C., title 33, sec. 763): *Provided*, That no person shall be commissioned under the provisions of this section who does not possess such mental, moral, professional, and physical qualifications as may be prescribed by the Secretary.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
Exception.
40 Stat. 608.
33 U. S. C. § 763.
Post, p. 1343.
Proviso.
Qualifications required.

Officers so commissioned to be extra numbers in grades.
Status.

SEC. 2. Any officer commissioned pursuant to section 1 of this Act shall be an extra number in his grade and in the grades to which he may be promoted. He shall take precedence (1) with other officers commissioned in his grade pursuant to section 1 of this Act as the Secretary may determine, and (2) with other line officers in his grade in accordance with the respective dates of their commissions in such grade. He shall be eligible for promotion, if otherwise qualified, at such time as the officer in a regular number in line of promotion next above him on the seniority list becomes eligible for promotion; or if there be no such officer in his grade, he shall be eligible for promotion, if otherwise qualified, when a vacancy occurs in the next higher grade: *Provided*, That an officer commissioned pursuant to section 1 of this Act shall be assigned to duty for which he is specially qualified, and professional examinations for promotion given to such officer shall embrace only subjects which pertain to the duty to which he is assigned.

Eligibility for promotion.

Proviso.
Assignments.

Vacancies.

SEC. 3. Each vacancy (1) hereafter occurring in the extra numbers of officers commissioned pursuant to section 1 of this Act; (2) existing on the date of the enactment of this Act in positions in the Lighthouse Service formerly held by personnel described in section 1 of this Act; and (3) created by the retirement, resignation, death, or separation from the service for any other cause, of personnel described in section 1 of this Act who do not possess the qualifications prescribed by the Secretary, or who, being qualified, do not accept a commission thereunder, shall operate to increase by one the total authorized number of line officers of the Coast Guard.

Chief warrant officers.
Eligibility.

SEC. 4. (a) The President is hereby authorized to commission, by and with the advice and consent of the Senate, as chief warrant officers of the Coast Guard as the needs of the service may require, such personnel of the Lighthouse Service as, on June 30, 1939, met the requirements for retirement (except those relating to age and period of service) of section 6 of the Act approved June 20, 1918, as amended and supplemented, and who possess such mental, moral, professional, and physical qualifications as may be prescribed by the Secretary.

40 Stat. 608.
33 U. S. C. § 763.
Post, p. 1343.

(b) Under such regulations as he may prescribe the Secretary is hereby authorized to appoint or cause to be enlisted, in the Coast Guard, in warrant grades or enlisted ratings appropriate to their qualifications, experience, and lengths of service, such personnel of the Lighthouse Service as, on June 30, 1939, met the requirements for retirement (except those relating to age and period of service) of section 6 of the Act approved June 20, 1918, as amended and supplemented.

Appointment, etc., in appropriate warrant grades or enlisted ratings.

40 Stat. 608.
33 U. S. C. § 763.
Post, p. 1343.

(c) Chief warrant officers and warrant officers commissioned or appointed under the provisions of this section shall take precedence among themselves as the Secretary may determine, and with other chief warrant and warrant officers in accordance with the dates of their respective commissions or warrants in such grades.

Status.

SEC. 5. Vacancies created by the retirement, resignation, death, or separation from the service for any other cause, of personnel described in section 4 of this Act who do not possess the qualifications prescribed by the Secretary, or who, being qualified, do not accept a commission, appointment, or enlistment thereunder, may or may not be filled, in the discretion of the Secretary, in accordance with the existing needs of the service. If such vacancy be filled it shall be filled from among the chief warrant, warrant, or enlisted personnel of the Coast Guard.

Vacancies.

SEC. 6. In computing length of service, for the purpose of retirement in the Coast Guard, of any person commissioned, appointed, or enlisted under the provisions of this Act, there shall be included all service computable for retirement under the provisions of section 6 of the Act of June 20, 1918, as amended and supplemented.

Computation of service for retirement purposes.

40 Stat. 608.
33 U. S. C. § 763.
Post, p. 1343.

SEC. 7. No person commissioned, appointed, or enlisted in the Coast Guard pursuant to this Act shall suffer any reduction in the total of the annual compensation and allowances which he was receiving on the date of his commission, appointment, or enlistment. Upon his retirement from active duty in the Coast Guard, the retired pay of any person so commissioned, appointed, or enlisted, shall not be less than an annuity computed in accordance with the provisions of section 6 of the Act of June 20, 1918, as amended and supplemented, substituting, however, for purposes of such computation, the annual compensation which he was receiving on the date of his commission, appointment, or enlistment in the Coast Guard for the average annual pay received by him for the last five years of service.

No salary, etc., reductions.

Retired pay.

SEC. 8. All persons commissioned, appointed, or enlisted in the Coast Guard pursuant to this Act, shall be subject to all laws and regulations for the government of the Coast Guard, and nothing contained in this Act shall be construed to prevent the application to any of such persons of laws and regulations concerning the military discipline of commissioned and warrant officers and enlisted men of the Coast Guard.

Personnel subject to applicable laws and regulations.
Military discipline.

SEC. 9. All Acts or parts of Acts, inconsistent with the provisions of this Act, are hereby repealed.

Repeal of inconsistent laws.

Approved, August 5, 1939.

[CHAPTER 478]

AN ACT

August 5, 1939
[H. R. 5611]
[Public, No. 292]

To amend section 9 of the Act of July 3, 1926 (44 Stat. 817), entitled "An Act to readjust the commissioned personnel of the Coast Guard, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 9 of the Act entitled "An Act to readjust the commissioned personnel of the Coast Guard, and for other purposes", approved July 3, 1926

Coast Guard.
44 Stat. 817.
14 U. S. C. §§ 5a, 102, 123.

(44 Stat. 817), is hereby amended by striking out the second and third sentences and substituting in lieu thereof the following:

Officers in grades of district commander and constructor on active duty, transfer to line of Coast Guard.

"All officers in the grades of district commander and constructor on active duty are hereby transferred to the line of the Coast Guard and shall be commissioned in the grades of commander, lieutenant commander, and lieutenant, according to the ranks held by them on the date of such transfer, and shall when so transferred and commissioned take precedence (1) with each other in their respective grades, according to length of commissioned service as district commander or constructor, as the case may be; (2) with other line officers in such grades, according to length of service in the ranks held by them on the date of such transfer; and (3) in higher grades to which they may be promoted, according to the dates of commissions in such higher grades: *Provided*, That the President is hereby authorized to appoint Charles Walker to the grade of lieutenant commander with precedence next after Irwin B. Steele. Each officer commissioned pursuant to this section shall be an extra number in his grade and in the grades to which he may be promoted, and shall be eligible for promotion, if otherwise qualified, whenever the officer in a regular number in line of promotion next above him on the seniority list becomes eligible for promotion; or if there be no such officer in his grade, he shall be eligible for promotion, if otherwise qualified, when a vacancy occurs in the next higher grade. Any officer commissioned pursuant to this section shall be assigned to duty in his specialty and the professional examination of such officer for promotion shall embrace only those subjects pertaining to such specialty."

Precedence.

Proviso.
Appointment of Charles Walker as lieutenant commander.
Officers so commissioned to be extra numbers.
Promotions.

Assignment, etc.

Vacancies.

SEC. 2. Each vacancy existing in the grade of constructor and in the grade of district commander on the date of the approval of this Act, and each vacancy which shall hereafter occur in the extra number of officers commissioned pursuant to this Act, shall operate to increase by one the total number of line officers in the Coast Guard authorized by section 1 of the Act of March 2, 1929 (45 Stat. 1533), as amended.

45 Stat. 1533.
14 U. S. C. § 10.

Status preserved.

SEC. 3. No officer commissioned pursuant to this Act shall suffer any reduction in rank, pay, or allowances, by reason of the provisions of this Act, or lose any right to promotion which he would have had but for the enactment of this Act.

Grades abolished.

Repeal of conflicting laws.

SEC. 4. The grades of district commander and constructor on the active list in the Coast Guard are hereby abolished and all provisions of law in conflict with this Act are hereby repealed.

Approved, August 5, 1939.

[CHAPTER 479]

August 5, 1939
[H. R. 5912]
[Public, No. 293]

AN ACT

Authorizing the Secretary of War to permit Salt Lake City, Utah, to construct and maintain certain roads, streets, and boulevards across the Fort Douglas Military Reservation.

Fort Douglas Military Reservation, Utah.
Construction of roads, etc., across, by Salt Lake City, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized to permit the Board of Commissioners of Salt Lake City, Utah, to construct and maintain such roads, streets, and boulevards across lands of the United States located within the Fort Douglas Military Reservation in the State of Utah as he may determine will not interfere with the use of such lands in such manner as the public interest may require. Any grant of permission to construct and maintain any such road, street, or boulevard shall be made subject to such conditions as the Secretary may prescribe for the purpose of protecting the public interest.

Approved, August 5, 1939.

[CHAPTER 480]

AN ACT

To authorize postmasters within the Territory of Alaska to administer oaths and affirmations, and for other purposes.

August 5, 1939
[H. R. 6114]
[Public, No. 294]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That each postmaster within the Territory of Alaska is hereby authorized and directed to administer oaths and affirmations and to take acknowledgments, and to make and execute certificates thereof, and to perform all other functions of a notary public within said Territory, whenever an oath, affirmation, or acknowledgment or a certificate thereof is authorized, permitted, or required by any Act or Acts of Congress.

Alaska.
Postmasters within, authorized to perform certain notarial functions.

SEC. 2. Each certificate of oath, affirmation, or acknowledgement executed by a postmaster within the Territory of Alaska under the authority of this Act shall be signed by the postmaster, with a designation of his title as such postmaster, shall have affixed thereto the cancelation stamp of the post office, and shall state the name of the post office and the date on which such oath or affirmation is administered or such acknowledgment is taken.

Certificate, form, etc.

SEC. 3. Except as otherwise provided or required by an Act of Congress, for administering an oath or affirmation, or taking an acknowledgment, or performing any other function of a notary public within the Territory of Alaska as herein provided, the postmaster is authorized to charge and receive the fees prescribed by law for a notary public for similar services in said Territory.

Fees.

Approved, August 5, 1939.

[CHAPTER 481]

AN ACT

To provide for the disposition of certain records of the United States Government.

August 5, 1939
[H. R. 6585]
[Public, No. 295]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever any agency of the United States Government has in its custody an accumulation of records that are not needed by it in the transaction of its current business and that appear to it to have no permanent value or historical interest, the head of such agency shall submit a written report thereon to the Archivist of the United States in which he shall state the location and describe the character of such records so as to enable the Archivist to identify them. Said report shall be submitted in triplicate and shall be accompanied by samples of the several kinds of records listed therein.

Government records.
Disposition of certain, not needed in transaction of current business.
Report to Archivist.

SEC. 2. When used in this Act, the word "records" means originals or copies of motion-picture or other photographic records in any form whatsoever, sound recordings, correspondence, papers, indexes, maps, charts, plans, drawings, punch cards, tabulation sheets, pictures, and other kinds of records belonging to the United States Government.

"Records" defined.

SEC. 3. The Archivist, with the approval of the National Archives Council, shall submit to Congress, at such times as he shall deem expedient, lists of records reported to him in the manner prescribed by section 1 of this Act that appear to him to have no permanent value or historical interest to the Federal Government.

Submission of lists to Congress.

SEC. 4. Whenever the Archivist shall submit to Congress, in compliance with the provisions of section 3 of this Act, lists of records that appear to him to have no permanent value or historical interest to the Federal Government, it shall be the duty of the presiding officer of the Senate to appoint two Senators who, with the members of the

Appointment of joint Congressional committee to examine and make recommendation.

Committee on the Disposition of Executive Papers of the House of Representatives, shall constitute a joint committee, to which such lists shall be referred, and said joint committee shall meet and examine said lists and submit to the Senate and House of Representatives, respectively, a report of such examination and their recommendation.

Disposition of unnecessary or useless records.

SEC. 5. If such joint committee report that any of the records described in the lists referred to them are not needed or useful in the transaction of the current business of the agency by which they were reported to the Archivist and have no permanent value or historical interest to the Federal Government, then it shall be the duty of the head of said agency to dispose of said records by one of the following methods:

Methods.

(a) By sale, upon the best obtainable terms after due publication of notice inviting proposals therefor;

(b) By causing them to be destroyed;

(c) By transfer (without cost to the United States Government) to any State or dependency of the United States of America or to any appropriate educational institution, library, museum, historical, research, or patriotic organization therein, that has made application to him therefor, through the Archivist of the United States. All moneys derived from the sale of such records shall be paid into the Treasury of the United States by said agency.

Disposition of proceeds.

Disposition, on failure of joint committee to report.

If said joint committee shall fail to make a report during any regular or special session of Congress on any list of records that has been submitted to Congress by the Archivist not less than ten days prior to the adjournment of such session, the Archivist may empower the agency by which such records were reported to him to dispose of them by any of the methods prescribed in this section.

Disposition between sessions.

If it shall appear to the Archivist that any records reported to him in the manner prescribed by section 1 of this Act, while Congress is not in session, have no permanent value or historical interest and have the same form numbers or form letters or are of the same specific kind as other records of the same agency previously authorized for disposition by Congress, he may empower said agency to make disposition of said similar records by any of the methods prescribed in this section.

Report to Congress.

The Archivist shall submit to Congress at the beginning of each session a descriptive list of all records authorized for disposition by him during the preceding recess of Congress.

Report to Archivist by head of agency making disposition.

SEC. 6. When any records of the United States Government have been disposed of in accordance with the provisions of section 5 of this Act, the head of the agency making such disposition shall submit a written report thereon to the Archivist of the United States in which he shall describe the character and volume of such records and state when and by what method the disposition thereof was accomplished. If any of the records described in a particular report are shown thereby to have been sold, such report shall give the amount of the purchase price received therefor and the total cost of effecting such sales. Said report shall also give the names and post-office addresses of all institutions, associations, or other organizations to which any records therein described have been transferred.

Summarization of data to Congress.

SEC. 7. The Archivist of the United States shall transmit to Congress, at the beginning of each regular session, a concise summarization of the data contained in the reports filed with him by heads of agencies of the Government during the preceding fiscal year in compliance with the provisions of section 6 of this Act.

Destruction of records that are a continuing menace to health.

SEC. 8. Whenever the Archivist shall determine that any records in his custody, or which have been reported to him by any agency under the terms of section 1 of this Act, are a continuing menace

to human health or life or to property, he shall cause such records to be destroyed immediately at such place and by such method as he shall select: *Provided, however*, That if said records have been transferred to his custody, he shall report the disposition thereof to the Congress and to the agency from which they were transferred.

Proviso. Report to Congress.

SEC. 9. Whenever it shall appear to the Archivist that there are in his custody any records that are without permanent value or historical interest to the Federal Government he shall submit lists thereof to Congress in the manner provided by section 3 of this Act: *Provided, however*, That the Archivist shall not report to Congress, under the provisions of this section, records of any existing agency of the United States without the written consent of the said agency.

Report by Archivist of records in his custody without permanent value, etc.

Proviso. Records of existing agencies.

SEC. 10. The procedures herein prescribed to be followed are exclusive, and no records of the United States Government may be alienated or destroyed except by authority sought and obtained under the provisions of this Act.

Procedures prescribed deemed exclusive.

SEC. 11. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Repeal of inconsistent Acts.

Approved, August 5, 1939.

[CHAPTER 482]

AN ACT

August 5, 1939
[H. R. 7263]
[Public, No. 296]

To permit the importation free of duty of certain literature for distribution at the Golden Gate International Exposition of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled "An Act relating to the importation of distilled spirits for consumption at the New York World's Fair, 1939, and the Golden Gate International Exposition of 1939, and to duties on certain articles to be exhibited at the New York World's Fair, 1939", approved April 29, 1939, is amended by inserting before the period at the end thereof a comma and the following: "or at the Golden Gate International Exposition of 1939".

Golden Gate International Exposition of 1939.
Ante, p. 626.
Tourist literature for free distribution, free entry.

Approved, August 5, 1939.

[CHAPTER 483]

JOINT RESOLUTION

August 5, 1939
[H. J. Res. 264]
[Pub. Res., No. 40]

To approve the action of the Secretary of the Interior deferring the collection of certain irrigation construction charges against lands under the San Carlos and Flathead Indian irrigation projects.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in accordance with the Act of June 22, 1936, the action of the Secretary of the Interior in deferring such charges under said irrigation projects is hereby approved.

San Carlos and Flathead Indian irrigation projects, deferment of construction charges.
49 Stat. 1803.
25 U. S. C., Supp. IV, §§ 389-389e.

Approved, August 5, 1939.

[CHAPTER 493]

AN ACT

August 5, 1939
[S. 2563]
[Public, No. 297]

To legalize a free highway bridge now being constructed across the Des Moines River, at Levy, Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Iowa State Highway Commission to complete construction of a free highway bridge and approaches

Des Moines River. Bridge across, at Levy, Iowa, legalized.

thereto being constructed across the Des Moines River at Levy, Iowa, and to maintain and operate said bridge as a lawful structure subject to the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 5, 1939.

[CHAPTER 494]

JOINT RESOLUTION

August 5, 1939
[S. J. Res. 185]
[Pub. Res., No. 41]

To authorize the Assistant Secretary of the Navy to continue to serve as Acting Secretary of the Navy until the appointment of a Secretary, and for other purposes.

Acting Secretary of the Navy.
Assistant Secretary may continue to serve as, until appointment of Secretary.
R. S. §§ 180, 1761.
5 U. S. C. §§ 7, 56.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 180, Revised Statutes, the Assistant Secretary of the Navy may continue to serve as Acting Secretary of the Navy until such time as a Secretary of the Navy shall be appointed to succeed the late Secretary of the Navy, the Honorable Claude A. Swanson, deceased; and the provisions of section 1761, Revised Statutes, shall not be applicable to an appointment to fill the existing vacancy in said office.

Approved, August 5, 1939.

[CHAPTER 495]

JOINT RESOLUTION

August 5, 1939
[H. J. Res. 208]
[Pub. Res., No. 42]

Authorizing the Joint Committee on the Library to procure an oil portrait of former President Herbert Hoover.

Portrait of former President Herbert Hoover.
Procurement authorized.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Joint Committee on the Library is hereby authorized to procure an oil portrait of former President Herbert Hoover, for the White House, to be painted by American artists, at a cost not to exceed $2,500. The committee shall have the advice of the Commission of Fine Arts in accordance with the Act of Congress approved May 17, 1910.

36 Stat. 371.

Approved, August 5, 1939.

[CHAPTER 500]

AN ACT

August 6, 1939
[H. R. 2883]
[Public, No. 298]

To amend the Federal Firearms Act (Public, Numbered 785, seventy-fifth Congress) so as to more adequately define the term "ammunition" as said term is defined in said Act.

Federal Firearms Act, amendment.
52 Stat. 1250.
15 U. S. C., Supp. IV, § 901 (8).
"Ammunition", definition modified.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1, subsection 8, of the Federal Firearms Act (Public, Numbered 785, Seventy-fifth Congress) be amended so as to read as follows, to wit:

"(8) The term 'ammunition' shall include only pistol or revolver ammunition. It shall not include shotgun shells, metallic ammunition suitable for use only in rifles, or any .22 caliber rimfire ammunition."

Approved, August 6, 1939.

[CHAPTER 501]

AN ACT

To provide for the administration of the United States courts, and for other purposes.

August 7, 1939
[S. 188]
[Public, No. 299]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Judicial Code is hereby amended by adding at the end thereof a new chapter to be numbered XV and entitled "The Administration of the United States Courts", as follows:

Judicial Code, amendments.
36 Stat. 1087-1169.
28 U. S. C. chs. 1-13; Supp. IV, chs. 1-13.

"CHAPTER XV—THE ADMINISTRATION OF THE UNITED STATES COURTS

"SEC. 302. There shall be at the seat of government an establishment to be known as the Administrative Office of the United States Courts, with a Director at the head thereof who shall be appointed by the Supreme Court of the United States and hold office at the pleasure of and be subject to removal by the aforesaid Court. There shall be in said establishment an Assistant Director, to be appointed and hold office in like manner, who shall perform such duties as may be assigned to him by the Director and, during the absence or incapacity of the Director or during a vacancy in that office, shall act as Director. The Director and Assistant Director shall receive annual salaries of $10,000 and $7,500, respectively. The Director shall cause a seal of office to be made for the said establishment of such design as the Supreme Court of the United States shall approve, and judicial notice shall be taken of the said seal.

Administrative Office of United States Courts, establishment.
Director, appointment.
Assistant Director, appointment, duties, etc.
Salaries.
Seal of office.

"SEC. 303. The Director, with the approval of the Supreme Court, shall have authority, subject to the civil-service laws, to appoint such employees as are deemed necessary to perform the functions and duties vested in said establishment by this chapter, and the Director shall fix their compensation according to the Classification Act of 1923, as amended. During his term of office or employment, no officer or employee of said establishment shall engage directly or indirectly in the practice of law in any of the courts of the United States.

Employees.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
Law practice restriction.

"SEC. 304. The Director shall be the administrative officer of the United States courts and shall have charge, under the supervision and direction of the conference of senior circuit judges, of—

Director to be administrative officer of U. S. courts.

"(1) All administrative matters relating to the offices of the clerks and other clerical and administrative personnel of the courts, but nothing contained in this chapter shall be construed as affecting the authority of the courts to appoint their administrative or clerical personnel, or the authority of the Attorney General respecting United States marshals and their deputies, United States attorneys and their assistants;

Administration of personnel matters; appointments excluded.

"(2) Examining the state of the dockets of the various courts and securing information as to their needs for assistance, if any, and the preparation of statistical data and reports of the business transacted by the courts, and promptly transmitting the information so obtained quarterly to the senior circuit judges of the respective circuits, to the end that proper action may be taken with respect thereto, but inspections of the dockets of the courts outside the continental United States shall be made through officials of the United States Government residing within the jurisdiction, respectively, of the said courts;

Examination of state of court dockets.
Preparation of statistical data.
Inspections outside continental United States.

"(3) The disbursement, directly and through the several United States marshals as now provided by law, of the moneys appropriated for the maintenance, support, and operation of the courts;

Disbursement of moneys for maintenance, etc., of courts.

"(4) The purchase, exchange, transfer, and distribution of equipment and supplies;

Equipment and supplies.

Examination, etc., of vouchers and accounts.

"(5) The examination and audit of vouchers and accounts of the officials and employees covered by this chapter;

Providing of court, etc., accommodations.

"(6) The providing of accommodations for the use of the courts and the various officials and employees covered by this chapter; and

Other matters as may be assigned.

"(7) Such other matters as may be assigned to him by the Supreme Court and the conference of the senior circuit judges. The clerks of the district courts, their deputies and assistants, and all other employees of said courts shall comply with any and all requests made by the Director or one of his assistants for information and statistical data bearing on the state of the dockets of such courts.

Estimates of expenditures, etc., to Bureau of the Budget.

"SEC. 305. The Director, under the supervision of the conference of senior circuit judges, shall prepare and submit annually to the Bureau of the Budget estimates of the expenditures and appropriations necessary for the maintenance and operation of the United States courts and the administrative office of the United States courts, and such supplemental and deficiency estimates as may be required from time to time for the same purposes, in accordance with the provisions of the Budget and Accounting Act. Such estimates in respect of the circuit courts of appeals, the district courts of the United States, and the courts hereinafter referred to in the Territories and possessions, and of the administrative office shall be approved by the conference of senior circuit judges before their presentation to the Bureau of the Budget. Such estimates in respect to the United States Court of Customs and Patent Appeals, the Court of Claims, and the United States Customs Court shall be approved by the judges of such courts, respectively, before submission to the Bureau of the Budget. All estimates so submitted shall be included in the Budget without revision (but subject to the recommendations of the Bureau of the Budget thereon), in the same manner as is provided for the estimates of the Supreme Court by section 201 of said Act. The Director shall submit annually to the conference of senior circuit judges a report of the activities of the administrative office and of the state of business of the courts, together with the statistical data compiled and submitted by him to the senior circuit judges as provided by clause 2 of section 304, with his recommendations. Such report shall be filed at least two weeks prior to the annual meeting of the conference, and a copy thereof shall also be filed with the Congress and with the Attorney General. Such report shall be a public document.

Inclusion of supplemental, etc., estimates.

Approval before presentation of designated estimates.

Inclusion in Budget without revision.

42 Stat. 20.
31 U. S. C. § 11.

Annual report to conference of senior circuit judges.

Time for filing.

Judicial council, meetings.

"SEC. 306. To the end that the work of the district courts shall be effectively and expeditiously transacted, it shall be the duty of the senior circuit judge of each circuit to call at such time and place as he shall designate, but at least twice in each year, a council composed of the circuit judges for such circuit, who are hereby designated a council for that purpose, at which council the senior circuit judge shall preside. The senior judge shall submit to the council the quarterly reports of the Director required to be filed by the provisions of section 304, clause (2), and such action shall be taken thereon by the council as may be necessary. It shall be the duty of the district judges promptly to carry out the directions of the council as to the administration of the business of their respective courts. Nothing contained in this section shall affect the provisions of existing law relating to the assignment of district judges to serve outside of the districts for which they, respectively, were appointed.

Duty of district judges.

Assignments outside of districts.

Annual conferences to be held in each judicial circuit.

"SEC. 307. A conference shall be held annually in each judicial circuit, at such time and place, as shall be designated by the senior circuit judge thereof, which conference shall be composed of circuit and district judges in such circuit who reside within the continental United States, with participation in such conference on the part of members of the bar under rules to be prescribed by the circuit courts

Participation by members of the bar.

of appeals, for the purpose of considering the state of the business of the courts and advising ways and means of improving the administration of justice within the circuit. The senior circuit judge and each judge summoned and attending such conferences shall be allowed his actual expenses of travel and his necessary expenses for subsistence, not to exceed $10 per day, which payments shall be made by the United States marshal for the district in which the conference is held, upon the written certificate of the judge incurring such expenses.

Travel, subsistence, etc., allowances.

"SEC. 308. The provisions of this chapter shall apply to the several United States circuit courts of appeals, the United States Court of Appeals for the District of Columbia, the several district courts of the United States in the continental United States, the Court of Claims, the United States Court of Customs and Patent Appeals, the United States Customs Court, the District Court for the District of Alaska, the District Court for the District of Hawaii, the District Court of the United States for Puerto Rico, the United States District Court for the District of the Canal Zone, the District Court of the Virgin Islands, and the United States Court for China. The term 'courts' as used in this chapter means the courts specified in this section. The term 'continental United States' as used in this chapter means the States of the Union and the District of Columbia. For the purposes of this chapter, the District of Columbia shall be deemed to be a judicial circuit. The chief justice of the United States Court of Appeals for the District of Columbia shall have the duties, powers, and authority of the senior circuit judge for such circuit, and the associate justices of the United States Court of Appeals for the District of Columbia shall have the duties, powers, and authority of circuit judges for such circuit."

Application of provisions.

Terms defined.

Chief justice, etc., U. S. Court of Appeals for D. C., powers, etc.

SEC. 2. The following quoted provision of the Act making appropriations for the Departments of State and Justice, and for the Department of Commerce (H. R. 6392) for the fiscal year ending June 30, 1940, approved June 29, 1939, Public Act Numbered 156, Seventy-sixth Congress, first session, to wit: "That no part of this appropriation shall be used to defray the salary or expenses of any probation officer whose work fails to comply with the official orders, regulations, and probation standards promulgated by the Attorney General: *Provided further*, That no funds herein appropriated shall be used to defray the salary or expenses of any probation officer unless the district judge shall have so far as possible required the appointee to conform with the qualifications prescribed by the Attorney General: *Provided further*, That nothing herein contained shall be construed to abridge the right of the district judges to appoint probation officers, or to make such orders as may be necessary to govern probation officers in their own courts:" is hereby repealed.

Provisions respecting disqualification of probation officer repealed.
Ante, p. 902.

SEC. 3. Those employees of the Department of Justice engaged in the audit of accounts and vouchers referred to in section 304 of the Judicial Code shall, as far as practicable, be transferred to the Administrative Office of the United States Courts. In such event, the appropriations available for the current fiscal year, from which such employees are paid, shall be apportioned between the Department of Justice and the Administrative Office of the United States Courts, on the basis of duties transferred to the latter office. All records, documents, and papers relating to the audit of accounts referred to in section 304 of the Judicial Code shall be transferred from the Department of Justice to the Administrative Office of the United States Courts.

Transfer of Department of Justice personnel engaged in auditing judicial accounts.
Ante, p. 1223.

Transfer of records, etc.

SEC. 4. All unexpended appropriations for the support, maintenance, and operation of the courts specified in section 306 of the

Transfer of funds.
Post, p. 1403.

Ante, p. 1223.

Judicial Code for the current fiscal year, and all unexpended appropriations covering judicial personnel as specified in section 304 (1) of the Judicial Code, including appropriations for the salaries of justices and judges who have retired or who have resigned under the provisions of section 260 of the Judicial Code (U. S. C., title 28, sec. 375), are hereby transferred to the control of the Administrative Office of the United States Courts.

Retired judges, pay.

28 U. S. C. § 375; Supp. IV, § 375.

SEC. 5. All powers and duties now conferred or imposed by law upon the Department of Justice or the Attorney General, relating to the administrative audit of the accounts and vouchers referred to in section 304 of the Judicial Code, are hereby transferred to and vested in the Administrative Office of the United States Courts.

Administrative audit of judicial accounts, etc.

Ante, p. 1223.

SEC. 6. All administrative powers and duties now conferred or imposed by law upon the Department of Justice or the Attorney General, respecting clerks of courts, deputy clerks of courts and clerical assistants, law clerks, secretaries, and stenographers to the judges, and librarians in charge of libraries of the courts, and such other employees of the courts not excluded by section 304 of chapter XV as hereinbefore set forth, are hereby vested in the Administrative Office of the United States Courts.

Provisions respecting personnel, U. S. courts.

SEC. 7. This Act shall take effect ninety days after its approval.

Effective date.

Approved, August 7, 1939.

[CHAPTER 502]

AN ACT

August 7, 1939
[H. R. 7096]
[Public, No. 300]

To amend an Act entitled "An Act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 6 of the Act of March 24, 1934, entitled "An Act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes" (48 Stat. 456), is hereby amended to read as follows:

Philippine Independence Act, amendments.

48 Stat. 459.
48 U. S. C. § 1236.

"SEC. 6. During the period beginning January 1, 1940, and ending July 3, 1946, trade relations between the United States and the Philippines shall be as now provided by law, subject to the following exceptions:

Trade relations provisions, Jan. 1, 1940, to July 3, 1946.

"(a) On and after January 1, 1941, the Philippine Government shall impose and collect an export tax on every Philippine article shipped from the Philippines to the United States, except as otherwise specifically provided in this section. Said tax shall be computed in the manner hereinafter set forth in this subsection and in subsection (c) of this section. During the period January 1, 1941, through December 31, 1941, the export tax on every such article shall be 5 per centum of the United States duty; on each succeeding January 1 thereafter the export tax shall be increased progressively by an additional 5 per centum of the United States duty, except that during the period January 1, 1946, through July 3, 1946, the export tax shall remain at 25 per centum of the United States duty.

Export taxes, imposition by Philippine Government.

Rates.

"(b) (1) No export tax described in subsection (a) of this section shall be imposed or collected upon any Philippine article of a class or kind in respect of which a quota is established by subdivision (3) of this subsection, nor upon copra or manila (abaca) fiber not dressed or manufactured in any manner.

No export taxes upon articles of designated classes.

Copra or manila fiber not dressed, etc.

"(2) The United States duty shall be levied, collected, and paid in the United States upon every article which is of a class or kind in respect of which a quota is established by subdivision (3) of this subsection and which is entered, or withdrawn from warehouse, for consumption after December 31, 1939, in excess of its respective quota: *Provided, however*, That nothing in this section or any subsection thereof shall be construed to exempt the quota of coconut oil therein provided for from the excise taxes provided for in section 2470 of the Internal Revenue Code (I. R. C., ch. 21, sec. 2470).

U. S. import duties upon designated articles in excess of quotas for consumption after 1939.

Proviso. Coconut oil, excise taxes.

Ante, p. 264. I. R. C. § 2470.

"(3) For the purposes indicated in subdivisions (1) and (2) of this subsection, there are hereby established the following quotas of the designated Philippine articles: For the calendar year 1940, the quotas, hereafter called original quotas, shall be as follows:

Establishment of quotas.

Original (1940) quota.

"a. cigars (exclusive of cigarettes, cheroots of all kinds, and paper cigars and cigarettes including wrappers), two hundred million cigars;

Cigars (exclusive of cigarettes, etc.).

"b. scrap tobacco, and stemmed and unstemmed filler tobacco described in paragraph 602 of the Tariff Act of 1930, four million five hundred thousand pounds;

Scrap, etc., tobacco. 46 Stat. 631. 19 U. S. C. § 1001.

"c. coconut oil, two hundred thousand long tons;

Coconut oil.

"d. buttons of pearl or shell, eight hundred and fifty thousand gross.

Buttons of pearl or shell.

For each calendar year thereafter through the calendar year 1945, each of the said quotas shall be the same as the corresponding quota for the immediately preceding calendar year, less 5 per centum of the corresponding original quota.

Progressive decreases, through calendar year 1945.

"For the period January 1, 1946, through July 3, 1946, each of said quotas shall be one-half of the corresponding quota specified for the calendar year 1945.

For period Jan. 1, 1946, through July 3, 1946.

"(c) The Philippine Government, in imposing and collecting export taxes on Philippine embroideries, shall compute the tax in accordance with the formulas specified in subsection (a) of this section, except that in determining the taxable value of any such article, an allowance shall be made equal to the cost—cost, insurance, and freight the Philippines—of any cloth of United States origin used in the production thereof.

Philippine embroideries.

"(d) The United States duty shall be levied, collected, and paid, in the United States, upon all Philippine sugars, which are entered, or withdrawn from warehouse, for consumption in any calendar year after 1939, in excess of eight hundred and fifty thousand long tons, of which not more than fifty thousand long tons may be refined sugars: *Provided, however*, That for the period January 1, 1946, through July 3, 1946, the quota of Philippine sugars, not subject to the United States duty, shall be four hundred and twenty-five thousand long tons, of which not more than twenty-five thousand long tons may be refined sugars. Any export tax imposed and collected on Philippine sugars entered or withdrawn from warehouse for consumption in excess of the quotas established by this subsection shall be refunded by the Philippine Government.

Sugars.

Proviso. Quota for period Jan. 1, 1946, through July 3, 1946.

Excess, entered or withdrawn from warehouse for consumption; refund.

"(e) Upon the expiration of the Act of June 14, 1935 (49 Stat. 340), as extended to May 1, 1941, by proclamation of the President, dated January 26, 1938, the total amount of all Philippine cordage coming into the United States which may be entered or withdrawn from warehouse, for consumption during the remainder of the calendar year 1941, shall not exceed four million pounds and in any calendar year after 1941 shall not exceed six million pounds: *Provided, however*, That for the period January 1, 1946, through July 3, 1946, the total amount of Philippine cordage which may be entered, or withdrawn

Philippine cordage, etc. 49 Stat. 340; 52 Stat. 1534. 48 U. S. C., Supp. IV, § 1236a.

Proviso. Quota for period Jan. 1, 1946, through July 3, 1946.

from warehouse, for consumption shall not exceed three million pounds.

Sugar quotas, allocation annually.

"(f) (1) The quotas for sugars established by subsection (d) of this section shall be allocated annually as prescribed in section 6 (d) of the Act of March 24, 1934 (48 Stat. 456), which section in this respect is not repealed by this amendatory Act.

48 Stat. 459.
48 U. S. C. § 1236 (d).

Allocation of quotas for cordage.
49 Stat. 340; 52 Stat. 1534.
48 U. S. C., Supp. IV, § 1236a.

"(2) The quotas for cordage, established by subsection (e) of this section, and by the Act of June 14, 1935, shall be allocated by authorities of the Philippine Government among the manufacturers of such commodities proportionately upon the basis of the shipment of each such manufacturer to the United States during the twelve months immediately preceding the inauguration of the Commonwealth of the Philippines.

Basis for determination of quotas.

"(3) The quotas for all articles for which quotas are established by this section, except sugars and cordage, shall in each instance be allocated by authorities of the Philippine Government among the manufacturers whose products were shipped to the United States during the calendar year 1937, on the basis of the proportion which each manufacturer's maximum production shipped to the United States, directly or through other persons, in any calendar year during the five-year period, 1933 through 1937, bears to the total of such maximum shipments of all such manufacturers.

Failure of holder of allotment to ship quota before end of period.

"(4) If, after the first nine months of any quota year, the holder of any allotment under any of the quotas established by this Act or by the Act of June 14, 1935, is or will be unable for any reason to ship to the United States by the end of the quota year the total amount of his allocation for that year, the Philippine Government shall apportion that amount of such allocation which it is established by sufficient evidence cannot be shipped to the United States during the remainder of the quota year in such manner and in accordance with such rules and regulations as it may prescribe.

Proceeds of export taxes to constitute a supplementary sinking fund for payment of designated Philippine, etc., bonds.

"(g) (1) The Philippine Government shall pay to the Secretary of the Treasury of the United States, at the end of each calendar quarter, all of the moneys received during such quarter from export taxes (less refunds), imposed and collected in accordance with the provisions of this section, and said moneys shall be deposited in an account with the Treasurer of the United States and shall constitute a supplementary sinking fund for the payment of bonds of the Philippines, its Provinces, cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress: *Provided, however*, That moneys received from any export tax imposed on any article which is shipped from the Philippines to the United States prior to July 4, 1946, and which is entered, or withdrawn from warehouse for consumption, on or after July 4, 1946, shall be refunded by the independent Government of the Philippines.

Proviso.
Warehousing; refunds from July 4, 1946.

Acceptance of proceeds of export taxes authorized.

"(2) The said Secretary of the Treasury is authorized to accept the deposits of the proceeds of the export taxes referred to in subdivision (1) of this subsection in accordance with the Act of June 11, 1934 (48 Stat. 929).

48 Stat. 929.
48 U. S. C. § 1157.
Administration, investment, etc., of supplementary sinking fund.

"(3) The Secretary of the Treasury of the United States, with the approval of the Philippine Government, is authorized to purchase with such supplementary sinking-fund bonds of the Philippines, its Provinces, cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress and to invest such fund in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. Whenever the Secretary of the Treasurer finds that such fund is in excess of an amount adequate to meet future interest and principal payments on all such bonds, he may, with the approval of the Philip-

pine Government, purchase with such excess any other bonds of the Philippines, its Provinces, cities, municipalities, and instrumentalities. For the purpose of this subsection obligations may be acquired on original issue at par, or by purchase of outstanding obligations at the market price. Any obligations acquired by the fund may, with the approval of the Philippine Government, be sold by the Secretary of the Treasury at the market price and the proceeds of such sale and the proceeds of the payment upon maturity or redemption of any obligations held in the supplementary sinking fund, as well as all moneys in any manner earned by such fund or on any obligations acquired by said fund, shall be paid into the said fund.

Joint conference prior to July 4, 1946, on designated outstanding Philippine, etc., bonds.

"(4) During the three months preceding July 4, 1946, the Philippine Government and the Secretary of the Treasury of the United States shall confer to ascertain that portion of the bonds of the Philippines, its Provinces, cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress, which will remain outstanding on July 4, 1946; and the Philippine Government shall turn over to the Secretary of the Treasury of the United States for destruction all such bonds that are then held, canceled, or uncanceled, in any of the sinking funds maintained for the payment of such bonds. After such outstanding portion of this indebtedness is thus determined, and before July 4, 1946, (i) there shall be set up with the Treasurer of the United States a special trust account in the name of the Secretary of the Treasury of the United States to pay future interest and principal payments on such bonds; (ii) the Philippine Government shall pay to the Secretary of the Treasury of the United States for deposit in this special trust account all of the sinking funds maintained for the payment of such bonds; and (iii) the Secretary of the Treasury of the United States shall transfer into this special trust account all of the proceeds of the supplementary sinking fund referred to in subdivision (1) of this subsection. Any portion of such special trust account found by the Secretary of the Treasury of the United States on July 4, 1946, to be in excess of an amount adequate to meet future interest and principal payments on all such outstanding bonds shall be turned over to the Treasury of the independent Government of the Philippines to be set up as an additional sinking fund to be used for the purpose of liquidating and paying all other obligations of the Philippines, its Provinces, cities, municipalities, and instrumentalities. To the extent that such special trust account is determined by the Secretary of the Treasury of the United States to be insufficient to pay interest and principal on the outstanding bonds of the Philippines, its Provinces, cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress, the Philippine Government shall, on or before July 3, 1946, pay to the Secretary of the Treasury of the United States for deposit in such special trust account an amount which said Secretary of the Treasury determines is required to assure payment of principal and interest on such bonds: *Provided, however*, That if the Secretary of the Treasury of the United States finds that this requirement would impose an undue hardship upon the Philippines, then the Philippine Government shall continue to provide annually the necessary funds for the payment of interest and principal on such bonds until such time as the Secretary of the Treasury of the United States determines that the amount in the special trust account is adequate to meet interest and principal payments on such bonds.

Special trust account, establishment.

Payments by Philippine Government for deposit in trust account.

Transfer of proceeds of supplementary sinking fund.

Use of excess of such special trust account in liquidating other obligations.

Payment of deficits by Philippine Government.

Proviso.
Modification of requirements.

"(5) On and after July 4, 1946, the Secretary of the Treasury of the United States is authorized, with the approval of the independent Government of the Philippines, to purchase at the market price for the special trust account bonds of the Philippines, its Provinces,

Purchase for special trust account of bonds of the Philippines, etc., issued prior to May 1, 1934.

cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress. The Secretary of the Treasury of the United States is also authorized, with the approval of the independent Government of the Philippines, to invest all or any part of such special trust account in any interest-bearing obligations of the United States or in any obligations guaranteed as to both principal and interest by the United States. Such obligations may be acquired on original issue at par or by purchase of outstanding obligations at the market price, and any obligations acquired by the special trust account may, with the approval of the independent Government of the Philippines, be sold by the Secretary of the Treasury at the market price, and the proceeds of the payment upon maturity or redemption of such obligations shall be held as a part of such special trust account. Whenever the special trust account is determined by the Secretary of the Treasury of the United States to be adequate to meet interest and principal payments on all outstanding bonds of the Philippines, its Provinces, cities, and municipalities, issued prior to May 1, 1934, under authority of Acts of Congress, the Secretary of the Treasury is authorized to pay from such trust account the principal of such outstanding bonds and to pay all interest due and owing on such bonds. All such bonds and interest coupons paid or purchased by the special trust account shall be canceled and destroyed by the Secretary of the Treasury of the United States. From time to time after July 4, 1946, any moneys in such special trust account found by the Secretary of the Treasury of the United States to be in excess of an amount adequate to meet interest and principal payments on all such bonds shall be turned over to the treasurer of the independent Government of the Philippines.

Investment in U. S. interest-bearing obligations, etc.

Payment from trust account of principal and interest on certain bonds.

Excess, after July 4, 1946, to be turned over to independent Government of the Philippines.

"(h) No article shipped from the Philippines to the United States on or after January 1, 1941, subject to an export tax provided for in this section, shall be admitted to entry in the United States until the importer of such article shall present to the United States collector of customs a certificate, signed by a competent authority of the Philippine Government, setting forth the value and quantity of the article and the rate and amount of the export tax paid, or shall give a bond for the production of such certificate within six months from the date of entry."

Certificate to accompany article shipped from Philippines after Jan. 1, 1941, subject to export tax.

48 Stat. 462.
48 U. S. C. § 1238.

SEC. 2. Section 8 of the said Act of March 24, 1934, is hereby amended by adding thereto a new subsection as follows:

"(d) Pending the final and complete withdrawal of the sovereignty of the United States over the Philippine Islands, except as otherwise provided by this Act, citizens and corporations of the Philippine Islands shall enjoy in the United States and all places subject to its jurisdiction all of the rights and privileges which they respectively shall have enjoyed therein under the laws of the United States in force at the time of the inauguration of the Government of the Commonwealth of the Philippine Islands."

Rights and privileges of citizens and corporations of the Philippine Islands pending final withdrawal of U. S. sovereignty.

48 Stat. 463.
48 U. S. C. § 1240.

SEC. 3. Section 10 of the said Act of March 24, 1934, is hereby amended by adding the following subsection thereto:

"(c) (1) Whenever the President of the United States shall find that any properties in the Philippines, owned by the Philippine Government or by private persons, would be suitable for diplomatic or consular establishments of the United States after the inauguration of the independent Government, he may, with the approval of the Philippine Government, and in exchange for the conveyance of title to the United States, transfer to the said Government or private persons any properties of the United States in the Philippines. Title to any properties so transferred to private persons, and title to any properties so acquired by the United States, shall be vested in fee

Diplomatic or consular establishments.
Exchanges of properties for.

simple in such persons and the United States, respectively, notwithstanding the provisions contained in subsection (a) of this section.

Designation of suitable properties, prior to July 4, 1946, by Presidential proclamation.

"(2) Whenever, prior to July 4, 1946, the President of the United States shall find that any properties of the United States in the Philippines would be suitable for diplomatic and consular establishments of the United States after the inauguration of the independent Government, he shall designate the same by the issuance of a proclamation or proclamations, and title to any properties so designated shall continue to be vested in fee simple in the United States notwithstanding the provisions contained in subsection (a) of this section.

Official residences of U. S. High Commissioner to Philippine Islands.

"(3) Title to the lands and buildings pertaining to the official residences of the United States High Commissioner to the Philippine Islands in the cities of Manila and Baguio, together with all fixtures and movable objects, shall continue to be vested in the United States after July 4, 1946, notwithstanding the provisions contained in subsection (a) of this section.

Exercise of administrative supervision by Secretary of State, after July 4, 1946, over certain properties.

"(4) Administrative supervision and control over any properties acquired or designated by the President of the United States pursuant to this subsection, and over the official residences in the Philippines of the High Commissioner, shall, on and after July 4, 1946, be exercised by the Secretary of State, in accordance with Acts of Congress relating to property held by the United States in foreign countries for official establishments."

Tariff duties after independence.
48 Stat. 464.
48 U. S. C. § 1243.
Conference on future trade relations.

SEC. 4. Section 13 of the said Act of March 24, 1934, is hereby amended by striking out the proviso and inserting in lieu thereof the following: "*Provided*, That at least two years prior to the date fixed in this Act for the independence of the Philippine Islands, there shall be held a conference of representatives of the Government of the United States and the Government of the Commonwealth of the Philippine Islands, such representatives, on the part of the United States, to consist of three United States Senators appointed by the President of the Senate, three Members of the House of Representatives appointed by the Speaker of the House, and three persons appointed by the President of the United States, and, on the part of the Philippines, to consist of nine representatives to be appointed by the President of the Commonwealth of the Philippines, with the consent of the Commission on Appointments of the National Assembly, for the purpose of formulating recommendations as to future trade relations between the United States and the independent Philippine Republic, the time, place, and manner of holding such conference to be determined by the President of the United States; but nothing in this proviso shall be construed to modify or affect in any way any provision of this Act relating to the procedure leading up to Philippine independence or the date upon which the Philippine Islands shall become independent.

Representatives on part of U. S.

Representatives on part of Philippines.

Recommendations to be formulated.

"In the event any vacancy occurs in the Commission by reason of the death, resignation, or retirement of any member thereof, such vacancy may be filled by the authority appointing the member whose death, resignation, or retirement caused the vacancy."

Filling of vacancies in Commission.

SEC. 5. The said Act of March 24, 1934, is further amended by the addition of the following new section:

"SEC. 18. (a) As used in sections 6 and 10 of this Act—

Ante, pp. 1226, 1230.

"(1) The term 'United States', when used in a geographical sense, but not the term 'continental United States', includes all Territories and possessions of the United States, other than the Philippines.

Definitions.
"United States."

"(2) The term 'cordage' includes yarns, twines (including binding twine described in paragraph 1622 of the Tariff Act of 1930 (46 Stat. 675)), cords, cordage, rope and cable, tarred or untarred, wholly or in chief value of manila (abaca) or other hard fiber.

"Cordage."
46 Stat. 675.
19 U. S. C. § 1201.

"Philippine Government."

"(3) The term 'Philippine Government' means the Government of the Commonwealth of the Philippines.

"United States duty."

"(4) The term 'United States duty', when used in connection with the computation of export taxes, means the lowest rate of ordinary customs duty in effect at the time of the shipment of the article concerned from the Philippines and applicable to like articles imported into the continental United States from any foreign country, except Cuba, or when more than one rate of ordinary customs duty is applicable to such like articles, the aggregate of such rates.

"Refined sugars." 50 Stat. 903. 7 U. S. C., Supp. IV, § 1101.

"(5) The term 'refined sugars' possesses the same meaning as the term 'direct-consumption sugar' as defined in section 101 of the Sugar Act of 1937.

"Philippine article."

"(6) The term 'Philippine article' means an article the growth, produce, or manufacture of the Philippines, in the production of which no materials of other than Philippine or United States origin valued in excess of 20 per centum of the total value of such article was used and which is brought into the United States from the Philippines.

"American article."

"(7) The term 'American article' means an article the growth, produce, or manufacture of the United States, in the production of which no materials of other than Philippine or United States origin valued in excess of 20 per centum of the total value of such article was used and which is brought into the Philippines from the United States.

"Philippine import duty."

"(8) The term 'Philippine import duty' means the lowest rate of ordinary customs duty applicable at the port of arrival, at the time of entry, or withdrawal from warehouse, for consumption of the article concerned, to like articles imported into the Philippines from any other foreign country, or when more than one rate of ordinary customs duty is applicable to such like articles, the aggregate of such rates.

Terms construed. "Includes", "including."

"(b) As used in subsection (a) of this section:

"(1) The terms 'includes' and 'including' shall not be deemed to exclude other things otherwise within the meaning of the term defined.

"Ordinary customs duty."

"(2) The term 'ordinary customs duty' shall not include any import duty or charge which is imposed to compensate for an internal tax imposed in respect of a like domestic product or in respect of a commodity from which the imported product has been manufactured or produced in whole or in part."

SEC. 6. The said Act of March 24, 1934, is further amended by the addition of the following new section:

Excise taxes. *Ante*, p. 264. I. R. C. § 2470. Import taxes. *Ante*, p. 267. I. R. C. §§ 2490, 2491. Proceeds from, together with funds hereafter appropriated; usage. 50 Stat. 915. 7 U. S. C., Supp. IV, § 1173.

"SEC. 19. (a) The proceeds of the excise taxes imposed by section 2470 of the Internal Revenue Code (I. R. C., ch. 21, sec. 2470), and of the import taxes imposed by sections 2490 and 2491 of the Internal Revenue Code (I. R. C., ch. 22, secs. 2490, 2491), collected on or after January 1, 1939, and accrued prior to July 4, 1946, and required to be held in separate or special funds and paid into the Treasury of the Philippines, together with any moneys hereafter appropriated in accordance with the authorization contained in section 503 of the Sugar Act of 1937 (50 Stat. 915) by virtue of accruals of excise and import taxes prior to July 4, 1946, shall be held as separate funds and paid into the treasury of the Philippines to be used for the purpose of meeting new or additional expenditures which will be necessary in adjusting Philippine economy to a position independent of trade preferences in the United States and in preparing the Philippines for the assumption of the responsibilities of an independent

state: *Provided, however*, That the portion of such funds expended by the Government of the Commonwealth of the Philippines shall be budgeted, appropriated, and accounted for separately from other moneys of that Government.

Proviso. Accounting.

"(b) If the President of the United States finds that the Government of the Commonwealth of the Philippines has failed or is about to fail to comply with any requirement of subsections (a) and (c) of this section, he shall direct the Secretary of the Treasury of the United States to withhold or discontinue, during any period or periods of time specified by the President of the United States further payments in whole or in part.

Withholding of payments for not complying with prescribed requirements.

"(c) The provisions contained in section 2476 of the Internal Revenue Code (I. R. C., ch. 21, sec. 2476), prohibiting further payments in the event that the Government of the Commonwealth of the Philippines should provide by law for the subsidization of producers of copra, coconut oil, or allied products, and the provisions contained in the Sugar Act of 1937, specifying the purpose for which such appropriations could be used by the said government and the manner and condition of transfer, shall not apply to any moneys collected or appropriated pursuant to said Acts on or after January 1, 1939, and to this extent are hereby repealed: *Provided, however*, That the restriction contained in the proviso to section 503 of the Sugar Act of 1937 shall continue in full force and effect: *And provided further*, That no part of the proceeds of the excise taxes herein referred to shall be paid directly or indirectly as a subsidy to the producers or processors of copra, coconut oil or allied products, except that this provision shall not be construed as prohibiting the use of a portion of said funds for facilities for better curing of copra, or for bona fide production loans to Philippine copra producers.

Certain restrictions not to apply to collections on or after Jan. 1, 1939.
Ante, p. 265.
I. R. C. § 2476.

50 Stat. 903, 915.
7 U. S. C., Supp. IV, §§ 1100–1183.

Provisos.
Restriction on sugarcane production or processing payments.
50 Stat. 915.
Subsidies to producers of copra, etc., restricted.
Exceptions.

"(d) Nothing contained herein shall be construed as obligating the United States to continue for any period of time any or all of the excise and import taxes imposed by sections 2470, 2490, 2491 of the Internal Revenue Code or by sections 3490, 3500, 3501 of the Internal Revenue Code (I. R. C., ch. 32, secs. 3490, 3500, 3501).

Continuance of certain excise and import taxes not to be construed.
Ante, pp. 264, 267, 426, 428.
I. R. C. §§ 2470, 2490, 2491, 3490, 3500, 3501.

"(e) Notwithstanding the provisions of section 4 of the Act of March 8, 1902 (32 Stat. 54), or of any other provision of law, on or after the first day of the second month following the passage of this amendatory Act, except as otherwise provided in this section, all customs duties collected in accordance with sections 6 and 13 of this Act, on any article the growth, produce, or manufacture of the Philippines, in the production of which no materials of other than Philippine or United States origin valued in excess of 20 per centum of the total value of such article, was used and which is brought into the United States from the Philippines, and all customs duties collected on any other article brought into the United States from the Philippines, shall be covered into the general fund of the Treasury of the United States and shall not be paid into the Treasury of the Philippines."

32 Stat. 54.
19 U. S. C. § 123a.
Customs duties on certain Philippine articles to be covered into general fund of United States Treasury.
Ante, pp. 1226, 1231.

SEC. 7. (a) Sections 1 to 5, inclusive, of this amendatory Act shall become effective on January 1, 1940, if before that date—

Time when sections 1–5 become effective.

(1) Subsection 5 of section 1 of the Ordinance Appended to the Constitution of the Philippines shall have been amended in the manner now provided by law, by changing the final period of said subsection to a comma, and by adding thereto the words: "as amended by the Act of Congress of the United States approved (followed by the date of the approval of this amendatory Act)", and section 3 of the said ordinance shall have been amended by inserting immediately after the words "approved March 24, 1934" the same amendatory language mentioned above.

Ordinance Appended to Constitution of the Philippines, amendments.

Proclamation of law relating to export taxes.

(2) The President of the United States shall have found and proclaimed that the Philippine Government has enacted, subsequent to the adoption of the amendments to the Constitution of the Philippines (as provided in subdivision (1) of this subsection), a law relating to export taxes (as provided in section 1), and has retained those Philippine laws relating to sinking-fund and currency matters which were in effect on May 20, 1938.

Retention of laws relating to sinking fund and currency.

Effective date and duration of section 1; condition.

(b) Section 1 of this amendatory Act shall remain in full force and effect from the effective date thereof until July 4, 1946, unless the President of the United States shall, prior to July 4, 1946, have found and proclaimed that the Philippine Government has, in any substantial respect, repealed or amended, or failed or refused to enforce or administer any Philippine law referred to in subdivision (2) of subsection (a) of this section. In the event of such a finding and proclamation, section 1 shall immediately become ineffective and trade relations between the United States and the Philippines shall be as provided by section 6 of the Act of March 24, 1934, prior to the enactment of this amendatory Act and by section 13 of the said Act.

Status of trade relations if section 1 ineffective.

48 Stat. 459, 464. 48U.S.C.§§1236,1243. *Ante*, p. 1231.

Effective date of sections 6 and 7.

(c) Sections 6 and 7 of this amendatory Act shall become effective upon its enactment.

48 Stat. 462. 48 U. S. C. § 1238. Assignment of Foreign Service officers to the Philippines.

SEC. 8. Notwithstanding the provisions contained in section 8 (a) (3) of the Act of March 24, 1934 (48 Stat. 456), entitled "An Act to provide for the complete independence of the Philippine Islands, to provide for the adoption of a constitution and a form of government for the Philippine Islands, and for other purposes", Foreign Service officers may, under commissions as diplomatic and consular officers, be assigned to the Philippine Islands, during which assignments such officers shall be considered as stationed in a foreign country, for such periods of time and under such regulations as the Secretary of State may prescribe for the performance of any of the duties customarily performed by Foreign Service officers stationed in foreign countries and of additional duties in connection with advising and assisting the United States High Commissioner to the Philippine Islands in the supervision and control of the foreign affairs of the Commonwealth of the Philippines in accordance with section 2 (a) (10) of the Act approved March 24, 1934, and section 1 (10) of the ordinance appended to the constitution of the Philippines adopted February 8, 1935.

Assistance to U. S. High Commissioner.

48 Stat. 457. 48 U. S. C. § 1232.

Effective date of section.

This section shall become effective upon its enactment.

Approved, August 7, 1939.

[CHAPTER 503]

August 7, 1939
[H. R. 6363]
[Public, No. 301]

AN ACT

Granting the consent of Congress to the State of Connecticut, acting by and through any agency or commission thereof, to construct, maintain, and operate a toll bridge across the Connecticut River at or near Hartford, Connecticut.

Connecticut River. Bridge authorized across, at Hartford, Conn.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the State of Connecticut, acting by and through any agency or commission thereof, to construct, maintain, and operate a bridge and approaches thereto across the Connecticut River, at a point suitable to the interests of navigation, at or near Hartford, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84. 33 U. S. C. §§ 491-498.

SEC. 2. If tolls are charged for the use of such bridge, the rates of toll shall be so adjusted as to provide a fund sufficient to pay the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of the bridge and its approaches, including interest at a rate of not to exceed 5 per centum per annum and reasonable financing cost, as approved by the Commissioner of Public Roads, as soon as possible under reasonable charges, but within a period of not to exceed twenty-five years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the costs of the bridge and its approaches, the expenditure for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Application of tolls to maintenance, sinking fund, etc.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 504]

AN ACT

August 7, 1939
[H. R. 6271]
[Public, No. 302]

Granting the consent of Congress to the Secretary of the Interior, the State of Washington, and the Great Northern Railway Company to construct, maintain, and operate either a combined highway and railroad bridge or two separate bridges across the Columbia River, at or near Kettle Falls, Washington.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Secretary of the Interior, the State of Washington, the Great Northern Railway Company, a corporation organized and existing under the laws of the State of Minnesota, and their successors and assigns, jointly or separately, to construct, maintain, and operate either a combined highway and railroad bridge or two separate bridges, one to be a highway bridge and one a railroad bridge, across the Columbia River at a point or points suitable to the interests of navigation, at or near Kettle Falls, and between Ferry County and Stevens County, Washington, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Columbia River.
Bridge authorized across, at Kettle Falls, Wash.

34 Stat. 84.
33 U. S. C. §§ 491–498.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 505]

AN ACT

August 7, 1939
[H. R. 6049]
[Public, No. 303]

Authorizing the village of Cassville, Wisconsin, or its assigns, to construct, maintain, and operate a toll bridge across the Mississippi River at or near Cassville, Wisconsin, and to a place at or near the village of Guttenberg, Iowa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve the postal service, and provide for military and other purposes, the village of Cassville, Wisconsin, or its assigns, be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Mississippi

Mississippi River.
Bridge authorized across, at Cassville, Wis.

River, at a point suitable to the interests of navigation, at or near Cassville, Wisconsin, and to a place at or near Guttenberg, Iowa, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Right to acquire real estate, etc.

SEC. 2. There is hereby conferred upon the village of Cassville, Wisconsin, or its assigns, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridge and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Toll charges.

SEC. 3. The said village of Cassville, Wisconsin, or its assigns, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Application of tolls to operation, sinking fund, etc.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including interest at a rate of not to exceed 5 per centum per annum and reasonable financing cost, as approved by the Commissioner of Public Roads, as soon as possible, under reasonable charges, but within a period of not to exceed twenty-five years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

Amendment.

SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 506]

August 7, 1939
[S. 474]
[Public, No. 304]

AN ACT

To amend section 92 of the Judicial Code to provide for a term of court at Kalispell, Montana, and subject to the recommendation of the Attorney General of the United States to permit the provision of rooms and accommodations for holding court at Livingston, and Kalispell, Montana.

Judicial Code, amendment.
36 Stat. 1118.
28 U. S. C. § 172.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 92 of the Judicial Code, as amended, is amended to read as follows:

Montana judicial district.
Terms of court.

"SEC. 92. The State of Montana shall constitute one judicial district, to be known as the district of Montana. Terms of the district court shall be held at Helena, Butte, Great Falls, Lewistown, Billings, Missoula, Glasgow, Havre, Miles City, Livingston, and Kalispell at such times as may be fixed by rule of such court. Causes, civil and criminal, may be transferred by the court or a judge thereof from any

Transfer of causes.

sitting place designated above to any other sitting place thus designated, when the convenience of the parties or the ends of justice would be promoted by the transfer; and any interlocutory order may be made by the court or judge thereof in either place: *Provided*, That suitable rooms and accommodations for holding court at Lewistown and Havre are furnished without expense to the United States: *And provided further*, That suitable rooms and accommodations for holding court at Livingston and Kalispell are furnished without expense to the United States until, subject to the recommendation of the Attorney General of the United States with reference to providing such rooms and accommodations for holding court at Livingston and Kalispell, public buildings shall have been erected or other Federal space provided for court purposes in said cities."

Provisos.
Rooms to be furnished at Lewistown and Havre.

Rooms to be provisionally furnished at Livingston and Kalispell.

Approved, August 7, 1939.

[CHAPTER 507]

AN ACT

Authorizing the conveyance of certain lands to the State of Nevada.

August 7, 1939
[S. 2133]
[Public, No. 305]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to convey to the State of Nevada all right, title, and interest of the United States in the following-described area: The northwest quarter of the northeast quarter of section 11, township 43 north, range 51 east, Mount Diablo base and meridian, in part satisfaction of the grant to the State for university purposes made by the Act of July 4, 1866 (14 Stat. 85): *Provided*, That the patent issued to the State for this tract shall contain a reservation to the United States for all oil, gas, and other mineral deposits, together with the right to prospect for, mine, and remove the same under such regulations as the Secretary of the Interior may prescribe.

Nevada.
Conveyance of certain lands to, authorized.

Description.

14 Stat. 85.

Proviso.
Mineral reservation.

Approved, August 7, 1939.

[CHAPTER 508]

AN ACT

To legalize a bridge across Bayou La Fourche at Cut Off, Louisiana.

August 7, 1939
[S. 2392]
[Public, No. 306]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chief of Engineers and the Secretary of War are hereby authorized to approve the location and plans of a bridge already constructed by the police jury of La Fourche Parish of Louisiana across Bayou La Fourche at Cut Off, Louisiana: *Provided*, That said bridge has been authorized by the Legislature of the State of Louisiana and as located and constructed affords reasonably free, easy, and unobstructed navigation.

Bayou La Fourche.
Approval of bridge across, at Cut Off, La.

Proviso.
Condition.

SEC. 2. That when the location and plans of said bridge have been approved as provided in section 1 of this Act, said bridge shall be deemed a lawful structure and subject to the laws enacted by Congress for the protection and preservation of the navigable waters of the United States.

Bridge deemed lawful upon approval of location and plans.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 509]

August 7, 1939
[S. 2410]
[Public, No. 307]

AN ACT

Relating to the development of farm units on public lands under Federal reclamation projects with funds furnished by the Farm Security Administration.

Farm units on public lands, development of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, during the fiscal year of 1940, in order to further cooperation between the Bureau of Reclamation and the Farm Security Administration in the development of farm units on public lands under Federal reclamation projects, the Secretary of the Interior is authorized, in pursuance of cooperative agreements between the Secretary of Agriculture and the Secretary of the Interior, (1) to consider the money or any part of the money made available to settlers or prospective settlers by the Farm Security Administration, as all or a portion of the capital required of such settlers under subsection C of section 4 of the Act of December 5, 1924 (43 Stat. 702); and (2) where such farm units have been or may be improved by means of funds made available by the Farm Security Administration, to require an entryman of any such unit to enter into a mortgage contract with the Farm Security Administration to repay the value of such improvements thereon before an entry is allowed.

43 Stat. 702.
43 U. S. C. § 433.
Mortgage contracts.

Approved, August 7, 1939.

[CHAPTER 510]

August 7, 1939
[S. 2502]
[Public, No. 308]

AN ACT

Authorizing the county of Howard, State of Missouri, to construct, maintain, and operate a toll bridge across the Missouri River at or near Petersburg, Missouri.

Missouri River.
Bridge authorized across, at Petersburg, Mo.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve the postal service, and provide for military and other purposes, the county of Howard, State of Missouri, be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Missouri River, at a point suitable to the interests of navigation, at or near Petersburg, Missouri, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Right to acquire real estate, etc.

SEC. 2. There is hereby conferred upon the county of Howard, State of Missouri, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridge and its approaches, as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Toll charges.

SEC. 3. The said county of Howard, State of Missouri, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Application of tolls to operation, sinking fund, etc.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating

the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including interest at a rate of not to exceed 5 per centum per annum and reasonable financing cost, as approved by the Commissioner of Public Roads, as soon as possible, under reasonable charges, but within a period of not to exceed twenty-five years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

SEC. 5. Notwithstanding any restrictions or limitations imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of, or supplemental to either thereof, the Secretary of Agriculture or any other Federal Department or agency of the United States Government may extend Federal aid under such Acts for the construction of said bridge out of any money allocated to the State of Missouri with the consent of the State highway commission of said State.

Extension of Federal aid.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. chs. 1, 2; Supp. IV, chs. 1, 2.

SEC. 6. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 511]

AN ACT

To facilitate certain construction work for the Army, and for other purposes.

August 7, 1939
[S. 2562]
[Public, No. 309]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to enable the Secretary of War to accomplish without delay or excessive cost those public-works projects for which appropriations are available or may become available, to be located in Alaska and the Panama Canal Zone, he is hereby authorized to enter into contracts upon a cost-plus-a-fixed-fee basis after such negotiations as he may authorize and approve and without advertising for proposals with reference thereto. Approval by the President shall be necessary to the validity of any contract entered into under authority of this section. The fixed fee to be paid the contractor as a result of any contract entered into under authority of this section shall be determined at or before the time such contract is made, and shall be set forth in such contract. Such fee shall not exceed 10 per centum of the estimated cost of the contract, exclusive of the fee, as determined by the Secretary of War. Changes in the amount of the fee shall be made only upon material changes in the scope of the work concerned as determined by the Secretary of War whose determination shall be conclusive.

Army, construction work, Alaska and Canal Zone.

Contracts authorized on a cost-plus-a-fixed-fee basis.

Approval by the President.
Amount of fee.

Limitation.

Changes.

(b) Negotiations under this section shall be between the Secretary of War, or a duly authorized representative, and three or more reputable and qualified contracting individuals, firms, or corporations regularly engaged in work of comparable magnitude and class to that contemplated by the negotiations, as determined by the Secretary of War, and contracts may be made with any such individual, firm, or corporation, or with any two or more of them jointly, upon such terms and conditions as the Secretary of War may determine to be fair and equitable and in the interests of the national defense.

Negotiations.

Detail of Army officer as executive representative of contracting officer.

For each contract entered into under authority of this section the Secretary of War may detail an Army officer to duty, without additional compensation, as an executive representative of the contracting officer. The contract shall provide that the officer so detailed shall have the right to attend any meetings of the board of directors or other executive or administrative board or committee of any corporation, partnership, firm, or syndicate which is or may become a party thereto for the purpose of submitting propositions, propounding questions, and receiving information relative to any matter within the purview of the contract with the intent and for the purpose of safeguarding the interests of the United States, coordinating efforts, and promoting mutually beneficial relationships, and making decisions within the scope of his delegated authority and not in conflict with any provision of the contract.

Waiver of performance, etc., bond.

Acceptance of materials.

(c) In any project the contract for which is negotiated under authority of this section, the Secretary of War may waive the requirement of a performance and a payment bond and may accept materials required for any such project at such place or places as he may deem necessary to minimize insurance costs.

Annual report to Congress.

(d) The Secretary of War shall report annually to the Congress all contracts entered into under authority of this section, including the names of the contractors and copies of the contracts concerned, together with the amounts thereof.

Employment of outside corporations when advantageous to national defense.

SEC. 2. Whenever deemed by him to be advantageous to the national defense, and providing that in the opinion of the Secretary of War the existing facilities of the War Department are inadequate, the Secretary of War is hereby authorized to employ, by contract or otherwise, outside architectural or engineering corporations, firms, or individuals for the production and delivery of the designs, plans, drawings, and specifications required for the accomplishment of any public works or utilities project of the War Department without reference to the Classification Act of 1923 (42 Stat. 1488), as amended (5 U. S. C., ch. 13), or to section 3709 of the Revised Statutes of the United States (41 U. S. C. 5). In no case shall the fee paid for any service authorized by this section exceed 6 per centum of the estimated cost, as determined by the Secretary of War, of the project to which such fee is applicable.

42 Stat. 1488.
5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.
R. S. § 3709.
41 U. S. C. § 5.
Fee limitation.

Approved, August 7, 1939.

[CHAPTER 512]

August 7, 1939
[S. 2574]
[Public, No. 310]

AN ACT

Authorizing the construction of a highway bridge across the Chesapeake and Delaware Canal at Saint Georges, Delaware.

Chesapeake and Delaware Canal.
Bridge authorized across, at Saint Georges, Del.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the War Department under the direction of the Secretary of War and supervision of the Chief of Engineers is hereby authorized and directed to construct a four-lane high-level fixed highway bridge across the Chesapeake and Delaware Canal, at or near Saint Georges, Delaware, of such type, design, and clearances for navigation as are approved by the Chief of Engineers: *Provided*, That the State of Delaware shall furnish all lands, easements, and rights-of-way required for such bridge.

Proviso.
State to furnish requisite lands, etc.

Payment of construction cost.

SEC. 2. That the cost of constructing such four-lane bridge shall be paid from funds heretofore or hereafter appropriated for maintenance and improvement of river and harbor works.

Approved, August 7, 1939.

[CHAPTER 513]

AN ACT

To authorize the construction of a bridge across the Ohio River at or near Mauckport, Harrison County, Indiana.

August 7, 1939
[S. 2589]
[Public, No. 311]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve postal service, and provide for military and other purposes the Indiana State Toll Bridge Commission be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Ohio River, at a point suitable to the interest of navigation at or near Mauckport, Harrison County, Indiana, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Ohio River.
Bridge authorized across, at Mauckport, Ind.

34 Stat. 84.
33 U. S. C. §§ 491–498.

SEC. 2. There is hereby conferred upon the Indiana State Toll Bridge Commission all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridges and its approaches as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Acquisition of real estate, etc.

SEC. 3. The said Indiana State Toll Bridge Commission is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Toll charges.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including interest at a rate of not to exceed 5 per centum per annum and reasonable financing cost, as approved by the Commissioner of Public Roads, as soon as possible, under reasonable charges, but within a period of not to exceed thirty years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Application of tolls to operation, sinking fund, etc.

Maintenance as free bridge after amortizing costs, etc.

Record of expenditures and receipts.

SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 514]

AN ACT

August 7, 1939
[S. 2738]
[Public, No. 312]

To ratify and confirm act 58 of the Session Laws of Hawaii, 1939, extending the time within which revenue bonds may be issued and delivered under act 174 of the Session Laws of Hawaii, 1935.

Hawaii.
Ratification of Act extending time for issuance of certain revenue bonds.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That act 58 of the Session Laws of Hawaii, 1939, amending section 17 of act 174 of the Session Laws of Hawaii, 1935, as amended, so as to extend the time within which revenue bonds may be issued and delivered under said act 174, is hereby ratified and confirmed and revenue bonds may be issued under and pursuant to the provisions of said act 174 of the Session Laws of Hawaii, 1935, as amended, and as further amended by said act 58, without the approval of the President of the United States and without incurring of an indebtedness within the meaning of the Hawaiian Organic Act, and said act 174, as amended, shall constitute full authority for the issuance of said bonds without reference to and independent of the Hawaiian Organic Act.

48 U. S. C. §§ 491-678; Supp. IV, §§ 562a-j, 634b, c.

Approved, August 7, 1939.

[CHAPTER 515]

AN ACT

August 7, 1939
[S. 2784]
[Public, No. 313]

To amend section 4 of the Act entitled "An Act to provide a civil government for the Virgin Islands of the United States", approved June 22, 1936.

Virgin Islands.
49 Stat. 1808.
48 U. S. C., Supp. IV, § 1405c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4 of the Act entitled "An Act to provide a civil government for the Virgin Islands of the United States", approved June 22, 1936, be, and the same is hereby, amended to read as follows:

Government of, control of certain property.

"SEC. 4. (a) All property which may have been acquired by the United States from Denmark in the Virgin Islands under the convention entered into August 4, 1916, not reserved by the United States for public purposes prior to June 22, 1937, is hereby placed under the control of the Government of the Virgin Islands.

Applicability of Federal laws for protection, etc., of navigable waters.

"(b) Except as otherwise expressly provided, all laws of the United States for the protection and improvement of the navigable waters of the United States shall apply to the Virgin Islands.

No Federal tonnage duties, etc.

"(c) No Federal laws levying tonnage duties, light money, or entrance and clearance fees shall apply to the Virgin Islands.

Legislative Assembly empowered to enact local inspection and safety laws.
Application of certain Federal laws when in public interest.

"(d) The Legislative Assembly of the Virgin Islands shall have power to enact navigation, boat inspection, and safety laws of local application; but the President shall have power to make applicable to the Virgin Islands such of the navigation, vessel inspection, and coastwise laws of the United States as he may find and declare to be necessary in the public interest, and, to the extent that the laws so made applicable conflict with any laws of local application enacted by the Legislative Assembly, such laws enacted by the Legislative Assembly shall have no force and effect.

Authorizations heretofore granted not impaired.

"(e) Nothing in this Act shall be construed to affect or impair in any manner the terms and conditions of any authorizations, permits, or other powers heretofore lawfully granted or exercised in or in respect of the Virgin Islands by any authorized officer or agent of the United States.

Disposal of surplus property.

"(f) The Secretary of the Interior shall be authorized to lease or to sell upon such terms as he may deem advantageous to the Government of the United States any property of the United States under his administrative supervision in the Virgin Islands not needed for public purposes."

Approved, August 7, 1939.

[CHAPTER 516]

AN ACT

August 7, 1939
[H. R. 3025]
[Public, No. 314]

To amend an Act entitled "An Act to reserve lands to the Territory of Alaska for educational uses, and for other purposes", approved March 4, 1915 (38 Stat. 1214–1215).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress approved March 4, 1915 (38 Stat. L. 1214–1215), being an Act to reserve lands of the Territory of Alaska for educational uses, and for other purposes, be, and the same is hereby, amended by adding to the first section of the Act the following: "Timber on the reserved lands may be sold by the Secretary of the Interior under the provisions of section 11 of the Act of Congress approved May 14, 1898 (30 Stat. 409–414), and such lands and the minerals therein shall be subject to disposition under the mining and mineral leasing laws of the United States, upon conditions providing for compensation to any Territorial lessee for any resulting damages to crops or improvements on such lands, but the entire proceeds or income derived by the United States from such sale of timber and disposition of the lands or the minerals therein are hereby appropriated and set apart as permanent funds in the Territorial treasury, to be invested and the income expended for the same purposes and in the manner hereinbefore provided for. Any leases issued by the Territory after a valid appropriation of such reserved lands under the mining laws or the mineral leasing laws of the United States shall be with due regard to the rights of the mineral claimant.

"The Secretary of the Interior is hereby authorized to make all necessary rules and regulations in harmony with the provisions and purposes of this Act for the purpose of carrying the same into effect."

Approved, August 7, 1939.

Alaska, reserve lands for educational uses.
38 Stat. 1214.
48 U. S. C. § 353.

Sale of timber.

30 Stat. 414.
48 U. S. C. §§ 421, 423; Supp. IV, § 423.
Disposition of lands and minerals therein.

Use of proceeds, etc.

Rights of mineral claimants regarded in issuance of leases.

Rules and regulations.

[CHAPTER 517]

AN ACT

August 7, 1939
[H. R. 3215]
[Public, No. 315]

To amend the Act of March 2, 1929 (45 Stat. 536).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 (a) (1) of the Act of March 2, 1929, entitled "An Act to supplement the naturalization laws, and for other purposes" (45 Stat., ch. 536, p. 1512), which now reads "(1) Entered the United States prior to June 3, 1921", is hereby amended, effective as of the date this Act is enacted, so as to read as follows: "(1) Entered the United States prior to July 1, 1924".

Approved, August 7, 1939.

Naturalization.
Aliens having no record of admission for permanent residence.
Entry prior to July 1, 1924, registration.
45 Stat. 1513.
8 U. S. C. § 106a; Supp. IV, § 106a.

[CHAPTER 518]

AN ACT

August 7, 1939
[H. R. 3375]
[Public, No. 316]

To authorize M. H. Gildow to construct a free, movable, pontoon footbridge across Muskingum River Canal at or near Beverly, Ohio.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That M. H. Gildow, his heirs, or legal representatives, is hereby authorized to construct, maintain, and operate a free, movable, pontoon footbridge and approaches thereto across the Muskingum River Canal at or near Island Park, in Beverly, Ohio, at a point suitable to the interests of navigation, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to conditions and limitations contained in this Act.

Muskingum River Canal.
Pontoon footbridge authorized across, at Beverly, Ohio.

34 Stat. 84.
33 U. S. C. §§ 491–498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 519]

AN ACT

August 7, 1939
[H. R. 5684]
[Public, No. 317]

Amending the Act of Congress of June 25, 1938 (C. 710, 52 Stat. 1207), authorizing the Secretary of the Interior to pay salaries and and expenses of the chairman, secretary, and interpreter of the Klamath General Council, members of the Klamath Business Committee and other committees appointed by said Klamath General Council, and official delegates of the Klamath Tribe.

Klamath Indians.
52 Stat. 1207.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved June 25, 1938 (52 Stat. 1207), be, and the same hereby is, amended by striking out the second proviso thereof and inserting in lieu thereof the following: "*Provided further*, That the official delegates of the tribe carrying on said business at the seat of government shall receive, if travel is by rail, the usual railroad and sleeping-car transportation to and from the seat of government or, if travel is by automobile, delegates furnishing such transportation shall receive an amount equivalent to the cost of their railroad and sleeping-car transportation to and from the seat of government, but salary and per diem shall not be paid to delegates traveling by automobile for any period in excess of the time required to perform the travel by railroad: *Provided further*, That the aforesaid official delegates shall also receive reimbursement for telegraphic expenses incurred on tribal business:".

Transportation payments to official delegates.

Salary and per diem restrictions.

Reimbursement for official telegraphic expenses.

Approved, August 7, 1939.

[CHAPTER 520]

AN ACT

August 7, 1939
[H. R. 5764]
[Public, No. 318]

To provide for the establishment of a cemetery within the Crab Orchard Creek Dam Project, Williamson County, Illinois.

Crab Orchard Creek Dam Project, Williamson County, Ill.
Establishment of cemetery within.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subject to the provisions of section 2, the Soil Conservation Service, Department of Agriculture, is authorized and directed to remove the bodies buried within the area of the Crab Orchard Creek Dam Project, Williamson County, Illinois, from their present location and reinter such bodies in any land within the area of such project which may be available for use as a cemetery.

Condition.

SEC. 2. The provisions of section 1 shall not be carried out until after the formation by private interests of a corporation for the operation and maintenance of such cemetery on a nonprofit basis.

Approved, August 7, 1939.

[CHAPTER 521]

AN ACT

August 7, 1939
[H. R. 5988]
[Public, No. 319]

To amend an Act entitled "An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States and for other purposes", approved June 8, 1938 (Public Law Numbered 583, Seventy-fifth Congress, third session).

Dissemination of propaganda in the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States and for other purposes", approved June 8, 1938 (Public Law Num-

bered 583, Seventy-fifth Congress, third session), be, and it is hereby, amended to read as follows:

52 Stat. 631.
22 U. S. C., Supp. IV, § 233a.

"That as used in this Act—

Definitions.

"(a) The term 'person' means an individual, partnership, association, or corporation;

"Person."

"(b) The term 'United States' includes the United States and any place subject to the jurisdiction thereof;

"United States."

"(c) The term 'foreign principal' includes the government of a foreign country, a political party of a foreign country, a person domiciled abroad, any foreign business, partnership, association, corporation, or political organization, or a domestic organization subsidized, directly or indirectly, in whole or in part by any of the entities described herein;

"Foreign principal."

"(d) The term 'agent of a foreign principal' means any person who acts or engages or agrees to act as a public-relations counsel, publicity agent, or as agent, servant, representative, or attorney for a foreign principal, and shall include any person who receives compensation from or is under the direction of a foreign principal: *Provided, however*, That such term shall not include—

"Agent of a foreign principal."

Proviso.
Exemptions.

"(1) a duly accredited diplomatic or consular officer of a foreign government who is so recognized by the Department of State of the United States; nor

Duly accredited diplomatic or consular officer.

"(2) any official of a foreign government recognized by the United States as a government other than a public-relations counsel or publicity agent or a citizen of the United States, whose status and the character of whose duties as such official are of record in the Department of State of the United States; nor

Official, other than publicity agent, etc.

"(3) any member of the staff of or person employed by a duly accredited diplomatic or consular officer of a foreign government who is so recognized by the Department of State of the United States, other than a public-relations counsel or publicity agent, whose status and the character of whose duties as such member or employee are of record in the Department of State of the United States; nor

Member of staff of such diplomatic, etc., officer.

Exception.

"(4) any person performing only private, nonpolitical, financial, mercantile, or other activities in furtherance of the bona fide trade or commerce of such foreign principal; nor

Person engaged in private, etc., activities in furthering bona fide trade.

"(5) any person engaged only in activities in furtherance of bona fide religious, scholastic, academic, or scientific pursuits or of the fine arts.

Religious, scholastic, or scientific pursuits.

"(e) The term 'Secretary' means the Secretary of State of the United States."

"Secretary."

SEC. 2. That section 3 of the Act entitled "An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States and for other purposes", approved June 8, 1938 (Public Law Numbered 583, Seventy-fifth Congress, third session), is hereby amended to read as follows:

52 Stat. 632.
22 U. S. C., Supp. IV, § 233c.

"SEC. 3. Every person who has filed a registration statement required by section 2 shall, within thirty days after the expiration of each period of six months succeeding the first filing, file with the Secretary a statement, under oath, on a form prescribed by the Secretary, which shall set forth with respect to such preceding six months' period—

Statement required after expiration of each six months' period; time for filing.

"(a) Such facts as may be necessary to make the information required under section 2 hereof accurate and current with respect to such period;

Facts to make information accurate and current.

"(b) The amount and form of compensation received by such person for acting as agent for a foreign principal which has been received during such six months' period either directly or indirectly from any foreign principal; and

Amount and form of compensation received as agent.

Statement containing details of activities during period.

"(c) A statement containing such details required under this Act as the Secretary shall fix, of the activities of such person as agent of a foreign principal during such six months' period."

52 Stat. 632.
22 U. S. C., Supp. IV, § 233d.

SEC. 3. That section 4 of the Act entitled "An Act to require the registration of certain persons employed by agencies to disseminate propaganda in the United States and for other purposes", approved June 8, 1938 (Public Law Numbered 583, Seventy-fifth Congress, third session), is hereby amended to read as follows:

Permanent record of statements; public inspection.

"SEC. 4. The Secretary shall retain in permanent form all statements filed under this Act, and such statements shall be public records and open to public examination and inspection at all reasonable hours, under such rules and regulations as the Secretary may prescribe: *Provided*, That the Secretary is hereby authorized to withdraw from the public records the registration statement of any person whose activities have ceased to be of a character which requires registration under the terms of this Act."

Proviso.
Withdrawal of registration statement of person ceasing activities.

Approved, August 7, 1939.

[CHAPTER 545]

AN ACT

August 7, 1939
[H. R. 2178]
[Public, No. 320]

To amend sections 6 and 7 of the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936.

Alaska Railroad Retirement Act, amendments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 6 and 7 of the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936 (49 Stat. 2017), are hereby amended to read as follows:

49 Stat. 2020, 2021.
5 U. S. C., Supp. IV, §§ 745e, 745f.

Annuities; computation.

"SEC. 6. The annuity of an employee retired under the provisions of this Act shall be composed of—

Service on Alaska Railroad and certain military, etc., service.

"(1) A sum equal to $37.50 multiplied by the number of years of service, not to exceed thirty years, rendered (a) on the Alaska Railroad or (b) in the military or naval service of the United States in the Tropics or in Alaska; and

Purchasable annuity.

"(2) The annuity purchasable with the sum to the credit of the employee's individual account, including accrued interest thereon computed as prescribed in section 11 (a) hereof, according to the experience of the Alaska Railroad retirement and disability fund as may from time to time be set forth in tables of annuity values by the board of actuaries; and

Service elsewhere.

"(3) Thirty dollars multiplied by the number of years of service rendered and not allowable under paragraph (1) hereof: *Provided*, That the number of years of service to be used in computing the allowance under paragraph (3) shall not exceed the difference between thirty and the number of allowable years of service under paragraph (1); and

Proviso.
Limitation on number of years.

Service, construction of Alaska Railroad.

"(4) Thirty-six dollars multiplied by the number of years' service rendered in the Territory of Alaska in the construction of the Alaska Railroad, either in the employ of the Alaskan Engineering Commission and the Alaska Railroad or of either of them, between March 12, 1914, and July 1, 1923, plus the number of years' service, if any, rendered on the Isthmus of Panama either in the employ of the Isthmian Canal Commission or the Panama Railroad Company between May 4, 1904, and April 1, 1914.

Service on Isthmus of Panama.

Minimum annuity.

"In no case, however, shall the total annuity paid exclusive of that provided in paragraph (4) hereof, be less than an amount equal to the sum of—

Method of computation.

"The average annual basic salary, pay, or compensation, not to exceed $2,000 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service used in computing the annuity under paragraph (1) hereof, and divided by forty, and the average annual basic salary, pay, or compensation, not to exceed $1,600 per annum, received by the employee during any five consecutive years of allowable service at the option of the employee, multiplied by the number of years of service used in computing the annuity under paragraph (3) hereof, and divided by forty.

Annuity limited to three-fourths of average annual salary, pay, etc.

"The annuity granted under paragraphs (1), (3), and (4) of this section shall not exceed three-fourths of the average annual basic salary, pay, or compensation received by the employee during any five consecutive years of allowable service at the option of the employee.

Increased annuity at employee's option.

"Any employee at the time of his retirement may elect to receive, in lieu of the life annuity herein described, an increased annuity of equivalent value which shall carry with it a proviso that no unexpended part of the principal upon the annuitant's death shall be returned. For the purposes of this Act all periods of service shall be computed in accordance with section 7 hereof, and the annuity shall be fixed at the nearest multiple of twelve.

Computation of periods of service.

"The term 'basic salary, pay, or compensation', wherever used in this Act, shall be so construed as to exclude from the operation of the Act all bonuses, allowances, overtime pay, or salary, pay, or compensation given in addition to the base pay of the position as fixed by law or regulation.

"Basic salary, pay, or compensation", bonuses, etc., excluded.

Accredited service. Periods included.

"SEC. 7. Subject to the provisions of section 8, hereof, the service which shall form the basis for calculating the amount of any benefit provided in this Act shall be computed from the date of original employment, whether as a classified or an unclassified employee in the civil service of the United States or under the municipal government of the District of Columbia, including periods of service at different times and in one or more departments, branches, or independent offices of the Government and service in Alaska with the Alaskan Engineering Commission and the Alaska Railroad, or of either of them, and service on the Isthmus of Panama with the Isthmian Canal Commission, the Panama Canal, or the Panama Railroad Company; also periods of service performed overseas under authority of the United States and periods of honorable service in the Army, Navy, Marine Corps, or Coast Guard of the United States. In the case of an employee, however, who is eligible for and elects to receive a pension under any law, or retired pay on account of military or naval service, or compensation under the War Risk Insurance Act, the period of his military or naval service upon which such pension, retired pay, or compensation is based shall not be included, but nothing in this Act shall be so construed as to affect in any manner his right to a pension, or to retired pay, or to compensation under the War Risk Insurance Act in addition to the annuity herein provided.

Overseas service, etc.

Deduction of periods for which military, etc., pension based.

Periods of separations, etc., excluded.

"In computing length of service for the purposes of this Act all periods of separations from the service, and so much of any leave of absence without pay as may exceed six months in the aggregate in any calendar year, shall be excluded: *Provided*, That river-boat employees, who in the past have been, or in the future may be, employed during the navigation season under a working agreement, shall for the purpose of this Act be considered in a leave-of-absence-without-pay status for the time prior and subsequent to the season of navigation during the calendar year in which employed.

Proviso.
River-boat employees engaged during navigation season.

Fractions of a month disregarded.

"In determining the total periods of service upon which the allowances are to be computed under section 6 hereof, the fractional part of a month, if any, shall be eliminated from each respective total period."

Approved, August 7, 1939.

[CHAPTER 546]

AN ACT

August 7, 1939
[H. R. 7320]
[Public, No. 321]

To amend the District of Columbia Revenue Act of 1939, and for other purposes.

District of Columbia Revenue Act of 1939, amendment.
Ante, p. 1096.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 21 of title II of the District of Columbia Revenue Act of 1939, is amended to read as follows:

Reciprocal exchange of information with the United States and the several States.

"(c) RECIPROCAL EXCHANGE OF INFORMATION WITH THE UNITED STATES AND THE SEVERAL STATES.—Notwithstanding the provisions of this section, the assessor may permit the proper officer of the United States or of any State imposing an income tax or his authorized representative to inspect income-tax returns, file with the assessor or may furnish to such officer or representative a copy of any such income-tax returns provided the United States or such State grant substantially similar privileges to the assessor or his representative, or to the proper officer of the District charged with the administration of this title."

Approved, August 7, 1939.

[CHAPTER 547]

AN ACT

August 7, 1939
[S. 2478]
[Public, No. 322]

To limit the operation of sections 109 and 113 of the Criminal Code and section 190 of the Revised Statutes of the United States with respect to counsel in certain cases.

Brien McMahon. Restrictions respecting certain counsel waived in favor of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the employment of Brien McMahon as an attorney or counselor specially employed, retained, or appointed by the Attorney General or under authority of the Department of Justice, at a compensation not to exceed the rate of $10,000 per annum, to assist in the conduct of the case of United States against Mary Helen Corporation and others, in the eastern district of Kentucky, and the case of Société Suisse pour Valeurs de Metaux, petitioner, against Homer S. Cummings, Attorney General of the United States, and William A. Julian, Treasurer of the United States, in the District of Columbia, including all proceedings therein and any other case or proceeding, appellate or otherwise, that may arise out of or pertain to the matters or any of them involved in the said cases, shall not be construed to be employment within the meaning of sections 109 and 113 of the Criminal Code of the United States, as amended (U. S. C., title 18, secs. 198 and 203), or section 190 of the Revised Statutes of the United States (U. S. C., title 5, sec. 99).

35 Stat. 1107, 1109. 18 U. S. C. §§ 198, 203. R. S. § 190. 5 U. S. C. § 99.

Approved, August 7, 1939.

[CHAPTER 548]

JOINT RESOLUTION

August 7, 1939
[S. J. Res. 137]
[Pub. Res., No. 43]

Authorizing and requesting the President to accept the invitation of the Government of Norway to the Government of the United States to participate in an International Exhibition of Polar Exploration, which will be held at Bergen, Norway, in 1940; and authorizing an appropriation to cover the expenses of such participation.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized and requested to accept the invitation extended by the Government of Norway to the Government of the United States to participate in an International Exhibition of Polar Exploration, which is to be held at Bergen, Norway, in 1940.

International Exhibition of Polar Exploration, Bergen, Norway, in 1940.
Acceptance of invitation to participate, authorized.

SEC. 2. The President is authorized to appoint a commissioner to represent the United States at the exhibition, who will serve in this capacity without compensation; or the President is authorized to designate, upon the nomination of the Secretary of State, a permanent Government official as commissioner to represent the United States at the exhibition, who will serve in this capacity without additional compensation. The expenses of the commissioner and such staff as he may need to assist him will be met out of funds provided for the purposes of Government participation in the exhibition. The duties of the commissioner and his assistants shall be prescribed by the Secretary of State. The other departments of the Government are authorized and directed to cooperate with the Secretary of State or his authorized representatives in preparing the exhibit.

Appointment or designation of commissioner to represent United States.

Expenses.

Duties to be prescribed by Secretary of State.
Cooperation of Government departments.

SEC. 3. The Secretary of State is authorized to employ such assistants as may be deemed necessary to carry out the provisions of this resolution, and to fix their reasonable compensation without regard to the civil-service laws and regulations and the Classification Act of 1923, as amended; to purchase such materials, contract for such labor and other services as may be necessary, without regard to the provisions of section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5). The Secretary of State may delegate to the commissioner or other officer any of the powers vested in him by this resolution as may be deemed advisable.

Employment of assistants.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

R. S. § 3709.
41 U. S. C. § 5.
Delegation of powers.

SEC. 4. In order to defray the expenses of representation of the United States at the exhibition, including personal services in the District of Columbia or elsewhere; transportation of things; traveling and subsistence expenses; rent and heating, lighting and maintenance services; printing and binding; selection, purchase, assembling, preparation, transportation, arrangement, safekeeping, demonstration, removing, repairing, and altering of an exhibit or exhibits, including the preparation of an exhibit plan; official cards; entertainment; hire, maintenance, and operation of motor-propelled passenger-carrying vehicles; communication service; purchase or rental of furniture and equipment; stationery and supplies, books of reference, and periodicals, newspapers and other appropriate publications, maps, reports, documents, plans, specifications, and manuscripts; and ice and drinking water for office use: *Provided*, That arrangements for telephone services, rents, and subscriptions to newspapers and periodicals may be made in advance; and such other expenses as may be necessary in the opinion of the Secretary of State to carry out the purposes of this resolution; the sum of $15,000, or so much thereof as may be necessary, is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to remain available until expended for the purposes of this joint resolution, and any unexpended balances shall be covered into

Appropriation authorized for expenses.

Provisos.
Advance arrangements.

Expenditures subject to approval of Secretary of State.
Delegation of authority.
Limitation.
Audit of accounts, etc.

the Treasury of the United States. All expenditures shall be subject to the approval of the Secretary of State and payable upon his certification: *Provided further*, That he is authorized in his discretion to delegate this authority to the commissioner or such other officer as he may deem advisable. Such expenditures shall not be subject to the provisions of any law regulating or limiting expenditure of public money other than this resolution, but this provision shall not be construed to waive the submission of accounts and vouchers to the General Accounting Office for audit, or permit any indebtedness to be incurred in excess of the amount authorized to be appropriated.

Exhibits by Government agencies.

SEC. 5. The heads of the various executive departments and independent offices and establishments of the Government are authorized and directed to assist the Secretary of State, or such other officers of the Government as may be designated or appointed by the Secretary of State, to assemble the exhibit, in the procurement, installation, and display of an exhibit, or exhibits; to lend such materials, articles, manuscripts, documents, papers, specimens, and exhibits as the Secretary of State shall deem to be in the interest of the United States in carrying out the purposes of this resolution; and to contract for such labor or other services as may be requested by the Secretary of State, without regard to section 3709 of the Revised Statutes (U. S. C., title 41, sec. 5).

R. S. § 3709.
41 U. S. C. § 5.

Acceptance of contributions of materials.
Return or disposal at close of exhibition.

SEC. 6. The commissioner or officer in charge of the preparation of the exhibit, with the approval of the Secretary of State, may receive from any source contributions of material to aid in carrying out the general purposes of this resolution, and at the close of the exhibition or when the connection of the Government of the United States therewith ceases shall, under the direction of the Secretary of State, return the articles so contributed to the source from which they came, or dispose of them, or such portion thereof as may be unused, and account therefor.

Payment of designated expenses from appropriation herein authorized.

SEC. 7. Any expenses incident to the restoration of any of the property assembled under the provisions of this resolution, to such a condition which will permit its use at subsequent exhibitions or celebrations, and for the continued employment of personnel necessary to close out the fiscal and other records and to prepare the reports, may be paid from the appropriation authorized herein.

Report to Congress.

SEC. 8. It shall be the duty of the Secretary of State to transmit to the Congress within six months after the close of the exhibition a detailed statement of all expenditures, together with such other reports as may be deemed proper, which reports shall be prepared and arranged with a view to concise statement and convenient reference.

Approved, August 7, 1939.

[CHAPTER 550]

August 7, 1939
[H. R. 2642]
[Public, No. 323]

AN ACT

To amend the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936, and for other purposes.

Alaska Railroad Retirement Act, amendments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 11 of the Act entitled "An Act for the retirement of employees of the Alaska Railroad, Territory of Alaska, who are citizens of the United States", approved June 29, 1936, is amended to read as follows:

49 Stat. 2023.
5 U. S. C., Supp. IV, § 745j (c).

Annuitant dying before receiving amount to his credit.

"(c) In case an annuitant shall die without having received in annuities purchased by the employee's contributions as provided in

(2) of section 6 of this Act an amount equal to the total amount to his credit at time of retirement, the amount remaining to his credit and any accrued annuity shall be paid, upon the establishment of a valid claim therefor, in the following order of precedence:

Ante, p. 1246.

"First, to the beneficiary or beneficiaries designated in writing by such annuitant and recorded on his individual account;

Payments, order of precedence.

"Second, if there be no such beneficiary, to the duly appointed executor or administrator of the estate of such annuitant;

"Third, if there be no such beneficiary, or executor or administrator, payment may be made, after the expiration of thirty days from the date of the death of the annuitant, to such person or persons as may appear in the judgment of the Civil Service Commission to be legally entitled thereto, and such payment shall be a bar to recovery by any other person.

"In the case of an annuitant who has elected to receive an increased annuity as provided in section 6 of this Act, the amount to be paid under the provisions of this subsection shall be only the accrued annuity."

Increased annuity at employee's option.

49 Stat. 2020.
5 U. S. C., Supp. IV, § 745e.

SEC. 2. Subsection (d) of said section 11 is amended to read as follows:

49 Stat. 2023.
5 U. S. C., Supp. IV, § 745j (d).

"(d) In case an employee shall die without having attained eligibility for retirement or without having established a valid claim for annuity, the total amount of his deductions with interest thereon shall be paid, upon the establishment of a valid claim therefor, in the following order of precedence:

Death before attaining eligibility or establishing claim for annuity.

Payments, order of precedence.

"First, to the beneficiary or beneficiaries designated in writing by such employee and recorded on his individual account;

"Second, if there be no such beneficiary, to the duly appointed executor or administrator of the estate of such employee;

"Third, if there be no such beneficiary or executor or administrator, payment may be made, after the expiration of thirty days from the date of the death of the employee, to such person or persons as may appear in the judgment of the Civil Service Commission to be legally entitled thereto, and such payment shall be a bar to recovery by any other person."

SEC. 3. Subsection (e) of said section 11 is amended to read as follows:

49 Stat. 2023.
5 U. S. C., Supp. IV, § 745j (e).

"(e) In case a former employee entitled to the return of the amount credited to his individual account shall become legally incompetent, the total amount due may be paid to a duly appointed guardian or committee of such former employee. If the amount of refund due such former employee does not exceed $1,000, and if there has been no demand upon the Civil Service Commission by a duly appointed guardian or committee, payment may be made, after the expiration of thirty days from date of separation from the service, to such a person or persons, in the discretion of the Commission, who may have the care and custody of such former employee, and such payment shall be a bar to recovery by any other person."

Former employee becoming legally incompetent; payments.

SEC. 4. Subsection (f) of said section 11 is amended to read as follows:

49 Stat. 2023.
5 U. S. C., Supp. IV, § 745j (f).

"(f) Each employee or annuitant to whom this Act applies may, under regulations prescribed by the Civil Service Commission, designate a beneficiary or beneficiaries to whom shall be paid, upon the death of the employee or annuitant any sum remaining to his credit (including any accrued annuity) under the provisions of this Act."

Designation of beneficiary.

SEC. 5. This Act shall become effective as of the thirtieth day following the date of its enactment.

Effective date.

Approved, August 7, 1939.

[CHAPTER 551]

AN ACT

August 7, 1939
[S. 2454]
[Public, No. 324]

To relieve disbursing officers and certifying officers of the Veterans' Administration from liability for payment where recovery of such payment is waived under existing laws administered by the Veterans' Administration.

Veterans' Administration.
Disbursing officers, etc., release of, from liability for certain payments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no disbursing officer and no certifying officer of the Veterans' Administration shall be held liable for any amount paid to any person where the recovery of such amount from the payee is waived under existing laws administered by the Veterans' Administration.

Effective date.

SEC. 2. This Act shall be deemed to be in effect as of June 10, 1933.

Approved, August 7, 1939.

[CHAPTER 552]

AN ACT

August 7, 1939
[H. R. 2738]
[Public, No. 325]

Providing for the disposition of certain Klamath Indian tribal funds.

Klamath Indians, Oreg.
Pro rata distribution of judgment fund for purposes designated.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed, from the judgment fund of the Klamath and Modoc Tribes and Yahooskin Band of Snake Indians created as the result of the passage of the Act of June 25, 1938, and accrued interest thereon, to credit the sum of $2,000 upon the books of the Office of Indian Affairs, to each person determined by the Secretary of the Interior to be entitled to enrollment upon the annuity roll of said tribes of the Klamath Reservation, Oregon, living upon the date of the enactment of this Act. The share of each adult member and not to exceed $1,500 of the share of any minor shall be available for expenditure, under such rules and regulations as the Secretary of the Interior may prescribe, for the following purposes:

52 Stat. 1156.

Purchase, etc., of lands.
Repayment of loans.

Purchase of land; improvement of lands acquired or already held by the Indian; erection and improvement of suitable homes; repayment of any loans received from the United States or from the Klamath tribal funds; purchase of building material, farming equipment, livestock, feed, food, seed, grain, tools, machinery, implements, household goods, bedding, clothing, and any other equipment or supplies necessary to enable the Indians to fit themselves for or to engage in farming, livestock, industry, or such other pursuits or vocations, including education, as will enable them to become self-supporting; and health purposes: *Provided, however*, That the funds of the aged, infirm, decrepit, and incapacitated members, and of minors, may be used for their proper maintenance and support. The remainder of the share of each minor Indian shall be held intact until such Indian reaches his majority, when it, together with interest at the rate of 4 per centum per annum, shall be available for expenditure for the purposes specified herein. As herein used, the term "minor" shall include all members of the tribe less than twenty-one years of age, except that minors eighteen years of age or over and who are married or have families of their own to support, shall be regarded as adults. On the death of any enrolled member, adult, or minor, the sum on deposit to his credit shall be distributed as personal property, and shall be available for expenditure by the distributees only for the purposes herein authorized: *Provided, however*, That of the aforesaid $2,000 to be prorated to each person, $100 shall be paid to each member of said tribes as a per capita payment, free from the aforesaid restrictions, under rules and regulations prescribed by the Secretary of the Interior.

Farming equipment and supplies.

Provisos.
Maintenance of aged, infirm, etc., members.

Term "minor" defined.

Death payment.

Per capita payment.

SEC. 2. That after the segregation provided for in section 1 hereof shall have been made, the remainder of such judgment fund, including interest, shall be available for expenditure subject to the following limitations and conditions:

Expenditure of remainder after segregation has been made.

(a) Three hundred thousand dollars shall be transferred to and added to the loan fund authorized by the Act of August 28, 1937 (50 Stat. 872). After the fiscal year 1939 no further sums shall be transferred to and added to the loan fund authorized by said Act from the unobligated tribal funds on deposit in the Treasury of the United States, and said Act is hereby amended accordingly.

Sum to be added to loan fund; restriction.

50 Stat. 872.
25 U. S. C., Supp. IV, §§ 530-535.

(b) Three hundred and seventy-five thousand dollars for immediate payment in a lump sum of $1,500 to each adult unallotted Indian found to be entitled to payment in lieu of allotment, as authorized in the Act of June 1, 1938 (52 Stat. 605): *Provided*, That the amount due any minor under the provisions of said Act shall be withheld until he becomes an adult, as herein defined, when it shall be paid to him in a lump sum from any funds, principal, or interest, on deposit to the credit of the Klamath Tribe, and section 2 of said Act of June 1, 1938, is hereby amended accordingly.

Payments in lieu of allotments of land.
52 Stat. 605.
25 U. S. C., Supp. IV, §§ 551-556.
Proviso.
Withheld from minor until he becomes adult.

(c) Such moneys as shall remain in the principal fund shall be transferred to and become a part of the capital reserve fund created by section 1 of the Act of August 28, 1937 (50 Stat. 872).

Remainder to become part of capital reserve fund.

SEC. 3. That in no event shall any portion of the said judgment fund become liable, payable, or subject to any debt or debts contracted prior to the passage of this Act by any Indian of the Klamath Tribe except debts to the United States or to the tribe.

Fund not liable for debts contracted by tribal members prior to date of Act.
Exception.

Approved, August 7, 1939.

[CHAPTER 553]

AN ACT

To amend the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937, as amended.

August 7, 1939
[H. R. 2990]
[Public, No. 326]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act entitled "An Act to establish a Civilian Conservation Corps, and for other purposes", approved June 28, 1937 (50 Stat. 319), as amended, is amended by striking out of the second proviso the words "for the period of three years after July 1, 1937, and no longer" and inserting in lieu thereof the words "July 1, 1943".

Civilian Conservation Corps.
50 Stat. 319.
16 U. S. C., Supp. IV, § 584.

Duration of provisions of Act.

SEC. 2. Section 13 of said Act is amended by substituting a colon for a period after the last word in the section and inserting the following: "*Provided*, That the Director may designate an appropriate official seal for the Corps which shall be judicially noticed and which shall be preserved in the custody of the Director."

50 Stat. 321.
16 U. S. C., Supp. IV, § 584l.
Official seal for Corps.

SEC. 3. This Act shall be immediately effective.

Approved, August 7, 1939.

[CHAPTER 554]

AN ACT

To extend the time for completing the construction of a bridge across the Columbia River near The Dalles, Oregon.

August 7, 1939
[H. R. 3122]
[Public, No. 327]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for completing the construction of a bridge across the Columbia River near The Dalles, Oregon, authorized to be built by The Dalles Bridge Company, a Washington corporation, by an Act of Congress approved

Columbia River.
Time extended for bridging, at The Dalles, Oreg.

47 Stat. 1552; 48 Stat. 649; 50 Stat. 27.

March 4, 1933, heretofore extended by Acts of Congress approved April 30, 1934, and March 10, 1937, is hereby further extended two years from March 4, 1940: *Provided*, That it shall not be lawful to continue construction of said bridge until plans therefor shall again be submitted to and approved by the Chief of Engineers and by the Secretary of War.

Proviso. Resubmission of plans.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 555]

AN ACT

August 7, 1939 [H. R. 4983] [Public, No. 328]

To amend sections 712, 802, and 902 of the Merchant Marine Act, 1936, as amended, relative to the requisitioning of vessels.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 712 of the Merchant Marine Act, 1936, as amended (49 Stat. 2010; U. S. C., 1934 edition, Supp. IV, title 46, sec. 1202), is amended to read as follows:

Merchant Marine Act, 1936, amendments. 49 Stat. 2010. 46 U. S. C., Supp. IV, § 1202.

"SEC. 712. Every charter shall provide—

Charter provisions.

"(a) That the charterer shall carry on the chartered vessels, at his own expense, policies of insurance covering all marine and port risks, protection and indemnity risks, and all other hazards and liabilities, in such amounts, in such form, and in such insurance companies as the Commission shall require and approve, adequate to cover all damages claimed against and losses sustained by the chartered vessels arising during the life of the charter: *Provided*, That in accordance with existing law, some or all of such insurance risks may be underwritten by the Commission itself as in its discretion it may determine.

Insurance requirements.

Proviso. Underwriting by Commission.

"(b) That the charterer shall at its own expense keep the chartered vessel in good state of repair and in efficient operating condition and shall at its own expense make any and all repairs as may be required by the Commission.

Care, etc., of vessel.

"(c) That the Commission shall have the right to inspect the vessel at any and all times to ascertain its condition.

Inspection.

"(d) That whenever the President shall proclaim that the security of the national defense makes it advisable, or during any national emergency declared by proclamation of the President, the Commission may terminate the charter without cost to the United States, upon such notice to the charterers as the President shall determine."

Termination of charter in national emergency.

SEC. 2. That section 802 of the Merchant Marine Act, 1936, as amended (52 Stat. 962; U. S. C., 1934 edition, Supp. IV, title 46, sec. 1212), is amended to read as follows:

49 Stat. 2011; 52 Stat. 962. 46 U. S. C., Supp. IV, § 1212.

"SEC. 802. Every contract executed by the Commission under authority of title V of this Act shall provide that—

Construction contract provisions.

"In the event the United States shall, through purchase or requisition, acquire ownership of the vessel or vessels on which a construction-differential subsidy was paid, the owner shall be paid therefor the value thereof, but in no event shall such payment exceed the actual depreciated construction cost thereof (together with the actual depreciated cost of capital improvements thereon, but excluding the cost of national-defense features) less the depreciated amount of construction-differential subsidy theretofore paid incident to the construction or reconditioning of such vessel or vessels, or the fair and reasonable scrap value of such vessel as determined by the Commission, whichever is the greater. Such determination shall be final. In computing the depreciated value of such vessel, depreciation shall be computed on each vessel on the schedule adopted by the Bureau of Internal Revenue for income-tax purposes.

Acquisition of vessels on which construction-differential subsidy paid. Payment to owner; determination of amount.

Depreciation; computation.

"The foregoing provision respecting the requisition or the acquisition of ownership by the United States shall run with the title to such vessel or vessels and be binding on all owners thereof."

Title.

SEC. 3. That section 902 of the Merchant Marine Act, 1936, as amended (49 Stat. 2015; U. S. C., 1934 edition, Supp. IV, title 46, sec. 1242), is amended to read as follows:

49 Stat. 2015. 46 U. S. C., Supp. IV, § 1242.

"SEC. 902. (a) Whenever the President shall proclaim that the security of the national defense makes it advisable or during any national emergency declared by proclamation of the President, it shall be lawful for the Commission to requisition or purchase any vessel or other watercraft owned by citizens of the United States, or under construction within the United States, or for any period during such emergency, to requisition or charter the use of any such property. The termination of any emergency so declared shall be announced by a further proclamation by the President. When any such property or the use thereof is so requisitioned, the owner thereof shall be paid just compensation for the property taken or for the use of such property, but in no case shall the value of the property taken or used be deemed enhanced by the causes necessitating the taking or use. If any property is taken and used under authority of this section, but the ownership thereof is not required by the United States, such property shall be restored to the owner in a condition at least as good as when taken, less ordinary wear and tear, or the owner shall be paid an amount for reconditioning sufficient to place the property in such condition. The owner shall not be paid for any consequential damages arising from a taking or use of property under authority of this section.

Requisition, etc., of vessels by Commission during national emergency.

Vessels under construction included.

Termination of emergency.

Payment.

Property taken and used but not required; restoration to owner, etc.

"(b) When any vessel is taken or used under authority of this section, upon which vessel a construction-differential subsidy has been allowed and paid, the value of the vessel at the time of its taking shall be determined as provided in section 802 of this Act, and in determining the value of any vessel taken or used, on which a construction-differential subsidy has not been paid, the value of any national defense features previously paid for by the United States shall be excluded.

Determination of value of vessel taken on which construction-differential subsidy has been paid.

Provision where subsidy has not been paid.

"(c) If any property is taken and used under authority of this section, but the ownership thereof is not required by the United States, the Commission, at the time of the taking or as soon thereafter as the exigencies of the situation may permit, shall transmit to the person entitled to the possession of such property a charter setting forth the terms which, in the Commission's judgment, should govern the relations between the United States and such person and a statement of the rate of hire which, in the Commission's judgment, will be just compensation for the use of such property and for the services required under the terms of such charter. If such person does not execute and deliver such charter and accept such rate of hire, the Commission shall pay to such person on account of just compensation a sum equal to 75 per centum of such rate of hire as the same may from time to time be due under the terms of the charter so tendered, and such person shall be entitled to sue the United States to recover such further sum as added to such 75 per centum will make up such amount as will be just compensation for the use of the property and for the services required in connection with such use. In the event of loss or damage to such property, due to operation of a risk assumed by the United States under the terms of a charter prescribed in this subsection, but no valuation of such vessel or other property or mode of compensation has been agreed to, the United States shall pay just compensation for such loss or damage, to the extent the person entitled thereto is not reimbursed therefor through policies of insurance against such loss or damage.

Property taken and used but ownership not required by U. S.

Rate of hire.

Suit, etc., if amount unsatisfactory.

Payment for loss or damage due to Government operation.

Prompt payment as soon as just compensation determined.

Payment of 75 per cent of amount determined; suit for further sum if amount unsatisfactory.

"(d) In all cases, the just compensation authorized by this section shall be determined and paid by the Commission as soon as practicable, but if the amount of just compensation determined by the Commission is unsatisfactory to the person entitled thereto, such person shall be paid 75 per centum of the amount so determined and shall be entitled to sue the United States to recover such further sum as, added to said 75 per centum will make up such amount as will be just compensation therefor, in the manner provided for by section 24, paragraph 20, and section 145 of the Judicial Code (U. S. C., 1934 edition, title 28, secs. 41, 250).

28 U. S. C. §§ 41 (20), 250.

Repair, reconstruction, etc., of acquired property.

Property transfers.

"(e) The Commission is authorized to repair, recondition, reconstruct, and operate, or charter for operation, any property acquired under authority of this section. The Commission is further authorized to transfer the possession or control of any such property to any department or agency of the Government of the United States upon such terms and conditions as may be approved by the President. In case of any such transfer the department or agency to which the transfer is made shall promptly reimburse the Commission for its expenditures on account of just compensation, purchase price, repairs, reconditioning, reconstruction, or charter hire for the property transferred. Such reimbursements shall be deposited in the construction fund established by section 206 of this Act."

49 Stat. 1987. 46 U. S. C., Supp. IV, § 1116.

Approved, August 7, 1939.

[CHAPTER 556]

AN ACT

August 7, 1939
[H. R. 5845]
[Public, No. 329]

To provide for the establishment of a Coast Guard station on the shore of North Carolina at or near Wrightsville Beach, New Hanover County.

Wrightsville Beach, New Hanover County, N. C.
Establishment of Coast Guard station authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to establish a Coast Guard station on the shore of North Carolina, at or near Wrightsville Beach, New Hanover County, at such point as the Commandant of the Coast Guard may recommend.

Approved, August 7, 1939.

[CHAPTER 557]

AN ACT

August 7, 1939
[H. R. 6037]
[Public, No. 330]

To amend section 194 of an Act entitled "An Act to codify, revise, and amend the penal laws of the United States", approved March 4, 1909 (35 Stat. L. 1088).

Criminal Code, amendment.
35 Stat. 1125.
18 U. S. C. § 317; Supp. IV, § 317.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 194 of the Act to codify, revise, and amend the penal laws of the United States, approved March 4, 1909, as amended (U. S. C., 1934 edition, title 18, sec. 317), be amended to read as follows:

Stealing, secreting, embezzling, etc., mail matter.

"SEC. 194. Whoever shall steal, take, or abstract, or by fraud or deception obtain, or attempt so to obtain, from or out of any mail, post office, or station thereof, or other authorized depository for mail matter, or from a letter or mail carrier, any letter, postal card, package, bag, or mail, or shall abstract or remove from any such letter, package, bag, or mail, any article or thing contained therein, or shall secrete, embezzle, or destroy any such letter, postal card, package, bag, or mail, or any article or thing contained therein; or whoever shall steal, take, or abstract, or by fraud or deception obtain any letter, postal card, package, bag, or mail, which has been left for collection upon or adjacent to a collection box or other authorized

Mail left upon collection box, etc.

depository of mail matter; or whoever shall buy, receive, or conceal, or aid in buying, receiving, or concealing, or shall unlawfully have in his possession, any letter, postal card, package, bag, or mail, or any article or thing contained therein, which has been so stolen, taken, embezzled, or abstracted, as herein described, knowing the same to have been stolen, taken, embezzled, or abstracted; or whoever shall take any letter, postal card, or package out of any post office or station thereof, or out of any authorized depository for mail matter, or from any letter or mail carrier, or which has been in any post office or station thereof, or other authorized depository, or in the custody of any letter or mail carrier, before it has been delivered to the person to whom it was directed, with a design to obstruct the correspondence, or to pry into the business or secrets of another, or shall open, secrete, embezzle, or destroy the same, shall be fined not more than $2,000 or imprisoned not more than five years, or both."

Receiving property stolen, etc., from the mails.

Unauthorized taking of mail before delivery.

Penalty.

Approved, August 7, 1939.

[CHAPTER 558]

AN ACT

To exempt certain motorboats from the operation of sections 4 and 6 of the Motor Boat Act of June 9, 1910, and from certain other Acts of Congress, and to provide that certain motorboats shall not be required to carry on board copies of the pilot rules.

August 7, 1939
[H. R. 6273]
[Public, No. 331]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 4 and 6 of the Act of June 9, 1910 (U. S. C., 1934 edition, title 46, secs. 514 and 516), shall not apply to motorboats propelled by outboard motors while competing in any race previously arranged and announced, or if such boats be designed and intended solely for racing, while engaged in such navigation as is incidental to the tuning up of the boats and engines for the race.

Outboard racing motorboats.
36 Stat. 463.
46 U. S. C. §§ 514, 516.
Exemption from certain requirements while competing in prearranged race.

SEC. 2. Motorboats as defined by section 1 of the Act of June 9, 1910 (U. S. C., 1934 edition, title 46, sec. 511), the Act of June 7, 1897 (U. S. C., 1934 edition, title 33, ch. 3), the Act of February 8, 1895 (U. S. C., 1934 edition, title 33, ch. 4), and by section 4412 of the Revised Statutes (U. S. C., 1934 edition, title 33, ch. 5) shall not be required to carry on board copies of the pilot rules.

Motorboats as defined in specified Acts not required to carry on board copies of pilot rules.
36 Stat. 462; 30 Stat. 96; 28 Stat. 645.
R. S. § 4412.
46 U. S. C. §§ 511, 381; 33 U. S. C. chs. 3, 4, 5.

Approved, August 7, 1939.

[CHAPTER 559]

AN ACT

Authorizing the county of Saint Louis, State of Missouri, to construct, maintain, and operate a toll bridge across the Mississippi River near Jefferson Barracks, Missouri.

August 7, 1939
[H. R. 6441]
[Public, No. 352]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to promote interstate commerce, improve the postal service, and provide for military and other purposes, the county of Saint Louis, State of Missouri, be, and is hereby, authorized to construct, maintain, and operate a bridge and approaches thereto across the Mississippi River, at a point suitable to the interests of navigation, near Jefferson Barracks, Missouri, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act: *Provided*, That permission for such bridge or any approaches to said bridge will not include the right to encroach upon or cross the Government reservation of Jefferson Barracks, Missouri.

Mississippi River.
Bridge authorized across, at Jefferson Barracks, Mo.

34 Stat. 84.
33 U. S. C. §§ 491–498.
Proviso.
Reservation.

Right to acquire real estate, etc.

SEC. 2. There is hereby conferred upon the county of Saint Louis, State of Missouri, all such rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use real estate and other property needed for the location, construction, maintenance, and operation of such bridge and its approaches, as are possessed by railroad corporations for railroad purposes or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor, to be ascertained and paid according to the laws of such State, and the proceedings therefor shall be the same as in the condemnation or expropriation of property for public purposes in such State.

Toll charges.

SEC. 3. The said county of Saint Louis, State of Missouri, is hereby authorized to fix and charge tolls for transit over such bridge, and the rates of toll so fixed shall be the legal rates until changed by the Secretary of War under the authority contained in the Act of March 23, 1906.

Application of tolls to operation, sinking fund, etc.

SEC. 4. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of such bridge and its approaches, including reasonable interest and financing cost, as soon as possible, under reasonable charges, but within a period of not to exceed twenty-five years from the completion thereof. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the cost of the bridge, and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Maintenance as free bridge after amortizing costs.

Record of expenditures and receipts.

Extension of Federal aid.

SEC. 5. Notwithstanding any restrictions or limitations imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of, or supplemental to either thereof, the Administrator of the Federal Works Agency or any other Federal department or agency of the United States Government may extend Federal aid under such Acts for the construction of said bridge out of any money allocated to the State of Missouri with the consent of the State Highway Commission of said State.

39 Stat. 355; 42 Stat. 212.
23 U. S. C., chs. 1, 2; Supp. IV, chs. 1, 2.

Amendment.

SEC. 6. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 560]

August 7, 1939
[H. R. 6475]
[Public, No. 333]

AN ACT

To authorize the city of Duluth, in the State of Minnesota, to construct a toll bridge across the Saint Louis River, between the States of Minnesota and Wisconsin, and for other purposes.

Saint Louis River.
Acquisition, etc., of certain bridges across, by Duluth, Minn., authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the city of Duluth, in the State of Minnesota, to acquire and thereafter operate and maintain either or both of the existing vehicular-toll bridges across the Saint Louis River, between Saint Louis County in the State of Minnesota and Douglas County in the State of Wisconsin, and should said city be unable, after negotiation, to agree with the owners of the respective bridges upon a mutually satisfactory purchase price, then said city

Determination of value.

is hereby authorized to require the transfer of such bridge or bridges to said city upon payment of the price or prices computed according to the provisions for public acquisition of the bridges by the respective Acts of Congress which authorized the original construction of such bridges.

28 Stat. 64; 43 Stat. 1095.

SEC. 2. In order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, said city of Duluth is authorized to construct, maintain, and operate an additional vehicular-toll bridge and approaches across the Saint Louis River, at a point suitable to the interests of navigation from Saint Louis County in the State of Minnesota to Douglas County in the State of Wisconsin, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act. There is hereby conferred upon said city all rights and powers to enter upon lands and to acquire, condemn, occupy, possess, and use such real estate and other property as may be needed for the location, construction, operation, and maintenance of such bridge or bridges and approaches thereto as are possessed by railroad corporations for railroad purposes, or by bridge corporations for bridge purposes in the State in which such real estate or other property is situated, upon making just compensation therefor to be ascertained and paid according to the laws of the State in which such property may be located, and the proceedings therefor shall be the same as in condemnation or expropriation of property for public purposes in such State.

Construction of additional bridge authorized.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Right to acquire real estate, etc.

SEC. 3. Said city of Duluth is hereby authorized to fix and charge tolls for transit over any bridge or bridges acquired or constructed under the provisions of this Act, and the rates of toll so fixed shall be such as will pay costs of operation and maintenance and amortize the cost, within the period provided herein, of such bridge or bridges as evidenced by an issue or issues of bonds to pay the cost of such bridge or bridges, which bonds may be so issued subject to and in accordance with the pertinent laws of the State of Minnesota. All such bonds shall be in a form not inconsistent with this Act, and shall mature at such time or times as the city may determine, not exceeding twenty years from the date of approval of this Act. The city, when it deems it to be in the best interests of the city, may issue refunding bonds to repurchase and redeem any outstanding bonds before the maturity thereof: *Provided*, That the refunding bonds shall mature at such time or times not exceeding thirty years from the date of approval of this Act, as the city may determine. An accurate record of the cost of any bridge or bridges and their approaches acquired or constructed, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested.

Toll charges.

Bond issues.

Issuance of refunding bonds.

Proviso.
Maturity.

Record of expenditures and receipts.

SEC. 4. After payment of the bonds and interest, or after a sinking fund sufficient for such payment shall have been provided and shall be held for that purpose, the city shall deliver deeds or other suitable instruments of conveyance of the interest of the city in and to the bridge or bridges extending between the State of Minnesota and the State of Wisconsin, that part of said bridge or bridges within Minnesota to the State of Minnesota or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Minnesota interests"), and that part of said bridge or bridges within Wisconsin, to the State of Wisconsin, or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereafter referred to as the "Wisconsin

Conveyancing, etc., provisions.

interests"), under the condition that the bridge or bridges shall thereafter be free of tolls and be properly maintained, operated, and repaired by the Minnesota interests and the Wisconsin interests as may be agreed upon; but if the Minnesota interests and the Wisconsin interests fail to accept or are not authorized to accept, their respective portion of said bridge or bridges, then the city may deliver deeds, or other suitable instruments of conveyance of said portions, to any other interest which may accept and may be authorized to accept the same, under the condition that the bridge or bridges shall thereafter be free of toll and be properly maintained, operated and repaired by said interest to whom said conveyances are delivered; but if either the Minnesota interests, or the Wisconsin interests, or any other interest hereinabove mentioned shall not be authorized to accept or shall not accept the same under such conditions, then the bridge or bridges shall continue to be owned, by the city of Duluth, and shall be maintained, operated, and repaired by the city of Duluth and the city of Superior as a free bridge. The rate or rates of toll for any bridge now or hereafter constructed across the Saint Louis River, between Saint Louis County in Minnesota and Douglas County in Wisconsin, shall not be reduced below the rate or rates now in effect so long as any bonds of said city of Duluth issued for account of any bridge or bridges acquired or constructed under the provisions of this Act may be outstanding, subject, however, to the provisions regulating toll contained in the Act of March 23, 1906.

Toll rate restriction.

Provisions applicable to Superior, Wis.

SEC. 5. The city of Superior, Douglas County, State of Wisconsin, shall share equally with said city of Duluth in the consideration and determination of all questions with respect to the exercise by the city of Duluth of all the rights, powers, and privileges conferred upon the city of Duluth by the provisions of this Act, and none of the rights, powers, and privileges herein conferred shall be exercised by said city of Duluth without the consent and approval of the city of Superior as expressed by resolution of the city council of said city of Superior.

Amendment.

SEC. 6. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 561]

August 7, 1939
[H. R. 6479]
[Public, No. 334]

AN ACT

Amending section 2857 of the Internal Revenue Code.

Internal Revenue Code, amendment.
Ante, p. 327.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 2857 (a) of the Internal Revenue Code be amended to read as follows:

"SEC. 2857. BOOKS OF RECTIFIERS AND WHOLESALE DEALERS.

Record requirements.

"(a) REQUIREMENTS.—Every rectifier and every wholesale liquor dealer who sells, or offers for sale, distilled spirits in quantities of five wine-gallons or more to the same person at the same time shall keep daily, at his place of business covered by his special tax stamp, a record of distilled spirits received and disposed of by him, and shall render under oath correct transcripts and summaries of such records: *Provided*, That the Commissioner may in his discretion require such record to be kept at the place where the spirits are actually received and sent out. The records shall be kept and the transcripts shall be rendered in such form, and under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe."

Proviso.
Place of keeping record.

Approved, August 7, 1939.

[CHAPTER 562]

AN ACT

To amend the Agricultural Adjustment Act of 1938.

August 7, 1939
[H. R. 6538]
[Public, No. 335]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 312 of the Agricultural Adjustment Act of 1938, as amended, is amended by striking out the period at the end of the last sentence and inserting in lieu thereof a comma and the following: "nor for any marketing year for which a marketing quota was proclaimed pursuant to the provisions of subsection (a) of this section."

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 46.
7 U. S. C., Supp. IV, § 1312 (b).
Marketing quotas for burley, etc., tobacco.

Approved, August 7, 1939.

[CHAPTER 563]

AN ACT

To amend the Agricultural Adjustment Act of 1938.

August 7, 1939
[H. R. 6539]
[Public, No. 336]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 312 of the Agricultural Adjustment Act of 1938, as amended, is amended, by striking out the expression "on the fifteenth day of November of any calendar year" and the commas immediately preceding and following said expression; and by adding at the end thereof the following new sentence: "The amount of the national marketing quota so proclaimed may, not later than December 31, be increased by not more than 10 per centum if the Secretary determines that such increase is necessary in order to meet market demands."

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 46.
7 U. S. C., Supp. IV, § 1312 (a).
Proclamation of tobacco marketing quota, when made.
Increase of quota after proclamation.

Approved, August 7, 1939.

[CHAPTER 564]

AN ACT

To amend the Agricultural Adjustment Act of 1938.

August 7, 1939
[H. R. 6540]
[Public, No. 337]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 313 of the Agricultural Adjustment Act of 1938, as amended, is amended by addition of the following new subsection:

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 47.
7 U. S. C., Supp. IV, §§ 1313 (a)-(f).
National marketing quota for tobacco.
Conversion of State marketing quota into State acreage allotment; basis.

"(g) Notwithstanding any other provision of this section, the Secretary on the basis of average yield per acre of tobacco for the State during the five years last preceding the year in which the national marketing quota is proclaimed, adjusted for abnormal conditions of production, may convert the State marketing quota into a State acreage allotment, and allot the same through the local committees among farms on the basis of the factors set forth in subsection (b), using past acreage (harvested and diverted) in lieu of the past marketing of tobacco; and the Secretary on the basis of the national average yield during the same period, similarly adjusted, may also convert into an acreage allotment the amount reserved from the national quota pursuant to the provisions of subsection (c), and on the basis of the factors set forth in subsection (c) and the past tobacco experience of the farm operator, allot the same through the local committees among farms on which no tobacco was produced during the last five years. Except for farms last mentioned or a farm operated, controlled, or directed by a person who also operates, controls, or directs another farm on which tobacco is produced, the farm-acreage allotment shall be increased by the smaller of (1) 20 per centum of such allotment or (2) the percentage by which the normal yield of such allotment (as determined through the local committees in accordance with regulations prescribed by the Secretary)

Allotments through local committees; basis.

Conversion of amount reserved from national quota.

Farm-acreage allotment increase.

is less than three thousand two hundred pounds, in the case of flue-cured tobacco, and two thousand four hundred pounds in the case of other kinds of tobacco: *Provided*, That the normal yield of the estimated number of acres so added to farm acreage allotments in any State shall be considered as a part of the State marketing quota in applying the proviso in subsection (a). The actual production of the acreage allotment established for a farm pursuant to this subsection shall be the amount of the farm marketing quota. If any amount of tobacco shall be marketed as having been produced on the acreage allotment for any farm which in fact was produced on a different farm, the acreage allotments next established for both such farms shall be reduced by that percentage which such amount was of the respective farm marketing quota, except that such reduction for any such farm shall not be made if the Secretary through the local committees finds that no person connected with such farm caused, aided, or acquiesced in such marketing; and if proof of the disposition of any amount of tobacco is not furnished as required by the Secretary, the acreage allotment next established for the farm on which such tobacco is produced shall be reduced by a percentage similarly computed."

Proviso.
Normal yield so added to acreage allotments deemed part of State marketing quota.
Determination of farm marketing quota.

Marketing tobacco produced on a different farm.

Penalty for evasion.

Approved, August 7, 1939.

[CHAPTER 565]

AN ACT

To amend the Agricultural Adjustment Act of 1938.

August 7, 1939
[H. R. 6541]
[Public, No. 338]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 314 of the Agricultural Adjustment Act of 1938, as amended, is amended by striking out the first sentence of said section and inserting in lieu thereof the following new sentence: "The marketing of any tobacco in excess of the marketing quota for the farm on which the tobacco is produced shall be subject to a penalty of 10 cents per pound in the case of flue-cured, Maryland, or Burley tobacco and 5 cents per pound in the case of all other kinds of tobacco."

Agricultural Adjustment Act of 1938, amendment.
52 Stat. 48.
7 U. S. C., Supp. IV, § 1314.
Tobacco.
Penalties on marketing in excess of farm quotas.

Approved, August 7, 1939.

[CHAPTER 566]

AN ACT

August 7, 1939
[H. R. 6555]
[Public, No. 339]

To amend the Act of March 28, 1928 (45 Stat. 374), as amended, relating to the advance of funds in connection with the enforcement of Acts relating to narcotic drugs, so as to permit such advances in connection with the enforcement of the Marihuana Tax Act of 1937, and to permit advances of funds in connection with the enforcement of the customs laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to provide for advances of funds by special disbursing agents in connection with the enforcement of Acts relating to narcotic drugs", approved March 28, 1928, as amended (U. S. C., title 31, sec. 529a), is hereby amended to read as follows:

Narcotic drug Acts.

45 Stat. 374.
31 U. S. C. § 529a.

Advance of funds for enforcement of, authorized.

"That the Commissioner of Narcotics, with the approval of the Secretary of the Treasury, is authorized to direct the advance of funds by the Division of Disbursement, Treasury Department, in connection with the enforcement of the Act entitled 'An Act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon, all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations, and for

other purposes', approved December 17, 1914, as amended; the Act entitled 'An Act to amend an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes", approved February 9, 1909', as amended, known as the 'Narcotic Drugs Import and Export Act'; and the Act entitled 'An Act to impose an occupational excise tax upon certain dealers in marihuana, to impose a transfer tax upon certain dealings in marihuana, and to safeguard the revenue therefrom by registry and recording', approved August 2, 1937, known as the 'Marihuana Tax Act of 1937'.

38 Stat. 785.
26 U. S. C. §§ 1040–1054, 1383–1391; Supp. IV, §§ 1041, 1353.

42 Stat. 596.
21 U. S. C. §§ 171, 173–177, 180, 182, 184, 185.

50 Stat. 551.
26 U. S. C., Supp. IV, §§ 1399–1399q.

"SEC. 2. The Commissioner of Customs, with the approval of the Secretary of the Treasury, is authorized to direct the advance of funds by the Division of Disbursement, Treasury Department, in connection with the enforcement of the customs laws.

Commissioner of Customs to direct advances.

"SEC. 3. A certificate by the Commissioner of Customs or the Commissioner of Narcotics, as the case may be, stating the amount of an expenditure made from funds advanced and certifying that the confidential nature of the transaction involved renders it inadvisable to specify the details thereof or impracticable to furnish the payee's receipt shall be a sufficient voucher for the sum expressed to have been expended.

Confidential expenditures; certificate by designated Commissioners.

"SEC. 4. The provisions of this Act shall not affect payments made for the Bureau of Customs in foreign countries, nor the right of any customs or narcotics officer or employee to claim reimbursement for personal funds expended in connection with the enforcement of the customs or narcotics laws.

Provisions respecting foreign payments and reimbursements not affected.

"SEC. 5. Advances pursuant to this Act in connection with the enforcement of the customs or narcotics laws may be made, notwithstanding the provisions of section 3648 of the Revised Statutes of the United States (U. S. C., title 31, sec. 529), from the appropriations available for the enforcement of such laws. The Secretary of the Treasury is authorized to prescribe such rules and regulations concerning advances made pursuant to this Act as are necessary or appropriate for the protection of the interests of the United States.

Prohibition against advances waived.

R. S. § 3648.
31 U. S. C. § 529.

Rules to be prescribed.

"SEC. 6. When used in this Act, the term 'narcotics laws' includes the 'Marihuana Tax Act of 1937'."

Term "narcotics laws" to include "Marihuana Tax Act of 1937."

Approved, August 7, 1939.

[CHAPTER 567]

AN ACT

August 7, 1939
[H. R. 6662]
[Public, No. 340]

Granting the consent of Congress to the Dauphin County, Pennsylvania, Authority to construct, maintain, and operate a highway bridge across the Susquehanna River at or near the city of Harrisburg, Pennsylvania.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to the Dauphin County, Pennsylvania, Authority, a body corporate and politic heretofore created and existing under and by virtue of an act of the General Assembly of Pennsylvania, known as the Municipality Authorities Act of one thousand nine hundred and thirty-five, as amended, to construct, maintain, and operate a highway bridge and approaches thereto across the Susquehanna River, at a point suitable to the interests of navigation, at or near the city of Harrisburg, Pennsylvania, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Susquehanna River. Bridge authorized across, at Harrisburg, Pa.

34 Stat. 84.
33 U. S. C. §§ 491–498.

SEC. 2. If tolls are charged for the use of such bridge, the rates of toll shall be so adjusted as to provide a fund sufficient to pay the reasonable cost of maintaining, repairing, and operating the bridge

Application of tolls, if charged, to operation, sinking fund, etc.

and its approaches under economical management, and to provide a sinking fund sufficient to amortize the cost of the bridge and its approaches, including interest at a rate not to exceed 5 per centum per annum and reasonable financing cost, as soon as possible under reasonable charges, but within a period not to exceed twenty years from the date of approval of this Act. After a sinking fund sufficient for such amortization shall have been so provided, such bridge shall thereafter be maintained and operated free of tolls. An accurate record of the costs of the bridge and its approaches, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested.

Maintenance as free bridge after amortizing costs, etc.
Record of expenditures and receipts.

Amendment.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 568]

AN ACT

August 7, 1939
[H. R. 6878]
[Public, No. 341]

To amend section 4894 of the Revised Statutes (U. S. C., title 35, sec. 37).

Patents.
Time of completing application.
R. S. § 4894.
35 U. S. C. § 37.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4894 of the Revised Statutes (U. S. C., title 35, sec. 37) be amended by inserting after "six months", second occurrence, the words "or such shorter time, not less than thirty days or any extensions thereof, as shall be fixed by the Commissioner of Patents in writing to the applicant".

Approved, August 7, 1939.

[CHAPTER 569]

AN ACT

August 7, 1939
[H. R. 6907]
[Public, No. 342]

Granting the consent of Congress to the Commonwealth of Pennsylvania to reconstruct, maintain, and operate a free highway bridge across the Susquehanna River, from the borough of Wyoming, in the county of Luzerne, Commonwealth of Pennsylvania, to Jenkins Township, county of Luzerne, Commonwealth of Pennsylvania.

Susquehanna River.
Reconstruction, etc., of bridge across, from borough of Wyoming to Jenkins Township, Luzerne County, Pa.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of the Congress is hereby granted to the Commonwealth of Pennsylvania to reconstruct, maintain, and operate a free highway bridge and approaches thereto across the Susquehanna River, at a point suitable to the interests of navigation, from the borough of Wyoming, in the county of Luzerne, Commonwealth of Pennsylvania, to Jenkins Township in the county of Luzerne, Commonwealth of Pennsylvania, at or in prolongation of Eighth Street as the same is now established and used in the respective municipality, in accordance with the provisions of an Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 7, 1939.

[CHAPTER 570]

AN ACT

August 7, 1939
[H. R. 7262]
[Public, No. 343]

Granting the consent of Congress to Frank O. Lowden, James E. Gorman, and Joseph B. Fleming, trustees of the estate of The Chicago, Rock Island and Pacific Railway Company, to construct, maintain, and operate a railroad bridge across the Missouri River at or near Randolph, Missouri.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of Congress is hereby granted to Frank O. Lowden, James E. Gorman, and Joseph B. Fleming, trustees of the estate of The Chicago, Rock Island and Pacific Railway Company, their successors and assigns, to construct, maintain, and operate a railroad bridge and approaches thereto across the Missouri River, at a point suitable to the interests of navigation, at or near Randolph, Missouri, near river mile 370, as located by the Secretary of War, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

Missouri River.
Bridge authorized across, at Randolph, Mo.

34 Stat. 84.
33 U. S. C. §§ 491–498.

SEC. 2. The right to sell, assign, transfer, and mortgage, in whole or in part, the rights, powers, and privileges conferred by this Act is hereby granted to Frank O. Lowden, James E. Gorman, and Joseph B. Fleming, trustees of the estate of The Chicago, Rock Island and Pacific Railway Company, their successors and assigns, and any corporation to which, or any person to whom, such rights, powers, and privileges may be sold, assigned, or transferred, in whole or in part, or who shall acquire the same by mortgage, foreclosure, or otherwise, is hereby authorized to exercise the same as fully as though conferred herein directly upon such corporation or person.

Rights conferred.

SEC. 3. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 7, 1939.

[CHAPTER 571]

JOINT RESOLUTION

August 7, 1939
[H. J. Res. 320]
[Pub. Res., No. 44]

To amend Public Resolution Numbered 46, approved August 9, 1935, entitled "Joint resolution requesting the President to extend to the International Statistical Institute an invitation to hold its twenty-fourth session in the United States in 1939".

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Public Resolution Numbered 46, approved August 9, 1935, entitled "Joint resolution requesting the President to extend to the International Statistical Institute an invitation to hold its twenty-fourth session in the United States in 1939" be amended as follows:

International Statistical Institute, twenty-fourth session.
49 Stat. 570.

Textual amendments.

After the word "hereby" insert the words, "authorized and".

After the word "its" strike out the word "twenty-fourth" and insert the word "twenty-fifth".

After the word "year" strike out the figures "1939" and insert the following: "1940; and to invite foreign governments to be represented by delegates at that session.

Invitation to foreign governments.

"SEC. 2. That the sum of $5,000, or so much thereof as may be necessary, is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for the expenses of participation by the Government of the United States in the meeting of the International Statistical Institute to be held in the United States in 1940, including personal services in the District of Columbia and elsewhere, without regard to the civil-service laws and the Classification Act of 1923, as amended; communication services; steno-

Appropriation authorized.

Contracts authorized.
R. S. § 3709.
41 U. S. C. § 5.

graphic, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); travel expenses; hire of motor-propelled passenger-carrying vehicles; transportation of things; rental of necessary equipment; entertainment; and such other expenses as may be actually and necessarily incurred by the Government of the United States by reason of observance of appropriate courtesies in connection therewith under the authorization of the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified."

Reimbursement of other appropriations.

Approved, August 7, 1939.

[CHAPTER 572]

August 7, 1939
[H. J. Res. 341]
[Pub. Res., No. 45]

JOINT RESOLUTION

To dissolve the United States Supreme Court Building Commission.

U. S. Supreme Court Building Commission dissolved.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Supreme Court Building Commission, having fully executed all the duties imposed upon it by law, accomplished the purposes for which it was created, settled all accounts, and submitted its final report to Congress, is hereby dissolved and the members of such Commission discharged from any further duties in connection with the matters heretofore committed by law to such Commission.

Disposition of records.

SEC. 2. All the books, papers, documents, and other records of such Commission shall be transferred to such permanent agencies of the United States, including the Supreme Court of the United States, as the Chief Justice of the United States shall deem appropriate.

Approved, August 7, 1939.

[CHAPTER 605]

August 9, 1939
[S. 1234]
[Public, No. 344]

AN ACT

To amend section 13 (a) of the Act approved June 25, 1938 (52 Stat. 1069), entitled "Fair Labor Standards Act of 1938".

Fair Labor Standards Act of 1938, amendment.
Switchboard operators in certain telephone exchanges exempt from designated provisions.
52 Stat. 1067.
29 U. S. C., Supp. IV, § 213.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 13 (a) of the Act approved June 25, 1938 (52 Stat. 1069), entitled the "Fair Labor Standards Act of 1938", be, and the same is hereby, amended by adding a new subsection 11 as follows: "or (11) any switchboard operator employed in a public telephone exchange which has less than five hundred stations".

Approved, August 9, 1939.

[CHAPTER 606]

August 9, 1939
[S. 1899]
[Public, No. 345]

AN ACT

To provide for the detail of a commissioned medical officer of the Public Health Service to serve as Assistant to the Surgeon General.

Public Health Service.
Commissioned medical officer, detail as Assistant to the Surgeon General.
Duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be in the Public Health Service a commissioned medical officer of the Public Health Service, detailed by the Surgeon General of the Public Health Service, who shall be known as the Assistant to the Surgeon General, and who shall perform such duties as the Surgeon General may prescribe and shall act as Surgeon General during the absence or disability of the Surgeon General or in the event that there is a

vacancy in the office of the Surgeon General. The Assistant to the Surgeon General, while serving as such Assistant, shall have a rank in the Public Health Service which shall correspond to that held by a brigadier general in the United States Army, and shall be entitled to the same pay and allowances as a brigadier general in the Army.

Rank.

Pay.

Approved, August 9, 1939.

[CHAPTER 607]

AN ACT

For the relief of certain Indians of the Winnebago Agency.

August 9, 1939
[H. R. 2971]
[Public, No. 346]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $38,352.84 to the Treasurer of the United States for deposit in the official disbursing account of the Superintendent and Special Disbursing Agent of the Winnebago Indian Agency, Nebraska, to replace a deposit of individual Indian money in like amount with the State Bank of Winnebago, Nebraska, defunct: *Provided*, That any sums, not exceeding in the aggregate the amount of this appropriation, recovered from said bank or the sureties on the bonds thereof, shall be deposited into the general fund of the Treasury.

Winnebago Indian Agency, Nebr.
Payment to.

Proviso.
Deposit of sums recovered.

Approved, August 9, 1939.

[CHAPTER 608]

AN ACT

Creating the Louisiana-Vicksburg Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to purchase, maintain, and operate a bridge across the Mississippi River at or near Delta Point, Louisiana, and Vicksburg, Mississippi.

August 9, 1939
[H. R. 3224]
[Public, No. 347]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the Louisiana-Vicksburg Bridge Commission (hereinafter created, and hereinafter referred to as the "Commission") and its successors and assigns be, and is hereby, authorized to acquire by purchase or otherwise, from its owners, and to maintain and operate a bridge and approaches thereto across the Mississippi River at or near the cities of Delta Point, Louisiana, and Vicksburg, Mississippi, subject to the conditions and limitations contained in this Act. Whenever, and for the time only, that said bridge is not in operative condition by reason of accident, damage, repair, or other causes beyond the control of said Commission, said Commission and its successors and assigns are hereby authorized to maintain and operate a ferry, or ferries, across the Mississippi River at or within fifteen miles of said bridge, subject to the conditions and limitations contained in this Act: *Provided*, That the acquisition and operation of a ferry or ferries shall only be in the event that the condition of said bridge is such that it cannot be used and as soon as repaired or again usable no ferry or ferries shall be operated: *Provided further*, That no permission shall be given for the operation of a ferry or ferries within fifteen miles of said bridge without the direct repeal of this section of the Act.

Mississippi River.
Acquisition, etc., of bridge across, at Delta Point, La., and Vicksburg, Miss., authorized.

Operation of ferries permitted only during emergencies.

Provisos.
Conditions imposed.

Operation of ferries in vicinity not permitted.

SEC. 2. There is hereby conferred upon the Commission and its successors and assigns the right and power to acquire, condemn, occupy, possess, and use said bridge and such real estate and other property in the State of Louisiana and the State of Mississippi as

Acquisition, etc., of bridge, real estate, and other property.

may be needed for the acquisition and maintenance of such bridge and its approaches, and, if by condemnation, upon making just compensation therefor, to be ascertained and paid according to the laws of the State in which such real estate or property is located, and the proceedings therefor shall be the same as in the condemnation of private property for public purposes in said States, respectively.

Tolls allowed.

SEC. 3. The Commission and its successors and assigns are hereby authorized to fix and charge tolls for transit over such bridge and such ferry or ferries in accordance with the provisions of this Act.

Bond issue to cover costs.

SEC. 4. The Commission and its successors and assigns are hereby authorized to provide for the payment of the cost of the bridge and its approaches (including any approach highways which, in the judgment of the Commission, it is necessary or advisable to construct or cause to be constructed to provide suitable and adequate connection with existing improved highways) and the ferry or ferries and the necessary land, easements, and appurtenances thereto by an issue or issues of negotiable bonds of the Commission, bearing interest at not more than 4½ per centum per annum, the principal and interest of which bonds and any premium to be paid for retirement thereof before maturity shall be payable solely from the sinking fund provided in accordance with this Act. Such bonds may be registrable as to principal alone or both principal and interest, shall be in such form not inconsistent with this Act, shall mature at such time or times not exceeding twenty years from their respective dates, shall be in such denominations, shall be executed in such manner, and shall be payable in such medium and at such place or places as the Commission may determine. The Commission may repurchase and may reserve the right to redeem all or any of said bonds before maturity in such manner and at such price or prices, not exceeding one hundred and two and accrued interest, as may be fixed by the Commission prior to the issuance of the bonds. The Commission, when it deems it to the best interest of the Commission, may issue refunding bonds to repurchase and redeem any outstanding bonds, before the maturity thereof, which it may issue: *Provided*, That the refunding bonds shall mature at such time or times, not exceeding thirty years from date of approval of this Act, as the Commission may determine. The Commission may enter into an agreement with any bank or bond or trust company in the United States as trustee having the power to make such agreement, setting forth the duties of the Commission in respect of the maintenance, operation, repair, and insurance of the bridge and/or the ferry or ferries, the conservation and application of all funds, the safeguarding of money on hand or on deposit, and the rights and remedies of said trustee and the holders of the bonds, restricting the individual right of action of the bondholders as is customary in trust agreements respecting bonds of corporations. Such trust agreement may contain such provisions for protecting and enforcing the rights and remedies of the trustee and the bondholders as may be reasonable and proper and not inconsistent with the law and also provisions for approval by the original purchasers of the bonds of the employment of consulting engineers and of the security for said bonds and by any bank or trust company in which the proceeds of bonds or of bridge or ferry tolls or other moneys of the Commission shall be deposited.

Form, maturity, etc., of bonds.

Repurchase, redemption, etc.

Issuance of refunding bonds.

Proviso.
Refunding bonds, maturity.

Trust agreement, financing, etc.

Provisions respecting rights and remedies of trustee and bondholders.

Employment of consulting engineers.
Security for bonds.

Bond sale; price limitation.

Said bonds shall be sold in such manner and at such time or times and at such price as the Commission may determine, but no such sale shall be made at a price so low as to require the payment of more than 4½ per centum interest on the money received therefor, computed with relation to the absolute maturity of the bonds in accord-

ance with standard tables of bond values, and the face amount thereof shall be so calculated as to produce, at the price of their sale, the cost of the bridge and its approaches and the land, easements, and appurtenances used in connection therewith, and, in the event the ferry or ferries are to be acquired, also the cost of such ferry or ferries and the lands, easements, and appurtenances used in connection therewith. The cost of the bridge and approaches and approach highways, and ferry or ferries, shall be deemed to include all engineering, legal, architectural, traffic-surveying, and other expenses incident to the acquisition of the bridge or the acquisition of the ferry or ferries, and the acquisition of the necessary property, and incident to the financing thereof subject to the limitation as is provided in section 13. If the proceeds of the bonds issued shall exceed the cost as finally determined, the excess shall be placed in the sinking fund hereinafter provided. Prior to the preparation of definitive bonds the Commission may, under like restrictions, issue temporary bonds or interim certificates with or without coupons of any denomination whatsoever, exchangeable for definitive bonds when such bonds that have been executed are available for delivery.

Items included in costs.

Surplus placed in sinking fund.

Temporary bond issue.

SEC. 5. In fixing the rates of toll to be charged for the use of such bridge the same shall be so adjusted as to provide a fund sufficient to pay for the reasonable cost of maintaining, repairing, and operating the bridge and its approaches under economical management, and to provide a sinking fund sufficient to pay the principal and interest of such bonds as the same shall fall due and the redemption or repurchase price of all or any thereof redeemed or repurchased before maturity as herein provided. All tolls and other revenues from said bridge are hereby pledged to such uses and to the application thereof as hereinafter in this section required. After payment or provision for payment therefrom of all such cost of maintaining, repairing, and operating and the reservation of an amount of money estimated to be sufficient for the same purpose during an ensuing period of not more than six months, the remainder of tolls collected shall be placed in the sinking fund, at intervals to be determined by the Commission prior to the issuance of the bonds. An accurate record of the cost of the bridge and its approaches; the expenditures for maintaining, repairing, and operating the same; and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested. The Commission shall classify in a reasonable way all traffic over the bridge, so that the tolls shall be so fixed and adjusted by it as to be uniform in the application thereof to all traffic falling within any such reasonable class, regardless of the status or character of any person, firm, or corporation participating in such traffic, and shall prevent all use of such bridge for traffic except upon payment of the tolls so fixed and adjusted.

Tolls to be applied to operation, sinking fund, etc.

Record of expenditures and receipts.

Traffic classification.

SEC. 6. Nothing herein contained shall require the Commission or its successors to maintain or operate any ferry or ferries purchased hereunder, but in the discretion of the Commission or its successors any ferry or ferries so purchased, with the appurtenances and property thereto connected and belonging, may be sold or otherwise disposed of or may be abandoned and/or dismantled whenever in the judgment of the Commission or its successors it may seem expedient so to do. The Commission and its successors may fix such rates of toll for the use of such ferry or ferries as it may deem proper, subject to the same conditions as are hereinabove required as to tolls for traffic over the bridge. All tolls collected for the use of the ferry or ferries and the proceeds of any sale or disposition of any ferry or ferries shall be used, so far as may be necessary, to pay the cost of maintaining, repairing, and operating the same, and any residue

Commission not required to operate acquired ferry.

Ferry tolls; use of.

Record of expenditures and receipts.

thereof shall be paid into the sinking fund hereinabove provided for bonds. An accurate record of the cost of purchasing the ferry or ferries, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected shall be kept and shall be available for the information of all persons interested.

Conveyance of Commission's interest to Louisiana, Mississippi, etc.

SEC. 7. After payment of the bonds and interest, or after a sinking fund sufficient for such payment shall have been provided and shall be held for that purpose, the Commission shall deliver deeds or other suitable instruments of conveyance of the interest of the Commission in and to the bridge, that part within Louisiana to the State of Louisiana or any municipality or agency thereof as may be authorized by or pusuant to law to accept the same (hereinafter referred to as the Louisiana interest) and that part within Mississippi to the State of Mississippi or any municipality or agency thereof as may be authorized by or pursuant to law to accept the same (hereinafter referred to as the Mississippi interest) under the condition that the bridge shall thereafter be free of tolls (except the railroad portion of said bridge and except as otherwise herein provided) and be properly maintained, operated, and repaired by the Louisiana interest and the Mississippi interest as may be agreed upon; but if either the Louisiana interest or the Mississippi interest shall not be authorized to accept or shall not accept the same under such conditions, then the bridge shall continue to be owned, maintained, operated, and repaired by the Commission as a free bridge until such time as both the Louisiana interest and the Mississippi interest shall be authorized to accept and shall accept such conveyance under such conditions. After the conveyance by the Commission to the Louisiana interest and Mississippi interest, the said interests may collect from the railroad or railroads using the bridge reasonable tolls, either under the then existing contract between the Commission and the railroad or railroads, or a new contract to be made by the Mississippi interest and Louisiana interest with the said railroad or railroads. If at the time of such conveyance the Commission or its successors shall not have disposed of such ferry or ferries, the same shall be disposed of by sale as soon as practicable, at such price and upon such terms as the Commission or its successors may determine. Free toll provisions of this Act shall not apply to railroad or railroads using bridge.

Conditions.

Disposition of ferries.

Free toll not to apply to railroad using bridge.

Louisiana - Vicksburg Bridge Commission created; powers.

SEC. 8. For the purpose of carrying into effect the objects stated in this Act, there is hereby created the Louisiana-Vicksburg Bridge Commission, and by that name, style, and title said body shall have perpetual succession; may contract and be contracted with, sue and be sued, implead and be impleaded, complain and defend in all courts of law and equity; may make and have a common seal; may purchase or otherwise acquire and hold or dispose of real estate and other property only insofar as it is essential and necessary in the operation of the bridge; may accept and receive donations or gifts of money or other property and apply the same to the purpose of this Act; and shall have and possess all powers necessary, convenient, or proper for carrying into effect the objects stated in this Act.

Membership of Commission.

The Commission shall consist of three persons, one of whom shall be appointed by the Governor of Louisiana from the congressional district in the State of Louisiana wherein is located the west approach to said bridge, one of whom shall be appointed by the Governor of Mississippi from the congressional district in the State of Mississippi wherein is located the east approach to said bridge, and one of whom shall be appointed by the Commissioner of Public Roads. Such Commission shall be a body corporate and politic. Each member of the Commission shall qualify within thirty days after the approval of this Act by filing in the office of the Commis-

sioner of Public Roads an oath that he will faithfully perform the duties imposed upon him by this Act, and each person appointed to fill a vacancy shall qualify in like manner within thirty days after his appointment. Any vacancy occurring in said Commission by reason of failure to qualify as above provided, or by reason of death or resignation, shall be filled by the Governor of the State from which the said Commissioner was appointed, and/or by the Commissioner of Public Roads as herein provided. Before the issuance of bonds as hereinabove provided, each member of the Commission shall give such bond as may be fixed by the Chief of the Bureau of Public Roads of the Federal Works Agency, conditioned upon the faithful performance of all duties acquired by this Act. The Commission shall elect a chairman and a vice chairman from its members, and may establish rules and regulations for the government of its own business. A majority of the members shall constitute a quorum for the transaction of business.

Vacancies.

Bond.

Corporate powers, etc.

SEC. 9. The Commission shall have no capital stock or shares of interest or participation, and all revenue and receipts thereof shall be applied to the purposes specified in this Act. The members of the Commission shall be entitled to a per diem compensation for their services of $20 per day for each day actually spent in the business of the Commission, but the maximum compensation in any year of each member shall not exceed $1,200. The members of the Commission shall also be entitled to receive traveling expense allowance of 10 cents a mile for each mile actually traveled on the business of the Commission. The Commission may employ a secretary, treasurer, engineers, attorneys, and other such experts, assistants, and employees as they may deem necessary, who shall be entitled to receive such compensation as the Commission may determine: *Provided*, They are absolutely necessary in the carrying out of the purpose of this Act in the acquisition and management of said bridge. All salaries and expenses shall be paid solely from the funds provided under the authority of this Act. After all bonds and interest thereon shall have been paid and all other obligations of the Commission paid or discharged, or provision for all such payment shall have been made as hereinbefore provided, and after the bridge shall have been conveyed to the Louisiana interest and the Mississippi interest as herein provided, and any ferry or ferries shall have been sold, the Commission shall be dissolved and shall cease to have further existence by an order of the Chief of the Bureau of Public Roads made upon his own initiative or upon application of the Commission or any member or members thereof, but only after public hearings in the cities of Delta, Louisiana, and Vicksburg, Mississippi, notice of the time and place of which hearings and purpose thereof shall have been published once, at least thirty days before the date thereof, in a newspaper published in the city of Vicksburg. At the time of such dissolution all moneys in the hands of or to the credit of the Commission shall be divided into two equal parts, one of which shall be paid to said Louisiana interests and the other to said Mississippi interests.

Commission, restriction on capital stock, etc.

Compensation, allowance, etc.

Secretary, and other employees.

Proviso.
Necessity required.

Funds for payment of salaries, etc.

Dissolution of Commission.

Division of moneys in hand.

SEC. 10. Notwithstanding any of the provisions of this Act, the Commission shall have full power and authority to negotiate and enter into a contract or contracts with the Louisiana State Highway Department and the State Highway Department of Mississippi whereby said highway departments or either of them may operate, and maintain or participate with the Commission in the operation and maintenance of said bridge and approaches.

Contracts with States for operation and maintenance.

SEC. 11. Nothing herein contained shall be construed to authorize or permit the Commission or any member thereof to create any obligation or incur any liability other than such obligations and liabilities

Creation of other obligations.

as are dischargeable solely from funds provided by this Act. No obligation created or liability incurred pursuant to this Act shall be an obligation or liability of any member or members of the Commission, but shall be chargeable solely to the funds herein provided, nor shall any indebtedness created pursuant to this Act be an indebtedness of the United States.

Enforcement provisions.

SEC. 12. All provisions of this Act may be enforced or the violation thereof prevented by mandamus, injunction, or other appropriate remedy brought by the attorney general for the State of Louisiana, the attorney general for the State of Mississippi, or the United States district attorney for any district in which the bridge may be located in part, in any court having competent jurisdiction of the subject matter and of the parties.

Cost of acquisition, limitations.

SEC. 13. The cost of acquisition of said bridge by said Commission shall not include good will, going value, or prospective revenues or profits, but shall be limited to the sum of (1) the actual cost of construction, less a reasonable deduction for actual depreciation in value; (2) the actual cost of acquiring interests in the necessary real property; (3) actual financing and promotion costs, not to exceed 2 per centum of the cost of construction of such a bridge and its approaches and acquiring such interests in the necessary real property; and (4) actual expenditures for necessary improvements.

Maintenance, etc.

SEC. 14. The maintenance and operation of said bridge shall be in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906.

34 Stat. 84.
33 U. S. C. §§ 491-498.

Amendment.

SEC. 15. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, August 9, 1939.

[CHAPTER 609]

August 9, 1939
[H. R. 3795]
[Public, No. 348]

AN ACT

To provide a right-of-way through the Chilkoot Barracks Military Reservation, Alaska.

Chilkoot Barracks Military Reservation, Alaska.

Right-of-way to install pipe lines; term, conditions, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized to grant, for such term or terms and subject to such conditions as he deems advisable, a right-of-way to Erik Oslund, his successors and assigns, to install and maintain one each gasoline and fuel-oil pipe lines on the Chilkoot Barracks Military Reservation, Alaska, with intake valves on the Government wharf: *Provided*, That valves and connections shall be installed by the grantee, which, including said pipe lines, shall be available for the use of the Government without cost to divert gasoline and fuel oil into Government storage tanks: *Provided further*, That all or any part of such right-of-way may be annulled and forfeited by the Secretary of War if the property is needed for Governmental purposes or for failure to comply with the terms or conditions of any grant hereunder, or for nonuse or for abandonment of rights under the authority hereof.

Provisos.
Availability for Government use.

Federal rights reserved.

Approved, August 9, 1939.

[CHAPTER 610]

AN ACT

August 9, 1939
[H. R. 4100]
[Public, No. 349]

To amend the naturalization laws in relation to an alien previously lawfully admitted into the United States for permanent residence and who is temporarily absent from the United States solely in his or her capacity as a regularly ordained clergyman or representative of a recognized religious denomination or religious organization existing in the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any alien who has been lawfully admitted into the United States for permanent residence and who has heretofore been or may hereafter be absent temporarily from the United States solely in his or her capacity as a regularly ordained clergyman, shall be considered as residing in the United States for the purpose of naturalization notwithstanding any such absence from the United States, but he or she shall in all other respects comply with the requirements of the naturalization laws. Such alien shall prove to the satisfaction of the Secretary of Labor and the naturalization court that his or her absence from the United States has been solely in the capacity hereinbefore described.

Naturalization.
Lawfully admitted alien clergyman, temporarily absent, deemed resident for purposes of.

Proof required.

SEC. 2. The Commissioner of Immigration and Naturalization, with the approval of the Secretary of Labor, shall prescribe such rules and regulations as may be necessary for the enforcement of this Act.

Rules to be prescribed.

Approved, August 9, 1939.

[CHAPTER 611]

AN ACT

August 9, 1939
[H. R. 4322]
[Public, No. 350]

Giving clerks in the Railway Mail Service the benefit of holiday known as Armistice Day.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the third proviso of the first section of the Act entitled "An Act to fix the hours of duty of postal employees, and for other purposes", approved August 14, 1935, as amended, is amended by striking out the words "three hundred and six days" and inserting in lieu thereof the words "three hundred and five days".

Postal employees.
Railway postal clerks, number of working days.
49 Stat. 650.
39 U. S. C., Supp. IV, § 832.

That this Act shall become effective as of October 1, 1939.

Effective date.

Approved, August 9, 1939.

[CHAPTER 612]

AN ACT

August 9, 1939
[H. R. 4638]
[Public, No. 351]

Authorizing the Secretary of Agriculture to prepare plans for the eradication and control of the pink bollworm, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture, with such assistance of the Secretary of State as may be mutually agreed upon by and between the Secretaries of Agriculture and State, is authorized and directed to carry on discussions with the heads of responsible agencies and responsible officials of the Government of Mexico and with such various States of the United States as he may deem necessary for the purpose of preparing plans looking toward the eradication and control of the pink bollworm affecting cotton within the United States and Mexico.

Pink bollworm.
Discussions with Mexican Government and various States to prepare plans for eradication of, authorized.

SEC. 2. That plans developed pursuant to these discussions shall be submitted by the Secretary of Agriculture, on or before January 10, 1940, to the President of the United States who shall transmit to the Congress such recommendations with respect thereto as he may deem advisable.

Time for filing.

Expenses.

SEC. 3. That expenses incurred by agents of the United States in carrying out the discussions herein authorized shall be paid from regular appropriations made to the department of the Government of the United States by which the agent incurring them is employed.

Approved, August 9, 1939.

[CHAPTER 613]

August 9, 1939
[H. R. 4872]
[Public, No. 352]

AN ACT

To establish the Benjamin Harrison Commission to formulate plans for the construction of a permanent memorial to the memory of Benjamin Harrison, twenty-third President of the United States.

Benjamin Harrison Memorial Commission; establishment, composition, functions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established a commission, to be known as the Benjamin Harrison Memorial Commission, and to be composed of five commissioners, to be appointed by the President of the United States. Such commission shall consider and formulate plans for establishment of a permanent memorial in the city of Indianapolis, to the said Benjamin Harrison, twenty-third President of the United States.

Acceptance of money and property.

SEC. 2. Such commission may, in its discretion, accept from any source, public or private, money or property to be used for the purpose of making surveys and investigations, formulating, preparing, and considering plans for the construction of such memorial, or other expenses incurred, or to be incurred, in carrying out the provisions of this joint resolution.

Report to Congress.

SEC. 3. The commission shall report its recommendations to Congress as soon as practicable.

Appropriation authorized.

SEC. 4. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $2,500, which shall be available to defray the necessary expenses of the commission for the performance of their duties herein prescribed.

Disbursement on approved vouchers.

Disbursement of the sum herein authorized shall be made on vouchers approved by the chairman of the commission.

Approved, August 9, 1939.

[CHAPTER 614]

August 9, 1939
[H. R. 4938]
[Public, No. 353]

AN ACT

To amend the Act approved June 26, 1935, entitled "An Act to create a national memorial military park at and in the vicinity of Kennesaw Mountain in the State of Georgia, and for other purposes."

Kennesaw Mountain National Battlefield Park, Ga.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5 of the Act approved June 26, 1935, entitled "An Act to create a national memorial military park at and in the vicinity of Kennesaw Mountain in the State of Georgia, and for other purposes", be, and the same is hereby, amended by striking the period at the end thereof and inserting a colon and the following proviso: "*Provided*, That if, after the expenditure of the funds herein authorized, the Secretary of the Interior shall determine that the acquisition of additional lands is necessary in order to perfect the symmetry of the park area or to acquire locations of historic interest adjacent to the park area already acquired upon which fortifications or entrenchments are located which are likely to deteriorate or be destroyed under private ownership, he is authorized to acquire additional lands for such purposes."

49 Stat. 424.
16 U. S. C., Supp. IV, § 430x.

Proviso.
Acquisition of additional lands authorized.

SEC. 2. There is hereby authorized to be appropriated to carry out the purposes of this Act not to exceed the sum of $55,000.

Appropriation authorized.
Post, p. 1318.

SEC. 3. That the Secretary of the Interior, in his discretion, is hereby authorized to convey without consideration, but under such terms and conditions as he may deem advisable, to the New Salem School district of Dade County, Georgia, not to exceed ten acres of land located within lot numbered 114, eleventh district, fourth section, of Dade County, Georgia, now a part of the Chickamauga-Chattanooga National Military Park.

New Salem School district, Dade County, Ga., conveyance of land.

Approved, August 9, 1939.

[CHAPTER 615]

AN ACT

August 9, 1939
[H. R. 5625]
[Public, No. 354]

To regulate interstate and foreign commerce in seeds; to require labeling and to prevent misrepresentation of seeds in interstate commerce; to require certain standards with respect to certain imported seeds; and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Federal Seed Act".

Federal Seed Act.

TITLE I—DEFINITIONS

SEC. 101. (a) When used in this Act—

Definitions.

(1) The term "United States" means the several States, Alaska, District of Columbia, Hawaii, and Puerto Rico.

"United States."

(2) The term "person" includes a partnership, corporation, company, society, or association.

"Person."

(3) The term "interstate commerce" means—

"Interstate commerce."

(A) commerce between any State, Territory, possession, or the District of Columbia, and any other State, Territory, possession, or the District of Columbia; or

(B) commerce between points within the same State, Territory, or possession, or the District of Columbia, but through any place outside thereof; or

(C) commerce within the District of Columbia.

(4) For the purposes of this Act with respect to labeling for variety and origin (but not in anywise limiting the foregoing definition), seeds shall be considered to be in interstate commerce, or delivered for transportation in interstate commerce, if such seeds are part of, or delivered for transportation in, that current of commerce usual in the transportation and/or merchandising of seeds, whereby such seeds are sent from one State with the expectation that they will end their transit in another, including, in addition to cases within the above general description, all cases where seeds are transported or delivered for transportation to another State, or for processing or cleaning for seeding purposes within the State and shipment outside the State of the processed or cleaned seeds. Seeds normally in such current of commerce shall not be considered out of such current through resort being had to any means or device intended to remove transactions in respect thereto from the provisions of this Act.

Construction with respect to labelling for variety and origin.

(5) The term "foreign commerce" means commerce between the United States, its possessions, or any Territory of the United States, and any foreign country.

"Foreign commerce."

(6) (a) The term "district court of the United States" means any court exercising the powers of a district court of the United States.

"District court of the United States."

(b) The term "circuit court of appeals", in case the principal place of business or the place of residence of a person against whom a cease

"Circuit court of appeals."

and desist order is issued is in the District of Columbia, includes the Court of Appeals of the District of Columbia.

(7) The term—

"Agricultural seeds."

(A) "Agricultural seeds" shall include grass, forage, and field crop seeds, as follows:

Agropyron cristatum (L.) Beauv.—Crested wheatgrass.
Agropyron pauciflorum (Schwein.) Hitchc.—Slender wheatgrass.
Agropyron smithii Rydb.—Bluestem.
Agrostis alba L.—Redtop.
Agrostis canina L.—Velvet bent.
Agrostis palustris Huds.—Creeping bent.
Agrostis spp.—Bentgrasses.
Avena spp.—Oat.
Beta vulgaris L.—Field beet, excluding sugar beet.
Brassica napus L.—Winter rape.
Bromus inermis Leyss.—Smooth brome.
Chloris gayana Kunth.—Rhodes grass.
Cynosurus cristatus L.—Crested dogtail.
Dactylis glomerata L.—Orchard grass.
Echinochloa crusgalli frumentacea (Roxb.) Wight.—Japanese millet.
Fagopyrum vulgare Hill.—Common buckwheat.
Festuca spp.—Fescue.
Gossypium spp.—Cotton.
Hordeum spp.—Barley.
Lespedeza sericea (Thumb.) Miq.—Chinese lespedeza.
Lespedeza stipulacea Maxim.—Korean lespedeza.
Lespedeza striata (Thumb.) Hook and Arn.—Common and Kobe lespedeza.
Linum usitatissimum L.—Flax.
Lolium multiflorum Lam.—Italian ryegrass.
Lolium perenne L.—Perennial ryegrass.
Medicago arabica (L.) All.—Bur-clover.
Medicago hispida Gaertn.—Bur-clover.
Medicago lupulina L.—Black medick.
Medicago sativa L.—Alfalfa.
Melilotus alba Desr.—White sweetclover.
Melilotus indica (L.) All.—Sourclover.
Melilotus officinalis (L.) Lam.—Yellow sweetclover.
Melinis minutiflora Beauv.—Molasses grass.
Oryza sativa L.—Rice.
Panicum fasciculatum Swartz.—Browntop millet.
Panicum miliaceum L.—Proso.
Paspalum dilatatum Poir.—Dallis grass.
Paspalum notatum Fluegge.—Bahia grass.
Pennisetum glaucum (L.) R. Br.—Pearl millet.
Pennisetum purpureum Schumach.—Napier grass.
Phleum pratense L.—Timothy.
Phalaris arundinacea L.—Reed canary grass.
Pisum sativum arvense L. (Poir.).—Field pea, Austrian winter pea.
Poa annua L.—Annual bluegrass.
Poa compressa L.—Canada bluegrass.
Poa nemoralis L.—Wood bluegrass.
Poa pratensis L.—Kentucky bluegrass.
Poa trivialis L.—Rough bluegrass.
Secale cereale L.—Rye.

Setaria italica (L.) Beauv.—Foxtail, German, Hungarian, or golden millet.
Soja max (L.) Piper.—Soybean.
Sorghum vulgare Pers.—Sorghum.
Sorghum vulgare sudanese (Piper) Hitchc.—Sudan grass.
Stizolobium utile (Wall.) Piper and Tracy.—Velvetbean.
Trifolium dubium Sibth.—Suckling clover.
Trifolium hybridum L.—Alsike clover.
Trifolum incarnatum L.—Crimson clover.
Trifolum pratense L.—Red clover.
Trifolium repens L.—White clover.
Triticum spp.—Wheat; spelt; emmer.
Vicia angustifolia (L.) Reich.—Narrowleaf vetch.
Vicia atropurpurea Desf.—Purple vetch.
Vicia dasycarpa Ten.—Woollypod vetch.
Vicia monantha Desf.—Monantha vetch.
Vicia pannonica Crantz.—Hungarian vetch.
Vicia sativa L.—Common vetch.
Vicia villosa Roth.—Hairy vetch.
Vigna sinensis (Torner) Savi.—Cowpea.
Zea mays L.—Field corn:

Provided, That the Secretary of Agriculture is authorized by rules and regulations to add to or take from such list of agricultural seed, when he finds that any seeds are or are not used for seeding purposes in the United States.

Proviso. Revision of list permitted.

(B) "Vegetable seeds" shall include the seeds of those crops that are or may be grown in gardens or on truck farms and are or may be generally known and sold under the name of vegetable seeds.

"Vegetable seeds."

(8) (A) For the purpose of title II, the term "weed seeds" means the seeds or bulblets of plants recognized as weeds either by the law or rules and regulations of—

"Weed seeds" for purpose of title II. *Post*, p. 1279.

(i) The State into which the seed is offered for transportation, or transported; or

(ii) Alaska, Hawaii, Puerto Rico, or District of Columbia into which transported, or District of Columbia in which sold.

(B) For the purpose of title III, the term "weed seeds" means seeds or bulblets of plants which are found by the Secretary of Agriculture to be detrimental to the agricultural interests of the United States, or any part thereof.

"Weed seeds" for purpose of title III. *Post*, p. 1282.

(9) (A) For the purpose of title II, the term "noxious-weed seeds" means the seeds or bulblets of plants recognized as noxious—

"Noxious-weed seeds" for purpose of title II.

(i) by the law or rules and regulations of the State into which the seed is offered for transportation, or transported;

(ii) by the law or rules and regulations of Alaska, Hawaii, Puerto Rico, or the District of Columbia, into which transported, or District of Columbia in which sold; or

(iii) by the rules and regulations of the Secretary of Agriculture under this Act, when after investigation he shall determine that a weed is noxious in the United States or in any specifically designated area thereof.

(B) For the purpose of title III, the term "noxious-weed seeds" means the seeds of Lepidium draba L., Lepidium repens (Schrenk) Boiss., Hymenophysa pubescens C. A., Mey., white top; Cirsium arvense (L.) Scop., Canada thistle; Cuscuta spp., dodder; Agropyron repens (L.) Beauv., quackgrass; Sorghum halepense (L.) Pers., Johnson grass; Convolvulus arvensis L., bindweed; Centaurea picris Pall.,

"Noxious-weed seeds" for purpose of title III.

Russian knapweed; Sonchus arvensis L., perennial sowthistle; Euphorbia esula L., leafy spurge; and seeds or bulblets of any other kinds which after investigation the Secretary of Agriculture finds should be included.

"Origin." (10) The term "origin" means the State, Alaska, District of Columbia, Hawaii, Puerto Rico, or possession of the United States, or the foreign country, or designated portion thereof, where the seed was grown.

"Kind." (11) The term "kind" means one or more related species or subspecies which singly or collectively is known by one common name, for example, wheat, oat, vetch, sweetclover, cabbage, cauliflower, and so forth.

"Variety." (12) The term "variety" means a subdivision of a kind which is characterized by growth, plant, fruit, seed, or other characters by which it can be differentiated from other sorts of the same kind, for example, Marquis wheat, Flat Dutch cabbage, Manchu soybeans, Oxheart carrot, and so forth.

"Type." (13) The term "type" means either (A) a group of varieties so nearly similar that the individual varieties cannot be clearly differentiated except under special conditions, or (B) when used with a variety name means seed of the variety named which may be mixed with seed of other varieties of the same kind and of similar character, the manner of and the circumstances connected with the use of the designation to be governed by rules and regulations prescribed under section 402 of this Act.

Post, p. 1285.

"Germination." (14) The term "germination" means the percentage of seeds capable of producing normal seedlings under ordinarily favorable conditions (not including seeds which produce weak, malformed, or obviously abnormal sprouts), determined by methods prescribed under section 403 of this Act.

Post, p. 1285.

"Hard seeds." (15) The term "hard seeds" means the percentage of seeds which because of hardness or impermeability do not absorb moisture or germinate under prescribed tests but remain hard during the period prescribed for germination of the kind of seed concerned, determined by methods prescribed under section 403 of this Act.

"Inert matter." (16) The term "inert matter" means all matter not seeds, and includes among others broken seeds, sterile florets, chaff, fungus bodies, and stones, determined by methods prescribed under section 403 of this Act.

"Pure live seed." (17) The term "pure live seed" for the purpose of title III means that portion of any lot of seed subject to this Act that consists of live agricultural or vegetable seed determined by methods prescribed under section 403 of this Act.

"Label." (18) The term "label" means the display or displays of written, printed, or graphic matter upon or attached to the container of seed.

"Labeling." (19) The term "labeling" includes all labels, and other written, printed, and graphic representations, in any form whatsoever, accompanying and pertaining to any seed whether in bulk or in containers, and includes invoices.

"Advertisement." (20) The term "advertisement" means all representations, other than those on the label, disseminated in any manner or by any means, relating to seed within the scope of this Act.

Subject to prescribed tolerances. (21) Subject to such tolerances as the Secretary of Agriculture is authorized to prescribe under the provisions of this Act—

"False labeling." (A) the term "false labeling" means any labeling which is false or misleading in any particular;

"False advertisement." (B) the term "false advertisement" means any advertisement which is false or misleading in any particular.

(22) The term "screenings" shall include chaff, sterile florets, immature seed, weed seed, inert matter, and any other materials removed in any way from any seeds in any kind of cleaning or processing and which contain less than 25 per centum of live agricultural or vegetable seeds. "Screenings."

(23) The term "in bulk" refers to seed when loose either in vehicles of transportation or in storage, and not to seed in bags or other containers. "In bulk."

TITLE II—INTERSTATE COMMERCE

PROHIBITIONS RELATING TO INTERSTATE COMMERCE IN CERTAIN SEEDS

SEC. 201. It shall be unlawful for any person to transport or deliver for transportation in interstate commerce— Prohibitions relating to interstate commerce in certain seeds.

(a) Any agricultural seeds or any mixture of agricultural seeds for seeding purposes, unless each container bears a label giving the following information in accordance with rules and regulations prescribed under section 402 of this Act: Labeling requirements.

Post, p. 1285.

(1) The name of (A) kind, or (B) kind and variety, or (C) kind and type, for each agricultural seed component present in excess of 5 per centum of the whole and the percentage by weight of each: *Provided*, That such components are expressed in accordance with the category designated under (A), (B), or (C); Name of kind, etc.

Proviso. Components to be expressed according to category designated.

(2) Lot number or other identification; Lot number, etc.

(3) Origin, stated in accordance with paragraph (a) (1) of this section, of each agricultural seed present which has been designated by the Secretary of Agriculture as one on which a knowledge of the origin is important from the standpoint of crop production, if the origin is known, and if each such seed is present in excess of 5 per centum. If the origin of such agricultural seed or seeds is unknown, that fact shall be stated; Origin.

(4) Percentage by weight of weed seeds, including noxious-weed seeds; Percentage by weight of weed seeds.

(5) Kinds of noxious-weed seeds and the rate of occurrence of each, which rate shall be expressed in accordance with and shall not exceed the rate allowed for shipment, movement, or sale of such noxious-weed seeds by the law and regulations of the State into which the seed is offered for transportation or transported or in accordance with the rules and regulations of the Secretary of Agriculture, when under the provisions of section 101 (a) (9) (A) (iii) he shall determine that weeds other than those designated by State requirements are noxious; Kinds of noxious-weed seeds and rate of occurrence of each.

Ante, p. 1277.

(6) Percentage by weight of agricultural seeds other than those included under paragraph (a) (1) of this section; Percentage by weight of certain agricultural seeds.

(7) Percentage by weight of inert matter; Inert matter.

(8) For each agricultural seed, in excess of 5 per centum of the whole, stated in accordance with paragraph (a) (1) of this section, (A) percentage of germination, exclusive of hard seed, (B) percentage of hard seed, if present, (C) the calendar month and year the test was completed to determine such percentages; Germination, etc.

(9) Name and address of (A) the person who transports, or delivers for transportation, said seed in interstate commerce, or (B) the person to whom the seed is sold or shipped for resale, together with a code designation approved by the Secretary of Agriculture under rules and regulations prescribed under section 402 of this Act, indicating the person who transports or delivers for transportation said seed in interstate commerce; Names, etc., of shipper and consignee.

Post, p. 1285.

Vegetable seeds, for seeding, in containers.

(b) Any vegetable seeds, for seeding purposes, in containers, unless each container bears a label giving the following information in accordance with rules and regulations prescribed under section 402 of this Act;

Post, p. 1285.

Name of kind and variety.

(1) Name of kind and variety of seed;

Seeds which germinate less than standard.

(2) For seeds which germinate less than the standard last established by the Secretary of Agriculture, as provided under section 403 (c) of this Act—

Post, p. 1286.

(i) percentage of germination, exclusive of hard seed;

(ii) percentage of hard seed, if present;

(iii) the calendar month and year the test was completed to determine such percentages;

(iv) the words "Below Standard"; and

Name of shipper, consignee, etc.

(3) Name and address of—

(A) The person who transports, or delivers for transportation, said seed in interstate commerce; or

(B) the person to whom the seed is sold or shipped for resale, together with a code designation approved by the Secretary of Agriculture under rules and regulations prescribed under section 402 of this Act, indicating the person who transports or delivers for transportation said seed in interstate commerce.

Determination of percentage of germination, test period.

(c) Any agricultural or vegetable seed unless the test to determine the percentage of germination required by this section shall have been completed within a five-month period, exclusive of the calendar month in which the test was completed, immediately prior to transportation or delivery for transportation in interstate commerce: *Provided, however*, That the Secretary of Agriculture may by rules and regulations designate: (a) a shorter period for kinds of agricultural or vegetable seed which he finds under ordinary conditions of handling will not maintain, during the aforesaid five-month period, a germination within the established limits of tolerance; or (b) a longer period not to exceed nine months, exclusive of the calendar month in which the test was completed, for kinds of agricultural or vegetable seed which he finds under ordinary conditions of handling will maintain during such longer period a germination within the established limits of tolerance.

Proviso. Periods of germination; regulations.

False labeling or advertisement, etc.

(d) Any agricultural seeds or vegetable seeds having a false labeling, or pertaining to which there has been a false advertisement, or to sell or offer for sale such seed for interstate shipment by himself or others.

Violations of staining provisions.

(e) Seed which is required to be stained under the provisions of this Act and the regulations made and promulgated thereunder, and is not so stained.

(f) Seed which has been stained to resemble seed stained in accordance with the provisions of this Act and the regulations made and promulgated thereunder.

(g) Seed which is a mixture of seeds which are required to be stained or which are stained with different colors under the provisions of this Act and of the regulations made and promulgated thereunder, or which is a mixture of any seed required to be stained under the provisions of this Act and of the regulations made and promulgated thereunder, with seed of the same kind produced in the United States.

Screenings.

(h) Screenings of any seed subject to this Act, unless they are not intended for seeding purposes; and it is stated on the label, if in containers, or on the invoice if in bulk, that they are intended for cleaning, processing, or manufacturing purposes, and not for seeding purposes.

RECORDS

Records.

SEC. 202. All persons transporting, or delivering for transportation, in interstate commerce agricultural seeds shall keep for a period of three years a complete record of origin, germination and purity of each lot of agricultural seed offered, and the Secretary of Agriculture, or his duly authorized agents, shall have the right to inspect such records for the purpose of the effective administration of this Act.

EXEMPTIONS

Exemptions.
Carriers in ordinary business.

SEC. 203. (a) The provisions of sections 201 and 202 shall not apply to any carrier in respect to any seed transported or delivered for transportation in the ordinary course of its business as a carrier: *Provided*, That such carrier is not engaged in processing or merchandising seed subject to the provisions of this Act; and such provisions shall not apply to seeds produced by any farmer on his own premises and sold by him directly to the consumer, provided such farmer is not engaged in the business of selling seeds not produced by him: *And provided further*, That such seeds produced or sold by him when transported or offered for transportation to any State, Territory, or District, shall not be exempted from the provisions of sections 201 and 202 unless said seeds shall be in compliance with the operation and effect of the laws of such State, Territory, or District, enacted in the exercise of its police power, to the same extent and in the same manner as though such seed had been produced, sold, offered or exposed for sale in such State, Territory, or District, and shall not be exempted therefrom by reason of being introduced therein in original packages or otherwise: *And provided further*, That such seeds produced or sold by him are in compliance with the seed laws of the State into which the seed is transported.

Provisos.
Carrier not in business of processing or merchandising seed.

Farmers selling directly to consumer.

Exemption conditional on compliance with certain provisions.

State seed laws, compliance.

(b) The provisions of section 201 (a) or (b) shall not apply—

Further exemptions.

(1) to seed or grain not intended for seeding purposes when transported or offered for transportation in ordinary channels of commerce usual for such seed or grain intended for manufacture or for feeding; or

Seed or grain not for seeding.

(2) to seed intended for seeding purposes when transported or offered for transportation in interstate commerce—

Seed for seeding.

(A) if in bulk, in which case, however, the invoice pertaining to such seed shall bear the various statements required for the respective seeds under section 201 (a) and (b); or

If in bulk.

(B) if consigned to a seed cleaning or processing establishment, to be cleaned or processed for seeding purposes: *Provided*, That this fact is so stated in the invoice, if in bulk, or on attached labels, if in containers: *Provided further*, That any such seed later to be labeled as to origin and/or variety, and for which consecutive records are necessary to establish these facts, shall be labeled as to these items in accordance with rules and regulations prescribed under section 402 of this Act.

If consigned to cleaning or processing establishment.
Provisos.
Fact to be so stated.

Labels and records to establish facts.

Post, p. 1285.

(c) When the Secretary of Agriculture finds that, because of the time interval between seed harvesting and sowing, or because of an emergency beyond human control, the information required by this Act as to the germination, and hard seed of certain kinds of seeds, cannot be given prior to transportation or delivery for transportation in interstate commerce, he may promulgate, with or without a hearing, rules and regulations providing that the provisions of section 201 (a) and (b) as to the required labeling for germination and

Waiver of restrictions on labeling for germination, etc.

hard seed shall not apply for such period and to such kinds of seed as he may specify in his said rules and regulations.

Full labeling requirements unnecessary under designated conditions.

(d) The provisions of section 201 (a) and (b) relative to the labeling of agricultural and vegetable seeds with the percentages of the kind or variety or type of seeds shall not be deemed violated if there be other seeds in the container or bulk which could not be, or were not, identified because of their indistinguishability in appearance from the seeds intended to be transported or delivered for transportation in interstate commerce, provided that the records of the person charged with the duty under said section of labeling or invoicing the seeds, kept in accordance with the rules and regulations of the Secretary of Agriculture, together with other pertinent facts, disclose that said person has taken all proper precautions to insure the identity to be that stated.

DISCLAIMERS AND NONWARRANTIES

Disclaimers and nonwarranties.

SEC. 204. The use of a disclaimer or nonwarranty clause in any invoice, advertising, labeling, or written, printed, or graphic matter, pertaining to any seed shall not constitute a defense, or be used as a defense in any way, in any prosecution, or in any proceeding for confiscation of seeds, brought under the provisions of this Act, or the rules and regulations made and promulgated thereunder.

FALSE ADVERTISING

False advertising unlawful.

SEC. 205. It shall be unlawful for any person to disseminate, or cause to be disseminated, any false advertisement concerning seed, by the United States mails, or in interstate or foreign commerce, in any manner or by any means, including radio broadcasts: *Provided, however*, That no person, advertising agency, or medium for the dissemination of advertising, except the person who transported, delivered for transportation, sold, or offered for sale seed to which the false advertisement relates, shall be liable under this section by reason of disseminating or causing to be disseminated any false advertisement, unless he or it has refused, on the request of the Secretary of Agriculture, to furnish the Secretary the name and post-office address of the person, or advertising agency, residing in the United States, who caused, directly or indirectly, the dissemination of such advertisement.

Proviso. Exemptions.

TITLE III—FOREIGN COMMERCE

PROHIBITIONS AND PROCEDURES RELATING TO IMPORTATIONS

Prohibitions relating to importations.

SEC. 301. (a) The importation into the United States is prohibited of—

(1) any seed containing 10 per centum or more of any agricultural or vegetable seeds if any such seed is adulterated or unfit for seeding purposes, or is required to be stained and is not so stained, under the terms of this title, or the labeling of which is false or misleading in any respect;

(2) screenings of any seeds subject to title III of this Act (except that this shall not apply to screenings of wheat, oats, rye, barley, buckwheat, field corn, sorghum, broomcorn, flax, millet, proso, soybeans, cowpeas, field peas, or field beans, which are not imported for seeding purposes and are declared for cleaning, processing, or manufacturing purposes, and not for seeding purposes);

(3) any seed containing 10 per centum or more of the seeds of alfalfa or red clover, which has been stained prior to being offered for entry in a manner that does not permit compliance

with the provisions of this title and the regulations made and promulgated thereunder.

Procedures relating to importations.

SEC. 302. (a) The Secretary of the Treasury shall deliver to the Secretary of Agriculture, subject to joint rules and regulations prescribed under section 402 of this Act, samples of seed and screenings which are being imported into the United States, or offered for import, giving notice thereof to the consignee, and if it appears from the examination of such samples that any seed or screenings offered to be imported into the United States are subject to the provisions of this title and do not comply with the provisions of this title, or if the labeling of such seed is false or misleading in any respect, such seed or screenings shall be refused admission, and the Secretary of the Treasury shall refuse delivery to the consignee, who may appear, however, before the Secretary of Agriculture and show cause why the seed or screenings should be admitted. Seed or screenings refused admission and not exported by the consignee within twelve months from the date of notice of such refusal shall be destroyed in accordance with joint rules and regulations prescribed under section 402 of this Act: *Provided*, That the Secretary of the Treasury may deliver to the consignee such seed or screenings pending examination and decision in the matter or for staining, if it be seed which is required to be stained, or for cleaning, on the execution of a redelivery bond for such amount as may be necessary under joint rules and regulations prescribed under section 402 of this Act, and on refusal to return such seed or screenings for any cause to the custody of the Secretary of the Treasury, when demanded, for the purpose of excluding such seed or screenings from the country, or for any other purpose, said consignee shall forfeit the full amount of the bond as liquidated damages: *And provided further*, That all charges for storage, cartage, and labor on the seed or screenings which are refused admission or delivery, shall be paid by the owner or consignee, and in default of such payment shall constitute a lien against future importation made by such owner or consignee.

Post, p. 1285.

Provisos.
Release under redelivery bond in certain cases.

Penalty provision.

Charges a lien against future importation.

(b) The refuse from any seeds or screenings which are allowed to be cleaned under bond shall be destroyed in accordance with joint rules and regulations prescribed under section 402 of this Act.

Refuse to be destroyed.

(c) The provisions of this title shall not apply—

Exemptions from provisions of title.

(1) when seed is shipped in bond through the United States, or

Shipments in bond.

(2) when the Secretary of Agriculture finds that a substantial proportion of the importations of any kind of seed is used for other than seeding purposes, and he provides by rules and regulations that seed of such kind not imported for seeding purposes shall be exempted from the provisions of the Act: *Provided*, That importations of such kinds of seed shall be accompanied by a declaration setting forth the use for which imported when and as required under joint rules and regulations prescribed under section 402 of this Act.

Seed used for other than seeding purposes.

Proviso.
Accompanying declaration.

Post, p. 1285.

ADULTERATED SEED

Adulterated seed.

SEC. 303. Seed subject to the provisions of section 301 is adulterated if any kind of such seed contains more than 5 per centum by weight of seed or seeds of another kind or kinds of similar appearance: *Provided*, That the mixture of the seed of white and alsike clover, or red clover and alsike clover, shall not be deemed to be adulterated, and that other seed mixtures of similar kinds of seeds of similar appearance shall not be deemed to be adulterated when the Secretary of Agriculture finds and prescribes by order that the importation of such seed mixtures for planting is not detrimental to the user of such seeds.

Proviso.
Approved mixtures.

SEED UNFIT FOR SEEDING PURPOSES

Seed unfit for seeding purposes.

SEC. 304. Seed subject to the provisions of section 301 is unfit for seeding purposes—

(a) If any such seed contains noxious-weed seed at a rate in excess of—

(1) one noxious-weed seed in each ten grams of the seed of timothy, orchard grass, bromegrass, crested wheatgrass, slender wheatgrass, ryegrass, sweetclover, alfalfa, millet, rape, flax, clovers, and species of Agrostis, Festuca, or Poa, or any kind of seed of a size and weight similar to or less than those named;

(2) one noxious-weed seed in each twenty-five grams of the seed of sorghum, Sudan grass, and buckwheat, or any kind of seed of a size and weight greater than the seeds referred to in (a) (1), but less than seeds referred to in (a) (3) of this section;

(3) one noxious-weed seed in each one hundred grams of the seed of wheat, oats, rye, barley, vetches, and corn, or any seed of a size and weight similar to or greater than such seed.

(b) If any such seed contains more than 2 per centum by weight of weed seeds; or

(c) If any such seed contains less than 75 per centum of pure, live seed, or if any component of such seed present to the extent of 10 per centum or more contains less than 75 per centum of live seed:

Proviso. Seed standards.

Provided, That when the Secretary of Agriculture shall find that any such seed or any kind of seed present to the extent of 10 per centum or more cannot be produced to contain 75 per centum of pure, live seed, he may set up such standard from time to time for pure, live seed as he finds can be produced.

CERTAIN SEEDS REQUIRED TO BE STAINED

Certain seeds required to be stained.

SEC. 305. (a) Any seed containing 10 per centum or more of the seeds of alfalfa and/or red clover, subject to the provisions of section 301, shall be stained in such manner and to such extent as the Secretary of Agriculture by regulation may prescribe and, when practicable, the color produced by such stain shall indicate the country or region of origin.

(b) Whenever the Secretary of Agriculture, after public hearing, determines that seed of alfalfa or red clover from any foreign country or region is not adapted for general agricultural use in the United States, he shall publish such determination. On and after the expiration of ninety days after the date of such publication, and until such determination is revoked, 10 per centum or more of the seeds in each container of such alfalfa or red clover seed, or any seed containing 10 per centum or more of such alfalfa or red clover seed, shall be stained a red color, in accordance with such regulations as the Secretary of Agriculture may prescribe.

(c) Whenever the origin of the seed of alfalfa or of red clover present in excess of 10 per centum in any seed subject to section 301 of this Act is unestablished, 10 per centum of the seed in each container shall be stained a red color.

(d) Whenever the seeds of alfalfa or of red clover of different origins are present in excess of 10 per centum in any seed subject to section 301 of this Act, and different colors are required by reason of such different origins, 10 per centum of the seed in each container shall be stained red.

(e) Whenever any seed required to be stained under the provisions of this Act is commingled with seed of the same kind grown in the United States, the seed in each container thereof shall be stained 10 per centum red.

CERTAIN ACTS PROHIBITED

SEC. 306. It shall be unlawful for any person— Unlawful acts.

(a) To sell or offer for sale—

(1) any seed for seeding purposes if imported under this title for other than seeding purposes;

(2) any screenings of any seeds for seeding purposes if imported under this title for other than seeding purposes;

(3) any seed which is prohibited entry under the provisions of this Act;

(4) any seed which has been stained to resemble seed stained in accordance with the provisions of this Act and the rules and regulations made and promulgated thereunder;

(5) any seed stained under the provisions of this Act and the rules and regulations made and promulgated thereunder, when mixed with seed of the same kind produced in the United States;

(6) any seed stained with different colors;

(7) any seed stained under the provisions of this Act, the labeling of which states that such seed is adapted.

(b) To change the proportion of seeds stained under the provisions of this Act and the rules and regulations made and promulgated thereunder, or to alter, modify, conceal, or remove in any manner or by any means the color of such stained seeds.

TITLE IV—GENERAL PROVISIONS

DELEGATION OF DUTIES

SEC. 401. Any duties devolving upon the Secretary of Agriculture by virtue of the provisions of this Act may with like force and effect be executed by such officer or officers, agent or agents, of the Department of Agriculture as the Secretary may designate for the purpose. Delegation of duties.

RULES AND REGULATIONS

SEC. 402. (a) The Secretary of Agriculture shall make such rules and regulations as he may deem necessary for the effective enforcement of this Act, except as otherwise provided in this section. Rules and regulations.

(b) The Secretary of the Treasury and the Secretary of Agriculture shall make, jointly or severally, such rules and regulations as they may deem necessary for the effective enforcement of title III of this Act. *Ante*, p. 1282.

(c) Prior to the promulgation of any rule or regulation under this Act, due notice shall be given by publication in the Federal Register of intention to promulgate and the time and place of a public hearing to be held with reference thereto, and no rule or regulation may be promulgated until after such hearing. Any rule or regulation shall become effective on the date fixed in the promulgation, which date shall be not less than thirty days after publication in the Federal Register, and may be amended or revoked in the manner provided for its promulgation. Advance notice in Federal Register.

STANDARDS, TESTS, AND TOLERANCES

SEC. 403. (a) The samplings, analyses, tests, or examinations of seeds made in connection with the administration of this Act shall be made by methods set forth by rules and regulations prescribed under section 402 of this Act. Standards, tests, and tolerances.

(b) The Secretary of Agriculture is authorized and directed to make and promulgate by rules and regulations, reasonable tolerances as to the percentages and rates of occurrence required to be stated or required by this Act.

Ante, p. 1280.

(c) For the purpose of section 201 (b) of this Act, the Secretary of Agriculture is authorized and directed to investigate, determine, establish, and promulgate from time to time such reasonable standards of germination for each kind of vegetable seed as will in his judgment best protect crop production.

PROHIBITION AGAINST ALTERATIONS

Prohibition against alterations.

SEC. 404. No person shall detach, alter, deface, or destroy any label provided for in this Act or the rules and regulations made and promulgated thereunder by the Secretary of Agriculture, or alter or substitute seed in a manner that may defeat the purpose of this Act.

SEIZURE

Seizure of seed sold, delivered, or transported, etc., in violation of Act.

SEC. 405. (a) Any seed sold, delivered for transportation in interstate commerce, or transported in interstate or foreign commerce in violation of any of the provisions of this Act shall, at the time of such violation or at any time thereafter, be liable to be proceeded against on libel of information and condemned in any district court of the United States within the jurisdiction of which the seed is found.

Disposition of condemned seed.

(b) If seed is condemned by a decree of the court as being in violation of the provisions of this Act, it may be disposed of by the court by—

(1) sale; or

(2) delivery to the owner thereof after he has appeared as claimant and paid the court costs and fees and storage and other proper expenses and executed and delivered a bond with good and sufficient sureties that such seed will not be sold or disposed of in any jurisdiction contrary to the provisions of this Act and the rules and regulations made and promulgated thereunder, or the laws of such jurisdiction; or

(3) destruction.

Disposition of proceeds.

(c) If such seed is disposed of by sale, the proceeds of the sale, less the court costs and fees and storage and other proper expenses, shall be paid into the Treasury as miscellaneous receipts, but such seed shall not be sold or disposed of in any jurisdiction contrary to the provisions of this Act and the rules and regulations made and promulgated thereunder, or the laws of such jurisdiction.

Proceedings.

(d) The proceedings in such libel cases shall conform, as nearly as may be, to the proceedings in admiralty, except that either party may demand trial by jury of any issue of fact joined in any such case; and such proceedings shall be at the suit of and in the name of the United States.

PENALTIES

Penalties.

SEC. 406. Any person who violates any provision of this Act or the rules and regulations made and promulgated thereunder shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall pay a fine of not more than $1,000, for the first offense, and upon conviction for each subsequent offense not more than $2,000.

Enforcement to include corporate as well as individual liability.

SEC. 407. When construing and enforcing the provisions of this Act, the act, omission, or failure of any officer, agent, or other person acting for or employed by any person, partnership, corporation, company, society, or association, shall in every case be also deemed to be the act, omission, or failure of such person, partnership, corporation, company, society, or association, as well as that of the person employed.

Opportunity to present views before violation reported.

SEC. 408. Before any violation of this Act is reported by the Secretary of Agriculture to any United States attorney for institution of a criminal proceeding, the person against whom such proceeding

is contemplated shall be given appropriate notice and an opportunity to prevent his views, either orally or in writing, with regard to such contemplated proceeding.

CEASE AND DESIST PROCEEDINGS

Cease and desist proceedings.
Service of complaint; hearing.

SEC. 409. (a) Whenever the Secretary of Agriculture has reason to believe that any person has violated or is violating any of the provisions of this Act or the rules and regulations made and promulgated thereunder, he shall cause a complaint in writing to be served upon the person, stating his charges in that respect, and requiring the person to attend and testify at a hearing at a time and place designated therein, at least thirty days after the service of such complaint; and at such time and place there shall be afforded the person a reasonable opportunity to be informed as to the evidence introduced against him (including the right of cross-examination), and to be heard in person or by counsel and through witnesses, under such rules and regulations as the Secretary of Agriculture may prescribe. At any time prior to the close of the hearing the Secretary of Agriculture may amend the complaint; but in case of any amendment adding new provisions the hearing shall, on the request of the person, be adjourned for a period not exceeding fifteen days.

Cease and desist order to be served if violation found.

(b) If, after such hearing, the Secretary of Agriculture finds that the person has violated or is violating any provisions of the Act or rules and regulations covered by the charges, he shall make a report in writing in which he shall state his findings as to the facts, and shall issue and cause to be served on the person an order requiring such person to cease and desist from continuing such violation. The testimony taken at the hearing shall be reduced to writing and filed in the records of the Department of Agriculture.

Amendment, etc., of report or order.

(c) Until a transcript of the record in such hearing has been filed in a circuit court of appeals, as provided in section 410, the Secretary of Agriculture at any time, upon such notice and in such manner as he deems proper, but only after reasonable opportunity to the person to be heard, may amend or set aside the report or order, in whole or in part.

Service of complaints, orders, and other processes.

(d) Complaints, orders, and other processes of the Secretary of Agriculture under this section may be served by anyone duly authorized by the Secretary of Agriculture, either (1) by delivering a copy thereof to the person to be served, or to a member of the partnership to be served, or to the president, secretary, or other executive officer or a director of the corporation to be served; or (2) by leaving a copy thereof at the principal office or place of business of such person, partnership, or corporation; or (3) by registering and mailing a copy thereof addressed to such person, partnership, or corporation at his or its last known principal office or place of business. The verified return by the person so serving said complaint, order, or other process setting forth the manner of said order shall be proof of the same, and the return post-office receipt for said complaint, order, or other process registered and mailed as aforesaid shall be proof of the service of the same.

Order final unless appeal taken within thirty days.

SEC. 410. An order made under section 409 shall be final and conclusive unless within thirty days after the service the person appeals to the circuit court of appeals for the circuit in which such person resides or has his principal place of business by filing with the clerk of such court a written petition praying that the Secretary's order be set aside or modified in the manner stated in the petition, together with a bond in such sum as the court may determine, conditioned that such person will pay the costs of the proceedings if the court so directs.

Bond.

Court procedure.

The clerk of the court shall immediately cause a copy of the petition to be delivered to the Secretary, and the Secretary shall forthwith prepare, certify, and file in the court a full and accurate transcript of the record in such proceedings, including the complaint, the evidence, and the report and order. If before such transcript is filed, the Secretary amends or sets aside his report or order, in whole or in part, the petitioner may amend the petition within such time as the court may determine, on notice to the Secretary.

Amendment of petition by petitioner.

Temporary injunctions.

At any time after such transcript is filed the court, on application of the Secretary, may issue a temporary injunction restraining, to the extent it deems proper, the person and his officers, directors, agents, and employees from violating any of the provisions of the order pending the final determination of the appeal.

Evidence.

The evidence so taken or admitted, duly certified and filed as aforesaid as a part of the record, shall be considered by the court as the evidence in the case. The proceedings in such cases in the circuit court of appeals shall be made a preferred cause and shall be expedited in every way.

Powers of court.

The court may affirm, modify, or set aside the order of the Secretary.

Reopening of hearing.

If the court determines that the just and proper disposition of the case requires the taking of additional evidence, the court shall order the hearing to be reopened for the taking of such evidence, in such manner and upon such terms and conditions as the court may deem proper. The Secretary may modify his findings as to the facts, or make new findings, by reason of the additional evidence so taken, and he shall file such modified or new findings and his recommendations, if any, for the modification or setting aside of his order, with the return of such additional evidence.

Effect of court orders.

If the circuit court of appeals affirms or modifies the order of the Secretary, its decree shall operate as an injunction to restrain the person and his officers, directors, agents, and employees from violating the provisions of such order or such order as modified.

Failure to obey order; enforcement.

SEC. 411. If any person against whom an order is issued under section 409 fails to obey the order, the Secretary of Agriculture, or the United States, by its Attorney General, may apply to the circuit court of appeals of the United States, within the circuit where the person against whom the order was issued resides or has his principal place of business, for the enforcement of the order, and shall certify and file with its application a full and accurate transcript of the record in such proceedings, including the complaint, the evidence, the report, and the order. Upon such filing of the application and transcript the court shall cause notice thereof to be served upon the person against whom the order was issued. The evidence to be considered, the procedure to be followed, and the jurisdiction of the court shall be the same as provided in section 410 for applications to set aside or modify orders.

The proceedings in such cases shall be made a preferred cause and shall be expedited in every way.

SEPARABILITY OF PROCEEDINGS

Separability of proceedings.

Minor violations.

SEC. 412. The institution of any one of the proceedings provided for in sections 405, 409, 410, and 411, or criminal prosecution under section 406 shall not bar institution of any of the others. However, nothing in this Act shall be construed as requiring the Secretary of Agriculture to recommend prosecution or institution of libel proceedings, cease-and-desist proceedings or proceedings for the enforce-

ment of a cease-and-desist order, for minor violations of this Act whenever he believes that the public interest will be adequately served by suitable written notice or warning.

Powers of Secretary of Agriculture.

SEC. 413. (a) In carrying on the work herein authorized, the Secretary of Agriculture, or any officer or employee designated by him for such purpose, shall have power to hold hearings, administer oaths, sign and issue subpenas, examine witnesses, take depositions, and require the production of books, records, accounts, memoranda, and papers, and have access to office and warehouse premises. Upon refusal by any person to appear, testify, or produce pertinent books, records, accounts, memoranda, and papers in response to a subpena, or to permit access to premises, the proper United States district court shall have power to compel obedience thereto.

Refusal to appear, testify, etc.

Witness fees and mileage.

(b) Witnesses summoned before the Secretary or any officer or employee designated by him shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking the same shall severally be entitled to the same fees as are paid for like service in the courts of the United States.

PUBLICATION

Publication.

SEC. 414. After judgment by the court, or the issuance of a cease and desist order, in any case arising under this Act, notice thereof shall be given by publication in such manner as may be prescribed in the rules and regulations made and promulgated under this Act.

AUTHORIZATION FOR APPROPRIATIONS

Authorization for appropriations.

SEC. 415. (a) There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary for administering this Act.

Availability of funds for allotment.

(b) Funds appropriated for carrying into effect the purpose of this Act shall be available for allotment by the Secretary of Agriculture to the bureaus and offices of the Department of Agriculture and for transfer to other departments and agencies of the Government which the Secretary of Agriculture may call upon to assist or cooperate in carrying out such purposes or for services rendered or to be rendered in connection therewith.

AUTHORIZATION FOR EXPENDITURES

Authorization for expenditures.

SEC. 416. The Secretary of Agriculture is authorized to make such expenditures for rent, outside of the District of Columbia, printing, binding, telegrams, telephones, books of reference, publications, furniture, stationery, office and laboratory equipment, travel, and other supplies, including reporting services, such research necessary to develop methods of processing, bulking, blending, sampling, testing, and merchandising seeds necessary to the administration of this Act and other necessary expenses in the District of Columbia and elsewhere, and as may be appropriated for by the Congress.

COOPERATION

Cooperation with Federal agencies, States, etc.

SEC. 417. The Secretary of Agriculture is authorized to cooperate with any other department or agency of the Federal Government; or with any State, Territory, District, or possession, or department, agency, or political subdivision thereof; or with any producing, trading, or consuming organization, whether operating in one or more jurisdictions, in carrying out the provisions of this Act.

SEPARABILITY OF PROVISIONS

Separability of provisions.

SEC. 418. If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act, and the application of such provisions to other persons or circumstances, shall not be affected thereby.

REPEALS

Repeals.

37 Stat. 506; 39 Stat. 453; 44 Stat. 325. 7 U. S. C. §§ 111–116.

Proviso. Designated notices to remain in effect.

SEC. 419. The Importation of Adulterated Seeds Act, approved August 24, 1912, as amended August 11, 1916, and as amended April 26, 1926 (7 U. S. C., 111–116, inclusive), is hereby repealed on the one hundred and eightieth day after the passage of this Act: *Provided, however*, That the notices with respect to imported alfalfa and red clover seed promulgated by the Secretary of Agriculture under the authority of the Importation of Adulterated Seeds Act, approved August 24, 1912, as amended (7 U. S. C., 111–116, inclusive), and now in effect, shall remain with the same full force and effect as if promulgated under this Act.

EFFECTIVE DATE

Effective date.

SEC. 420. This Act shall take effect as follows: As to agricultural seeds, and the importation of vegetable seeds, on the one hundred and eightieth day after its enactment; as to vegetable seeds in interstate commerce, one year after its enactment; and as to sections 401, 402, and 403, on the date of its enactment.

Approved, August 9, 1939.

[CHAPTER 616]

August 9, 1939
[H. R. 5835]
[Public, No. 355]

AN ACT

To authorize the President to render closer and more effective the relationship between the American republics.

American republics. President authorized to utilize Government agencies in effecting purposes of designated treaties, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to render closer and more effective the relationship between the American republics the President of the United States is hereby authorized, subject to such appropriations as are made available for the purpose, to utilize the services of the departments, agencies, and independent establishments of the Government in carrying out the reciprocal undertakings and cooperative purposes enunciated in the treaties, resolutions, declarations, and recommendations signed by all of the twenty-one American republics at the Inter-American Conference for the Maintenance of Peace held at Buenos Aires, Argentina, in 1936, and at the Eighth International Conference of American States held at Lima, Peru, in 1938.

Advisory committees.

SEC. 2. The President is authorized to create such advisory committees as in his judgment may be of assistance in carrying out the undertakings of this Government under the treaties, resolutions, declarations, and recommendations referred to, but no committee or member thereof shall be allowed any salary or other compensation for services: *Provided, however*, That they may, within the limits of appropriations made available therefor by the Congress, which appropriations are hereby authorized, be paid their actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses while away from their homes in attendance upon meetings within the United States under instructions from the Secretary of State.

No salary, etc.

Proviso. Allowances.

Approved, August 9, 1939.

[CHAPTER 617]

AN ACT

August 9, 1939
[H. R. 6021]
[Public, No. 356]

To repeal the minimum-price limitation on sale of the Akron, Ohio, old post-office building and site.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following parts of Acts regulating sale of the Akron, Ohio, old post-office building and site are hereby repealed:

Akron, Ohio, old post-office building and site.

(a) The proviso limiting the last sentence of section 13 of the Act entitled "An Act to increase the limit of cost of certain public buildings * * *", approved March 4, 1913 (Public, Numbered 432, Sixty-second Congress; 37 Stat. 882), reading as follows: "*Provided*, That said building and site shall not be sold for any sum less than $100,000.";

Minimum price limitation on sale of, repealed.

37 Stat. 882.

(b) The last clause of the Act entitled "An Act to authorize the sale of the Government property acquired for a post-office site in Akron, Ohio", approved May 13, 1930 (Public, Numbered 206, Seventy-first Congress; 46 Stat. 274), reading as follows: "and to sell the remainder of the site upon the terms and conditions provided in the Act of Congress approved March 4, 1913, authorizing the sale of the above old post-office property in Akron, Ohio."

Clause authorizing sale of remainder of site repealed.

46 Stat. 274.

Approved, August 9, 1939.

[CHAPTER 618]

AN ACT

August 9, 1939
[H. R. 6556]
[Public, No. 357]

To provide for the seizure and forfeiture of vessels, vehicles, and aircraft used to transport narcotic drugs, firearms, and counterfeit coins, obligations, securities, and paraphernalia, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) it shall be unlawful (1) to transport, carry, or convey any contraband article in, upon, or by means of any vessel, vehicle, or aircraft; (2) to conceal or possess any contraband article in or upon any vessel, vehicle, or aircraft, or upon the person of anyone in or upon any vessel, vehicle, or aircraft; or (3) to use any vessel, vehicle, or aircraft to facilitate the transportation, carriage, conveyance, concealment, receipt, possession, purchase, sale, barter, exchange, or giving away of any contraband article.

Transportation, etc., of contraband articles by vessels, vehicles, or aircraft, unlawful.

(b) As used in this section, the term "contraband article" means—

"Contraband article" defined.

(1) Any narcotic drug which has been or is possessed with intent to sell or offer for sale in violation of any laws or regulations of the United States dealing therewith, or which is sold or offered for sale in violation thereof, or which does not bear appropriate tax-paid internal-revenue stamps as required by law or regulations;

Narcotic drug.

(2) Any firearm, with respect to which there has been committed any violation of any provision of the National Firearms Act, as now or hereafter amended, or any regulation issued pursuant thereto; or

Firearm.
48 Stat. 1236.
26 U. S. C. §§ 1132-1132q; Supp. IV, ch. 15A.

(3) Any falsely made, forged, altered, or counterfeit coin or obligation or other security of the United States or of any foreign government; or any material or apparatus, or paraphernalia fitted or intended to be used, or which shall have been used, in the making of any such falsely made, forged, altered, or counterfeit coin or obligation or other security.

Counterfeit coin, obligation, etc.

SEC. 2. Any vessel, vehicle, or aircraft which has been or is being used in violation of any provision of section 1, or in, upon, or by means of which any violation of section 1 has taken or is taking

Seizure and forfeiture of vessels, etc., transporting contraband.

Provisos.
Owner or master a consenting party or privy thereto.

place, shall be seized and forfeited: *Provided*, That no vessel, vehicle, or aircraft used by any person as a common carrier in the transaction of business as such common carrier shall be forfeited under the provisions of this Act unless it shall appear that (1) in the case of a railway car or engine, the owner, or (2) in the case of any other such vessel, vehicle, or aircraft, the owner or the master of such vessel or the owner or conductor, driver, pilot, or other person in charge of such vehicle or aircraft was at the time of the alleged illegal act a consenting party or privy thereto: *Provided further*, That no vessel, vehicle, or aircraft shall be forfeited under the provisions of this Act by reason of any act or omission established by the owner thereof to have been committed or omitted by any person other than such owner while such vessel, vehicle, or aircraft was unlawfully in the possession of a person who acquired possession thereof in violation of the criminal laws of the United States, or of any State.

Violation by person other than owner, possessing vessel, etc., unlawfully.

Enforcement provisions.

SEC. 3. The Secretary of the Treasury is empowered to authorize, or designate, officers, agents, or other persons to carry out the provisions of this Act. It shall be the duty of any officer, agent, or other person so authorized or designated, or authorized by law, whenever he shall discover any vessel, vehicle, or aircraft which has been or is being used in violation of any of the provisions of this Act, or in, upon, or by means of which any violation of this Act has taken or is taking place, to seize such vessel, vehicle, or aircraft and to place it in the custody of such person as may be authorized or designated for that purpose by the Secretary of the Treasury, to await disposition pursuant to the provisions of this Act and any regulations issued hereunder.

Application of laws.

SEC. 4. All provisions of law relating to the seizure, summary and judicial forfeiture, and condemnation of vessels and vehicles for violation of the customs laws; the disposition of such vessels and vehicles or the proceeds from the sale thereof; the remission or mitigation of such forfeitures; and the compromise of claims and the award of compensation to informers in respect of such forfeitures shall apply to seizures and forfeitures incurred, or alleged to have been incurred, under the provisions of this Act, insofar as applicable and not inconsistent with the provisions hereof: *Provided*, That such duties as are imposed upon the collector of customs or any other person with respect to the seizure and forfeiture of vessels and vehicles under the customs laws shall be performed with respect to seizures and forfeitures of vessels, vehicles, and aircraft under this Act by such officers, agents, or other persons as may be authorized or designated for that purpose by the Secretary of the Treasury.

Proviso.
Duties with respect to seizures, etc.

Appropriations made available.

SEC. 5. Any appropriation which has been or shall hereafter be made for the enforcement of the customs, narcotics, counterfeiting, or internal-revenue laws, and the provisions of the National Firearms Act shall be available for the defraying of expenses of carrying out the provisions of this Act.

Provisions deemed supplemental to existing laws.

SEC. 6. The provisions of this Act shall be construed to be supplemental to, and not to impair in any way, existing provisions of law imposing fines, penalties, or forfeitures; or providing for the seizure, condemnation, or disposition of forfeited property or the proceeds thereof; or authorizing the remission or mitigation of fines, penalties, or forfeitures.

Definitions.

SEC. 7. When used in this Act—

"Vessel."

(a) The term "vessel" includes every description of watercraft or other contrivance used, or capable of being used, as means of transportation in water, but does not include aircraft;

"Vehicle."

(b) The term "vehicle" includes every description of carriage or other contrivance used, or capable of being used, as means of transportation on, below, or above the land, but does not include aircraft;

(c) The term "aircraft" includes every description of craft or carriage or other contrivance used, or capable of being used, as means of transportation through the air;

"Aircraft."

(d) The term "narcotic drug" means any narcotic drug, as now or hereafter defined by the Narcotic Drugs Import and Export Act, the internal-revenue laws or any amendments thereof, or the regulations issued thereunder; or marihuana as now or hereafter defined by the Marihuana Tax Act of 1937 or the regulations issued thereunder;

"Narcotic drug." 42 Stat. 596. 21 U. S. C. §§ 171-185.

50 Stat. 551. 26 U. S. C., Supp. IV, § 1399-1399q.

(e) The term "firearm" means any firearm, as now or hereafter defined by the National Firearms Act, or any amendments thereof, or the regulations issued thereunder; and

"Firearm." 48 Stat. 1236. 26 U. S. C. §§ 1132-1132q; Supp. IV, ch. 15A.

(f) The words "obligation or other security of the United States" are used as now or hereafter defined in section 147 of the Criminal Code, as amended (U. S. C., title 18, sec. 261).

"Obligation or other security of the United States." 18 U. S. C. § 261; Supp. IV, § 261.

SEC. 8. The Secretary of the Treasury shall prescribe such rules and regulations as may be necessary to carry out the provisions of this Act.

Rules and regulations.

Approved, August 9, 1939.

[CHAPTER 619]

AN ACT

August 9, 1939
[H. R. 6874]
[Public, No. 358]

To repeal section 4897 of the Revised Statutes (U. S. C., title 35, sec. 38), and amend sections 4885 and 4934 of the Revised Statutes (U. S. C., title 35, secs. 41 and 78).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4897 of the Revised Statutes (U. S. C., title 35, sec. 38) be repealed.

Patents. Section repealed. R. S. § 4897. 35 U. S. C. § 38.

SEC. 2. That section 4885 of the Revised Statutes (U. S. C., title 35, sec. 41) be amended by adding at the end thereof the following: "*Provided, however*, That the Commissioner of Patents may in his discretion receive the final fee if paid within one year after the six months' period for payment has passed and the patent shall issue".

Proviso. Payment of final fees. R. S. § 4885. 35 U. S. C. § 41.

SEC. 3. That section 4934 of the Revised Statutes (U. S. C., title 35, sec. 78) be amended by changing the last sentence to read: "On filing each petition for the revival of an abandoned application for a patent or for the delayed payment of the fee for issuing each patent, $10."

Petition for revival of abandoned application, etc. R. S. § 4934. 35 U. S. C. § 78.

SEC. 4. This Act shall take effect upon approval: *Provided, however*, That in all cases in which the notice of allowance had been sent prior to the time at which this Act takes effect the final fee may be paid and other proceedings may be taken under the statutes in force at the time of approval of this Act as if such statutes had not been amended or repealed.

Effective date. *Proviso.* Procedure where notice of allowance sent prior to effective date.

Approved, August 9, 1939.

[CHAPTER 620]

AN ACT

August 9, 1939
[H. R. 7086]
[Public, No. 359]

To provide for insanity proceedings in the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person with whom an alleged insane person may reside, or at whose house he may be, or the father or mother, husband or wife, brother or sister, or the child of lawful age of any such person, or the nearest relative or friend available, or the committee of such person, or an officer of any charitable institution, home, or hospital in which such person may be, or any duly accredited officer or agent of the Board

District of Columbia. Insanity proceedings. Application for writ de lunatico inquirendo, etc.

of Public Welfare, or any officer authorized to make arrests in the District of Columbia who has arrested any alleged insane person under the provisions of the Act of Congress approved April 27, 1904 (33 Stat. 316), may apply for a writ de lunatico inquirendo and an order of commitment, or either thereof, for any alleged insane person in the District of Columbia, by filing in the District Court of the United States for the District of Columbia a verified petition therefor, containing a statement of the facts upon which the allegation of insanity is based.

33 Stat. 316.
16 D. C. Code §§ 31-32.

Admission to Gallinger Hospital upon personal application for observation.

Any person believing he has, or is about to, become mentally ill may, upon his own written application, in the discretion of the chief psychiatrist of Gallinger Municipal Hospital, enter Gallinger Municipal Hospital for observation and place himself subject to examination and commitment as hereinafter provided.

Issuance of attachment.

SEC. 2. Upon the filing with the court of a verified petition as hereinabove provided, accompanied by the affidavits of two or more responsible residents of the District of Columbia setting forth that they believe the person therein named to be insane or of unsound mind, the length of time they have known such person, that they believe such person to be incapable of managing his own affairs, and that such person is not fit to be at large or go unrestrained, and that if such person be permitted to remain at liberty the rights of persons and property will be jeopardized or the preservation of public peace imperiled or the commission of crime rendered probable, and that such person is a fit subject for treatment by reason of his or her mental condition, the court, or any judge thereof in vacation, may, in its or his discretion, issue an attachment for the immediate apprehension and detention, for preliminary examination, of such person in Gallinger Municipal Hospital and, unless found by the staff of Gallinger Municipal Hospital to be of sound mind, in Saint Elizabeths Hospital for a period not exceeding thirty days.

Examination.

Any person so apprehended and detained shall be given an examination within five days of his admission into Gallinger Municipal Hospital by the staff of Gallinger Municipal Hospital.

Transfer to Saint Elizabeths Hospital.

The superintendent of Gallinger Municipal Hospital may transfer such person to Saint Elizabeths Hospital at any time within thirty days after his apprehension and detention, and shall report the fact of such transfer to the Commission on Mental Health as established by the Act of June 8, 1938 (52 Stat. 627, ch. 326), and hereinafter referred to as the Commission. The superintendent of Saint Elizabeths Hospital is hereby authorized to receive and detain persons so transferred, at the expense of the District of Columbia.

Fact to be reported to Commission on Mental Health.
52 Stat. 625.
16 D. C. Code § 42.
Commitment at expense of D. C.

Temporary removal to Saint Elizabeths Hospital upon petition in certain cases.

If any person while a patient in Gallinger Municipal Hospital being observed for his or her mental condition cannot be cared for or treated adequately in said hospital or if such person be in need of treatment which cannot be given properly in said hospital, then the superintendent of Gallinger Municipal Hospital may effect the transfer and temporary commitment of such person to Saint Elizabeths Hospital by executing a petition as provided by section 1 of the Act approved June 8, 1938, accompanied by the certificate of the chief psychiatrist of Gallinger Municipal Hospital setting forth that said patient is of unsound mind, cannot be cared for or treated adequately in Gallinger Municipal Hospital, should not be allowed to remain at liberty and go unrestrained, and that said patient is a fit subject for treatment in Saint Elizabeths Hospital on account of his mental condition. The superintendent of Saint Elizabeths Hospital is authorized to receive and detain any patient so transferred from Gallinger Municipal Hospital at the expense of the District of Columbia pending his formal commitment or other order of the court.

52 Stat. 625.
16 D. C. Code § 41.
Certificate to accompany.

Provisional detention pending court order.

Persons arrested under the provisions of the Act of Congress approved April 27, 1904 (33 Stat. 316), shall be detained in Gallinger Municipal Hospital pending the filing of a petition as provided in section 1 of this Act. Such petition shall be filed within forty-eight hours after such person shall have been admitted into Gallinger Municipal Hospital, or, if such forty-eight-hour period shall expire on a Sunday or legal holiday, then not later than noon of the next succeeding day which is not a Sunday or legal holiday. The court, or any judge thereof in vacation, may, upon being satisfied of the sufficiency of the petition, sign an order authorizing the continued detention of said person in Gallinger Municipal Hospital and, unless found by the staff of Gallinger Municipal Hospital to be of sound mind, in Saint Elizabeths Hospital for a period not exceeding thirty days from the time of his apprehension and detention. If such petition be not filed, and such order of court obtained within the aforementioned period, the person shall be discharged forthwith. If said staff shall find that such person is of unsound mind and suitable for treatment by reason of mental illness, the superintendent of said hospital may immediately transfer such person to Saint Elizabeths Hospital, and shall report the fact of such transfer to the Commission. The superintendent of Saint Elizabeths Hospital is hereby authorized to receive and detain persons so transferred, at the expense of the District of Columbia.

Arrest and detention in Gallinger Hospital pending filing of petition.
33 Stat. 316.
16 D. C. Code §§ 31-36.
Time limitation.

Order authorizing continued detention; period.

Discharge if petition not filed, etc.

Transfer to Saint Elizabeths Hospital if found of unsound mind, etc.

Report to Commission.
Detention at expense of D. C.

If as a result of examination, the staff of Gallinger Municipal Hospital shall find that any person detained in Gallinger Municipal Hospital pursuant to the provisions of this section is of sound mind, he shall be discharged forthwith by said Gallinger Municipal Hospital, and the petition, if any, shall be dismissed.

Discharge, if found sane.

Any petition filed in the equity court for a writ de lunatico inquirendo or for an order of commitment of any alleged insane person, shall be referred by the court to the Commission for report and recommendation within such time as the court may designate, not exceeding seven days, which time may be extended by the court for good cause shown, and in such event the period of temporary commitment in Saint Elizabeths Hospital may be extended by the court for such additional time as the court shall deem necessary. The Commission shall examine the alleged insane person and any other person, including any suggested by the alleged insane person, his relatives, friends, or representatives, whose testimony may be relevant, competent, and material upon the issue of insanity; and the Commission shall afford opportunity for hearing to any alleged insane person, his relatives, friends, or representatives. At all hearings the alleged insane person shall have the right to be represented by counsel.

Reference of petition for writs by court to Commission.

Examination.

Right of counsel.

The Commission is hereby authorized to conduct its examination and hearings of cases elsewhere than at the offices of said Commission in its discretion, according to the circumstances of the case.

Examination, etc., elsewhere than at Commission's office.

If in the determination of the Commission he be found not to be sane, then it shall be the duty of the Commission to apply to the court for a date for a hearing. In all cases before said hearing, the said Commission shall cause to be served personally upon the patient a written notice of the time and place of final hearing at least five days before the date fixed. Five days' notice of the time and place of the hearing shall in all cases be mailed to or served upon the applicant, but in case the applicant is not the husband, wife, or nearest relative, the notice shall be mailed to or served upon the husband, wife, or nearest relative, if possible. The notice shall contain a statement that if the patient desires to oppose the application for a final order of commitment, he may appear personally or by attorney at the

Application by Commission to court for hearing if found not to be sane.
Service of notice on patient and others.

time and place fixed for the hearing. Proof of service shall be made at the hearing. The court may in its discretion appoint an attorney or guardian ad litem to represent the alleged insane person at any hearing before the court, or before the court and jury, and shall allow the attorney or guardian ad litem so appointed a reasonable fee for his services. Such fees may be charged against the estate or property, if any, of the alleged insane person.

Attorney, etc., to represent alleged insane person; fee.

If a demand is made for a jury trial, the superintendent of Gallinger Municipal Hospital or Saint Elizabeths Hospital shall see that the patient has been given opportunity to appear personally or by attorney at the hearing and assist him in communicating with his friends, relatives, or attorney. If the superintendent shall certify that in his opinion it would be prejudicial to the health of the patient or unsafe to produce the patient at the inquiry, then such patient shall not be required to be produced.

Jury trial.

Proof of service of the required notices shall be made at the hearing.

SEC. 3. Upon the receipt of the report and recommendation of the Commission, a copy shall be served personally upon the alleged insane person, his guardian ad litem, or his attorney, if he has one, together with notice that he has five days within which to demand a jury trial. A demand for hearing by the court, or a demand for jury trial for the purpose of determining the sanity or insanity of the alleged insane person may be made by the said alleged insane person or by anyone in his behalf, or a jury trial may be ordered by the court upon its own motion. If demand be made for a jury trial, or such trial be ordered by the court on its own motion, the case shall be calendared for trial not more than ten days after demand for hearing by the court for a jury trial, unless the time is extended by the court. The Commission, or any of the members thereof, shall be competent and compellable witnesses at any trial or hearing of an alleged insane person. In any case in which a commitment at public expense, in whole or in part, is sought, the corporation counsel or one of his assistants shall represent the petitioner unless said petitioner shall be represented by counsel of his or her own choice.

Procedure if hearing or jury trial demanded.

SEC. 4. The jury to be used in lunacy inquisitions in those cases where a jury trial shall be demanded or ordered shall be empaneled, upon order of the court, from the jurors in attendance upon other branches of the District Court of the United States for the District of Columbia, who shall perform such services in addition to and as part of their duties in said court.

Empaneling of jury.

SEC. 5. If no demand be made for a jury trial, the judge holding court shall determine the sanity or insanity of said alleged insane person, but such judge may, in his discretion, require other proofs, in addition to the petition and report of the Commission, or such judge may order the temporary commitment of said alleged insane person for observation or treatment for an additional period of not more than thirty days. The judge may, in his discretion, dismiss the petition notwithstanding the recommendation of the Commission. If the judge be satisfied that the alleged insane person is of sound mind, he shall forthwith discharge such person and dismiss the petition.

Procedure if no jury trial demanded.

SEC. 6. If the judge be satisfied that the alleged insane person is insane, or if a jury shall so find, the judge may commit the insane person as he in his discretion shall find to be for the best interests of the public and of the insane person. In case of a temporary commitment, the court may make additional temporary commitments upon further examination by, and recommendation of, the Commission.

Commitment.

The judge may commit the insane person to the custody of the Veterans' Administration for care and treatment in a Veterans' Administration facility, if there has been filed with the court or the Commission on Mental Health, acting under the direction of the

Commitment to custody of Veterans' Administration for care, etc., in certain cases.

court, a certificate executed by the Administrator of Veterans' Affairs, or his duly authorized representative, showing said insane person to be entitled to such care and treatment, and that facilities therefor are available.

Recommendations of the Commission.

SEC. 7. Recommendations of the Commission must be made by the unanimous recommendation of the three members acting upon the case. If the three members of the Commission be unable to agree upon the recommendation to be made in any case, they shall immediately file with the court a report setting forth the fact that they are unable to agree on the case, and in that event the court shall hear and determine the case, unless the alleged insane person, or someone in his behalf, shall demand a jury trial, in which event the case shall be heard and determined by the court and a jury.

Court proceeding in event of disagreement.

Jury trial if demanded.

If the Commission shall agree upon a recommendation, it shall file with the court a report setting forth its findings of fact and conclusions of law and its recommendation based thereon which recommendation shall be in one of the following forms:

Findings and recommendation to be filed with the court.

Forms.

(A) That the person is of sound mind and should be discharged forthwith and the petition dismissed.

Person of sound mind, etc.

(B) That the mental condition of the alleged insane person is such that a definite diagnosis cannot be made without further study, or that the mental incapacity of said person will probably be of short duration, and that said person should be further detained and committed in Saint Elizabeths Hospital as hereinbefore provided for, or in any other hospital in the District of Columbia as provided in the Act approved April 27, 1904, for further observation or treatment for such period of time as the court may determine, during which said time the Commission shall from time to time examine said person and make a recommendation to the court as to the final disposition of the case.

Further study necessary.

Mental incapacity probably of short duration; temporary detention, etc.

33 Stat. 316.
16 D. C. Code §§ 31-36.

(C) That the person is of unsound mind and (1) should be committed to Saint Elizabeths Hospital, or any other hospital provided by section 4 of the Act approved April 27, 1904, (a) at public expense, or (b) at the expense of those persons who are required by law, or who will agree to pay for the maintenance and treatment of said insane person, or (c) that the relatives of said insane person, mentioned in section 11 of this Act are able to pay a specified sum per month toward the support and maintenance of said insane person; (2) is harmless and may safely be committed to the care of his relatives or friends (naming them) who are willing to accept the custody, care, and maintenance of said insane person under conditions specified by the Commission; (3) should be committed to the Administrator of Veterans' Affairs for care and treatment in a Veterans' Administration facility: *Provided*, That there shall be filed with the court or Commission a certificate executed by said Administrator or his duly authorized representative, showing said person is entitled to such care and treatment and that facilities therefor are available.

Of unsound mind and should be committed.

33 Stat. 317.
16 D. C. Code § 34.

Harmless and may be committed to care of relatives, etc.

Should be committed for care in Veterans' Administration facility.

Proviso.
Certificate to be filed.

SEC. 8. If an insane person be found by the Commission, subject to the review of the court, not to be a resident of the District of Columbia, he may be committed by the court to Saint Elizabeths Hospital as a District of Columbia patient until such time as his residence shall have been ascertained. Upon the ascertainment of such insane person's residence in some other jurisdiction, he shall be transferred to the State of such residence. The expense of transferring such patient, including the traveling expenses of necessary attendants to insure his safe transfer, shall be borne by the District of Columbia only if the patient be indigent.

Nonresident insane.

Any insane person found by the Commission to have been a resident of the District of Columbia for more than one year prior to the filing of the petition, and any person found within the District

Resident, etc., insane.

of Columbia whose residence cannot be ascertained, who is not in confinement on a criminal charge, may be committed by the court to, and confined in, said Saint Elizabeths Hospital, or any other hospital in said District, which, in the judgment of the Commission of said District, is properly constructed and equipped for the reception and care of such persons, and the official in charge of which, for the time being, is willing to receive such persons.

"Resident of the District of Columbia" defined.

"Resident of the District of Columbia", as used in this section, means a person who has maintained his principal place of abode in the District of Columbia for more than one year prior to the filing of the petition provided for in section 1 of this Act.

Placing of harmless insane in care of relatives.

If it appears that a person found to be insane is harmless and his or her relatives or committee of his or her person are willing and able properly to care for such insane person at some place or institution other than Saint Elizabeths Hospital, the judge may order that such insane person be placed in the care and custody of such relatives or such committee upon their entering into an undertaking to provide for such insane person as the court may direct.

Liability of relatives for cost of maintenance and treatment.

SEC. 9. The father, mother, husband, wife, and adult children of an insane person, if of sufficient ability, and the committee or guardian of his or her person and estate, if his or her estate is sufficient for the purpose, shall pay the cost to the District of Columbia of his or her maintenance, including treatment in Saint Elizabeths Hospital or in any other hospital to which the insane person may be committed. It shall be the further duty of said Commission, to examine under oath, the father, mother, husband, wife, adult children, and committee, if any, of any alleged insane person whenever such relatives live within the District of Columbia, and to ascertain the ability of such relatives or committee, if any, to maintain or contribute toward the maintenance of such alleged insane person: *Provided*, That in no case shall said relatives or committee be required to pay more than the actual cost to the District of Columbia of maintenance of such alleged insane person.

Ascertainment of ability to pay.

Proviso. Limitation.

Court procedure in event of nonpayment.

If any person hereinabove made liable for the maintenance of an insane person shall fail so to provide or pay for such maintenance, the court shall issue to such person a citation to show cause why he should not be adjudged to pay a portion or all of the expenses of maintenance of such patient. The citation shall be served at least ten days before the hearing thereon. If, upon such hearing, it shall appear to the court that the insane person has not sufficient estate out of which his maintenance may properly be fully met and that he has relatives of the degrees hereinabove mentioned who are parties to the proceedings, and who are able to contribute thereto, the court may make an order requiring payment by such relatives of such sum or sums as it may find they are reasonably able to pay and as may be necessary to provide for the maintenance of such insane person. Said order shall require the payment of such sums to the Board of Public Welfare annually, semiannually, or quarterly as the court may direct. It shall be the duty of the Board to collect the said sums due under this section, and to turn the same into the Treasury of the United States to the credit of the District of Columbia. Any such order may be enforced against any property of the insane person or of the person liable or undertaking to maintain him in the same way as if it were an order for temporary alimony in a divorce case.

Citation, hearing, etc.
Court action.

Collections.

Enforcement against property of insane person or person liable.

Released or paroled patients.
Hearings to determine sanity, etc.

SEC. 10. Any insane person who has been committed to Saint Elizabeths Hospital or any other hospital, and who shall have been released from such hospital as improved, or who shall have been paroled from such hospital (but who shall not have been discharged as cured), and who shall have been absent from the hospital on release or parole

for a period of six months or longer, shall have the right to appear before the District Court of the United States for the District of Columbia for a hearing to determine the sanity and right to restoration to the status of a person of sound mind of said insane person by filing a petition therefor with the court upon a form to be provided by the Commission for that purpose. It shall be the duty of the Commission to make an examination of the records of Saint Elizabeths Hospital of the insane person as may be necessary to determine such questions, and if necessary have the person examined by the members of the staff of Saint Elizabeths Hospital and to make a report and recommendation to the court. In the event the Commission shall find from the records and examination that the said person is of sound mind and shall recommend to the court the restoration of said person to the status of a person of sound mind such recommendation shall be sufficient to authorize the court to enter an order declaring such person to be restored to his or her former legal status as a person of sound mind. In the event the Commission shall find such person to be of unsound mind, it shall report that finding to the court. Upon the filing by the Commission of a report finding such person to be of unsound mind, the insane person shall have the right to a hearing by the court or by the court and a jury. For the purpose of making the examination and observations required by this section, the Commission shall have the right to examine the records and to interrogate the physicians and attendants at Saint Elizabeths Hospital or any other hospital in which such patient shall have been confined, who have had the insane person under their care, and the Commission may recommend to the court the temporary recommitment of such person for said purpose. At such trial by the court or by the court and jury, an adjudication shall be made as to whether the person is of sound mind or is still of unsound mind.

Examination of designated records by Commission.

Effect of finding person to be of sound mind.

If found to be of unsound mind.

Right to hearing.

Adjudication.

SEC. 11. The same fees and mileage as are paid in the courts of the United States shall be paid in the case of witnesses subpenaed under the provisions of this Act.

Witness fees and mileage.

SEC. 12. The court in its discretion may require the petitioner to file an undertaking with surety to be approved by the court in such amount as the court may deem proper, conditioned to save harmless the respondent by reason of costs incurred, including attorneys' fees, if any, and damages suffered by the respondent as a result of any such action.

Petitioner may be required to file undertaking with surety.

SEC. 13. All applications and certificates for commitment and confinement of any patient to any hospital in the District of Columbia for the care and the treatment of the insane must be made on forms approved by the Commission and furnished by it.

Use of prescribed forms.

SEC. 14. Any person who executes a verified petition or affidavit as provided in this Act, by which he or she secures or attempts to secure the apprehension, detention, or restraint of any other person in the District of Columbia without probable cause for believing such person to be insane or of unsound mind, or any physician who knowingly makes any false certificate or affidavit as to the sanity or insanity of any other person, shall, upon conviction thereof, be fined not more than $500 or imprisoned not more than three years, or both.

Penalty provisions.

SEC. 15. Nothing contained in this Act shall deprive the alleged insane person of the benefit of existing remedies to secure his release or to prove his sanity, or of any other legal remedies he may have.

Legal remedies not denied.

SEC. 16. Section 2 of the Act approved June 8, 1938, is hereby amended by deleting the words "for such service the alternate shall receive $10 for each day of actual service" and inserting in lieu thereof the following: "For such service the alternate shall receive, for each day of actual service, the same compensation as fixed in

Alternate lawyer member of Commission, compensation.
52 Stat. 625.
16 D. C. Code, Supp. IV, § 42.

5 U. S. C. §§ 661-674; Supp. IV, §§ 673, 673c.

accordance with the provisions of the Classification Act of 1923, as amended, for the lawyer member of the Commission".

Repeal of conflicting Acts, etc.

SEC. 17. All Acts or parts of Acts in conflict herewith are hereby repealed.

Severability of provisions.

SEC. 18. If any provision of this Act or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are declared to be severable.

Approved, August 9, 1939.

[CHAPTER 621]

August 9, 1939
[H. R. 4784]
[Public, No. 360]

AN ACT

To provide a right-of-way.

Fort Mifflin Military Reservation, Pa.

Atlantic Refining Company, right-of-way for pipe lines over.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and empowered, under such terms and conditions as are deemed advisable by him, to grant to the Atlantic Refining Company, its successors and/or assigns, an easement for the right-of-way for oil-pipe lines over, across, in, and upon the Fort Mifflin Military Reservation, in the State of Pennsylvania: *Provided*, That such right-of-way shall be granted only upon a finding by the Secretary of War that the same will be in the public interest and will not substantially injure the interest of the United States in the property affected thereby: *Provided further*, That all or any part of such right-of-way may be annulled and forfeited by the Secretary of War if the property is needed for governmental purposes or for failure to comply with the terms or conditions of any grant hereunder, or for nonuse or for abandonment of rights granted under authority hereof.

Provisos.
Condition.

Federal rights reserved.

Approved, August 9, 1939.

[CHAPTER 622]

August 9, 1939
[H. J. Res. 159]
[Pub. Res., No. 46]

JOINT RESOLUTION

Authorizing the selection of a site and the erection thereon of the Columbian Fountain in Washington, District of Columbia.

Columbian Fountain, D. C.
Authority granted for selection of site and erection of.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That authority is hereby granted to any association organized within two years from date of approval of this joint resolution for that purpose to erect the Columbian Fountain on an appropriate site on grounds now owned by the United States in the District of Columbia other than those of the Capitol, the Library of Congress, the Mall, or the Tidal Basin area.

Areas excluded.

Submission of plans, etc., for advisory assistance.

The location of said fountain and the plan for the development of the site shall be submitted to the Commission of Fine Arts and the National Capital Park and Planning Commission for advisory assistance and the construction shall be under the direction of the Director of the National Park Service, Department of the Interior: *Provided*, That the United States shall be put to no expense in or by the erection of said fountain and that unless funds, which in the estimation of the Secretary of the Interior are sufficient to insure the completion of the fountain, are certified available, and the erection of this fountain begun within five years from and after the passage of this joint resolution, the authorization hereby granted is revoked.

Direction of construction.
Proviso.
No Federal expense.

Revocation if funds insufficient to insure completion.

Approved, August 9, 1939.

[CHAPTER 633]

AN ACT

August 9, 1939
[H. R. 7462]
[Public, No. 361]

Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes.

Third Deficiency Appropriation Act, fiscal year 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1939, and for prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1939, and June 30, 1940, and for other purposes, namely:

TITLE I—GENERAL APPROPRIATIONS

LEGISLATIVE

SENATE

Clerical assistants to Senators.
Ante, p. 1080.

Clerical assistants to Senators: Ninety-six additional clerks at $1,800 per annum each, one for each Senator (in lieu of the assistant clerks now authorized by S. Res. 144, agreed to August 15, 1935, which resolution is repealed as of January 1, 1940) for the period January 1, 1940 to June 30, 1940, $86,400.

Ninety-six additional clerks at $1,500 per annum each, one for each Senator, for the period January 1, 1940 to June 30, 1940, $72,000.

Twenty-four additional clerks at $1,500 per annum each, one for each Senator from each State which has a population of three million or more inhabitants, for the period January 1, 1940 to June 30, 1940, $18,000.

Office of Sergeant at Arms and Doorkeeper.

Office of Sergeant at Arms and Doorkeeper: For an amount required to increase the compensation of the clerk to the Secretary of the Majority and the clerk to the Secretary of the Minority $480 each per annum, fiscal year 1940, $960.

Pages.

For twenty-one pages for the Senate Chamber at the rate of $4 each per day during the month of August 1939, $2,604.

Contingent expenses.

Contingent expenses: For miscellaneous items, exclusive of labor, fiscal year 1939, $30,000.

HOUSE OF REPRESENTATIVES

Harry Wilbur Griswold.
Payment to widow.

For payment to the widow of Harry Wilbur Griswold, late a Representative from the State of Wisconsin, $10,000.

Emmett Marshall Owen.
Payment to children.

For payment to E. M. Owen, Junior, and Mrs. H. B. Floyd, children of Emmett Marshall Owen, late a Representative from the State of Georgia, $5,000 each; in all, $10,000.

Sam D. McReynolds.
Payment to widow.

For payment to the widow of Sam D. McReynolds, late a Representative from the State of Tennessee, $10,000.

The three foregoing sums to be disbursed by the Sergeant at Arms of the House of Representatives.

Office of Doorkeeper.

Office of Doorkeeper: For forty-seven pages, including ten pages for duty at the entrances to the Hall of the House, at $4 each per day during the month of August 1939, $5,828.

CLERK HIRE, MEMBERS AND DELEGATES

Funds made available.
Ante, p. 829.

The appropriation for "Clerk Hire, Members, Delegates, and the Resident Commissioner from Puerto Rico" contained in the Legislative Branch Appropriation Act, 1940, is hereby made available toward the payment of clerk hire as authorized by sections 1 and 3 of

the Act entitled "An Act to provide for additional clerk hire in the House of Representatives and for other purposes", approved July 25, 1939; and in addition thereto there is hereby appropriated for such purposes the sum of $328,500 for the fiscal year 1940.

Ante, p. 1080.

CONTINGENT EXPENSES OF THE HOUSE

Special and select committees.

For expenses of special and select committees authorized by the House, fiscal year 1940, $165,000.

D. C. Code.

45 Stat. 1007.
1 U. S. C. ch. 3.

For preparing and editing a new edition of the Code of the District of Columbia, as authorized and directed by law (1 U. S. C., ch. 3), fiscal years 1940 and 1941, $32,500.

ARCHITECT OF THE CAPITOL

Capitol buildings.

Capitol buildings: For an additional amount for the Capitol buildings, including the same objects specified under this head in the Legislative Branch Appropriation Act, 1940, $3,000.

Ante, p. 832.

GOVERNMENT PRINTING OFFICE

Payment to designated messengers.

For payment to Preston L. George, William S. Houston, John G. Nalley, and William H. Wannall, messengers on night duty during the first session of the Seventy-sixth Congress, $900 each; in all, $3,600, to be paid from the appropriation for printing and binding for Congress for the fiscal year 1940.

Ante, p. 837.

Salaries, Office of Superintendent of Documents.

Salaries, Office of Superintendent of Documents: For an additional amount for the fiscal year 1940, for the Superintendent of Documents, Assistant Superintendent, and other personal services in accordance with the Classification Act of 1923, as amended, including the same objects specified under this head in the Legislative Branch Appropriation Act, 1940, $35,000.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Ante, p. 838.

EXECUTIVE

INDEPENDENT ESTABLISHMENTS

CIVIL AERONAUTICS AUTHORITY

Salaries and expenses.

Salaries and expenses: For an additional amount for salaries and expenses, Civil Aeronautics Authority, to provide, in addition to the objects specified in the appropriation for this purpose in the Independent Offices Appropriation Act, 1940, for necessary food supplies (not to exceed $2,500) for storage at isolated stations for emergency use, fiscal year 1940, $300,000: *Provided*, That the cost of such supplies consumed shall be collected from the employees by whom consumed and deposited in miscellaneous receipts.

Ante, p. 526.

Proviso.
Cost, etc., of emergency food supplies consumed.

Civilian pilot training.

Civilian pilot training: For all necessary expenses of the Civil Aeronautics Authority during the fiscal year 1940 in carrying out the duties, powers, and functions devolving upon it pursuant to the authority contained in the Civilian Pilot Training Act of 1939 (Public, Numbered 153, approved June 27, 1939), including personal services and rentals in the District of Columbia and elswhere; traveling expenses; purchase and exchange, operation, maintenance, repair, and overhaul of aircraft; purchase and exchange, hire, maintenance, repair, and operation of passenger-carrying automobiles; purchase and exchange of professional and scientific books, books of reference, atlases, maps, and periodicals; in all, $4,000,000: *Provided*, That not to exceed $140,000 of this amount may be transferred to the appropriation "Salaries and Expenses, Civil Aeronautics Authority, 1940", for expenditure in connection with payment of salaries and travel of aeronautical inspectors engaged in supervision and promotion of the safety features of the civilian pilot training program.

Ante, p. 855.

Proviso.
Transfer to appropriation for salaries and expenses.

COUNCIL OF PERSONNEL ADMINISTRATION

Salaries and expenses: For every expenditure requisite for and incident to the work of the Council of Personnel Administration, created by section 7 of Executive Order Numbered 7916, dated June 24, 1938, including personal services in the District of Columbia; traveling expenses; printing and binding; and the payment of actual transportation expenses and not to exceed $10 per diem in lieu of subsistence and other expenses of persons serving while away from their homes, without other compensation from the United States, in an advisory capacity to the Council, fiscal year 1940, $22,700.

Salaries and expenses.

Printing and binding.

FEDERAL LOAN AGENCY

FEDERAL HOUSING ADMINISTRATION

Administrative expenses: In addition to the funds made available to the Federal Housing Administration for administrative expenses by the Independent Offices Appropriation Act, 1940, not to exceed $450,000 of the mutual mortgage insurance fund and $850,000 from the account in the Treasury comprised of funds derived from premiums collected under authority of section 2 (f), title I, of the National Housing Act, as amended by the Act of June 3, 1939, are hereby made available for administrative expenses of said Administration for the fiscal year 1940, including the same objects specified under this head in the Independent Offices Appropriation Act, 1940.

Administrative expenses.
Funds made available.
Ante, p. 547.

Ante, p. 805.

The first proviso clause in the appropriation for administrative expenses of the Federal Housing Administration contained in the Independent Offices Appropriation Act, 1940, is hereby amended to read as follows: "*Provided*, That all necessary expenses of the Administration (including services performed on a contract or fee basis, but not including other personal services) in connection with the acquisition, protection, operation, maintenance, improvement, or disposition of real or personal property of the Administration acquired under authority of title II of said National Housing Act, shall be considered as nonadministrative expenses for the purposes hereof, and shall be paid from the mutual mortgage insurance fund or the housing insurance fund as provided in title II of said National Housing Act.

Nonadministrative expenses, payment.

Ante, p. 547.

52 Stat. 9.
12 U. S. C., Supp. IV, §§ 1707–1715b.
Ante, p. 805.

Renovation and modernization loans and insurance fund: The funds of the Reconstruction Finance Corporation made available by the Independent Offices Appropriation Act, 1940, for the payment of losses under insurance granted under section 2, title I, of the National Housing Act of June 27, 1934, as amended, are hereby made available also for losses under insurance granted under section 6, title I, of said Act.

Renovation and modernization loans and insurance fund.

Ante, p. 548.
48 Stat. 1246.
12 U. S. C. § 1703; Supp. IV, § 1703.
49 Stat. 1233.
12 U. S. C., Supp. IV, § 1706a.
Ante, p. 805.

FEDERAL SECURITY AGENCY

CIVILIAN CONSERVATION CORPS

The limitation of $286,301 upon the amount that may be expended for salaries and expenses of the office of the Director of the Civilian Conservation Corps from the appropriation for such corps contained in the Independent Offices Appropriation Act, 1940, is hereby increased to $328,301.

Office of the Director.
Limitation on salaries and expenses.

Ante, p. 529.

PUBLIC HEALTH SERVICE

Grants to States for public health work: For an additional amount for the purpose of assisting States, counties, health districts, and other political subdivisions of the States in establishing and maintaining adequate public health services, including the same objects

Grants to States for public health work.

Ante, p. 669.

Proviso.
Condition.

specified under this head in the Treasury Department Appropriation Act 1940, $1,500,000: *Provided*, That the amount specified herein shall not be available for expenditure unless and until the increased authorization for grants to States for the purposes of section 601 of the Social Security Act, contained in H. R. 6635, Seventy-sixth Congress, is enacted into law.

Post, p. 1381.

Disease and sanitation investigations.
49 Stat. 635.
42 U. S. C., Supp. IV, § 803.
37 Stat. 309.
42 U. S. C. § 7.
Ante, p. 669.

Disease and sanitation investigations: For an additional amount for carrying out the purposes of section 603 of the Social Security Act and section 1 of the Act of August 14, 1912, including the same objects and subject to the same limitations specified under this head in the Treasury Department Appropriation Act 1940, and including the pay and allowances of not to exceed five additional regular active commissioned officers, $40,000: *Provided*, That the amount specified herein shall not be available for expenditure unless and until the increased authorization for grants to States for purposes of section 601 of the Social Security Act, contained in H. R. 6635, Seventy-sixth Congress, is enacted into law.

Proviso.
Condition.

Post, p. 1381.

National Institute of Health, maintenance.
Ante, p. 667.

National Institute of Health, maintenance: For an additional amount for maintaining the National Institute of Health, fiscal year 1940, for the purchase of furniture, furnishings, and equipment for quarters of officers and other employees, $12,000.

Claims for damages, operation of vessels.

Claims for damages, operation of vessels, Public Health Service: To pay claims for damages adjusted and determined by the Surgeon General, Public Health Service, under the provisions of the Act entitled, "An Act to provide for the adjustment and settlement of certain claims for damages resulting from the operation of vessels of the Coast Guard and the Public Health Service, in sums not exceeding $3,000 in any one case", approved June 15, 1936, as fully set forth in House Document Numbered 411, Seventy-sixth Congress, $150.

49 Stat. 1514.
14 U. S. C., Supp. IV, § 7i.

SOCIAL SECURITY BOARD

Salaries and expenses.

Salaries and expenses: For an additional amount for Salaries and Expenses, Social Security Board, fiscal year 1940, including the same objects and subject to the same limitations specified under this head in the Independent Offices Appropriation Act, 1940, $1,750,000: *Provided*, That the Board may expend not to exceed $100,000 of the sums appropriated for the procurement of information relating to the death of individuals entitled to benefits, receiving benefits, or upon whose death some other individual may become entitled to benefits, under title II of the Social Security Act, as amended, from proper State and local officials, including officials of the District of Columbia, Alaska, and Hawaii, without regard to Section 3709 of the Revised Statutes (41 U. S. C. 5): *Provided further*, That employees of the Bureau of Old-age Insurance when engaged in the investigation of claims or the furnishing or securing of information concerning claims or wage records under title II of the Social Security Act, as amended, may be reimbursed for official travel performed by them in privately owned automobiles within the corporate limits of their official stations at a rate not to exceed three cents per mile: *Provided further*, That the amount specified herein shall not be available unless and until the amendments to title II of the Social Security Act contained in H. R. 6635, Seventy-sixth Congress, are enacted into law.

Ante, p. 540.
Provisos.
Death of individuals entitled to benefits, etc.

Post, p. 1362.

R. S. § 3709.
41 U. S. C. § 5.

Reimbursement for official travel.

Condition.

Post, p. 1362.

Grants to States for unemployment - compensation administration.

Grants to States for unemployment-compensation administration: For an additional amount for grants to States for unemployment compensation administration, as authorized in title III of the Social Security Act, approved August 14, 1935, as amended, including rentals in the District of Columbia and elsewhere, fiscal year 1940, $12,500,000.

49 Stat. 626; *post*, p. 1378.
42 U. S. C., Supp. IV, §§ 501-503.

FEDERAL WORKS AGENCY

PUBLIC BUILDINGS ADMINISTRATION

Great Plaza Development, Triangle, Washington, District of Columbia: For the preparation, for location thereon of the Oscar S. Straus Memorial authorized by the Act of March 2, 1929 (45 Stat. 1540), of a portion of the Great Plaza, including necessary drainage and administrative expenses, fiscal year 1940, to remain available until expended, $7,250.

Great Plaza Development, Triangle, D. C.
Oscar S. Straus Memorial.
45 Stat. 1540.

The item "Procurement Division, Public Buildings Branch, Construction of Public Buildings outside the District of Columbia", in the Treasury Department Appropriation Act of 1940, is hereby amended to increase the limits of cost to the amounts indicated after each of the hereinafter-mentioned projects contained in House Document Numbered 177, Seventy-sixth Congress: Tempe, Arizona, post office, and so forth, $160,000; Antioch, California, post office, $98,000; Bellflower, California, post office, $125,000; Chicago, Illinois (Jackson Park Postal Station), $350,000; Ellicott City, Maryland, post office, and so forth, $117,000; Hamilton, Montana, post office, and so forth, $100,000; Hamlet, North Carolina, post office, and so forth, $90,000.

Construction of public buildings outside D. C.
Ante, p. 672.

Limits of cost of designated projects increased.

PUBLIC ROADS ADMINISTRATION

Inter-American Highway: For the continuation of cooperation with the several governments, members of the Pan American Union, in connection with the survey and construction of the inter-American highway as provided in Public Resolution Numbered 104, approved March 4, 1929 (45 Stat. 1697), as amended or supplemented, and for performing engineering service in pan-American countries for and upon the request of any agency or governmental corporation of the United States, the Public Roads Administration is hereby authorized to expend not to exceed $40,000 to pay all costs incurred for such work from the administrative funds provided under the Act of July 11, 1916 (23 U. S. C. 21), as amended or supplemented, or as otherwise provided.

Inter-American Highway.

45 Stat. 1697.

Engineering service.

42 Stat. 217.
23 U. S. C. § 21.

GENERAL ANTHONY WAYNE MEMORIAL COMMISSION

For carrying out the provisions of the public resolution entitled "Joint resolution to establish the General Anthony Wayne Memorial Commission to formulate plans for the construction of a permanent memorial to the memory of General Anthony Wayne", approved August 19, 1937, fiscal year 1940, to be available for obligations heretofore incurred, $1,500.

Formulation of plans, etc.

50 Stat. 695.

INTERSTATE COMMERCE COMMISSION

General administrative expenses, Interstate Commerce Commission: For an additional amount for eleven Commissioners, Secretary, and for all other authorized expenditures necessary in the execution of laws to regulate commerce, including the same objects specified under this head in the Independent Offices Appropriation Act, 1940, $40,000: *Provided*, That the limitation under this head in such Act upon the amount that may be expended for personal services in the District of Columbia is hereby increased to $2,368,000.

Administrative expenses.

Ante, p. 533.

Proviso.
Personal services.

ONE HUNDRED AND TWENTY-FIFTH ANNIVERSARY OF THE WRITING OF THE STAR-SPANGLED BANNER

To provide for participation by the United States in the celebration to be held at Fort McHenry on September 14, 1939, in celebra-

Participation by U. S.

tion of the one hundred and twenty-fifth anniversary of the writing of the Star-Spangled Banner as authorized by Public Resolution Numbered , approved August , 1939, fiscal year 1940, $5,000.

Ante, p. 1214.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

Scientific research, etc.

Advisory Committee for Aeronautics: For an additional amount for scientific research, technical investigations, and special reports in the field of aeronautics, fiscal year 1940, including the same objects and under the same limitations specified in the Independent Offices Appropriation Act, 1940, $109,020.

Ante, p. 535.

Additional research laboratory, construction and equipment.

Provisos.
Selection of site.

Construction and equipment: For construction and equipment of an additional research laboratory, $1,890,980, including the purchase of land and necessary utilities and appurtenances: *Provided*, That such additional laboratory shall be established upon such site as may be chosen by a majority of the members of the National Advisory Committee for Aeronautics from among such sites as may be brought to the attention of such Committee within thirty days after the approval of this Act: *Provided further*, That the National Advisory Committee for Aeronautics is authorized to enter into a contract or contracts for the construction and equipment of such additional laboratory at a total cost, including the cost of any land it may be necessary to purchase, not to exceed $10,000,000.

Contract for construction, etc.; limitation.

NATIONAL CAPITAL PARK AND PLANNING COMMISSION

George Washington Memorial Parkway, etc.

Ante, p. 536.

For an additional amount for each and every purpose requisite for and incident to the work of the National Capital Park and Planning Commission necessary toward carrying into effect the provisions of the Act entitled "An Act for the acquisition, establishment, and development of the George Washington Memorial Parkway along the Potomac from Mount Vernon and Fort Washington to the Great Falls, and to provide for the acquisition of lands in the District of Columbia and the States of Maryland and Virginia requisite to the comprehensive park, parkway, and playground system of the National Capital", approved May 29, 1930; personal services, including real estate and other technical services, at rates of pay to be fixed by the Commission and not exceeding those usual for similar services and without reference to civil-service rules and the Classification Act of 1923, as amended; travel expenses; expenses of surveys and searching of titles, purchase of options, and all other costs incident to the acquisition of land; operation and maintenance of passenger-carrying vehicles for official use; fiscal year 1940, $150,000, to be expended in carrying out the provisions of section 1 (a) of said Act, and to remain available until expended.

46 Stat. 482.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

SECURITIES AND EXCHANGE COMMISSION

Personal services.

For an additional amount for five Commissioners and other personal services in the District of Columbia, and for all other authorized expenditures of the Securities and Exchange Commission in performing the duties imposed by or in pursuance of law, including the employment of experts when necessary, fiscal year 1940, $100,000, including the same objects specified under this head in the Independent Offices Appropriation Act, 1940: *Provided*, That no part of such sum shall be available for the conduct of a foreign office.

Ante, p. 539.

Proviso.
Funds not available for conduct of foreign office.

SMITHSONIAN INSTITUTION

Electric system.

Installation of alternating current electric system: For changing the electric system of the Smithsonian group of buildings in the District of Columbia from direct current to alternating current, includ-

ing feeders, switches, transformer vaults, switchboards, panel boards, motors, and other requisite equipment, fiscal year 1940, $270,000.

UNITED STATES CORONADO EXPOSITION COMMISSION

For all expenses necessary to carry out the provisions of the Act entitled "An Act authorizing Federal participation in the commemoration and observance of the four-hundredth anniversary of the explorations of Francisco Vasquez de Coronado", approved July 17, 1939, including personal services in the District of Columbia and elsewhere without reference to the Classification Act of 1923, as amended, and printing and binding, $200,000, to remain available until expended.

Expenses.

Ante, p. 1047.

Personal services.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

Printing and binding.

UNITED STATES CONSTITUTION SESQUICENTENNIAL COMMISSION

To complete the compilation and publication of a history of the formation, signing, ratification, and establishment of the Constitution, including such historical facts and data as the Commission may deem pertinent relative to the commencement of the First Congress of the United States under the Constitution; the proceedings and ceremonies in connection with the inauguration of George Washington as the first President of the United States under the Constitution; the adoption and ratification of the Bill of Rights, and the first meeting of the Supreme Court of the United States; including therein also a final report of the activities of the Commission during the Nation-wide observance of the one hundred and fiftieth anniversary of the formation, ratification, and establishment of the Constitution, fiscal year 1940, $15,000, of which not to exceed $5,000 shall be available exclusively for personal services.

History of Constitution, etc., compilation and publication.

Final report of Commission's activities.

DISTRICT OF COLUMBIA

EXECUTIVE OFFICE

Commission on Mental Health, District of Columbia: For the payment of fees of attorneys appointed by the court to represent alleged insane persons who are indigent, fiscal year 1939, $175.

Commission on Mental Health, D. C.

ASSESSOR'S OFFICE

For an additional amount for personal services, to be available for services rendered commencing with July 1, 1939, fiscal year 1940, $47,260.

Personal services.

BOARD OF TAX APPEALS

For an additional amount for personal services in accordance with title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938, as amended, fiscal year 1940, $500.

Personal services.

52 Stat. 371; *ante*, p. 1108.

20 D. C. Code, Supp. IV, § 973.

MUNICIPAL ARCHITECT'S OFFICE

For an additional amount for the purchase of land, being lots numbered 31 and 32, in square 175, adjacent to the District of Columbia repair shop, to afford additional shop facilities, housing for automobile trucks, and storage for tools and building materials for the District of Columbia repair shop, fiscal year 1937, $8.33.

Purchase of land.

CONTINGENT AND MISCELLANEOUS EXPENSES

Contingent expenses: For an additional amount for checks, books, lawbooks, books of reference, periodicals, newspapers, stationery; surveying instruments and implements; drawing materials; binding,

Contingent expenses.

rebinding, repairing, and preservation of records; ice; including the same objects and under the same conditions and limitations specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1940, $1,500.

Ante, p. 1008.

Postage, 1940.

Postage: For an additional amount for postage for strictly official mail matter, including the rental of postage-meter equipment, fiscal year 1940, $2,500.

Ante, p. 1008.

Postage, 1938.

Postage: For an additional amount for postage for strictly official mail matter, including the rental of postage-meter equipment, fiscal year 1938, $59.50.

General advertising.

General advertising: For an additional amount for the fiscal year 1938 for general advertising, including the same objects and under the same limitation specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1938, $2,195.20.

50 Stat. 363.

Printing and binding.

Printing and binding: For an additional amount for printing and binding under the same limitations and conditions applicable to the appropriation for this purpose in the District of Columbia Appropriation Acts for the following fiscal years:

49 Stat. 1859.

For 1937, $59.38;

50 Stat. 364.

For 1938, $307.93;

Ante, p. 1009.

For 1940, $1,900.

REFUND OF ERRONEOUS COLLECTIONS

Refund of taxes.

Not to exceed $140.82 of the unexpended balance of the appropriation of $100,000 for refunding taxes contained in the District of Columbia Appropriation Act for the fiscal year 1938 is hereby made available for the same purposes during the fiscal year 1940.

50 Stat. 365.

PUBLIC SCHOOLS

Salaries.

Salaries: For an additional amount for the fiscal year 1940 for personal services of teachers and librarians, including the same objects and under the same limitations and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1940, $4,900.

Ante, p. 1013.

HEALTH DEPARTMENT

Medical charities.

Medical charities: For an additional amount for care and treatment of indigent patients under contracts made by the health officer of the District of Columbia and approved by the Commissioners with the following institutions, respectively:

Children's Hospital.

Children's Hospital, fiscal year 1938, $13,553.12;

Eastern Dispensary and Casualty Hospital.

Eastern Dispensary and Casualty Hospital, fiscal year 1938, $9,787.25.

COURTS

POLICE COURT

Witness fees, etc.

Witness fees: For an additional amount for witness fees and compensation of jurors, fiscal year 1938, $3,807.

DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA

Pay of bailiffs, etc.

Pay of bailiffs, and so forth: For an additional amount for the fiscal year 1938 for pay of bailiffs, and so forth, District Court of the United States, District of Columbia, including the same objects and under the same limitations specified under this head in the District of Columbia Appropriation Act, fiscal year 1938, $87.49.

50 Stat. 378.

COURT OF APPEALS

For eleven copies each of volumes 65 and 67 of the Reports of the United States Court of Appeals for the District of Columbia, authorized to be furnished under title 18, section 31, page 161, of the Code of Law of the District of Columbia, at $6.50 each, fiscal year 1938, $143.

Reports of U. S. Court of Appeals for D. C.

18 D. C. Code § 31; Supp. IV, § 31.

MISCELLANEOUS, COURTS

Writs of lunacy: For an additional amount for expenses attending the execution of writs de lunatico inquirendo and commitments thereunder in all cases of indigent insane persons committed or sought to be committed to Saint Elizabeths Hospital by order of the executive authority of the District of Columbia under the provisions of existing law, and expenses of commitments to the District Training School, for the following fiscal years:

Writs of lunacy.

For 1937, $5;

For 1938, $155.

Printing and binding: For an additional amount for printing and binding for the District Court of the United States for the District of Columbia, except records and briefs in cases in which the United States is a party, fiscal year 1938, $228.19.

Printing and binding.

PUBLIC WELFARE

DIVISION OF CHILD WELFARE

Board and care of children: For an additional amount for the fiscal year 1939 for board and care of all children committed to the guardianship of the Board of Public Welfare by the courts of the District of Columbia, including the same objects and under the same limitations and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $15,394.

Board and care of children.

52 Stat. 177.

NATIONAL TRAINING SCHOOL FOR GIRLS

For an additional amount for the fiscal year 1939 for the National Training School for Girls, including the same objects and under the same limitations and conditions specified in the appropriation under this head in the Second Deficiency Appropriation Act, fiscal year 1938, $1,800.

National Training School for Girls.

52 Stat. 1123.

DISTRICT TRAINING SCHOOL

For an additional amount for repairs and improvements to buildings and grounds for the purpose of repairing a bridge across the Little Patuxent River on the grounds of the District Training School near Laurel, Maryland, fiscal year 1940, $2,500, and the appropriation of $4,500 contained in the Third Deficiency Appropriation Act, fiscal year 1937, for this purpose, which was continued available for the fiscal year 1939 for the same purpose by the District of Columbia Appropriation Act, fiscal year 1939, is hereby continued available during the fiscal year 1940, for the same purpose, and may be expended by the employment of day labor or otherwise.

Repairs and improvements.

50 Stat. 760.

52 Stat. 179.

INDUSTRIAL HOME SCHOOL FOR COLORED CHILDREN

Expenses: For an additional amount for maintenance for the fiscal year 1939, including the same objects and under the same limitations specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $1,800.

Expenses.

52 Stat. 179.

Vocational building: For an additional amount for construction of a vocational building, such work to be performed by day labor

Vocational building.

or otherwise in the discretion of the Commissioners, fiscal year 1940, to remain available until expended, $5,000.

Repairs, etc.

Not to exceed $3,500 of the unexpended balance of the appropriation of $7,500 for repairs and improvements to buildings and grounds, Industrial Home School for Colored Children, contained in the District of Columbia Appropriation Act for the fiscal year 1939 is continued available for the same purposes during the fiscal year 1940.

52 Stat. 179.

INDUSTRIAL HOME SCHOOL

Purchase of truck.

For the purchase (including exchange) of a truck, fiscal year 1940, $800.

HOME FOR AGED AND INFIRM

Contingent expenses.

For an additional amount for provisions, fuel, forage, and so forth, for the fiscal year 1939, including the same objects and under the same limitations specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1939, $3,330.

52 Stat. 180.

SAINT ELIZABETHS HOSPITAL

Support of indigent insane of D. C.

For an additional amount for support of indigent insane of the District of Columbia in Saint Elizabeths Hospital, as provided by law, fiscal year 1939, $105,000.

HIGHWAY FUND, GASOLINE TAX AND MOTOR VEHICLE FEES

DEPARTMENT OF VEHICLES AND TRAFFIC

Traffic lights, etc.

For an additional amount for the fiscal year 1937 for purchase, installation, and modification of electric traffic lights, signals, and controls, including the same objects and under the same limitations and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act, fiscal year 1937, $756.11.

49 Stat. 1858.

For an additional amount for purchase, installation, and modification of electric lights, signals, and controls, including the same objects and under the same limitations and conditions specified in the appropriation for this purpose in the District of Columbia Appropriation Act for the fiscal year 1938, payable from the special fund created by the Act entitled "An Act to provide for a tax on motor vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, and the Act entitled "An Act to provide additional revenue for the District of Columbia, and for other purposes", approved August 17, 1937, fiscal year 1938, $90.70.

50 Stat. 362.

43 Stat. 106.

50 Stat. 676.
20 D. C. Code, Supp. IV, § 831.

Purchase of lots, funds available.

Not to exceed $135 of the appropriation for Street Improvements, Highway Fund, Gasoline Tax and Motor Vehicle Fees, contained in the District of Columbia Appropriation Act for the fiscal year 1939, is made available for the purchase of lots 803 and 814, in square 1448, adjacent to Loughboro Road Northwest.

52 Stat. 185.

REFUND OF ASSESSSMENTS

Refund of assessments.

Not to exceed $285.14 of the unexpended balance of the appropriation of $29,691.93 for refund of assessments, fiscal years 1937 and 1938, contained in the Second Deficiency Appropriation Act, fiscal year 1937, is hereby made available for the same purposes during the fiscal year 1940.

50 Stat. 218.

SETTLEMENT OF CLAIMS

Payment of claims.

For the payment of claims approved by the Commissioners under and in accordance with the provisions of the Act entitled "An Act

authorizing the Commissioners of the District of Columbia to settle claims and suits against the District of Columbia", approved February 11, 1929, as amended by the Act approved June 5, 1930, and certified to Congress in House Document Numbered 357 of the Seventy-sixth Congress, $10,319.74.

45 Stat. 1160; 46 Stat. 500.
20 D. C. Code §§ 103-106; Supp. IV, §§ 103, 104.

For the payment of the claim of M. M. Kite, a private in the Metropolitan Police Department, District of Columbia, covering pay for the period in which he was under suspension, namely, March 1, 1939, to May 31, 1939, inclusive, under authority of the Act of February 11, 1929, as amended by the Act of June 5, 1930, $600.

M. M. Kite, claim.

JUDGMENTS

For the payment of final judgments, including costs, rendered against the District of Columbia, as set forth in House Document Numbered 387, Seventy-sixth Congress, $20,984.59, together with the further sum to pay the interest at not exceeding 4 per centum per annum on such judgments, as provided by law, from the date the same became due until the date of payment.

Payment of final judgments.

Interest.

AUDITED CLAIMS

For the payment of the following claims, certified to be due by the accounting officers of the District of Columbia, under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), being for the service of the fiscal year 1936 and prior fiscal years:

Audited claims.

18 Stat. 110.
31 U. S. C. § 713.

Gasoline tax, road and street improvements, District of Columbia, 1936, repairs to streets, $51.88;

Children's Tuberculosis Sanatorium, District of Columbia, 1936, maintenance, $46.61;

Sewers, District of Columbia, 1936, assessment and permit work, $24.40;

Motor vehicles, District of Columbia, 1936, maintenance and repair, $19.31;

Metropolitan Police, District of Columbia, 1936, contingent expenses, $73.35;

Miscellaneous expenses, Supreme Court, District of Columbia, 1936, $260;

National Training School for Girls, District of Columbia, 1935, maintenance, $11.51;

Public schools, District of Columbia, 1935, manual training, $47.40;

Refunding taxes, District of Columbia, 1935, $23.47;

Sewers, District of Columbia, 1935, cleaning and repairing, $21;

Metropolitan Police, District of Columbia, 1935, salaries of officers and members, $13.33;

Metropolitan Police, District of Columbia, 1935, contingent expenses, miscellaneous, $8.10;

Water Department, District of Columbia, 1934, maintenance, $5.70;

Water Department, District of Columbia, 1934, replacement of old mains, $14.40;

Coroner's office, District of Columbia, 1934, maintenance, $19.50;

Police court, District of Columbia, 1934, witness fees, 75 cents;

Refund of assessments, District of Columbia, 1933–1934, $36.09;

Miscellaneous expenses, Supreme Court, District of Columbia, 1928, $182.84;

In all, audited claims, $859.64.

DIVISION OF EXPENSES

Division of expenses.

The foregoing sums for the District of Columbia, unless otherwise therein specifically provided, shall be paid out of the revenues of the District of Columbia and the Treasury of the United States in the manner prescribed by the District of Columbia Appropriation Acts for the respective fiscal years for which such sums are provided.

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE

U. S. Warehouse Act.
39 Stat. 486.
7 U. S. C. §§ 241–273.
Ante, p. 969.

United States Warehouse Act: For an additional amount to enable the Secretary of Agriculture to carry into effect the provisions of the United States Warehouse Act, fiscal year 1940, $17,500, of which not to exceed $3,200 may be expended for personal services in the District of Columbia.

DEPARTMENT OF COMMERCE

NATIONAL BUREAU OF STANDARDS

Operation and administration.
Ante, p. 912.

Operation and administration: For an additional amount for the general operation and administration of the Bureau; improvement and care of grounds; plant equipment; necessary repairs and alterations to buildings, fiscal year 1940, $44,000.

COAST AND GEODETIC SURVEY

Field expenses, coastal surveys.

Field expenses, coastal surveys: For surveys and necessary resurveys of coasts on the Atlantic and Pacific Oceans and the Gulf of Mexico under the jurisdiction of the United States, and so forth, including the same objects specified under this head in the Department of Commerce Appropriation Act, 1940, fiscal year 1940, $130,000.

Ante, p. 915.

Magnetic and seismological work.

Magnetic and seismological work: For continuing magnetic and seismological observations, and so forth, including the same objects specified under this head in the Department of Commerce Appropriation Act, 1940, fiscal year 1940, $60,000.

Ante, p. 915.

Vessels, repair, etc.

Vessels: For an additional amount for repair of vessels, and replacement of equipment thereon, exclusive of engineers' supplies and other ship chandlery, fiscal year 1940, $60,000.

Pay of officers and men on vessels.

Pay of officers and men on vessels: For an additional amount for all necessary employees to man and equip vessels, and so forth, including the same objects specified under this head in the Department of Commerce Appropriation Act, 1940, fiscal year 1940, $55,000.

Ante, p. 915.

Office force.

Office force: For an additional amount for personal services, fiscal year 1940, $45,000.

Office expenses.

Office expenses: For purchase of new instruments (except surveying instruments), and so forth, including the same objects specified under this head in the Department of Commerce Appropriation Act, 1940, fiscal year 1940, $10,000.

Ante, p. 916.

PATENT OFFICE

Printing and binding.

Printing and binding: For an additional amount for printing the weekly issue of patents, designs, trade-marks, prints, and labels, exclusive of illustrations; and for printing, engraving illustrations, and binding the Official Gazette, including weekly and annual indices, fiscal year 1939, $24,417.93.

DEPARTMENT OF THE INTERIOR

OFFICE OF THE SECRETARY

Division of Grazing: The limitation of $62,700 on the amount that may be expended for personal services in the District of Columbia from the appropriation for salaries and expenses, Division of Grazing, contained in the Interior Department Appropriation Act, 1940, is hereby increased to $83,300.

Division of Grazing.
Personal services.

Ante, p. 687.

PETROLEUM CONSERVATION DIVISION

Salaries and expenses, oil regulation and enforcement: For administering and enforcing the provisions of the Act approved February 22, 1935 (49 Stat. 30), entitled "An Act to regulate interstate and foreign commerce in petroleum and its products by prohibiting the shipment in such commerce of petroleum and its products produced in violation of State law, and for other purposes", as amended, and to include necessary personal services in the District of Columbia and elsewhere without regard to the civil-service laws and regulations, traveling expenses, contract stenographic reporting services, rent, stationery, and office supplies, not to exceed $500 for necessary expenses of attendance at meetings and conferences concerned with the work of petroleum conservation when authorized by the Secretary of the Interior, not to exceed $2,500 for printing and binding, not to exceed $100 for books and periodicals, and not to exceed $14,000 for the purchase, exchange, hire, maintenance, operation, and repair of motor-propelled passenger-carrying vehicles, $210,000.

Salaries and expenses, oil regulation and enforcement.
Ante, p. 687.

49 Stat. 30; *ante*, p. 927.
15 U. S. C., Supp. IV, §§ 715–715l.

Attendance at meetings.

Printing and binding.
Motor vehicles.

PRINTING AND BINDING

Printing and binding, Department of the Interior: Funds available for printing and binding for the Department of the Interior for the fiscal year 1940 shall be available for the publication for issuance in accordance with past practice of bulletins containing matter such as disseminated by the Bureau of Biological Survey through the medium of Farmers Bulletins prior to the transfer of such Bureau and its functions to the Department of the Interior.

Publication of bulletins.
Ante, p. 688.

GENERAL LAND OFFICE

Payment of proceeds of sales of Coos Bay Wagon Road grant lands and timber: For an additional amount for payment of 25 per centum of the balance of the proceeds from sales of the Coos Bay Wagon Road grant lands and timber within each of the counties of Coos and Douglas, Oregon, after deducting the accrued taxes in said counties and a sum equal to $2.50 per acre for the land title to which revested in the United States pursuant to the Act of February 26, 1919 (40 Stat. 1179), to be paid to the treasurer of the county for common schools, roads, highways, bridges, and port districts, fiscal year 1939, $12,771.12: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

Coos Bay Wagon Road grant lands, etc.
Payment of proceeds of sales of.

40 Stat. 1179.

Proviso.
Expenditures limited.

48 Stat. 1227.
31 U. S. C. § 725c.

Payment to Oklahoma from royalties, oil and gas, south half of Red River: For an additional amount for payment of 37½ per centum of the royalties derived from the south half of Red River in Oklahoma under the provisions of the Act of March 4, 1923 (30 U. S. C. 233), which shall be paid to the State of Oklahoma in lieu of all State and local taxes upon tribal funds accruing under said

Oklahoma.
Payment to, from royalties, south half of Red River.

42 Stat. 1448.
30 U. S. C. § 233.
In lieu of State, etc., taxes.

41 Stat. 450.
30 U. S. C. § 191.
Proviso.
Limitation.

Act, to be expended by the State in the same manner as if received under section 35 of the Act approved February 25, 1920 (30 U. S. C. 191), fiscal year 1939, $2,115.71: *Provided*, That expenditures hereunder shall not exceed the aggregate receipts covered into the Treasury in accordance with section 4 of the Permanent Appropriation Repeal Act, 1934.

48 Stat. 1227.
31 U. S. C. § 725c.

BUREAU OF INDIAN AFFAIRS

GENERAL EXPENSES

Indian supplies, purchase and transportation.

Purchase and transportation of Indian supplies: For an additional amount for expenses of purchase and transportation of goods and supplies for the Indian Service, for the following fiscal years:

For 1936, $16,000;

For 1937, $4,000;

For 1938, $50,000.

INDIAN LANDS

Eastern Band of Cherokee Indians, N. C.
Purchase of land, etc., from tribal funds.

Purchase of land for Eastern Band of Cherokee Indians, North Carolina (tribal funds): For the purchase of land and improvements thereon for the Eastern Band of Cherokee Indians in North Carolina, fiscal year 1940, $5,000, payable from funds on deposit to the credit of the Eastern Band of Cherokee Indians: *Provided*, That title to any land or improvements so purchased shall be taken in the name of the United States in trust for the Eastern Band of Cherokee Indians.

Proviso.
Title to land, etc.

Colville Indians, Wash.
Purchase of land, etc., from tribal funds.

Purchase of land for Colville Indians, Washington (tribal funds): For the purchase of land and improvements thereon for the Colville Indians, Washington, fiscal year 1940, to remain available until June 30, 1941, $100,000, payable from funds on deposit to the credit of the Colville Indians: *Provided*, That title to any land and improvements so purchased shall be taken in the name of the United States in trust for the Colville Indians.

Proviso.
Title to land, etc.

INDUSTRIAL ASSISTANCE AND ADVANCEMENT

Colville Indians, Wash.
Construction of homes, purchase of seed, equipment, etc.

Industrial assistance (tribal funds): For an additional amount for the construction of homes for individual members of the Colville tribe of Indians, Washington; for advances to them for the purchase of seed, animals, machinery, implements, building material, and other equipment and supplies; and for advances to old, disabled, or indigent Indians for their support and burial, and Indians having irrigable allotments to assist them in the development and cultivation thereof, fiscal year 1940, $100,000, payable from funds on deposit to the credit of the Colville Indians; subject to the same conditions specified under this head in the Interior Department Appropriation Act, 1940.

Advances to old, etc., Indians.

Conditions.

Ante, p. 697.

IRRIGATION AND DRAINAGE

San Carlos project, Ariz.
Operation and maintenance.

Operation and maintenance, San Carlos irrigation project, Gila River Reservation, Arizona: For the operation and maintenance of the San Carlos project for the irrigation of lands in the Gila River Indian Reservation, Arizona, including $75,000 for the power system, fiscal year 1940, $125,000, reimbursable.

Middle Rio Grande Conservancy District, N. Mex.
Maintenance assessments, etc.

Maintenance assessments, Indian lands, Middle Rio Grande Conservancy District, New Mexico (reimbursable): For an additional amount for operation and maintenance assessments on newly reclaimed Indian lands within the Middle Rio Grande Conservancy District, New Mexico, fiscal year 1938, $2,843.

Irrigation systems on Indian reservations.

Irrigation systems on Indian reservations: For an additional amount for the construction, repair, and rehabilitation of irrigation systems on Indian reservations, fiscal year 1940, including the same objects and limitations specified under the appropriation for this

purpose in the Interior Department Appropriation Act, 1940, as follows:

Ante, p. 699.

Arizona: San Carlos, $50,000, reimbursable.

San Carlos, Ariz.

Construction, irrigation system, Klamath Reservation, Oregon (tribal funds): For the construction of an irrigation system on the Klamath Reservation, including acquisition of rights-of-way and payment of damages in connection with such irrigation system, fiscal year 1940, $15,000, payable from funds on deposit to the credit of the Klamath Indians, to be reimbursed to the tribe by the Indians benefited under such rules and regulations as the Secretary of the Interior may prescribe.

Klamath Reservation, Oreg.

Payment of damages.

Reimbursement.

CONSERVATION AND HEALTH

Reindeer industry, Alaska: For the purchase, in such manner as the Secretary of the Interior shall deem advisable, of reindeer, abattoirs, cold-storage plants, corrals and other buildings, and communication and other equipment, owned by nonnatives in Alaska, as authorized by the Act of September 1, 1937 (50 Stat. 900), $720,000; and for necessary administrative expenses in connection with such purchase and the establishment and development of the reindeer industry for the benefit of the Eskimos and other natives of Alaska, as authorized by said Act, including personal services in the District of Columbia (not to exceed $2,300) and elsewhere, traveling expenses, erection, repair, and maintenance of corrals, fences, and other facilities, $75,000; in all, fiscal year 1940, $795,000: *Provided*, That under this appropriation not exceeding an average of $4 per head shall be paid for reindeer purchased from nonnative owners: *Provided further*, That the foregoing limitation shall not apply to the purchase of reindeer located on Nunivak Island.

Reindeer industry, Alaska.

Purchase of reindeer, buildings, etc.

50 Stat. 900.
48 U. S. C., Supp. IV, §§ 250–250p.

Administrative expenses.

Provisos.

Limitation on average price of reindeer.

Nunivak Island excepted.

GENERAL SUPPORT AND ADMINISTRATION

Support of Indians and administration of Indian property (tribal funds): For an additional amount for support of Indians and administration of Indian property under the jurisdiction of the following agencies, to be paid from the funds held by the United States in trust for the respective tribes, fiscal year 1940, in not to exceed the following sums, respectively:

Support of Indians, etc., under specified agencies, from tribal funds.

California: Mission Indians, $4,000, to be available for the expenses and compensation of an agent employed by the Agua Caliente Band, under a contract approved by the Secretary of the Interior, in accordance with existing law;

California.

Expenses, etc., of agent employed by Agua Caliente Band.

Ante, p. 708.

Colorado: Consolidated Ute (Ute Mountain), $38,000, including the purchase of land, the subjugation thereof, and the construction of improvements thereon;

Colorado.

Purchase of land, etc.

Ante, p. 708.

Oregon: Klamath; not to exceed $4,500 of the amount authorized in the Interior Department Appropriation Act, fiscal year 1940, for the support of the Klamath Agency from tribal funds, shall be available for fees and expenses of an attorney or firm of attorneys selected by the tribe and employed under a contract approved by the Secretary of the Interior, in accordance with existing law;

Oregon.

Attorneys' fees, etc.

Ante, p. 708.

Wisconsin: Keshena, $5,200, to be available only for fees and expenses of an attorney or firm of attorneys selected by the tribe and employed under a contract approved by the Secretary of the Interior, in accordance with existing law:

Wisconsin.

Attorneys' fees, etc.

Ante, p. 708.

In all, $47,200.

Western or Old Settler Cherokees: For the relief of the Western or Old Settler Cherokees, as authorized by the bill S. 2261 entitled "For the relief of the Western or Old Settler Cherokees, and for other purposes, Seventy-sixth Congress, fiscal year 1940, $6,416.42.

Western or Old Settler Cherokees.

CONSTRUCTION AND REPAIR

School, agency, hospital, etc., buildings.

Construction, and so forth, buildings and utilities, Indian Service: For an additional amount for the construction, repair, or rehabilitation of school, agency, hospital, or other buildings and utilities, including the purchase of land and the acquisition of easements or rights-of-way when necessary, and including the purchase of furniture, furnishings, and equipment, as follows:

Colville, Wash.

Colville, Washington: Not to exceed $7,000 of the appropriation of $30,000 contained in the Interior Department Appropriation Act, fiscal year 1938, for improvement of the water supply, is hereby made available until June 30, 1941, for general repairs, including improvements to the sewer system;

50 Stat. 590.

School and agency facilities at Inchelium.

Colville (Inchelium), Washington: To provide school and agency facilities at Inchelium, $138,900, including school building, office building and clinic, jail and quarters, five dwellings, warehouse, garage, and utilities: *Provided*, That no obligations shall be incurred hereunder for the school building unless and until Public School District Numbered 30 of Inchelium, Ferry County, or the State of Washington, contributes one-half of the amount required for the construction of the school facilities provided for herein, which amount shall be credited to this appropriation and shall be available for the purposes of this paragraph;

Proviso. Contribution by State, etc.

Mescalero, N. Mex.

Mescalero, New Mexico: Employees' building, $35,000;

Navajo, Ariz.

Navajo, Arizona: School facilities, $10,000;

Pine Ridge, S. Dak.

Pine Ridge, South Dakota: School facilities, $114,600;

Uintah and Ouray, Utah.

Uintah and Ouray, Utah: Central heating plant, including the installation of distribution lines and radiation and insulation in existing buildings, $30,000;

Total.

In all, fiscal year 1940, to remain available until June 30, 1941, $328,500: *Provided*, That not to exceed 10 per centum of the amount of any specific authorization may be transferred in the discretion of the Commissioner of Indian Affairs to the amount of any other specific authorization but no limitation shall be increased more than 10 per centum by such transfer.

Proviso. Limitation on transfers.

ANNUITIES AND PER CAPITA PAYMENTS

Indians of Sioux Reservations, payments.

Payment to Indians of Sioux Reservations: For an additional amount for payment of Sioux benefits to Indians of the Sioux Reservations as authorized by the Act of March 2, 1889 (25 Stat. 895), as amended, for the following fiscal years:

25 Stat. 895.

For 1938, $70,000;

For 1939, $27,000.

Payment of interest on Indian trust funds.

Payment of interest on Indian trust funds: For an additional amount for the payment of interest on moneys held in trust for the several Indian tribes, as authorized by various Acts of Congress, for the following fiscal years:

For 1937, $7,153.10;

For 1938, $83,186.02;

For 1939, $380,000.

BUREAU OF RECLAMATION

Operation and maintenance administration.

Operation and maintenance administration: For an additional amount for general administration of reclamation projects, $20,000, from the reclamation fund, special fund, fiscal year 1940, to be expended for the same purposes and under the same conditions specified under this head in the Interior Department Appropriation Act, 1940.

Ante, p. 716.

The Secretary of the Interior, acting through the Commissioner of Reclamation, is authorized to pay from the amount of $1,700 withheld from payment to the contractor, adjusted compensation in the amount of $1,686.05, representing sums due employees of the contractor who failed to receive the full rates of wages required by the contract for the construction of the Agency Valley Dam, Vale reclamation project, Oregon.

Agency Valley Dam, Vale reclamation project, Oreg.
Adjusted compensation payments.

BUREAU OF BIOLOGICAL SURVEY

The appropriations and funds available to the Bureau of Biological Survey for the fiscal year 1940 shall be available (1) for packing, crating, and transportation, including drayage, of personal effects of employees upon permanent change of station, under regulations to be prescribed by the Secretary of the Interior and (2) for necessary expenses (not to exceed $3,000) of attendance at meetings concerned with the work of said Bureau when authorized by the Secretary of the Interior.

Availability of funds for transportation, etc., of personal effects.

Attendance at meetings.

Notwithstanding the provisions of section 7 of the Migratory Bird Conservation Act, approved February 18, 1929 (16 U. S. C. 715f), the sum of $10,345, or so much thereof as may be necessary, of the appropriation for the fiscal year 1940 for carrying into effect the provisions of the Migratory Bird Hunting Stamp Act, approved March 16, 1934 (16 U. S. C. 718–718h), as amended, is hereby made available during such year for payment of deficiency judgments and decrees, with interest thereon, rendered in excess of the estimated awards in condemnation and declaration of taking proceedings for the acquisition of lands embraced within the Medicine Lake Migratory Waterfowl Refuge, Montana.

Medicine Lake Migratory Waterfowl Refuge, Mont.
Payment of deficiency judgments, etc.
45 Stat. 1223.
16 U. S. C. § 715f.

48 Stat. 451.
16 U. S. C. §§ 718–718h; Supp. IV, §§ 718a–718e.

GEOLOGICAL SURVEY

Gaging streams: For an additional amount for gaging streams and determining the water supply of the United States, the investigation of underground currents and artesian wells, and the preparation of reports upon the best methods of utilizing the water resources, fiscal year 1940, $25,000.

Gaging streams, etc.
Ante, p. 720.

Strategic and critical minerals: For every expenditure requisite for and incident to the work of the Geological Survey in performing the duties imposed upon it by section 7 of the Act of June 7, 1939 (Public, Numbered 117, Seventy-sixth Congress), including personal services in the District of Columbia (not to exceed $45,000) and in the field; purchase and exchange, hire, maintenance, repair, and operation of motor-propelled passenger-carrying vehicles, fiscal year 1940, $150,000.

Strategic and critical minerals.
Ante, p. 812.

BUREAU OF MINES

Expenses, mining experiment stations: For an additional amount for maintenance and operation of mining experiment stations, fiscal year 1940, $15,000.

Mining experiment stations, expenses.
Ante, p. 723.

Economics of mineral industries: For an additional amount for inquiries and investigations, and so forth, including the same objects specified under this head in the Interior Department Appropriation Act, 1940, fiscal year 1940, $7,000.

Economics of mineral industries.
Investigations, etc.
Ante, p. 723.

Investigation of domestic sources of mineral supply: For every expenditure requisite for and incident to the work of the Bureau of Mines in performing the duties imposed upon it by section 7 of the Act of June 7, 1939 (Public, Numbered 117, Seventy-sixth Congress); including the purchase of professional and scientific books; not to exceed $1,000 for printing and binding; not to exceed $15,000 for purchase, operation, maintenance, and repair of motor-propelled

Domestic sources of mineral supply, investigation.
Ante, p. 812.

Printing and binding.
Motor vehicles.

passenger-carrying vehicles for official use in field work and in transporting employees between their homes and temporary locations where they may be employed; purchase of goggles, gloves, rubber boots, miners' hats, aprons, and such other articles of personal wearing apparel or equipment as may be required for the protection of employees while engaged in their work; the construction, maintenance, and repair of necessary camp buildings and mining structures and appurtenances thereto; and including not to exceed $15,000 for personal services in the District of Columbia; fiscal year 1940, $350,000: *Provided*, That section 3709 of the Revised Statutes (41 U. S. C. 5) shall not be construed to apply to any purchase or service rendered when the amount involved does not exceed the sum of $500.

Personal services.

Proviso.
Minor purchases.
R. S. § 3709.
41 U. S. C. § 5.

NATIONAL PARK SERVICE

Hot Springs National Park: For an additional amount to carry out the purposes of the Act of June 15, 1936, as amended (relating to the extension of the boundaries of the Hot Springs National Park, Arkansas), fiscal year 1940, $8,000.

Hot Springs National Park, Ark.
Extension of boundaries.
Post, p. 1342.
49 Stat. 1516.
16 U. S. C., Supp. IV, § 361c.

Kennesaw Mountain National Memorial Military Park: For the acquisition of additional lands for the Kennesaw Mountain National Memorial Military Park as authorized by the Act entitled "An Act to amend the Act approved June 26, 1935, entitled 'An Act to create a National Memorial Military Park at and in the vicinity of Kennesaw Mountain in the State of Georgia, and for other purposes'", approved August , 1939, fiscal year 1940, $55,000.

Kennesaw Mountain National Memorial Military Park.

Ante, p. 1274.

National military parks, battlefields, monuments, and cemeteries: For an additional amount for national military parks, monuments, and cemeteries for the construction of an administration-museum building in the Kings Mountain National Military Park in South Carolina including the purchase of furniture and museum cases, the preparation of exhibits for installation therein, and the construction of other necessary administration buildings or residences, fiscal year 1940, $40,000.

National military parks, battlefields, etc.
Kings Mountain National Military Park, S. C.
Construction of buildings, etc.

GOVERNMENT IN THE TERRITORIES

Legislative expenses, Territory of Alaska: For an additional amount for legislative expenses for the fiscal year 1939, including printing, indexing, comparing proofs, and binding laws, printing, indexing and binding journals, stationery, supplies, printing of bills, reports, and so forth, to be expended under the direction of the Governor of Alaska, $4,652.21.

Alaska.
Legislative expenses.

Insane of Alaska: For an additional amount for the care and custody of persons legally adjudged insane in Alaska, including the same objects and for the same services specified in the Interior Department Appropriation Act, 1939, fiscal year 1939, $3,500.

Care, etc., of insane.

52 Stat. 338.

Defraying deficits in treasuries of municipal governments, Virgin Islands: For an additional amount for defraying the deficits in the treasuries of the municipal governments because of the excess of current expenses over current revenues for the fiscal year 1940, municipality of Saint Thomas and Saint John, $15,000, and municipality of Saint Croix, $20,000, in all, $35,000, to be paid to the said treasuries in monthly installments.

Virgin Islands.
Deficits of municipal governments.

Ante, p. 736.

DEPARTMENT OF JUSTICE

FEDERAL BUREAU OF INVESTIGATION

Claims for damages: For the payment of claims for damages to any person or damages to or loss of privately owned property caused

Claims for damages.

by employees of the Federal Bureau of Investigation, acting within the scope of their employment, considered, adjusted, and determined by the Attorney General, under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of certain claims arising out of the activities of the Federal Bureau of Investigation", approved March 20, 1936 (49 Stat. 1184), as fully set forth in House Document Numbered 406, Seventy-sixth Congress, $346.48.

49 Stat. 1184.
5 U. S. C., Supp. IV, § 300b.

SALARIES AND EXPENSES, UNITED STATES COURT FOR CHINA

Salaries and expenses: The appropriations for salaries and expenses, United States Court for China, for the fiscal years 1938, 1939, and 1940 shall be available, under such regulations as may be prescribed by the Attorney General, for travel expenses of officers and employees of the court, and of their dependents, while en route to or from places of temporary refuge in time of war, political disturbance, earthquake, epidemic, or similar emergency, and for per diem in lieu of subsistence of such officers, employees, and their dependents while in a refugee status.

Travel expenses, etc.

DEPARTMENT OF LABOR

OFFICE OF THE SECRETARY

Salaries, office of Secretary of Labor: For an additional amount for salaries, office of Secretary of Labor, fiscal year 1940, $20,000.

Salaries.
Ante, p. 920.

Contingent expenses: For an additional amount for contingent and miscellaneous expenses of the offices and bureaus of the Department, including the same objects and under the same conditions specified in the Department of Labor Appropriation Act, 1940, $18,000.

Contingent expenses.
Ante, p. 920.

The appropriation for contingent expenses, contained in the Department of Labor Appropriation Act, 1940, shall be available for the purchase and exchange, at a cost not to exceed $1,800, of one passenger-carrying automobile for the official use of the Secretary of Labor.

Automobile for official use of Secretary.

Traveling expenses: For an additional amount for traveling expenses, except traveling expenses incident to the deportation of aliens, under the Department of Labor, fiscal year 1940, $272,000.

Traveling expenses; exception.
Ante, p. 921.

IMMIGRATION AND NATURALIZATION SERVICE

Salaries, office of Commissioner of Immigration and Naturalization: For an additional amount for the employment of temporary personal services in the District of Columbia, fiscal year 1940, $17,000.

Office of Commissioner, salaries.
Ante, p. 922.

Salaries, field service, Immigration and Naturalization Service: For an additional amount for the employment of temporary personnel, fiscal year 1940, $233,000.

Field service, salaries.
Ante, p. 922.

Transporting Filipinos to the Philippine Islands: The unexpended balance of the appropriation of $150,000 contained in the First Deficiency Appropriation Act, fiscal year 1937, for all authorized expenditures necessary to enable the Secretary of Labor to administer the provisions of the Act of July 10, 1935 (49 Stat. 478) as amended, and continued available for the same purposes during the fiscal year ending June 30, 1938, and to and including December 31, 1938, by the First Deficiency Appropriation Act, 1938, is hereby further continued available during the fiscal year ending June 30, 1940, and to and including December 31, 1940, to enable the Secretary of Labor to administer the provisions of the Act of July 27, 1939.

Transporting Filipinos to Philippine Islands.
50 Stat. 13.

49 Stat. 478.
48 U. S. C., Supp. IV, §§ 1251–1257.

52 Stat. 89.

Ante, p. 1133.

CHILDREN'S BUREAU

Maternal and child welfare, salaries and expenses.

Salaries and expenses, maternal and child welfare, Children's Bureau: For an additional amount for all authorized and necessary administrative expenses of the Children's Bureau in performing the duties imposed upon it by title V of the Social Security Act, approved August 14, 1935, as amended, including the same objects specified under this head in the "Department of Labor Appropriation Act, 1940", fiscal year 1940, $7,500.

49 Stat. 629; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 701–731.
Ante, p. 924.

Grants to States.
Maternal and child health services.

Grants to States for maternal and child health services, Children's Bureau: For an additional amount for grants to States for the purpose of enabling each State to extend and improve services for promoting the health of mothers and children, as authorized in title V, part 1, of the Social Security Act, approved August 14, 1935, as amended: *Provided*, That an allotment to a State pursuant to section 502 (b), as amended, shall not be included in computing for the purposes of subsections (a) and (b) of section 504 an amount expended or estimated to be expended by the State, fiscal year 1940, $1,000,000.

Ante, p. 924.

49 Stat. 629; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 701–705.

Proviso.
Allotments to States.

Services for crippled children.

Grants to States for services for crippled children, Children's Bureau: For an additional amount for the purpose of enabling each State to extend and improve services for crippled children, as authorized in title V, part 2, of the Social Security Act, approved August 14, 1935, as amended, fiscal year 1940, $500,000.

Ante, p. 924.

49 Stat. 631; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 711–715.

Child-welfare services.

Grants to States for child-welfare services, Children's Bureau: For an additional amount for grants to States for the purpose of enabling the United States, through the Children's Bureau, to cooperate with State public-welfare agencies in establishing, extending, and strengthening public-welfare services for the care of homeless or neglected children, or children in danger of becoming delinquent, as authorized in title V, part 3, of the Social Security Act (42 U. S. C. 721), as amended, fiscal year 1940, $5,000.

Ante, p. 924.

49 Stat. 633; *post*, p. 1381.
42 U. S. C., Supp. IV, § 721.

Conditional availability.

The foregoing items of appropriations for the Children's Bureau shall not be available for expenditure unless and until the proposed amendments to title V of the Social Security Act, as contained in H. R. 6635, are enacted into law.

Post, p. 1380.

Payments to States for any quarter of fiscal year 1940.

In the administration of title V of the Social Security Act, as amended, for the fiscal year 1940, payments to States for any quarter of the fiscal year 1940 under parts 1, 2 and 3 may be made with respect to any State plan approved under such respective parts by the Chief of the Children's Bureau prior to or during such quarter, but no such payment shall be made with respect to any plan for any period prior to the quarter in which such plan is submitted to the Chief of the Children's Bureau for approval.

49 Stat. 629; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 701–721.

Restriction.

Grants to States.
Maternal and child-health services.

Grants to States for maternal and child-health services, Social Security Act, Children's Bureau: For an additional amount for grants to States for the purpose of enabling each State to extend and improve services for promoting health of mothers and children as authorized in title V, part 1, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 701), to complete payment of allotments made to the several States for the fiscal year 1939 in excess of the amount appropriated under this head in the Department of Labor Appropriation Act, 1939, as therein authorized, $100,000.

49 Stat. 629; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 701–705.

52 Stat. 288.

Services for crippled children.

Grants to States for services for crippled children, Social Security Act, Children's Bureau: For an additional amount for the purpose of enabling each State to extend and improve services for crippled children, as authorized in title V, part 2, of the Social Security Act, approved August 14, 1935 (42 U. S. C. 711), to complete payment of allotments made to the several States for the fiscal year 1939

49 Stat. 631; *post*, p. 1380.
42 U. S. C., Supp. IV, §§ 711–715.

in excess of the amount appropriated under this head in the Department of Labor Appropriation Act, 1939, as therein authorized, $50,000. 52 Stat. 288.

WAGE AND HOUR DIVISION

Salaries: For an additional amount for all personal services for the Wage and Hour Division in performing the duties imposed upon it by the Fair Labor Standards Act of 1938, fiscal year 1940, $915,000: *Provided*, That the limitation contained in the Department of Labor Appropriation Act, 1940, on the amount which may be expended for personal services in the District of Columbia is hereby increased to $1,260,600: *Provided further*, That the Secretary of Labor may allot or transfer, with the approval of the Director of the Bureau of the Budget, funds from this appropriation to any bureau or office of the Department of Labor to enable such agency to perform services for the Wage and Hour Division.

Salaries. *Ante*, p. 926.

52 Stat. 1060; *ante*, p. 1266. 29 U. S. C., Supp. IV, §§ 201-219.

Provisos. Personal services, limitation increased. *Ante*, p. 926.

Transfer, etc., of funds.

NAVY DEPARTMENT

OFFICE OF THE SECRETARY

Claims for damages by collision with naval vessels: To pay claims for damages adjusted and determined by the Secretary of the Navy under the provisions of the Act entitled "An Act to amend the Act authorizing the Secretary of the Navy to settle claims for damages to private property arising from collisions with naval vessels", approved December 28, 1922, as fully set forth in Senate Document Numbered 103, and House Document Numbered 413, Seventy-sixth Congress, $4,183.04.

Collision damage claims.

42 Stat. 1066. 34 U. S. C. § 599.

For expenditure, in the discretion of the Secretary of the Navy, for chartering and commissioning the steamship Bear as a vessel of the United States Navy for the purposes of the survey of the Antarctic regions to be made by the United States Antarctic Service as authorized by the Urgent Deficiency and Supplemental Appropriation Act, fiscal years 1939 and 1940, approved June 30, 1939, Public, Numbered 160, Seventy-sixth Congress: *Provided*, That such expenditure shall be made from the amounts appropriated for this purpose for the Department of the Interior under the head of "Expenses, Division of Territories and Island Possessions" in the Second Deficiency Appropriation Act, fiscal year 1939, approved May 2, 1939, and the Urgent Deficiency and Supplemental Appropriation Act, fiscal years 1939 and 1940, approved June 30, 1939.

Antarctic survey. Chartering, etc., of steamship Bear.

Ante, p. 986. *Proviso.* Expenditure from designated amounts.

Ante, p. 631.

Ante, p. 986.

BUREAU OF SUPPLIES AND ACCOUNTS

PAY, SUBSISTENCE, AND TRANSPORTATION

Pay of naval personnel: For an additional amount for pay and allowances prescribed by law of officers, and so forth, including the same objects specified under this head in the Naval Appropriation Act for the fiscal year 1940, approved May 25, 1939, and including pay and allowances of officers of the Naval Reserve serving on active duty under the provisions of the "Naval Aviation Reserve Act of 1939", approved June 13, 1939, $500,000, and, in addition, there is hereby transferred to this appropriation $1,974,743 from the appropriation "Naval Reserve, 1940".

Pay, etc., of naval personnel.

Ante, p. 766. Naval Reserve officers on active duty.

Ante, p. 819.

PUBLIC WORKS, BUREAU OF YARDS AND DOCKS

Public works, etc.

Toward the following public works and public utilities projects at a cost not to exceed the amount stated for each project, respectively, $2,070,000, which amount, together with unexpended balances of appropriations heretofore made under this head, shall be disbursed and accounted for in accordance with existing law and shall constitute one fund:

Navy Yard, Pearl Harbor, Hawaii.

Navy Yard, Pearl Harbor, Hawaii: Graving drydock for large vessels, services and accessories, $8,485,000; graving drydock for small vessels, services and accessories, $2,000,000;

Puget Sound, Wash.

Navy Yard, Puget Sound, Washington: Graving drydock, services and accessories, $3,000,000;

Mare Island, Calif.

Navy Yard, Mare Island, California: Graving drydock, services and accessories, $1,750,000;

Boston, Mass.

Navy Yard, Boston, Massachusetts: Construction of drydock facilities, including buildings and accessories, South Boston, $2,545,000;

Philadelphia, Pa.

Navy Yard, Philadelphia, Pennsylvania: Improvement of power plant, $200,000; extension of machine shop, $375,000;

Naval ammunition depot, Hawthorne, Nev.

Naval ammunition depot, Hawthorne, Nevada: Additional magazine buildings and accessories, $1,260,000;

Oahu, Hawaii.

Naval ammunition depot, Oahu, Hawaii: Additional magazine buildings and accessories, $223,500;

Fleet supply base, Oakland, Calif.

Fleet supply base, Oakland, California: Construction of fleet supply facilities, including buildings and accessories and acquisition of land, $6,500,000;

Naval Air Station, San Diego, Calif.

Naval Air Station, San Diego, California: Purchase and improvement of auxiliary landing fields, $70,000.

MARINE CORPS

Pay, etc.

Pay, Marine Corps: For an additional amount for pay, Marine Corps, and so forth, including the same objects specified under this head in the Naval Appropriation Act for the fiscal year 1940, approved May 25, 1939, and including pay and allowances of officers of the Marine Corps Reserve serving on active duty under the provisions of the "Naval Aviation Reserve Act of 1939", $68,860.

Ante, p. 775.
Marine Corps Reserve officers on active duty.
Ante, p. 819.

ALTERATIONS TO NAVAL VESSELS

Acquisition and conversion of two motor vessels.
Ante, p. 777.
Ante, p. 1079.

For an additional amount under this appropriation title, as contained in the Naval Appropriation Act for the fiscal year ending June 30, 1940, to acquire and convert two motor vessels, as authorized by section 2 of the Act approved July 25, 1939 (Public, Numbered 212; Seventy-sixth Congress), fiscal year 1940, $2,500,000, to remain available until expended.

REPLACEMENT OF NAVAL VESSELS

Armor, armament, and ammunition; special facilities.
Ante, p. 778.

Armor, armament, and ammunition: Not to exceed $6,000,000 of the amount appropriated and made available under this head by the Naval Appropriation Act for the fiscal year 1940 is hereby made available for expenditure, in the discretion of the Secretary of the Navy, for the procurement and installation of special facilities for use by contractors in manufacturing armor for naval vessels: *Provided*, That existing contracts for armor may be appropriately modified: *Provided further*, That facilities procured hereunder may be leased, sold, or otherwise disposed of, in the discretion of the Secretary of the Navy, when no longer required for use under naval contracts.

Provisos.
Modification of existing contracts.
Disposal of facilities.

POST OFFICE DEPARTMENT

OUT OF THE POSTAL REVENUES

OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL

Domestic Air Mail Service, 1940: For an additional amount for the inland transportation of mail by aircraft, and so forth, including the same objects specified under this head in the Post Office Department Appropriation Act, 1940, $713,200.

Domestic Air Mail Service, 1940.

Ante, p. 677.

Foreign air-mail transportation: For an additional amount for the transportation of foreign mails by aircraft, as authorized by law, fiscal year 1940, $1,419,520.

Foreign air-mail transportation.
Ante, p. 678.

Foreign air-mail transportation: For an additional amount for the transportation of foreign mails by aircraft, as authorized by law, fiscal year 1940, $900,000: *Provided*, That in the advertisement or award of any formal contract, or on renewal of any such contract, involving expenditures from this appropriation, the Postmaster General shall not be bound by any franchise, obligation, right, privilege, duty, or liability, granted or imposed by any foreign government, by virtue of any contract or agreement entered into by any natural or juridical person with such foreign government, unless the Postmaster General considers it to be in the public interest to comply with the terms of any such franchise, obligation, right, privilege, duty, or liability: *Provided further*, That in the event any such contract or agreement is canceled by a foreign government, the Government of the United States will in no way be responsible for the indemnification of any natural or juridical person awarded such contract on account of any losses or damages which may be incurred or suffered by the latter as a result of such cancelation: *Provided further*, That nothing herein shall be construed as a ratification or acceptance by the Government of the United States of the terms of any contract, agreement, or understanding, express or implied, heretofore or hereafter entered into between any natural or juridical person and any foreign government, and the Government of the United States hereby reserves to itself, unconditionally, full freedom of action with respect to any future application which may be made by any government or natural or juridical person being a citizen or subject of any foreign country for landing rights in United States territory in connection with the operation of an international air service.

Provisos.
Award, etc., of contracts.

Cancelation of contract by foreign government.

Certain contracts not deemed ratified.

Landing rights in U. S., freedom of action reserved.

DEPARTMENT OF STATE

OFFICE OF THE SECRETARY

Claims for personal injury and death arising in foreign countries, Act February 13, 1936, Department of State: To pay a claim for injury and death adjusted and determined by the Secretary of State under the provisions of the Act entitled "An Act to provide for the adjustment and settlement of personal injury and death cases arising in certain foreign countries", approved February 13, 1936, as fully set forth in Senate Document Numbered 104, Seventy-sixth Congress, $750.

Claims for personal injury and death arising in foreign countries.

49 Stat. 1138.
31 U. S. C., Supp. IV, § 224a.

CONTRIBUTIONS, QUOTAS, AND SO FORTH

For an additional amount for United States contributions to international commissions, congresses, and bureaus: For the contribution of the United States to the Inter-American Radio Office under the Inter-American Radio Communications Convention concluded December 13, 1937, for the following fiscal years:

For 1939, $751;

For 1940, $3,655.

Inter-American Radio Office.
Ante, p. 891.

Cape Spartel and Tangier Light, Coast of Morocco.

Cape Spartel and Tangier Light, Coast of Morocco: The amount of $784 applicable to the contribution for the "Cape Spartel and Tangier Light, Coast of Morocco", included in the appropriation for "United States Contributions to International Commissions, Congresses, and Bureaus, 1939", is hereby increased to $813.

52 Stat. 253.

Government of Panama.

Payment to Government of Panama: For payment to the Government of Panama for the fiscal years 1934 to 1940, both inclusive, in accordance with the provisions of the treaty signed between the United States and Panama on March 2, 1936, $2,010,000, together with the unexpended balance of $250,000 for this purpose for each of the fiscal years 1939 and 1940, and the amount of $250,000 from each of the accounts "Outstanding Liabilities, 1937" and "Outstanding Liabilities, 1938". Checks drawn on the Treasurer of the United States for payment to the Government of Panama dated February 24, 1934, February 26, 1935, February 26, 1936, February 26, 1937, February 26, 1938, and February 27, 1939, numbered 27530, 34602, 48769, 63123, 67232, and 70612, respectively, shall be cancelled and the amount of check numbered 70612 shall be credited to the appropriation from which drawn.

Cancelation, etc., of designated checks.

MISCELLANEOUS

Agrarian Claims Commission, U. S. and Mexico.

Agrarian Claims Commission, United States and Mexico: For the expenses of participation by the United States in the settlement of claims of citizens of the United States against the Government of Mexico on account of expropriations of agrarian properties since August 30, 1927, as authorized by and in accordance with the Act of April 10, 1939, fiscal years 1939 and 1940, $85,000.

Ante, p. 573.

Second Inter-American Radio Conference, Santiago, Chile.

Second Inter-American Radio Conference, Santiago, Chile: For the expenses of participation by the United States in the Second Inter-American Radio Conference, to be held at Santiago, Chile, in 1940, including personal services in the District of Columbia or elsewhere, without regard to the Classification Act of 1923, as amended; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); communication service; rent; travel expenses; local transportation; transportation of things; hire, maintenance, and operation of motor-propelled passenger-carrying vehicles; purchase of necessary books, documents, newspapers, periodicals, and maps; stationery; equipment; official cards; entertainment; printing and binding; and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, fiscal year 1940, $16,000.

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

R. S. § 3709. 41 U. S. C. § 5.

Meeting of Treasury Representatives, Guatemala, Guatemala.

Meeting of Treasury Representatives, Guatemala, Guatemala: For the expenses of participation by the United States in the Meeting of Treasury Representatives, to be held at Guatemala, Guatemala, in 1939, including personal services in the District of Columbia or elsewhere, without regard to the Classification Act of 1923, as amended; stenographic reporting, translating, and other services by contract if deemed necessary, without regard to section 3709 of the Revised Statutes (41 U. S. C. 5); communication service; rent; travel expenses; local transportation; transportation of things; hire, maintenance, and operation of motor-propelled passenger-carrying vehicles; purchase of necessary books, documents, newspapers, and periodicals; stationery; equipment; official cards; entertainment; printing and binding; and such other expenses as may be authorized by the Secretary of State, including the reimbursement of other

5 U. S. C. §§ 661–674; Supp. IV, §§ 673, 673c.

R. S. § 3709. 41 U. S. C. § 5.

appropriations from which payments may have been made for any of the purposes herein specified, to be expended under the direction of the Secretary of State, fiscal year 1940, $2,750.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

Commodity Credit Corporation, restoration of capital impairment.

Restoration, capital impairment, Commodity Credit Corporation: To enable the Secretary of the Treasury, on behalf of the United States, to restore the amount of the capital impairment of the Commodity Credit Corporation as of March 31, 1939, by contribution to the Corporation as provided by the Act approved March 8, 1938 (Public, Numbered 442, Seventy-fifth Congress), fiscal year 1940, $119,599,918.05.

52 Stat. 107.

Adjusted Compensation Payment Act, 1936, administrative expenses.
49 Stat. 1099.
38 U. S. C., Supp. IV, §§ 686–688b.

Administrative expenses, Adjusted Compensation Payment Act, 1936, Treasury Department: For transfer to the Post Office Department to cover registry fees and postage on mailings of bonds, issued under the provisions of the Adjusted Compensation Payment Act of 1936, fiscal year 1939, $22,000.

DIVISION OF PRINTING

Printing and binding.

Printing and binding: For an additional amount for printing and binding, Treasury Department, fiscal year 1937, including the same objects specified under this head in the Treasury Department Appropriation Act, 1937, $10,484.

49 Stat. 1830.

Stationery.

Stationery: For an additional amount for stationery for the Treasury Department, fiscal year 1937, including the same objects specified under this head in the Treasury Department Appropriation Act, 1937, $3,600.

49 Stat. 1830.

BUREAU OF INTERNAL REVENUE

Salaries and expenses.
Refund of processing, etc., taxes.
49 Stat. 1734.

Salaries and administrative expenses for refunding processing and related taxes and administering title III, Revenue Act of 1936: For an additional amount for salaries and expenses in connection with (1) the assessment and collection of the tax on unjust enrichment imposed by title III, Revenue Act of 1936, (2) the making of refunds and payments of processing and related taxes, as authorized by titles IV and VII of the Revenue Act of 1936, and (3) the refund of taxes collected under the Cotton Act of April 21, 1934, as amended (48 Stat. 598), the Tobacco Act of June 28, 1934, as amended (48 Stat. 1275), and the Potato Act of August 24, 1935 (49 Stat. 782), as authorized by the Second Deficiency Appropriation Act, fiscal year 1938, including the same objects specified under this head in the Treasury Department Appropriation Act, 1940, $750,000, of which amount not to exceed $380,000 may be expended for personal services in the District of Columbia.

49 Stat. 1739, 1747.
Tax refunds under designated acts.
48 Stat. 598, 1275; 49 Stat. 782.

52 Stat. 1150.

Ante, p. 661.

Claims for refunds, date for filing.

The date appearing in the first proviso of the second paragraph of the appropriation "Refunds and Payments of Processing and Related Taxes, Bureau of Internal Revenue, 1939", contained in the Second Deficiency Appropriation Act, fiscal year 1938, is hereby changed from "July 1, 1939", to "July 1, 1940".

52 Stat. 1150.

COAST GUARD

Pay and allowances.

Pay and allowances: For an additional amount for pay and allowances, fiscal year 1940, including the same objects specified under this head in the Treasury Department Appropriation Act, 1940, $95,937.

Ante, p. 664.

Retired pay, former life-saving service.

Retired pay, former life-saving service: For an additional amount for retired pay, former life-saving service, 1935, including the same objects specified under this head in the Treasury Department Appropriation Act, 1935, $328.12.

48 Stat. 432.

Superintendent, U.S. Coast Guard Academy, contingencies.
Ante, p. 664.

Not to exceed $2,500 of the amount appropriated for "Contingent Expenses, Coast Guard", in the Treasury Department Appropriation Act, 1940, is hereby made available for contingencies for the Superintendent, United States Coast Guard Academy, as authorized by the Act of April 20, 1939.

Ante, p. 582.

Air stations; additional airplanes.

The unexpended balances of the appropriations under the headings "Air station, Elizabeth City, North Carolina", "Air station, San Francisco, California", and "Additional airplanes", fiscal years 1938 and 1939, contained in the Second Deficiency Appropriation Act, fiscal year 1938, are hereby continued available for the same purposes until June 30, 1940.

52 Stat. 1151.

Office of the Commandant, salaries.

The appropriation for salaries, Office of the Commandant, United States Coast Guard, for the fiscal year 1940, and such portion of the appropriation for salaries, Bureau of Lighthouses, fiscal year 1940, as the Director of the Bureau of the Budget with the approval of the President may determine, shall be transferred and consolidated into an appropriation "Salaries, Office of Commandant, United States Coast Guard, 1940, subject, however, to the limitation contained in the Treasury Department Appropriation Act, 1940, upon the appropriation for salaries, Office of the Commandant, United States Coast Guard".

Limitation.

Ante, p. 663.

PROCUREMENT DIVISION, BRANCH OF SUPPLY

Salaries and expenses.

Salaries and expenses: The text of the appropriation for Salaries and Expenses, Branch of Supply, Procurement Division, contained in the Treasury Department Appropriation Act, 1940, is modified as follows:

Ante, p. 673.

Transfer of funds to Branch of Supply.

(a) The first proviso is hereby amended to read as follows: "*Provided*, That the Secretary of the Treasury is authorized and directed during the fiscal year 1940 to transfer to this appropriation from any appropriations or funds available to the several departments and establishments of the Government for the fiscal year 1940 such amounts as may be approved by the Director of the Bureau of the Budget, not to exceed the sum of (a) the amount of the annual compensation of employees who may be transferred or detailed to the Procurement Division, Branch of Supply, respectively, from any such department or establishment, where the transfer or detail of such employees is incident to a transfer of a function or functions to that Division, and (b) such amount as the Director of the Bureau of the Budget may determine to be necessary for expenses other than personal services incident to the proper carrying out of functions so transferred."

Personal services.

(b) The fourth proviso limiting to $700,000 the amount which shall be available from the general supply fund for personal services, is hereby amended to read as follows: "*Provided further*, That not to exceed $2,000,000 shall be available from the general supply fund during the fiscal year 1940 for personal services."

General supply fund.
45 Stat. 1342.
41 U. S. C. § 7c.

General supply fund: To increase the general supply fund established by the Act approved February 27, 1929 (41 U. S. C. 7c), as amended, fiscal year 1940, $2,000,000.

Strategic and critical materials.

Strategic and critical materials: For all necessary expenses for the acquisition, transportation, maintenance, storage, and rotation of strategic and critical materials in accordance with sections 1 to 6, inclusive, of the Act of June 7, 1939 (Public, Numbered 117, Seventy-sixth Congress), including personal services and rental and mainte-

Ante, p. 811.

nance of storage space in the District of Columbia and elsewhere; payment of part-time or intermittent employment in the District of Columbia, or elsewhere, of such scientists and technicists as may be contracted for by the Secretary of the Treasury, in his discretion, at a rate of pay not exceeding $25 per diem for any person so employed; printing and binding; and traveling expenses; fiscal year 1940, to continue available until expended, $10,000,000: *Provided*, That when, in order to prevent deterioration, materials purchased with funds from this appropriation are issued to other departments and agencies of the Government, or sold, reimbursement therefor or the proceeds of such sale shall be credited to this appropriation.

Proviso.
Sale of materials, reimbursement, etc.

WAR DEPARTMENT

MILITARY ACTIVITIES

SALARIES, WAR DEPARTMENT

Salaries, Office of Inspector General: For an additional amount for salaries, Office of the Inspector General, fiscal year 1940, $6,000.

Office of Inspector General.

QUARTERMASTER CORPS

Military posts: For an additional amount for construction and installation of buildings, flying fields, and appurtenances thereto, including the same objects specified under this head in the Supplemental Military Appropriation Act, 1940, $8,431,300, to remain available until June 30, 1941, and, in addition, the Quartermaster General, when authorized by the Secretary of War, may enter into contracts prior to July 1, 1940, for the same purposes, to an amount not in excess of $8,500,000, and his action in so doing shall be deemed a contractual obligation of the Federal Government for the payment of the cost thereof.

Military posts, construction, etc.

Ante, p. 994.

Contracts.

Military posts: Not to exceed $300,000 of the amount of $689,500 appropriated in the Military Appropriation Act, 1940, for construction of barracks and telephone construction at Fort Clayton, Panama Canal Zone, is hereby made available for such construction at the Corozal General Depot, Panama Canal Zone, instead of at Fort Clayton as authorized by the Act of August 26, 1937 (50 Stat. 861).

Corozal General Depot, Canal Zone, construction, etc.
Ante, p. 602.

50 Stat. 861.

Acquisition of land for radiobeacons, Army: Not to exceed $3,000 of the unexpended balance of the appropriation under this head in the Military Appropriation Act, 1939, is hereby made available until expended for the acquisition of an addition to the site for the radiobeacon in the vicinity of Langley Field, Virginia, as authorized by the Act of August 12, 1935 (49 Stat. 610).

Acquisition of land for radiobeacons, Army.
Langley Field, Va.
52 Stat. 652.
49 Stat. 610.
10 U. S. C., Supp. IV, §§ 1343a–1343d.

Acquisition of land, Republic of Panama: So much of the appropriation for the acquisition of land in the Republic of Panama contained in the Supplemental Military Appropriation Act, 1940, and so much of the appropriation for Seacoast Defenses, Panama Canal, contained in the Second Deficiency Appropriation Act, fiscal year 1939, as may be required therefor, are hereby made available, in addition to the acquisition of fee simple title to lands, for leasehold or other interests therein, the temporary use thereof, or right pertaining thereto, without reference to section 3648, Revised Statutes (31 U. S. C., 529): *Provided*, That the Secretary of War is authorized to accept donations of such land, temporary use thereof, or other interest therein, or right pertaining thereto.

Acquisition of land, Panama.

Ante, p. 994.

Ante, p. 644.

R. S. § 3648.
31 U. S. C. § 529.
Proviso.
Acceptance of donations, etc.

CORPS OF ENGINEERS

Chorrera and Rio Hato Road, Republic of Panama: To enable the United States to cooperate with the Republic of Panama in connec-

Chorrera and Rio Hato Road, Panama.

tion with the construction of a highway between Chorrera and Rio Hato, in the Republic of Panama, as authorized by the Act approved July 20, 1939 (Public, Numbered 200, Seventy-sixth Congress), $1,500,000, fiscal year 1940, to remain available until expended.

Ante, p. 1071.

CIVIL FUNCTIONS

CORPS OF ENGINEERS

Damage claims, river and harbor work.

Claims for damages, river and harbor work: To pay claim for damages under river and harbor work adjusted and determined by the War Department under the provision of section 9 of the River and Harbor Act, approved June 5, 1920 (U. S. C., title 33, sec. 564), as set forth in House Document Numbered 414, Seventy-sixth Congress, $587.50.

41 Stat. 1015.
33 U. S. C. § 564.

Nicaragua, investigation, etc., of canal and highway.

Investigation and survey of a canal and highway across the Republic of Nicaragua: For every expenditure requisite for and incident to an investigation and survey, with estimates of cost, for a barge canal and highway project across the Republic of Nicaragua, fiscal year 1940, to remain available until expended, $100,000.

Flood control, Sacramento River, Calif.

Flood control, general: Not to exceed $1,258,000 of the amount of $133,000,000 appropriated under this head in the War Department Civil Appropriation Act, 1940, is hereby made available for prosecuting work of flood control on the Sacramento River, California, in accordance with the provisions of the Acts approved March 1, 1917, May 15, 1928, and August 26, 1937 (33 U. S. C. 703, 704; 50 Stat. 849; Public, Numbered 154, Seventy-sixth Congress).

Ante, p. 859.

39 Stat. 949; 45 Stat. 539; 50 Stat. 849; *ante*, p. 859.
33 U. S. C. §§ 703, 704.

TITLE II—JUDGMENTS AND AUTHORIZED CLAIMS

PROPERTY DAMAGE CLAIMS

Property damage claims.

SEC. 201. (a) For the payment of claims for damages to or losses of privately owned property, adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922 (U. S. C., title 31, secs. 215–217), as fully set forth in House Document Numbered 412 of the Seventy-sixth Congress, as follows:

42 Stat. 1066.
31 U. S. C. §§ 215–217.

Federal Emergency Administration of Public Works, $13.75;
National Emergency Council, $12;
Veterans' Administration, $131.40;
Works Progress Administration, $3,590.58;
Department of Agriculture, $4,316.48;
Department of Commerce, $315.75;
Department of the Interior, $2,225.36;
Department of Labor, $45.54;
Navy Department, $1,742.71;
Treasury Department, $238.13;
War Department, $6,547.12;
Post Office Department (payable from postal revenues), $567.25;
In all, $19,746.07.

(b) For the payment of claims for damages to or losses of privately owned property adjusted and determined by the following respective departments and independent offices, under the provisions of the Act entitled "An Act to provide a method for the settlement of claims arising against the Government of the United States in the sums not exceeding $1,000 in any one case", approved December 28, 1922

(U. S. C., title 31, secs. 215–217), as fully set forth in Senate Document Numbered 102 of the Seventy-sixth Congress, as follows: 42 Stat. 1066. 31 U. S. C. §§ 215–217.

Federal Works Agency:
Work Projects Administration, $488.14;
Department of Agriculture, $323.67;
Department of the Interior, $87.43;
Navy Department, $126.61;
War Department, $2,393.52;
In all, $3,419.37.

JUDGMENTS, UNITED STATES COURTS

SEC. 202. (a) For the payment of a judgment, including costs of suit, which has been rendered under the provisions of the Act of March 3, 1887, entitled "An Act to provide for the bringing of suits against the Government of the United States", as amended by section 297 of the Act of March 3, 1911 (28 U. S. C. 761), certified to the Seventy-sixth Congress in House Document Numbered 416, under the following Department: State Department, $2,149; together with such additional sum as may be necessary to pay interest as specified in such judgment or as provided by law. Judgments, U. S. courts. 24 Stat. 506; 36 Stat. 1168. 28 U. S. C. § 761. Interest.

(b) For the payment of judgments, including costs of suits, rendered against the Government of the United States by United States district courts under the provisions of an Act entitled "An Act authorizing suits against the United States in admiralty for damages caused by and salvage services rendered to public vessels belonging to the United States, and for other purposes", approved March 3, 1925 (46 U. S. C. 781–789), certified to the Seventy-sixth Congress in House Document Numbered 416, under the following Departments: Suits in admiralty. 43 Stat. 1112. 46 U. S. C. §§ 781–790.

Navy Department, $4,136;
Treasury Department, $2,225;
War Department, $419.45;
In all $6,780.45, together with such additional sum as may be necessary to pay interest as specified in such judgments or as provided by law. Interest.

(c) For the payment of judgments including costs of suit, rendered against the Government of the United States pursuant to authority contained in Private Act Numbered 495, Seventy-fifth Congress (52 Stat. 1299–1300), and the Act of March 3, 1875 (18 Stat. 481, ch. 149), certified to the Seventy-sixth Congress in Senate Document Numbered 112 and House Document Numbered 416, under the following establishments: Judgments in designated cases. 52 Stat. 1299; 18 Stat. 481. 31 U. S. C. § 227.

United States Maritime Commission, $3,927.30;
General Accounting Office, $8,315.02;
In all, $12,242.32,
together with such additional sum as may be necessary to pay such additional costs in the Private Act case, if any, as are properly taxable in a suit prosecuted under the Tucker Act. Additional costs. 24 Stat. 505.

(d) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise. Time for payment of judgments.

(e) Payment of interest wherever provided for judgments contained in this Act shall not in any case continue for more than thirty days after the date of approval of the Act. Interest, time limitation.

JUDGMENTS, COURT OF CLAIMS

SEC. 203. (a) For payment of the judgments rendered by the Court of Claims and reported to the Seventy-sixth Congress in Senate Doc- Judgments, Court of Claims.

ument Numbered 113, and House Document Numbered 410, under the following departments and establishments, namely:

Interstate Commerce Commission, $4,768.46;
Food Administration, $122,919.40;
Civil Works Administration, $2,880.65;
Veterans' Administration, $30,016.10;
Department of Agriculture, $47,500;
Department of Labor, $19,828.71;
Navy Department, $510,454.34;
Treasury Department, $78,426.83;
War Department, $507,849.81;

Interest.

In all, $1,324,644.30, together with such additional sum as may be necessary to pay interest as and where specified in such judgments.

Land O'Lakes Creameries, Inc., judgment.

Judgment Numbered 43363 in favor of the Land O'Lakes Creameries, Inc. (a corporation) set forth in said House Document Numbered 410 under the War Department shall be charged against the Department of Agriculture.

Time for payment of judgments.

(b) None of the judgments contained under this caption shall be paid until the right of appeal shall have expired, except such as have become final and conclusive against the United States by failure of the parties to appeal or otherwise.

AUDITED CLAIMS

Audited claims.

SEC. 204. (a) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1936 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in House Document Numbered 418, Seventy-sixth Congress, there is appropriated as follows:

18 Stat. 110. 31 U. S. C. § 713.

23 Stat. 254. 5 U. S. C. § 266.

Legislative.

Legislative: For library building and grounds, $1,783.95.

Independent Offices.

Independent Offices: For Federal Civil Works Administration, $48.55.

For National Industrial Recovery, Civil Works Administration, $4.50.

For National Industrial Recovery, National Recovery Administration, $16.66.

For Public Works Administration, allotment to National Emergency Council, $22.84.

For salaries and expenses, United States Employees' Compensation Commission, $7.

For salaries and expenses, Federal Communications Commission, $317.67.

For Interstate Commerce Commission, $181.75.

For United States Tariff Commission, $40.09.

For pay of other employees, Public Health Service, $25.28.

For furniture and repairs of same for public buildings, $21.94.

For general expenses of public buildings, Procurement Division, $40.

For general expenses, Procurement Division, $270.85.

For mechanical equipment for public buildings, $38.21.

For operating supplies for public buildings, Procurement Division, $1.73.

For operating expenses, Treasury Buildings, Procurement Division, $2.33.

For repairs, preservation and equipment, public buildings, Procurement Division, $2.97.

For salaries and expenses, public buildings and grounds in the District of Columbia, National Park Service, $47.80.

For Army pensions, $155.55.

For Army and Navy pensions, $59.20.

For increase of compensation, Veterans' Bureau, $10.67.

For military and naval compensation, Veterans' Bureau, $20.10.

For medical and hospital services, Veterans' Bureau, $431.08.

For salaries and expenses, Veterans' Administration, $1,636.45.

Department of Agriculture: For salaries and expenses, Extension Service, $76.04. Department of Agriculture.

For salaries and expenses, Weather Bureau, $2.31.

For salaries and expenses, Bureau of Animal Industry, $11.01.

For salaries and expenses, Bureau of Plant Industry, $3,693.85.

For salaries and expenses, Forest Service, $81.82.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, 50 cents.

For salaries and expenses, Bureau of Agricultural Economics, $4.84.

For salaries and expenses, Food and Drug Administration, $2.72.

For salaries and expenses, Soil Conservation Service, $9.87.

For grasshopper control, $71.54.

For enforcement of the United States Cotton Futures Act and United States Cotton Standards Act, $12.21.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Agriculture), $31.61.

For emergency conservation fund (transfer from War to Agriculture, Act March 31, 1933), $1,763.62. 48 Stat. 22.

For emergency conservation fund (transfer from War to Agriculture, Act June 19, 1934), $85.10. 48 Stat. 1055.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $2,891.70.

For loans and relief in stricken agricultural areas (transfer to Agriculture), $42.41.

For National Industrial Recovery, Agricultural Adjustment Administration, $79.28.

For elimination of diseased cattle, Department of Agriculture, $50.

For general expenses, Agricultural Adjustment Administration, $3,647.95.

For working fund, Agriculture, Animal Industry (Agricultural Adjustment Administration), $267.67.

For agricultural credits and rehabilitation, Emergency Relief, $139.55.

For farmers' crop production and harvesting loans, Farm Credit Administration, $297.91.

For loans to farmers in drought and storm-stricken areas, Emergency Relief, $99.89.

For loans and relief in stricken agricultural areas (transfer to Farm Credit Administration), $335.13.

Department of Commerce: For air-navigation facilities, $392.61. Department of Commerce.

For salaries and expenses, Bureau of Navigation and Steamboat Inspection, $3.15.

For transportation of families and effects of officers and employees, Bureau of Foreign and Domestic Commerce, $411.66.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Commerce), $1.91.

Department of the Interior.

Department of the Interior: For surveying the public lands, $1.30.

For Geological Survey, $16.60.

For working fund, Interior, National Park Service (emergency relief, surplus relief, National Industrial Recovery), $10.

For operating rescue cars and stations and investigation of accidents, Bureau of Mines, 34 cents.

For National Park Service, $428.79.

For salaries and expenses, Bureau of Biological Survey, $17.02

For migratory bird conservation refuges, $1.13.

For emergency conservation fund (transfer from War to Interior, Indians, Act June 19, 1934), $148.64.

48 Stat. 1055.

For emergency conservation fund (transfer from War to Interior, Indians, Act March 31, 1933), $5.04.

48 Stat. 22.

For purchase and transportation of Indian supplies, $10.52.

For Indian boarding schools, $396.02.

For support of Indians and administration of Indian property, $62.14.

For Indian school support, $789.08.

For conservation of health among Indians, $1,689.99.

For Indian service supply fund, $73.91.

For fulfilling treaties with Sioux of different tribes, including Santee Sioux of Nebraska, North Dakota, and South Dakota, $4.37.

For agriculture and stock raising among Indians, $32.10.

For education, Sioux Nation, $1.07.

For pay of Indian police, $10.27.

For administration of Indian forests, $17.34.

For water supply for Indians in Arizona and New Mexico, $27.82.

For irrigation, Indian reservations, $2.

Department of Justice.

Department of Justice: For salaries, fees, and expenses of marshals, United States courts, $578.33.

For fees of jurors and witnesses, United States courts, $51.40.

For support of United States prisoners, $93.75.

For miscellaneous expenses, United States courts, $370.44.

For fees of commissioners, United States courts, $11.50.

For salaries and expenses of clerks, United States courts, $8.10.

For fees and expenses of conciliation commissioners, United States courts, $325.

For supplies for United States courts, $7.50.

For United States southwestern reformatory, maintenance, $226.95.

For prison camps, maintenance, $25.93.

For salaries and expenses, Bureau of Prisons, 75 cents.

For salaries and expenses of district attorneys, United States courts, 50 cents.

For salaries and expenses, Bureau of Prisons, $73.66.

Department of Labor.

Department of Labor: For salaries and expenses, Commissioners of Conciliation, 75 cents.

For salaries and expenses, Immigration and Naturalization Service, $366.86.

Navy Department.

Navy Department: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $919.62.

For transportation, Bureau of Navigation, $7.45.

For gunnery and engineering exercises, Bureau of Navigation, $5.

For organizing the Naval Reserve, $429.84.

For engineering, Bureau of Engineering, $108.

For construction and repair, Bureau of Construction and Repair, $204.

For ordnance and ordnance stores, Bureau of Ordnance, $37.01.

For fuel and transportation, Bureau of Supplies and Accounts, $60.30.

For maintenance, Bureau of Supplies and Accounts, $242.82.
For pay, subsistence, and transportation, Navy, $7,014.76.
For pay of the Navy, $1,537.87.
For general expenses, Marine Corps, $137.45.
For pay, Marine Corps, $3,890.83.
For aviation, Navy, $21,605.61.
For increase of the Navy, emergency construction, $8,778.

Department of State.

Department of State: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (State), $54.23.
For transportation of foreign service officers, $181.37.

Treasury Department.

Treasury Department: For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Treasury), $9.64.
For collecting the revenue from customs, $118.78.
For collecting the internal revenue, $462.81.
For enforcement of Narcotic and National Prohibition Acts, internal revenue, $92.50.
For salaries and expenses, Bureau of Narcotics, $11.35.
For Coast Guard, $3.16.
For contingent expenses, Coast Guard, $2.43.
For outfits, Coast Guard, $5.03.
For communication lines, Coast Guard, $5.86.
For retired pay, former Life Saving Service, $2,602.44.
For pay and allowances, Coast Guard, $802.35.
For salaries and expenses, Bureau of Engraving and Printing, $12.42.
For general expenses, Lighthouse Service, $177.69.
For salaries, lighthouse vessels, $7.58.

War Department.

War Department: For pay, and so forth, of the Army, $5,209.58.
For pay of the Army, $448.08.
For extra pay to volunteers, War with Spain, $426.64.
For Reserve Officers' Training Corps, $14.59.
For National Guard, $124.08.
For Organized Reserves, $112.34.
For Army transportation, $243.21.
For increase of compensation, Military Establishment, $852.60.
For Air Corps, Army, $1.52.
For pay, and so forth, of the Army, War with Spain, $38.01.
For travel of the Army, $243.04.
For travel, military and civil personnel, War Department, $330.63.
For replacing ordnance and ordnance stores, $17.45.
For supplies, services, and transportation, Quartermaster Corps, $216.14.
For clothing and equipage, $17.13.
For general appropriations, Quartermaster Corps, $15,617.52.
For arming, equipping, and training the National Guard, $763.79.
For Engineer service, Army, $4,863.75.
For medical and hospital department, Army, $75.50.
For medical and hospital department, $14.92.
For barracks and quarters, $16.64.
For ordnance service and supplies, Army, $204.60.
For subsistence of the Army, $43.91.
For Signal Service of the Army, $3,763.75.
For pay of National Guard for armory drills, $3.

23 Stat. 350.

For claims of officers and men of the Army for destruction of private property (Act March 3, 1885), $65.47.
For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (War), $60.36.

For cemeterial expenses, War Department, $129.29.

For emergency conservation fund (transfer to War, Act March 31, 1933), $374.60.

48 Stat. 22.

For emergency conservation fund (transfer to War, Act June 19, 1934), $3,028.51.

48 Stat. 1055.

For loans and relief in stricken agricultural areas (transfer from emergency conservation work to War, Act June 19, 1934), $10,190.40.

48 Stat. 1055.

Post Office Department.

Post Office Department—Postal Service (out of the postal revenues): For clerks, first- and second-class post offices, $56.83.

For clerks, third-class post offices, $6.90.

For compensation to postmasters, $20.20.

For freight, express, or motor transportation of equipment, and so forth, $30.88.

For furniture, carpets, and safes for public buildings, Post Office Department, $12.81.

For indemnities, domestic mail, $142.43.

For miscellaneous items, first- and second-class post offices, $7.84.

For operating force for public buildings, Post Office Department, $11.23.

For railroad transportation and mail-messenger service, $369.60.

For railway postal clerks, travel allowance, $4.

For rent, light, and fuel, $50.

For Rural Delivery Service, $593.95.

For village-delivery service, $17.10.

Total; additional sum, increases in rates of exchange.

Total, audited claims, section 204 (a), $123,944.96, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office.

Additional audited claims.

(b) For the payment of the following claims, certified to be due by the General Accounting Office under appropriations the balances of which have been carried to the surplus fund under the provisions of section 5 of the Act of June 20, 1874 (31 U. S. C. 713), and under appropriations heretofore treated as permanent, being for the service of the fiscal year 1936 and prior years, unless otherwise stated, and which have been certified to Congress under section 2 of the Act of July 7, 1884 (5 U. S. C. 266), as fully set forth in Senate Document Numbered 114, Seventy-sixth Congress, there is appropriated as follows:

18 Stat. 110.
31 U. S. C. § 713.

23 Stat. 254.
5 U. S. C. § 266.

Legislative.

Legislative: For contingent expenses, Library of Congress, $150.

Independent Offices.

Independent Offices: For Federal Civil Works Administration, $80.76.

For salaries and expenses, Federal Communications Commission, $47.70.

For maintenance of air-navigation facilities, Civil Aeronautics Authority, $12.31.

For maintenance, National Institute of Health, $20.60.

For salaries and expenses, public buildings, outside the District of Columbia, National Park Service, $2.

For Army and Navy pensions, $40.

For medical and hospital services, Veterans' Bureau, $1.

For salaries and expenses, Veterans' Administration, $75.70.

Department of Agriculture.

Department of Agriculture: For salaries and expenses, Forest Service, $45.60.

For salaries and expenses, Bureau of Agricultural Economics, 84 cents.

For salaries and expenses, Soil Conservation Service, $2.25.

For salaries and expenses, Bureau of Entomology and Plant Quarantine, 95 cents.

For plant reserve stations, Soil Conservation Service, $33.65.

For grasshopper control, $7.50.

For working fund, Agriculture, Animal Industry (Agricultural Adjustment Administration), $116.13.

For loans and relief in stricken agricultural areas (transfer to Agriculture), $1,506.90.

For loans to farmers in drought- and storm-stricken areas, emergency relief, $13.42.

For conservation and use of agricultural land resources, Department of Agriculture, $56.09.

For elimination of diseased cattle, Department of Agriculture, $315.

For exportation and domestic consumption of agricultural commodities, Department of Agriculture, $255.38.

For National Industrial Recovery, Resettlement Administration, submarginal lands (transfer to Agriculture), $2,403.40.

Department of Commerce.

Department of Commerce: For air-navigation facilities, $92.25.

For National Industrial Recovery, Commerce, Aeronautics, $88.80.

District of Columbia.

District of Columbia: For Freedmen's Hospital, District of Columbia, $234.

Emergency relief.

Emergency relief: For emergency relief, Agriculture, Soil Conservation Service, flood control, and other conservation, $33.36.

For emergency relief, Resettlement Administration, sanitation, prevention of soil erosion, and so forth, $3,698.70.

For emergency relief, Navy, yards and docks, $5.56.

For emergency relief, Works Progress Administration (non-Federal projects approved prior to June 22, 1936), $78.58.

For emergency relief, Works Progress Administration, assistance for educational, professional, and clerical persons, $122.10.

For emergency relief, Emergency Conservation Work, War, Civilian Conservation Corps, $630.90.

For emergency relief, Emergency Conservation Work, Interior, Indians, miscellaneous projects Indian reservations, $75.

For emergency relief, War, rivers and harbors, flood control, and so forth, $3.55.

For emergency relief, Works Progress Administration, grants to States, and so forth, $110.82.

For emergency relief, Works Progress Administration, highways, roads, and streets, $141.03.

For emergency relief, Works Progress Administration, public buildings, $24.30.

For emergency relief, Works Progress Administration, public utilities, and so forth, $164.40.

Department of the Interior.

Department of the Interior: For salaries and expenses, Bureau of Biological Survey, $9.48.

For salaries, General Land Office, $70.

For National Industrial Recovery, Interior, National Park Service, recreational demonstration projects, $54,320.24.

For irrigation, Indian reservations, $117.09.

For Indian school support, $2,001.85.

For Indian school buildings, 38 cents.

For support of Indians and administration of Indian property, $7.98.

For conservation of health among Indians, $91.41.

For Indian agency buildings, $19.58.

Department of Justice.

Department of Justice: For salaries, fees, and expenses of marshals, United States courts, $159.62.

For fees of jurors and witnesses, United States courts, $15.78.

For support of United States prisoners, $239.

For salaries and expenses, Bureau of Prisons, $3.

For miscellaneous expenses, United States courts, $21.36.

Department of Labor.

Department of Labor: For salaries and expenses, Immigration and Naturalization Service, $38.35.

Navy Department.

Navy Department: For pay, subsistence, and transportation, Navy, $19,430.44.

For pay of the Navy, $216.83.

For maintenance, Bureau of Supplies and Accounts, $146.96.

For pay, Marine Corps, $17.63.

For general expenses, Marine Corps, $16.65.

For aviation, Navy, $62,159.71.

For increase of the Navy, emergency construction, $119,223.65.

For organizing the Naval Reserve, $3.92.

For miscellaneous expenses, Navy, $1.84.

For ordnance and ordnance stores, Bureau of Ordnance, $126,515.04.

For payment to officers and employees of the United States in foreign countries due to appreciation of foreign currencies (Navy), $60.45.

Treasury Department.

Treasury Department: For collecting the internal revenue, $3.51.

For fuel and water, Coast Guard, $6.

For compensation of employees, Bureau of Engraving and Printing, $2.72.

For increase of compensation, Treasury Department, 81 cents.

For salaries and expenses, Bureau of Engraving and Printing, $4.83.

For collecting the revenue from customs, $3.30.

War Department.

War Department: For general appropriations, Quartermaster Corps, $4,685.49.

For pay, and so forth, of the Army, $972.61.

For pay of the Army, $784.80.

For arming, equipping, and training the National Guard, $6.60.

For Army transportation, $121.23.

For National Guard, $112.68.

For increase of compensation, Military Establishment, $56.11.

For barracks and quarters, $21.86.

For Reserve Officers' Training Corps, $18.77.

For Organized Reserves, $4.95.

For ordnance service and supplies, Army, $8.15.

For travel of the Army, $5.52.

For clothing and equipage, $3.45.

For clothing and equipage, Army, $57.42.

48 Stat. 22.

For emergency conservation fund (transfer to War, Act March 31, 1933), $198.16.

48 Stat. 1055.

For emergency conservation fund (transfer to War, Act June 19, 1934), $281.18.

49 Stat. 1608.

For emergency conservation work (transfer to War, Act June 22, 1936), $2,256.02.

50 Stat. 10.

For emergency conservation work (transfer to War, Act February 9, 1937), $4,451.47.

48 Stat. 1055.

For loans and relief in stricken agricultural areas (transfer from emergency conservation work to War, Act June 19, 1934), $1.68.

Post Office Department.

Post Office Department—Postal Service (out of the postal revenues): For city-delivery carriers, $24.68.

For indemnities, domestic mail, $30.63.

For rent, light, and fuel, $450.

For Rural Delivery Service, $25.04.

For Star Route Service, $1.85.

For transportation of equipment and supplies, $80.69.

For vehicle service, $11.96.

For village-delivery service, $4.90.

Total; additional sum, increases in rates of exchange.

Total, audited claims, section 204 (b), $410,297.84, together with such additional sum due to increases in rates of exchange as may be necessary to pay claims in the foreign currency as specified in certain of the settlements of the General Accounting Office.

Judgments against collectors of customs.

SEC. 205. Judgments against collectors of customs: For the payment of a claim allowed by the General Accounting Office covering a judgment rendered by the United States District Court for the Southern District of New York against the collector of customs, where a certificate of probable cause has been issued, as provided under section 989, Revised Statutes (28 U. S. C. 842), and certified to the Seventy-sixth Congress in House Document Numbered 415, under the Treasury Department, $1,358.20.

R. S. § 989. 28 U. S. C. § 842.

Citizenship requirements. *Ante*, p. 926.

SEC. 206. The provisions of section 3 of the Department of Labor Appropriation Act, 1940, are hereby made applicable as of July 1, 1939, to the appropriations contained in the Act entitled "An Act making appropriations for the Departments of State and Justice and for the Judiciary, and for the Department of Commerce, for the fiscal year ending June 30, 1940, and for other purposes", approved June 29, 1939.

Ante, p. 885.

Short title.

SEC. 207. This Act may be cited as the "Third Deficiency Appropriation Act, fiscal year 1939".

Approved, August 9, 1939.

[CHAPTER 634]

AN ACT

August 10, 1939
[S. 28]
[Public, No. 362]

To provide for the erection of a public historical museum in the Custer Battlefield National Cemetery, Montana.

Custer Battlefield National Cemetery, Mont.
Erection, etc., of public museum within, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized and directed (1) to select a site within the Custer Battlefield National Cemetery, Montana; (2) to erect and maintain thereon, as a memorial to Lieutenant Colonel George A. Custer and the officers and soldiers under his command at the Battle of Little Big Horn River, June 25, 1876, a public museum suitable for housing a collection of historical relics; (3) to accept on behalf of the United States for exhibit in such museum the collection of relics now a part of the estate of Mrs. George A. Custer, deceased, the wife of such Lieutenant Colonel George A. Custer; and (4), in his discretion, to accept such other historical relics as he may deem appropriate for exhibit therein.

Acceptance for exhibit of historical relics.

Administrative duties of Secretary of War.

SEC. 2. The Secretary of War is authorized and directed, notwithstanding any provision of law to the contrary, to do all things necessary to carry out the provisions of this Act, by contract or otherwise, with or without advertising, under such conditions as he may prescribe, including the engagement by contract of services of such architects, sculptors, artists, or firms, and such other technical and professional personnel as he may deem necessary, without regard to civil-service requirements and restrictions of law governing the employment and compensation of employees of the United States.

Engagement of technical services.

Appropriation authorized.

SEC. 3. There is hereby authorized to be appropriated the sum of $25,000, or so much thereof as may be necessary, to carry out the provisions of this Act.

Approved, August 10, 1939.

[CHAPTER 635]

August 10, 1939
[S. 882]
[Public, No. 363]

AN ACT

To authorize the Postmaster General to contract for certain powerboat service in Alaska, and for other purposes.

Postal service, Alaska.
Contracts for certain powerboat service, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Postmaster General may, in his discretion, contract for a period of not exceeding four years, without advertisement therefor, for the carriage of all classes of mail, by steamboat or other powerboat of United States registry, on the route from Seward, by points on Kenai Peninsula, Kodiak Island, Alaska Peninsula, the Aleutian Islands to Umnak Island, and points on Bristol Bay, Alaska, and vicinity, and back, by a schedule and under the conditions prescribed by the Postmaster General; the contractor to furnish and use in the service a safe and seaworthy boat of sufficient size to provide adequate space for mail, passengers, and freight, the annual cost not to exceed $125,000, payment therefor to be made from the appropriation for powerboat service.

Annual cost; limitation.

Approved, August 10, 1939.

[CHAPTER 636]

August 10, 1939
[S. 1540]
[Public, No. 364]

AN ACT

To adjust the compensation of the members of the National Advisory Health Council not in the regular employment of the Government.

National Advisory Health Council.
Adjustment of compensation of certain members.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter the members of the National Advisory Health Council not in the regular employment of the Government, appointed in accordance with section 5 of the Act approved July 1, 1902 (32 Stat. 713), and section 13 of the Act approved April 9, 1930 (46 Stat. 152; U. S. C., title 42, sec. 21), shall, while serving in conference, each receive compensation at a rate to be fixed by the Federal Security Administrator but not to exceed $25 per diem. The Surgeon General of the Public Health Service is hereby authorized to utilize the services of any such member or members, in connection with conference matters, for such periods in addition to the conference period as he may determine; and any such member or members shall receive for each day of such service compensation at a rate to be fixed by the Federal Security Administrator but not to exceed $25 per diem, together with allowances for actual and necessary traveling expenses and hotel expenses while so employed. Nothing contained in this Act shall be construed as affecting the allowances for travel and other expenses to which members of the National Advisory Health Council may be entitled by law.

32 Stat. 713; 46 Stat. 152.
42 U. S. C. § 21.
Limitation.

Utilization of members' services additional to conference periods.

Compensation and allowances.

Regular travel, etc., expenses not affected.

Approved, August 10, 1939.

[CHAPTER 637]

August 10, 1939
[S. 2242]
[Public, No. 365]

AN ACT

Creating the Memphis and Arkansas Bridge Commission; defining the authority, power, and duties of said Commission; and authorizing said Commission and its successors and assigns to construct, maintain, and operate a bridge across the Mississippi River at or near Memphis, Tennessee; and for other purposes.

Mississippi River.
Bridge authorized across, at Memphis, Tenn.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the Memphis and Arkansas Bridge

Commission (hereinafter created, and hereinafter referred to as the "Commission"), and its successors and assigns be, and are hereby, authorized to construct, maintain, and operate a bridge and approaches thereto, across the Mississippi River at or near the city of Memphis, Tennessee, at a point suitable to the interest of navigation, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, subject to the conditions and limitations contained in this Act.

34 Stat. 84.
33 U. S. C. §§ 491-498.

SEC. 2. There is hereby conferred upon the Commission and its successors and assigns the right and power to enter upon such lands and to acquire, condemn, occupy, possess, and use such real estate and other property in the State of Arkansas and the State of Tennessee, as may be needed for the location, construction, operation, and maintenance of any such bridge and its approaches, upon making just compensation therefor, to be ascertained and paid according to the laws of the State in which such real estate or other property is situated, and the proceedings therefor shall be the same as in the condemnation of private property for public purposes in said State, respectively. The Commission, its successors, and assigns are further authorized to enter into agreements with the States of Arkansas and Tennessee, and any political subdivision thereof, for the acquisition, lease, or use of any lands or property owned by such State or political subdivision.

Right to acquire real estate, etc.

SEC. 3. The Commission and its successors and assigns are hereby authorized to provide for the payment of the cost of such bridge as may be constructed, as provided herein, and approaches (including the approach highways which, in the judgment of the Commission, it is necessary or advisable to construct or cause to be constructed to provide suitable and adequate connection with existing improved highways) and the necessary lands, easements, and appurtenances thereto by negotiating and entering into a contract or contracts with the State Highway Commission of Tennessee, the State Highway Commission of Arkansas, Shelby County, Tennessee, Crittenden County, Arkansas, the city of Memphis, Tennessee, or any other county or municipality in the States of Arkansas and Tennessee, whereby the Commission may receive financial aid in financing said project, and said Commission, in its discretion, may avail itself of all the facilities of the State Highway Commission of Tennessee, the State Highway Commission of the State of Arkansas, or any county or municipality in the State of Tennessee and the State of Arkansas, with regard to the construction of said bridge, and the Commission may make and enter into any contract or contracts which it deems expedient and proper with the State Highway Commission of the State of Tennessee, the State Highway Commission of the State of Arkansas, or any county or municipality in the State of Tennessee and the State of Arkansas, whereby said highway departments, municipalities, or counties, or either of them, may construct, operate, and maintain, or participate with the Commission in the construction, operation, and maintenance of said bridge constructed hereunder, and approaches thereto. It is hereby declared to be the purpose of Congress to facilitate the construction of a bridge and proper approaches across the Mississippi River at or near Memphis, Tennessee, and to authorize the Commission to promote said object and purpose, with full power to contract with either the State Highway Commission of Tennessee, the State Highway Commission of Arkansas, or any municipality or county in the States of Tennessee and Arkansas, or all of them, in relation to the construction, operation, and maintenance of said bridge and approaches.

Contracts authorized with certain commissions, etc., for aid in financing project.

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Extension of Federal aid for construction, out of State allotments.

39 Stat. 355; 42 Stat. 212.
23 U. S. C. chs. 1, 2; Supp. IV, chs. 1, 2.

SEC. 4. Notwithstanding any restriction or limitation imposed by the Act entitled "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes", approved July 11, 1916, or by the Federal Highway Act, or by an Act amendatory of, or supplemental to either thereof, the Secretary of Agriculture, or any other Federal department or agency of the United States Government, may extend Federal aid under such Acts for the construction of said bridge out of any money allocated to the State of Tennessee with the consent of the State highway commission of said State, and out of money allocated to the State of Arkansas with the consent of the highway department of said State.

Memphis and Arkansas Bridge Commission created; powers.

SEC. 5. For the purpose of carrying into effect the objects stated in this Act, there is hereby created the Memphis and Arkansas Bridge Commission, and by that name, style, and title said body shall have perpetual succession, may contract, and be contracted with, sue and be sued, implead and be impleaded, complain and defend in all courts of law and equity; may make and have a common seal; may purchase or otherwise acquire and hold or dispose of real estate and other property; may accept and receive donations, grants, or gifts of money or property and apply the same to the purposes of this Act; and shall have and possess all powers necessary, convenient, or proper for carrying into effect the objects stated in this Act.

Membership of Commission.

The Commission shall consist of E. H. Crump, Senior, E. W. Hale, Senior, Clifford Davis, Frank R. Ahlgren, W. H. Jasspon, William B. Fowler, Frank Gailor, and Will Gerber all residents and citizens of the State of Tennessee; and J. O. E. Beck, Senior, J. C. Johnson, J. Land Williams, W. W. Campbell, C. R. Walton, A. C. Oliver, J. L. Shaver, and James Crane, all residents and citizens of the State of Arkansas. Such Commission shall be a body corporate and politic. Each member of the Commission shall qualify within thirty days after his appointment by filing in the office of the Administrator of the Federal Works Agency an oath that he will faithfully perform the duties imposed upon him by this Act, and each person appointed to fill a vacancy shall file in like manner within thirty days after his appointment. Any vacancy occurring in said Commission by reason of failure to qualify as above provided, or by reason of death or resignation, shall be filled by the Administrator of the Federal Works Agency, and in filling such vacancy the Administrator of the Federal Works Agency shall at all times make the appointment so that the respective States shall at all times have the same representation on said Commission as herein provided. The Commission shall elect a chairman and vice chairman from its members, and shall establish rules and regulations for the government of its own business. A majority of the members shall constitute a quorum for the transaction of business. The Commission may employ a secretary, treasurer, engineers, attorneys, and such other experts, assistants, and employees as they may deem necessary, who shall be entitled to receive such compensation as the Commission may determine. All salaries and expenses shall be paid solely from the funds provided under the authority of this Act.

Vacancies.

Secretary and other employees.

Payment of salaries and expenses.

Dissolution of Commission.

SEC. 6. Within six months after completion of the bridge, the Commission shall be dissolved and shall cease to have further existence by an order of the Commissioner of the Public Roads Administration, made upon his own initiative or upon application of the Commission or any member or members thereof, but only after a public hearing in the city of Memphis, Tennessee, notice of time and place of which hearing and the purpose thereof shall have been published once, at least thirty days before the date hereof, in a newspaper published in the cities of Memphis, Tennessee, and Little Rock,

Arkansas. At the time of such dissolution all moneys in the hands of or to the credit of the Commission shall be divided and distribution made between the interests of the States as may be determined by the terms and provisions of the contract or contracts that may be entered into between the parties thereto.

Division of moneys in hands of Commission.

SEC. 7. Nothing herein contained shall be construed to authorize or permit the Commission or any member thereof to create or obligate or incur any liability other than such obligations and liabilities as are dischargeable solely from funds contemplated to be provided by this Act. No obligation created or liability incurred pursuant to this Act shall be a personal obligation or liability of any member or members of the Commission, nor shall any indebtedness created pursuant to this Act be an indebtedness of the United States.

Creation of other obligations.

No obligation to be a personal obligation.

SEC. 8. The design and construction of any bridge which may be built pursuant to this Act shall be in accordance with the standard specifications for highway bridges adopted by the American Association of State Highway Officials.

Design and construction.

SEC. 9. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, August 10, 1939.

[CHAPTER 638]

AN ACT

To prohibit the use of the mails for the solicitation of the procurement of divorces in foreign countries.

August 10, 1939
[S. 2245]
[Public, No. 366]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every written or printed card, circular, letter, book, pamphlet, advertisement, or notice of any kind, giving or offering to give information concerning where or how or through whom a divorce may be secured in a foreign country, and designed to solicit business in connection with the procurement thereof, is hereby declared to be nonmailable matter and shall not be conveyed in the mails or delivered from any post office or by any letter carrier. Whoever shall knowingly deposit, or cause to be deposited, for mailing or delivery, anything declared by this section to be nonmailable, or shall knowingly take or cause the same to be taken from the mails for the purpose of circulating or disposing thereof, shall be fined not more than $5,000 or imprisoned for not more than five years, or both.

Divorces in foreign countries.
Use of the mails for solicitation of procurement, prohibited.

Penalty.

SEC. 2. Nothing herein contained shall be construed to preclude criminal prosecution under the provisions of section 338, title 18, United States Code (Criminal Code, sec. 215), in any case in which the mails are used by any person in furtherance of any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises.

Criminal prosecution not precluded.
35 Stat. 1130.
18 U. S. C. § 338.

Approved, August 10, 1939.

[CHAPTER 639]

AN ACT

To amend the Act of June 15, 1936 (49 Stat. 1516), authorizing the extension of the boundaries of the Hot Springs National Park, in the State of Arkansas, and for other purposes.

August 10, 1939
[H. R. 3409]
[Public, No. 367]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proviso in the Act of June 15, 1936 (49 Stat. 1516), reading as follows: ": *Provided*, That the lands hereinabove described may be acquired within funds already appropriated and at a cost not to exceed $15,000", is hereby repealed, and the said Act of June 15, 1936, is

Hot Springs National Park, Ark.

49 Stat. 1516.
16 U. S. C., Supp. IV, § 361c.
Proviso repealed.

hereby further amended by the addition thereto of the following new sections:

Supplementary appropriation for purchase of lands, authorized.
Ante, p. 1318.

"SEC. 2. That there is hereby authorized to be appropriated a sum not to exceed $8,000 to supplement funds in the amount of $15,000 heretofore made available for the purchase of the lands described in section 1 hereof.

Acceptance of donations of lands, etc.

"SEC. 3. The Secretary of the Interior is hereby authorized, in his discretion, to accept on behalf of the United States donations of lands or interests in land within the city limits of Hot Springs, Arkansas, the title to such lands or interests in land to be satisfactory to said Secretary. Upon the acquisition of such lands or interests in land, they shall become a part of the Hot Springs National Park and shall be subject to all laws and regulations applicable thereto."

Acquisition to become part of park.

Approved, August 10, 1939.

[CHAPTER 640]

August 10, 1939
[H. R. 4742]
[Public, No. 368]

AN ACT

To provide for the establishment of the Chalmette National Historical Park in the State of Louisiana, and for other purposes.

Chalmette National Historical Park, La. Establishment of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the lands in Federal ownership located in Chalmette, Louisiana, in sections 10 and 21, township 13 south, range 12 east, Saint Helena meridian, on which there has been erected a monument pursuant to the provisions of the Act of Congress approved March 4, 1907 (34 Stat. 1411), as amended by the Act of June 2, 1930 (46 Stat. 489), to the memory of the soldiers who fell in the Battle of New Orleans in the War of 1812, including the national cemetery at Chalmette, Louisiana, are hereby designated as the Chalmette National Historical Park.

34 Stat. 1411; 46 Stat. 489.
16 U. S. C. § 450a.

Additional lands.

SEC. 2. That upon the vesting of title in the United States to such additional lands as may be designated by the Secretary of the Interior as necessary and desirable for the purposes of the Chalmette National Historical Park, such lands shall become a part of the said park and shall be subject to all laws, rules, and regulations applicable thereto: *Provided, however*, That the total area included within the said park and any enlargement thereof shall not exceed five hundred acres.

Proviso.
Limitation.

Acquisition of property located within Park.

SEC. 3. That the Secretary of the Interior is authorized, in his discretion, to acquire in behalf of the United States, through donations or by purchase at prices deemed by him reasonable, or by condemnation in accordance with the Act of August 1, 1888 (25 Stat. 357), lands, buildings, structures, and other property, or interests therein, located within the boundaries of the Chalmette National Park as fixed and determined hereunder, the title to such property and interests to be satisfactory to the Secretary of the Interior, and to accept donations of funds for the acquisition and maintenance thereof: *Provided*, That payment for such property or interests shall be made solely from donated funds.

25 Stat. 357.
40 U. S. C. §§ 257, 258.

Proviso.
Payment from donated funds.

Administration.

SEC. 4. The administration, protection, and development of the aforesaid national historical park shall be exercised under the direction of the Secretary of the Interior by the National Park Service, subject to the provisions of the Act of August 25, 1916, entitled "An Act to establish a National Park Service, and for other purposes."

39 Stat. 535.
16 U. S. C. §§ 1-4; Supp. IV, § 2.

Inconsistent laws repealed.

SEC. 5. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed to the extent of such inconsistency.

Approved, August 10, 1939.

[CHAPTER 641]

AN ACT

August 10, 1939
[H. R. 5333]
[Public, No. 366]

To amend the Acts granting increased compensation to civilian employees for the period July 1, 1917, to June 30, 1924.

Civilian employees. Time limitation on presenting claims for increased compensation for period designated.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no claim for additional or increased compensation incident to services rendered by civilian employees of the Government of the United States or of the District of Columbia between July 1, 1917, and June 30, 1924, authorized by Acts making appropriations for the payment of such increased or additional compensation for the fiscal years ending June 30, 1918, to June 30, 1924, inclusive, shall be considered by the General Accounting Office unless presented to it within six months from the date of the enactment of this Act.

Approved, August 10, 1939.

[CHAPTER 642]

AN ACT

August 10, 1939
[H. R. 6747]
[Public, No. 370]

Relating to the retirement of employees to whom the provisions of section 6 of the Act approved June 20, 1918 (40 Stat. 608; U. S. C., 1934 edition, title 33, sec. 763), as amended, apply.

Lighthouse Service. Application of retirement provisions to certain employees.

40 Stat. 608.
33 U. S. C. § 763.
Ante, p. 1216.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any officer or employee of the Lighthouse Service who, on June 30, 1939, meets the requirements (except those relating to age and period of service) of section 6 of the Act approved June 20, 1918 (40 Stat. 608; U. S. C., title 33, sec. 763), as amended or supplemented, and who shall (1) reach the age of sixty-four years prior to July 1, 1940, or (2) be the occupant of an office or position abolished prior to July 1, 1940, may in the discretion of the head of his executive department be retired with annual compensation as provided in said section 6: *Provided, however*, That no such officer or employee shall be retired hereunder unless he shall have been in the service of the Government not less than thirty years at the time of retirement. Any officer or employee to whom this Act applies who is not retired hereunder prior to reaching the age of sixty-five years shall, upon reaching such age, become eligible for retirement in accordance with the provisions of said section 6 of the Act of June 20, 1918, and may not be retired under the provisions of this Act. Nothing contained in this Act shall be construed to affect the application of said section 6 to any officer or employee of the Lighthouse Service to whom this Act does not apply.

Proviso. Service requirements.

Retirement of eligible personnel on reaching retirement age.

Construction of Act.

Approved, August 10, 1939.

[CHAPTER 643]

AN ACT

August 10, 1939
[H. R. 7090]
[Public, No. 371]

To amend section 4488 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 481).

Navigation.

R. S. § 4488.
46 U. S. C. § 481.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first two sentences appearing in paragraph 1 of section 4488 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 481), is hereby amended to read as follows:

Lifeboats, etc., number to be provided on all steamers.

"SEC. 4488. Every steamer navigating the ocean, or any lake, bay, or sound of the United States, shall be provided with such numbers of lifeboats, floats, rafts, life-preservers, line-carrying projectiles, and the means of propelling them, and drags, as will best secure the

safety of all persons on board such vessel in case of disaster; and every seagoing vessel carrying passengers, and every such vessel navigating any of the northern or northwestern lakes, shall have the lifeboats required by law, provided with suitable boat-disengaging apparatus, so arranged as to allow such boats to be safely launched. And the Board of Supervising Inspectors shall fix and determine, by their rules and regulations, the character and arrangement of boat-disengaging apparatus and the character of lifeboats, floats, rafts, life-preservers, line-carrying projectiles, and the means of propelling them, and drags that shall be used on such vessels, and also the character and capacity of pumps or other appliances for freeing the steamer from water in case of heavy leakage, the capacity of such pumps or appliances being suited to the navigation in which the steamer is employed."

Boat-disengaging apparatus.

Rules and regulations.

Approved, August 10, 1939.

[CHAPTER 644]

AN ACT

August 10, 1939
[H. R. 7091]
[Public, No. 372]

To amend section 4471 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 464).

Steam vessels, fire protection.
R. S. § 4471.
46 U. S. C. § 464; Supp. IV. § 464.
Fire pump, pipe, and hose requirements.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 4471 of the Revised Statutes of the United States, as amended (U. S. C., 1934 edition, title 46, sec. 464), is hereby amended to read as follows:

"SEC. 4471. Every steamer permitted by her certificate of inspection to carry as many as fifty passengers, or upward, and every steamer carrying passengers, which also carries cotton, hay, or hemp, shall be provided with a good double-acting steam fire pump, or other equivalent apparatus for throwing water. Such pump or other apparatus for throwing water shall be kept at all times and at all seasons of the year in good order and ready for immediate use, having at least two pipes of suitable dimensions, one on each side of the vessel, to convey the water to the upper decks, to which pipes there shall be attached, by means of stopcocks or valves, both between decks and on the upper deck, good and suitable hose of sufficient strength to stand a pressure of not less than one hundred pounds to the square inch, long enough to reach to all parts of the vessel and properly provided with nozzles, and kept in good order and ready for immediate service. Each fire pump thus prescribed shall be supplied with water by means of a suitable pipe connected therewith, and passing through the side of the vessel so low as to be at all times under water when she is afloat. Every steamer shall also be provided with a pump which shall be of sufficient strength and suitably arranged to test the boilers thereof.

Pump to test boilers.

Automatic sprinkler system.

"On and after October 1, 1937, every passenger vessel with berthed or stateroom accommodation for fifty or more passengers shall be equipped with an automatic sprinkler system, which shall be in addition to any other device or devices for fire protection, of a type prescribed by the Board of Supervising Inspectors and approved by the Secretary of Commerce. All enclosed portions of such vessels accessible to passengers or crew (except cargo holds, machinery spaces, and, when of fire-resisting construction, toilets, bathrooms, and spaces of similar construction) shall be protected by an automatic sprinkler system: *Provided*, That if after investigation the Bureau of Marine Inspection and Navigation finds in the case of a particular vessel the application of this paragraph is unnecessary properly to protect life on such vessel, an exception may be made. The Bureau of Marine Inspection and Navigation shall cause to be made suitable tests and inspections as will insure the proper working of such systems. In

Proviso.
Exception.

Tests and inspections.

carrying out the provisions of this paragraph the Bureau of Marine Inspection and Navigation is hereby authorized and directed to prescribe the particular approved type, character, and manner of installation of systems to be fitted. The term 'type' as used in this paragraph shall be considered to mean any system which will give a prescribed or required efficiency and shall not mean some peculiar shape or design and shall not be confined to some certain brand or make."

"Type" defined.

Approved, August 10, 1939.

[CHAPTER 645]

JOINT RESOLUTION

August 10, 1939
[S. J. Res. 181]
[Pub. Res., No. 47]

Giving the consent of the Congress to an agreement between the States of Iowa and Missouri establishing a boundary between said States.

Iowa and Missouri boundary.

Preamble.

Whereas, under date of December 13, 1937, the State of Missouri commenced suit against the State of Iowa in the Supreme Court of the United States for the purpose of determining the boundary line between the county of Clark in the State of Missouri and the county of Lee in the State of Iowa; and

Whereas, by stipulation filed in the said Supreme Court of the United States, it was proposed that the Legislature of Iowa and the Legislature of Missouri pass like bills, the State of Missouri waiving and relinquishing to the State of Iowa all jurisdiction to lands lying north and east of the Des Moines River, now in the county of Clark, State of Missouri, and the State of Iowa waiving and relinquishing to the State of Missouri all lands lying south and west of the Des Moines River, and now in the county of Lee, State of Iowa, and that said acts be submitted to the Congress of the United States for its approval; and

Whereas, in accordance with said stipulation, the Forty-eighth General Assembly of the State of Iowa did at such session pass such act, this act being known and designated as House File Numbered 651, Acts of the Forty-eighth General Assembly of Iowa, bearing the signatures of John R. Irwin, speaker of the house; Bourke B. Hickenlooper, president of the senate; and the signature and approval of George A. Wilson, Governor of Iowa, under date of April 18, 1939, said act being thereupon properly published and becoming law under date of April 23, 1939; and

Whereas said act provided in substance that the Des Moines River in its present course as heretofore declared by the Congress of the United States shall be and remain the true boundary line between the State of Missouri and the State of Iowa; that the State of Iowa relinquishes all jurisdiction to all lands in Lee County lying south and west of the Des Moines River, being south and east of the east and west boundary line between the States of Iowa and Missouri, and that the effective date of the relinquishment of jurisdiction shall be as of midnight of the 31st day of December following the passage of the Act of Congress approving the relinquishment of jurisdiction; and

Whereas, in accordance with stipulation as aforesaid, the Sixtieth General Assembly of the State of Missouri did, at such session, pass a like act, this act being known and designated as senate bill 350 of the acts of the Sixtieth General Assembly of Missouri and bearing the signature and approval of Lloyd C. Stark, Governor of Missouri, under date of June 16, 1939; and

Whereas said act provides in substance that the Des Moines River shall be the true boundary line as between Missouri and Iowa; that the State of Missouri relinquishes all jurisdiction to all lands lying north and east of the Des Moines River and that the effective date

of the relinquishment of jurisdiction over the land herein described shall be as of midnight of the 31st day of December following the passage of the Act of Congress approving the relinquishment of jurisdiction; and

Whereas the said acts of the States of Iowa and Missouri constitute an agreement between said States establishing a boundary between said States: Therefore be it

Consent of Congress given to agreement, etc.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the consent of the Congress is hereby given to such agreement and to the establishment of such boundary; and said acts of the States of Iowa and Missouri are hereby approved.

Approved, August 10, 1939.

[CHAPTER 646]

August 10, 1939
[S. J. Res. 182]
[Pub. Res., No. 48]

JOINT RESOLUTION

To amend Public Resolution Numbered 112, Seventy-fifth Congress.

Joint Congressional committee on phosphate resources of United States.
Study required by, to include potash, etc.
52 Stat. 704.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the study required to be made by the Joint Committee to Investigate the Adequacy and Use of the Phosphate Resources of the United States pursuant to Public Resolution Numbered 112, Seventy-fifth Congress, shall include potash and related minerals, and the life of the committee and the time for making its final report is extended to January 15, 1940.

Limitation on further expenses.

The further expenses of the committee, which shall not exceed $5,000, shall be paid one-half from the contingent funds of the Senate and one-half from the contingent fund of the House of Representatives upon vouchers approved by the chairman of the committee.

Approved, August 10, 1939.

[CHAPTER 647]

August 10, 1939
[H. J. Res. 272]
[Pub. Res., No. 49]

JOINT RESOLUTION

To provide for the observance and celebration of the one hundred and fiftieth anniversary of the settlement of the city of Gallipolis, Ohio.

Gallipolis, Ohio, sesquicentennial celebration.
Preamble.

Whereas the settlement of the Northwest Territory which commenced at Marietta, Ohio, in 1788 started the greatest movement of pioneer settlers in the history of the world; and

Whereas in 1790 the third settlement in that great program of development was made at Gallipolis, Ohio; and

Whereas the settlement of Gallipolis was made by the famous "French five hundred", who with their families came direct from their native France; and

Whereas by reason of the inestimable services rendered the American Colonies by the French Nation and thousands of their patriotic citizens led by General Lafayette there has been established an indissoluble bond of friendship between the French Nation and the United States; and

Whereas there is no more fitting time or place to again prove this friendship than at Gallipolis, Ohio, on the occasion of its celebration of its sesquicentennial in 1940; and

Whereas the citizens of Gallipolis, a small city of seven thousand population, have planned and will carry out at great personal sacrifice of time, energy, and wealth a season of pagentry, patriotic demonstrations, and cultural entertainments that will rank with the best that can be produced anywhere, regardless of expense: Therefore be it

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby established a commission to be known as the Gallipolis Sesquicentennial Commission and composed of seven members as follows: The common pleas judge of Gallia County, the probate judge of Gallia County, the chairman of the board of county commissioners of Gallia County, the municipal judge of the city of Gallipolis, the city manager of the city of Gallipolis, the postmaster of the city of Gallipolis, and the president of the chamber of commerce.

Gallipolis Sesquicentennial Commission established; composition.

SEC. 2. These commissioners shall serve without compensation and shall select a chairman from among their number. It shall be the duty of the commission to cooperate with all authorized agencies in charge of the sesquicentennial celebration to be held in the city of Gallipolis during the year of 1940 and to expend any appropriation made herein for the promotion of said celebration and in commemoration of heroic deeds of the noble Frenchmen and their families who settled Gallipolis under such difficult circumstances, all the better to strengthen the bonds of friendship that have existed between the French Nation and the United States of America.

Service without compensation.
Duties of Commission.

SEC. 3. There is authorized to be appropriated the sum of $10,000, or so much thereof as may be necessary, to carry out the purpose of this resolution.

Appropriation authorized.

Approved, August 10, 1939.

[CHAPTER 660]

AN ACT

August 10, 1939
[H. R. 139]
[Public, No. 373]

To amend paragraph (1) of section 96 of title 2 of the Canal Zone Code relating to method of computing annuities.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (1) of section 96 of title 2 of the Canal Zone Code is amended to read as follows:

Canal Zone Code, amendment.
2 C. Z. Code § 96 (1).

"(1) A sum equal to $37.50 multiplied by the number of years of service, not to exceed thirty years, rendered (a) on the Isthmus of Panama, or (b) in the service of the United States in the Tropics; and".

Annuities, computation of.

Approved, August 10, 1939.

[CHAPTER 661]

AN ACT

August 10, 1939
[H. R. 2752]
[Public, No. 374]

To include within the Kaniksu National Forest certain lands owned or in course of acquisition by the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all lands of the United States situated within the area hereinafter described, including those acquired, or in course of acquisition, under the provisions of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), the Emergency Relief Appropriation Act, approved April 8, 1935 (49 Stat. 115), or the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (50 Stat. 522), are hereby added to and made parts of the Kaniksu National Forest, Washington, and shall hereafter be subject to the rules and regulations applicable to national-forest lands, but claims, entries, filings, or appropriations under the public-lands laws, or special provisions included in conveyances of title to the United States, valid and subsisting at the date of this Act and thereafter legally maintained, shall not be affected by this Act.

Kaniksu National Forest, Wash.
Lands added.

48 Stat. 195.
15 U. S. C. §§ 701-712; Supp. IV, ch. 15.
49 Stat. 115.
15 U. S. C., Supp. IV, § 728 (note).
50 Stat. 522.
7 U. S. C., Supp. IV, §§ 1000-1029.

Valid claims, etc., not affected.

WILLAMETTE MERIDIAN

Willamette meridian.

East half, section 1; east half section 12; east half northeast quarter, section 13; township 33 north, range 39 east.

North half, north half southwest quarter, southeast quarter southwest quarter, and west half southeast quarter, section 1; east half northeast quarter, northeast quarter southeast quarter, north half northwest quarter, southwest quarter northwest quarter, and southwest quarter, section 2; sections 3 to 5, inclusive; northeast quarter, northeast quarter northwest quarter, south half northwest quarter, and south half, section 6; sections 7 to 10, inclusive; northwest quarter northeast quarter, south half northeast quarter, west half, north half southeast quarter, and southwest quarter southeast quarter, section 11; sections 15 and 16; north half, north half south half, south half southeast quarter, and southwest quarter southwest quarter, section 17; east half and northwest quarter, section 18; all of section 19; east half, and west half northwest quarter, section 20; all of section 21; north half north half, southwest quarter northeast quarter, and northwest quarter southwest quarter, section 22; west half east half and north half northwest quarter, section 30; township 33 north, range 40 east.

Those parts of section 23 to 26, inclusive, lying south of the divide between the waters of Bear Creek and North Fork Chewelah Creek; that part of section 27 lying within the watersheds of North Fork Chewelah Creek or Twelve Mile Creek; that part of section 28 lying within the watershed of Twelve Mile Creek; south half, section 29; northeast quarter southeast quarter, section 30; southeast quarter northeast quarter, southeast quarter southwest quarter, and southeast quarter, section 31; northeast quarter, northeast quarter northwest quarter, south half northwest quarter, and south half, section 32; sections 33 to 36, inclusive; township 34 north, range 40 east.

Northwest quarter northwest quarter, section 2; northeast quarter northeast quarter, section 3; township 35 north, range 40 east.

Sections 1 to 7, inclusive; north half, and east half southeast quarter, section 8; sections 9 to 15, inclusive; north half, and east half southeast quarter, section 16; south half northeast quarter, and north half southeast quarter, section 17; northeast quarter, northeast quarter northwest quarter, south half northwest quarter, and south half, section 21; sections 22 to 28, inclusive; sections 33 to 36, inclusive; township 36 north, range 40 east.

Sections 1 and 2; lots 1, 2, 7, 8, 9, 10, 15, and 16, southeast quarter, east half southwest quarter, and southwest quarter southwest quarter, section 3; lots 1 to 15, inclusive, northwest quarter southeast quarter, south half southeast quarter, and southwest quarter, section 4; sections 5 to 36, inclusive; township 37 north, range 40 east.

Southeast quarter, section 12; township 31 north, range 41 east.

Sections 1 to 4, inclusive; sections 9 to 17, inclusive; east half east half section 18; sections 22 to 27, inclusive; sections 34 to 36, inclusive; township 32 north, range 41 east.

Sections 1 to 5, inclusive; lots 1, 2, 14, south half northeast quarter, east half southeast quarter, southwest quarter southeast quarter, section 6; northeast quarter, lots 1, 6, 7, 8, 9, 10, 11, 12, southeast quarter, section 7; sections 8 to 16, inclusive; north half, southwest quarter, north half southeast quarter, section 17; northeast quarter, lots 6, 7, 8, 9, 10, 11, 12, southeast quarter, section 18; lots 1 to 7, inclusive, lots 9, 10, 12, northeast quarter, north half southeast quarter, section 19; northwest quarter northwest quarter section 20; northeast quarter, northeast quarter northwest quarter, and south half northwest quarter, section 21; southeast quarter northeast quarter section 22; north half, southeast quarter, north half south-

west quarter, and southeast quarter southwest quarter, section 23; sections 24 to 26, inclusive; northeast quarter, east half northwest quarter, southwest quarter northwest quarter, and south half, section 27; south half north half, and south half, section 28; all section 29; east half section 30; north half northeast quarter, southeast quarter northeast quarter, and southeast quarter, section 31; sections 32 to 36, inclusive; township 33 north, range 41 east.

All of sections 23 to 30, inclusive, lying within the watershed of North Fork Chewelah Creek, sections 31 to 36, inclusive, township 34 north, range 41 east.

Lots 2, 3, 4, 5, 6, 11, and 12, north half southwest quarter, section 4; lots 1 to 12, inclusive, north half south half, southeast quarter southwest quarter, and southwest quarter southeast quarter, section 5; all of section 6; northeast quarter northwest quarter, section 7; township 35 north, range 41 east.

Sections 1 to 24, inclusive; west half section 27; sections 28 to 32, inclusive; north half, southwest quarter, north half southeast quarter, southwest quarter southeast quarter, section 33; northwest quarter, northwest quarter southwest quarter, section 34; township 36 north, range 41 east.

Sections 1 to 36, inclusive, township 37 north, range 41 east.

Sections 1 to 3 inclusive; southwest quarter southeast quarter, section 4; northwest quarter northeast quarter, south half northeast quarter, east half northwest quarter, and south half, section 9; sections 10 to 16, inclusive; sections 21 to 28, inclusive; sections 33 to 36, inclusive; township 38 north, range 41 east.

Sections 1 to 6, inclusive; northeast quarter, south half northwest quarter, and south half, section 7; sections 8 to 27, inclusive; north half section 28; sections 29 and 30; north half section 31; north half and southeast quarter, section 33; sections 34 to 36, inclusive; township 31 north, range 42 east.

Sections 1 to 36, inclusive, township 32 north, range 42 east.

Sections 1 to 36, inclusive, township 33 north, range 42 east.

Sections 1 to 4, inclusive; those parts of sections 5 to 8, inclusive, lying within the Tacoma Creek watershed; sections 9 to 16, inclusive; those parts of sections 17, 18, and 19 lying within the watersheds of Tacoma and Drummond Creeks; sections 20 to 29, inclusive; those parts of section 30 lying within the Drummond Creek watershed; sections 31 to 36, inclusive; township 34 north, range 42 east.

That portion of the township lying east of the Divide between the watersheds of the Pend Oreille River on the east and the Colville River on the west, township 35 north, range 42 east.

Sections 1 to 18, inclusive; north half, north half south half, section 19; north half, north half south half, section 20; north half, north half south half, section 21; sections 22 to 27, inclusive; that portion lying on the watershed of the Pend Oreille River, section 33; sections 34 to 36, inclusive; township 36 north, range 42 east.

Northeast quarter northeast quarter, north half northwest quarter, and southwest quarter northwest quarter, section 1; sections 2 to 11, inclusive; east half northwest quarter, southwest quarter, and southwest quarter southeast quarter, section 12; northwest quarter northeast quarter, and west half, section 13; sections 14 to 23, inclusive; south half, section 24; sections 25 to 36, inclusive; township 37 north, range 42 east.

Lots 10 to 16, inclusive, and south half, section 1; lots 3, 4, 5, 6, 9, 10, 11, 12, 13, 14, 15, and 16, and south half, section 2; sections 3 to 11, inclusive; northwest quarter, south half, and northwest quarter northeast quarter, section 12; sections 13 to 36, inclusive; township 38 north, range 42 east.

Sections 1 to 36, inclusive; township 39 north, range 42 east.

Sections 1 to 3, inclusive; sections 10 to 15, inclusive; sections 19 to 36, inclusive; township 40 north, range 42 east.

Sections 4 to 9, inclusive; sections 16 to 21, inclusive; sections 28 to 32, inclusive; north half, southwest quarter, north half southeast quarter, southwest quarter southeast quarter, section 33; township 31 north, range 43 east.

West half section 5; sections 6 and 7; north half north half, and south half, section 8; sections 17 to 20, inclusive; southwest quarter section 21; southwest quarter, and south half southeast quarter, section 28; sections 29 to 33, inclusive; township 32 north, range 43 east.

Sections 4 to 9, inclusive; northwest quarter southwest quarter, section 10; sections 16 to 21, inclusive; north half, southwest quarter, north half southeast quarter, and southwest quarter southeast quarter, section 29; sections 30 and 31; west half northeast quarter, and west half, section 32; township 33 north, range 43 east.

North half, north half south half, and southwest quarter southwest quarter, section 1; sections 2 to 11, inclusive; sections 15 to 22, inclusive; north half northwest quarter, section 27; sections 28 to 34, inclusive; township 34 north, range 43 east.

Lot 7, section 2; sections 3 to 10, inclusive; southwest quarter northwest quarter, and southwest quarter, lots 3 and 4, section 11; north half, southwest quarter, and north half southeast quarter, section 14; sections 15 to 22, inclusive; north half, southwest quarter, north half southeast quarter, and southwest quarter southeast quarter, section 23; sections 25 to 36, inclusive; township 35 north, range 43 east.

Sections 5 to 8, inclusive; sections 17 to 20, inclusive; sections 28 to 33, inclusive; lot 4, southeast quarter northwest quarter, southwest quarter northeast quarter, southwest quarter, and west half southeast quarter, section 34; township 36 north, range 43 east.

All of section 31, township 37 north, range 43 east.

Lots 6 and 7, section 6; lots 2, 3, and 4, east half southwest quarter, west half southeast quarter, south half northeast quarter, and southeast quarter northwest quarter, section 7; west half southwest quarter, section 19; township 38 north, range 43 east.

Lots 1 and 2, section 3; north half, southeast quarter, north half southwest quarter, and southwest quarter southwest quarter, section 4; sections 5 to 8, inclusive; sections 17 to 20, inclusive; north half north half, section 30; northwest quarter northwest quarter, section 31; township 39 north, range 43 east.

Lots 4, 7, and 9, east half southwest quarter, and southwest quarter southwest quarter, section 3; lots 2, 3, and 4, and south half, section 4; sections 5 to 9, inclusive; section 10, that part west of the Pend Oreille River; sections 15 to 21, inclusive; northwest quarter northeast quarter, south half northeast quarter, northwest quarter, and south half, section 22; sections 27 to 33, inclusive; northwest quarter, and south half, section 34; township 40 north, range 43 east.

Exchange of privately owned lands.

SEC. 2. Any of the lands described in the first section of this Act which are privately owned may be accepted in exchange by the Secretary of the Interior under the provisions of the Act entitled, "An Act to consolidate national-forest lands", approved March 20, 1922, as amended (U. S. C., title 16, secs. 485, 486). All of such lands so accepted in exchange shall thereupon be added to and made a part of the Kaniksu National Forest in the State of Washington and shall thereafter be administered under the laws and regulations relating to the national forests. Lands received in exchange or purchased under the provisions of this Act shall be open to mineral locations, mineral development, and patent, in accordance with the mining laws of the United States.

42 Stat. 465.
16 U. S. C. §§ 485, 486; Supp. IV, § 486.

Inclusion of accepted lands.

Mineral locations, etc.

Approved, August 10, 1939.

[CHAPTER 662]

AN ACT

Authorizing the restoration to tribal ownership of certain lands upon the Umatilla Indian Reservation, Oregon, and for other purposes.

August 10, 1939
[H. R. 4540]
[Public, No. 375]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized in his discretion to restore to tribal ownership the undisposed of surplus lands of the Umatilla Indian Reservation, Oregon, heretofore opened to entry or other form of disposal under the public-land laws: *Provided*, That restoration shall be subject to any existing valid rights.

Umatilla Indian Reservation, Oreg.
Restoration of certain lands to tribal ownership.

Proviso.
Existing valid rights.

SEC. 2. For the purpose of effecting land consolidations between Indians and non-Indians within the reservation, the Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to acquire through purchase, exchange, or relinquishment, any interest in lands, water rights, or surface rights to lands within said reservation. Exchanges of lands hereunder shall be made on the basis of equal value and the value of improvements on lands to be relinquished to the Indians or by Indians to non-Indians shall be given due consideration and allowance made therefor in the valuation of lieu lands. This section shall apply to tribal, trust, or otherwise restricted Indian allotments whether the allottee be living or deceased.

Consolidations through purchase, exchange, or relinquishment.

Basis of exchanges.

Restricted allotments included.

SEC. 3. Title to lands or any interest therein acquired pursuant to this Act for Indian use shall be taken in the name of the United States of America in trust for the tribe or individual Indian for which acquired.

Title to be taken in name of United States.

SEC. 4. For the purpose of carrying into effect the land-purchase provision of this Act, the Secretary of the Interior is hereby authorized to use so much as may be necessary of any funds heretofore or hereafter appropriated pursuant to section 5 of the Act of June 18, 1934 (48 Stat. 984).

Funds available for expenses.

48 Stat. 985.
25 U. S. C. § 465.

Approved, August 10, 1939.

[CHAPTER 663]

AN ACT

To amend the Packers and Stockyards Act, 1921.

August 10, 1939
[H. R. 4998]
[Public, No. 376]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsections (a) and (b) of section 310 of the Packers and Stockyards Act, 1921, are hereby amended so as to read as follows:

Packers and Stockyards Act, 1921, amendments.
42 Stat. 166.
7 U. S. C. § 211.

"(a) May determine and prescribe what will be the just and reasonable rate or charge, or rates or charges, to be thereafter in such case observed as both the maximum and minimum to be charged, and what regulation or practice is or will be just, reasonable, and nondiscriminatory to be thereafter followed; and

Determination of rates, etc.

"(b) May make an order that such owner or operator (1) shall cease and desist from such violation to the extent to which the Secretary finds that it does or will exist; (2) shall not thereafter publish, demand, or collect any rate or charge for the furnishing of stockyard services more or less than the rate or charge so prescribed; and (3) shall conform to and observe the regulation or practice so prescribed."

Orders to cease and desist from violations, etc.

Approved, August 10, 1939.

[CHAPTER 664]

AN ACT

August 10, 1939
[H. R. 5685]
[Public, No. 377]

To amend the Act of Congress entitled "An Act to define, regulate, and license real-estate brokers, business-chance brokers, and real-estate salesmen; to create a Real Estate Commission in the District of Columbia; to protect the public against fraud in real-estate transactions; and for other purposes", approved August 25, 1937.

District of Columbia.
Regulation of real-estate brokers, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the title of the Act entitled "An Act to define, regulate, and license real-estate brokers, business-chance brokers, and real-estate salesmen; to create a Real Estate Commission in the District of Columbia; to protect the public against fraud in real-estate transactions; and for other purposes", approved August 25, 1937 (Public, Numbered 356, Seventy-fifth Congress), is amended to read as follows:

50 Stat. 787.
20 D. C. Code, Supp. IV, §§ 1970-1988.

Amendment to title of Act.

"An Act to define, regulate, and license real-estate brokers, real-estate salesmen, business-chance brokers, and business-chance salesmen; to create a Real Estate Commission in the District of Columbia; to protect the public against fraud in real-estate transactions and in real-estate promotions and in business-chance transactions; and for other purposes".

License requirement.

SEC. 2. Section 1 of said Act is hereby amended to read as follows:

"SECTION 1. That on and after ninety days from the date of enactment of this Act it shall be unlawful in the District of Columbia for any person, firm, partnership, copartnership, association, or corporation (foreign or domestic) to act as a real-estate broker, real-estate salesman, business-chance broker or business-chance salesman, or to advertise or assume to act as such, without a license issued by the Real Estate Commission of the District of Columbia."

50 Stat. 787.
20 D. C. Code, Supp. IV, § 1971.
"Real-estate broker," defined.

SEC. 3. Section 2 of said Act is hereby amended to read as follows:

"SEC. 2. Whenever used in this Act 'real-estate broker' means any person, firm, association, partnership, or corporation (foreign or domestic) who, for another and for a fee, commission, or other valuable consideration, or who, with the intention or in the expectation or upon the promise of receiving or collecting a fee, commission, or other valuable consideration, lists for sale, sells, exchanges, purchases, rents, or leases or offers or attempts or agrees to negotiate a sale, exchange, purchase, lease, or rental of an estate or interest in real estate, or collects or offers or attempts or agrees to collect rent or income for the use of real estate, or negotiates or offers or attempts or agrees to negotiate, a loan secured or to be secured by a mortgage, deed of trust, or other encumbrance upon or transfer of real estate, or who is engaged in the business of erecting houses or causing the erection of houses for sale on his, their, or its land and who sells, offers, or attempts to sell such houses, or who, as owner or otherwise and as a whole or partial vocation, sells, or through solicitation, advertising, or otherwise, offers or attempts to sell or to negotiate the sale of any lot or lots in any subdivision of land comprising ten lots or more: *Provided, however*, That this definition shall not apply to the sale of space for advertising of real estate in any newspaper, magazine, or other publication. A 'business-chance broker' within the meaning of this Act is any person, firm, partnership, association, copartnership, or corporation who for a compensation or valuable consideration sells or offers for sale, buys or offers to buy, leases or offers to lease, or negotiates the purchase or sale or exchange of a business, business opportunity, or the goodwill of a business for others.

Proviso.
Sale of advertising space in newspapers, etc.

"Business-chance broker" defined.

"Real-estate salesman" defined.

"'Real-estate salesman' means a person employed by a licensed real-estate broker to list for sale, sell, or offer for sale, to buy or offer

to buy, or to negotiate the purchase or sale, or exchange of real estate, or to negotiate a loan on real estate, or to lease or rent or offer to lease, rent, or place for rent, any real estate, or collect or offer or attempt to collect rent or income for the use of real estate.

"Business-chance salesman" defined.

"'Business-chance salesman' means any person employed by a licensed business-chance broker to list for sale, sell, or offer for sale, to buy or offer to buy, to lease or offer to lease, or to negotiate the purchase or sale or exchange of a business, business opportunity, or goodwill of an existing business for or in behalf of such business-chance broker.

Exceptions.

"Persons employed by a licensed broker in a clerical capacity or in subordinate positions who receive a fixed compensation and who receive no additional commission or compensation for specific acts of renting or leasing real estate and who do not sell or exchange, or offer or attempt to sell or exchange, real estate or a business, business opportunity, or the goodwill of a business shall not be required to obtain licenses.

Real-estate broker.

"One act for a compensation or valuable consideration of buying or selling real estate for or of another, or offering for another to buy, sell, or exchange real estate, or leasing, renting, or offering to lease or rent real estate, or negotiating or offering to negotiate a loan secured by a mortgage, deed of trust, or other incumbrance upon or transfer of real estate, except as herein specifically excepted, shall constitute a person, firm, partnership, copartnership, association, or corporation performing, or offering, or attempting to perform any of the acts enumerated herein, a real-estate broker, unless such act shall be performed or offered or attempted to be performed by a person for and in behalf of a real-estate broker in which event such act shall constitute such person a real-estate salesman.

Real-estate salesman.

Business-chance broker.

"One act for a compensation or valuable consideration of buying, selling or leasing or exchanging a business, business opportunity, or the goodwill of a business for or of another, or offering for another to buy, sell, exchange, or lease a business, business opportunity, or the goodwill of a business, except as herein specifically excepted, shall constitute the person, firm, partnership, copartnership, association, or corporation performing or offering or attempting to perform any of the acts enumerated herein, a business-chance broker, unless such act shall be performed or offered or attempted to be performed by a person for or on behalf of a business-chance broker, in which event such act shall constitute such person a business-chance salesman.

Business-chance salesman.

Exemptions.

"The provisions of this Act shall not apply to receivers, referees, administrators, executors, guardians, trustees, or other persons appointed or acting under the judgment or order of any court; or public officers while performing their official duty, or attorneys at law in the ordinary practice of their profession; nor to any person, copartnership, association, or corporation, who, as owner or lessor, shall perform any of the acts aforesaid with reference to property owned or leased by them, or to the regular officers and employees thereof, with respect to the property so owned or leased, where such acts are performed in the regular course of, or as an incident to, the management of such property and the investments therein, except as otherwise provided in this Act.

Application of provisions to business-chance broker or business-chancesalesman.

"Every provision of this Act applying specifically to an applicant or application for a license as a real-estate broker or a real-estate salesman, and to a real-estate license, and to a licensee licensed as a real-estate broker or a real-estate salesman, and to anyone acting in the capacity of a real-estate broker or a real-estate salesman without a license, shall likewise apply in a similar manner, respectively, to every applicant and application for a license as a business-chance

broker or a business-chance salesman, and to every business-chance license, and to every licensee licensed as a business-chance broker or a business-chance salesman, and to anyone acting in the capacity of a business-chance broker or a business-chance salesman without a license."

50 Stat. 788. 20 D. C. Code, Supp. IV, § 1972. Compensation.

SEC. 4. The seventh paragraph of section 3 is amended to read as follows:

"The compensation of members of the Commission, except the ex officio member, shall be $10 each for personal attendance at each meeting, but shall not exceed for any member $1,500 per annum."

50 Stat. 789. 20 D. C. Code, Supp. IV, § 1973. Qualifications for license.

SEC. 5. Section 4 of said Act is amended to read as follows:

"SEC. 4. No license under the provisions of this Act shall be issued to any person who has not attained the age of twenty-one years, nor to any person who cannot read, write, and understand the English language; nor until the Commission has received satisfactory proof that the applicant is trustworthy and competent to transact the business of a real-estate broker or real-estate salesman or business-chance broker or business-chance salesman in such a manner as to safeguard the interests of the public: *Provided, however*, That a salesman shall have six months from the date of the issuance of his original license to prove his competency, and failure to prove his competency to the satisfaction of the Commission within that period will automatically cancel his original license or any renewal thereof.

Proviso. Probationary period to prove competency.

Proof of competency.

"In determining competency, the Commission shall require proof that every applicant for a license has a general and fair understanding of the obligations between principal and agent, as well as of the provisions of this Act; and that an applicant for a license as a real-estate broker has a fair understanding of the general purposes and effect of deeds, mortgages, and contracts for the sale or leasing of real estate, and of elementary real-estate practices; and that an applicant for a license as a business-chance broker has a fair understanding of the general purposes and effect of bills of sale, chattel mortgages and trusts, and the provisions of the law governing sales in bulk.

Real-estate brokers.

Business-chance brokers.

Applications recently rejected.

"No license shall be issued to any person, firm, partnership, copartnership, association, or corporation whose application has been rejected in the District of Columbia or any State within three months prior to date of application, or whose real-estate license has been revoked in the District of Columbia or any State within one year prior to date of application."

Bond. 50 Stat. 791. 20 D. C. Code, Supp. IV, § 1974.

SEC. 6. (a) The eighth paragraph of section 5 of said Act is amended by striking out the words, "executed by two good and sufficient sureties, to be approved by the Commission, or".

(b) Section 5 of said Act is further amended by inserting at the end of the tenth paragraph thereof the following:

New bond if surety insolvent or ceases to do business.

"In the event the surety becomes insolvent or a bankrupt, or ceases to do business or ceases to be authorized to do business in the District of Columbia, the principal shall, within ten days after notice thereof, given by the Commission, duly file a new bond in like amount and conditioned as the original and if the principal shall fail so to do the license of such principal shall terminate."

50 Stat. 792. 20 D. C. Code, Supp. IV, § 1976. Broker's license, fee.

SEC. 7 (a) The third paragraph of section 7 of said Act is amended to read as follows:

"The fee for an original broker's license and every renewal thereof shall be $30: *Provided, however*, That the fee for an original broker's license and every renewal thereof for individual members, partners, and officers of firms, partnerships, and corporations shall be $30 for the first member, partner, or officer to be designated by the firm, partnership, or corporation and $10 for each additional member, partner, or officer of such firm, partnership, or corporation."

Proviso. Business partnerships, etc.

(b) The fifth paragraph of said section 7 of said Act is amended by striking out the words "real estate." Salesman's license, fee.

(c) Section 7 of said Act is further amended by inserting a new paragraph between the fifth and sixth paragraphs of said section 7 to read as follows: 50 Stat. 792. 20 D. C. Code, Supp. IV, § 1976.

"The fees provided herein for any original license shall be reduced by one-half in all cases where the application for such original license is filed between January 1 and July 1 of any year." Prorating of fee.

(d) The seventh paragraph of section 7 of said Act is hereby amended to read as follows:

"The Commission shall cause to be issued a new license for each ensuing year, in the absence of any reason or condition which might warrant the refusal of the granting of a license, upon receipt of the written request of the applicant and the annual fee therefor, as herein required: *Provided, however*, That an applicant who, on or before July 1, fails to file said written request and pay the annual fee must comply with all the provisions of this Act applicable to an original applicant except that the Commission may waive the requirement of furnishing proof of competency. The revocation of a broker's license shall automatically suspend every salesman's license granted to any person by virtue of his employment by the broker whose license has been revoked, pending a change of employer and the issuance of a new license. Such new license shall be issued without charge if granted during the same license year in which the original license is granted." Annual issuance of new license. *Proviso.* Delinquency provisions. Revocation of broker's license, effect.

(e) The eighth paragraph of section 7 of said Act is amended to read as follows:

"No person, firm, partnership, copartnership, association, or corporation engaged in the business or acting in the capacity of a real-estate broker or a real-estate salesman, or a business-chance broker or a business-chance salesman, within the District of Columbia shall bring or maintain any action in the courts of the District of Columbia for the collection of compensation for any services performed as a real-estate broker or a real-estate salesman or a business-chance broker or business-chance salesman, or enforcement of any contract relating to real estate without alleging and proving that such person, firm, partnership, copartnership, association, or corporation was a duly licensed real-estate broker or real-estate salesman, or business-chance broker or business-chance salesman, at the time the alleged cause of action arose." Actions for collecting compensation.

(f) The ninth paragraph of said section 7 of said Act is amended to read as follows: 50 Stat. 793. 20 D. C. Code, Supp. IV, § 1976.

"Every broker licensed hereunder shall maintain a place of business in the District of Columbia. If a broker maintains more than one place of business within the District of Columbia, a duplicate license shall be issued to such broker for each branch office maintained; and there shall be no fee charged for any such duplicate license." Maintenance of place of business.

(g) The tenth paragraph of said section 7 of said Act is amended to read as follows:

"When a broker changes the location of his principal place of business he must immediately notify the Commission in writing and return to the Commission his license together with the licenses of all salesmen in his employ, and the Commission shall issue a new license to the broker and to each of the salesmen without charge. Failure to notify the Commission and to return his license when the location of his principal place of business is changed, will automatically cancel the broker's license and the licenses of all salesmen in his employ. However, new licenses for the unexpired term may Change of location.

be issued by the Commission without the payment of any additional fee, provided a written request therefor, accompanied by a new bond, is filed."

Notice by salesman on termination of service.

(h) The eleventh paragraph of said section 7 of said Act is amended by striking out the last sentence thereof and inserting in lieu thereof the following: "When a salesman shall be discharged or shall terminate his employment with the broker by whom he is employed, it shall be the duty of such salesman to immediately notify the Commission, and it shall be unlawful for him to perform any of the acts contemplated by this Act either directly or indirectly from and after such termination of employment until such time as he has been employed by another licensed broker and a license has been reissued him by the Commission."

Acts while unemployed.

(i) Section 7 of said Act is further amended by adding at the end thereof two new paragraphs to read as follows:

License, transfer from one individual to another. Change in status.

"A license issued to an individual cannot be transferred to another individual. However, an individual licensed as a broker may, upon written request to the Commission, change his status to that of an individual broker or to that of a partner of a partnership, or to that of an officer of a corporation, for any unexpired term of his license, without the payment of any additional fee, and such change shall not work a revocation or require a renewal of the bond of any such broker. This provision shall not be applicable to any real-estate broker in respect to a change of license to that of a business chance broker or vice versa.

No license to firm unless every participating member licensed.

"No license shall be issued to any firm, partnership, association, or corporation unless every individual member, partner or officer of such firm, partnership, association, or corporation who actively participates in the brokerage business thereof is licensed as a broker."

50 Stat. 793. 20 D. C. Code, Supp. IV, § 1977. Suspension or revocation of license; causes enumerated.

SEC. 8. Section 8 of said Act is amended to read as follows:

"SEC. 8. The Commission may, upon its own motion, and shall, upon the verified complaint in writing of any person, provided such complaint or such complaint together with evidence, documentary or otherwise, presented in connection therewith, makes out a prima facie case, investigate the conduct of any real-estate broker or real-estate salesman, or business-chance broker or business-chance salesman, and shall have the power to suspend or to revoke any license issued under the provisions of this Act, at any time where the licensee has by false or fraudulent representation obtained a license, or where the licensee, in performing or attempting to perform any of the acts mentioned herein, has—

(a) Made any substantial misrepresentation;

(b) Made any false promises of a character likely to influence, persuade, or induce;

(c) Pursued a continued and flagrant course of misrepresentation, or making of false promises through agents or salesmen, or advertising or otherwise;

(d) Acted for more than one party in a transaction without the knowledge of all parties for whom he acts;

(e) Accepted a commission or valuable consideration as a real-estate salesman or as a business-chance salesman for the performance of any of the acts specified in this Act from any person, except the broker under whom he is licensed;

(f) Represented or attempted to represent a real-estate broker or a business-chance broker other than the employer, without the express knowledge and consent of the employer;

(g) Failed, within a reasonable time, to account for or to remit any money, valuable documents, or other property coming into his possession which belong to others;

(h) Demonstrated such unworthiness or incompetency to act as a real-estate broker or real-estate salesman or a business-chance broker or a business-chance salesman as to endanger the interests of the public;

(i) While acting or attempting to act as agent or broker, purchased or attempted to purchase any property or interest therein for himself, either in his own name or by use of a straw party, without disclosing such fact to the party he represents;

(j) Been guilty of any other conduct, whether of the same or a different character from that hereinbefore specified, which constitutes fraudulent or dishonest dealing;

(k) Used any trade name or insignia of membership in any real-estate organization of which the licensee is not a member;

(l) Disregarded or violated any provisions of this Act;

(m) Guaranteed or authorized or permitted any broker or salesman to guarantee future profits which may result from the resale of real property, or a business, business opportunity, or the goodwill of any existing business;

(n) Placed a sign on any property offering it for sale or for rent or offering it for sale or rent without the written consent of the owner or his authorized agent;

(o) Accepted a compensation from more than one party to a transaction without the knowledge of all the parties to the transaction; or

(p) Failed to restore the bond to its original amount after a recovery on the bond as provided in section 5.

50 Stat. 795.
20 D. C. Code, Supp. IV, § 1979.

SEC. 9. Section 10 of said Act is amended by striking out the period at the end of the first paragraph thereof and inserting in lieu thereof a comma, and by adding after such comma the following: "and with the further exception that a nonresident of the District of Columbia need not maintain a place of business within the District of Columbia if he is licensed in and maintains a place of business in the State in which he resides."

Nonresident brokers and salesmen.
Maintenance of place of business in D. C.

50 Stat. 796.
20 D. C. Code, Supp. IV, § 1981.

SEC. 10. Section 12 of said Act is amended by adding at the end thereof the following:

"The exemption contained in this section shall not apply to any bank, trust company, building and loan association, insurance company, or any land-mortgage or farm-loan association, which for another and for a compensation, performs any of the acts defined herein as the acts of a real-estate broker or business-chance broker in connection with any property, wherein such bank, trust company, building and loan association, insurance company, land-mortgage or farm-loan association has no fiduciary interest such as receiver, referee, administrator, executor, guardian, or trustee."

Banks, etc., engaged in brokerage business not exempt from provisions of Act.

50 Stat. 796.
20 D. C. Code, Supp. IV, § 1983.

SEC. 11. Section 14 of said Act is amended by adding at the end thereof the following:

"It shall be unlawful within the District of Columbia for any person, firm, partnership, association, or corporation, foreign or domestic, either as owner or otherwise, to offer, give, award, or promise, or to use any method, scheme or plan offering, giving, awarding, or promising free lots in connection with the sale or the offering for sale or an attempt to sell or negotiate the sale of any real estate or interest therein, wherever situated, for the purpose of attracting, inducing, persuading, or influencing a purchaser or a prospective purchaser; or to offer, promise, or give prizes of any name or nature for attendance at or participation in any sale of real estate, by auction or otherwise.

Fraudulent transfers or loans.
Inducing sale by offering free lots or prizes.

"It shall be unlawful for any person, firm, partnership, association, or corporation knowingly to pay a fee, commission, or com-

Payment of fee, etc., to unlicensed broker.

pensation to anyone for the performance within the District of Columbia of any service or act defined in this Act as the act of a real-estate broker, real-estate salesman, business-chance broker, or business-chance salesman, who was not duly licensed as such at the time such service or act was performed, provided that this paragraph shall not apply to the division of commission by a broker licensed hereunder with a nonresident cooperating broker."

Division of fee with a nonresident cooperating broker.

Bonds with corporate sureties.
50 Stat. 787.
20 D. C. Code, Supp. IV, §§ 1970-1988.

SEC. 12. No license heretofore issued under the authority of said Act of Congress approved March 25, 1937, where the application therefor was accompanied by a bond which does not conform with the requirements of said Act as amended hereby, shall be reissued or renewed unless the application for such reissuance or renewal shall be accompanied by a bond in accordance with said Act as amended by this Act.

Approved, August 10, 1939.

[CHAPTER 665]

August 10, 1939
[H. R. 6614]
[Public, No. 378]

AN ACT

To amend the Government Losses in Shipment Act.

Government Losses in Shipment Act, amendments.
50 Stat. 480.
5 U. S. C., Supp. IV, § 134b.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of section 3 of the Government Losses in Shipment Act, approved July 8, 1937 (50 Stat. 480; U. S. C., 1934 edition, Supp. IV, title 5, sec. 134b), is hereby amended to read as follows: "*Provided further*, That the fund shall be available for the replacement of any loss or destruction of, or damage to, valuables shipped by or on behalf of the Public Debt Service of the Treasury Department prior to the effective date of this amendment, the replacement of which was chargeable against the securities trust fund established under authority of the indefinite appropriation 'Expenses of loans, Act of September 24, 1917, as amended and extended' (U. S. C., 1934 edition, title 31, secs. 760, 761); and the Secretary of the Treasury is hereby authorized and directed to transfer on the books of the Treasury Department the amount standing to the credit of the securities trust fund and credit the same to the fund."

Public Debt Service, shipments of valuables.

40 Stat. 292.
31 U. S. C. §§ 760, 761.

Transfer of fund.

"SEC. 2. The Government Losses in Shipment Act (50 Stat. 479; U. S. C., 1934 edition, Supp. IV, title 5, secs. 134–134h; title 31, secs. 528, 738a), is hereby amended by adding the following sections to the end of section 3 thereof:

50 Stat. 479.

Losses of Post Office Department while acting as Treasury agent.

"SEC. 3a. All losses or destruction of, or damage to, internal revenue or other stamps, United States securities, or other obligations of the United States, and funds, occurring heretofore or hereafter, but not prior to February 4, 1935, while such stamps, securities, obligations, or funds were in the custody or possession of, or charged to, the Post Office Department or Postal Service while it was acting as agent for, or on behalf of, the Treasury Department for the sale of such stamps, securities, or obligations and for the collection of such funds, irrespective of the manner in which such loss, destruction, or damage occurred, shall be replaced out of the fund under such regulations as the Secretary of the Treasury may prescribe: *Provided, however*, That no postmaster, Navy mail clerk, or assistant Navy mail clerk having the custody or possession of such stamps, securities, obligations, or funds at the time of the loss, destruction, or damage shall be relieved of any liability to the United States or receive credit in his accounts for such loss, destruction, or damage under the provisions of the Act of March 17, 1882, as amended (U. S. C., 1934 edition, title 39, sec. 49), until the Postmaster General and the Secretary of the Treasury have jointly determined that such loss, destruction, or damage resulted

Proviso.
Liability of employees.

22 Stat. 29.
39 U. S. C. § 49.

from no fault or negligence on the part of such postmaster, Navy mail clerk, or assistant Navy mail clerk.

Indemnity agreements.

"SEC. 3b. The Secretary of the Treasury is hereby authorized to execute and deliver, on behalf of the United States, such binding agreements of indemnity as he may deem necessary and proper to enable the United States to obtain the replacement of any instrument or document received by the United States or any agent of the United States in his official capacity which, after having been so received, became lost, destroyed, or so mutilated as to impair its value: *Provided, however*, That no such agreement of indemnity shall operate to obligate the United States in any case in which the obligee named therein makes any payment or delivery not required by law on the original of the instrument or document covered thereby. The fund shall be available for the payment of any obligation arising out of any agreement executed by the Secretary of the Treasury under this section."

Proviso. No Federal obligation where obligee makes payment not required by law, etc.

Use of fund for payment.

50 Stat. 480. 5 U. S. C., Supp. IV, § 134f (a).

SEC. 3. Section 7 (a) of the Government Losses in Shipment Act (50 Stat. 480; U. S. C., 1934 edition, Supp. IV, title 5, sec. 134f (a)), is hereby amended to read as follows:

"Valuables" defined.

"(a) The term 'valuables' means any articles or things or representatives of value in which the United States has any interest, or in connection with which it has any obligation or responsibility, direct or indirect, and which are declared to be valuables within the meaning of this Act by the Secretary of the Treasury. No articles or things shall be declared to be valuables by the Secretary of the Treasury unless he determines that replacement thereof in accordance with the procedure established herein, in the event of loss, destruction, or damage in the course of shipment, would be in the public interest. The term 'United States' as used in this subsection and in section 3b means the United States, its executive departments, independent establishments, and agencies, including wholly owned corporations, and officers and employees of any of the foregoing while acting in their official capacity."

Determination of articles covered.

"United States."

50 Stat. 482. 31 U. S. C., Supp. IV, § 738a (b) (4).

SEC. 4. So much of section 8 (b) (4) of the Government Losses in Shipment Act (50 Stat. 482; U. S. C., 1934 edition, Supp. IV, title 31, sec. 738a (b) (4)), as precedes the proviso is hereby amended to read as follows:

Indemnity bonds. If owner or holder is United States, etc.

"(4) if the owner or holder is the United States or an officer or employee thereof in his official capacity, a State, the District of Columbia, a Territory or possession of the United States, including the Commonwealth of the Philippine Islands, a municipal corporation or political subdivision of any of the foregoing, a corporation the whole of whose capital is owned by the United States, a foreign government, or a Federal Reserve bank:".

50 Stat. 483. 31 U. S. C., Supp. IV, § 528 (b) (1).

SEC. 5. Section 9 (b) (1) of the Government Losses in Shipment Act (50 Stat. 483; U. S. C., 1934 edition, Supp. IV, title 31, sec. 528 (b) (1)), is hereby amended by changing the phrase included within the parentheses to read as follows: "including the Postal Service when carrying mail for any officer, employee, agent, or agency of the United States when performing services in connection with an official function of the United States, but not including the Postal Service when otherwise acting solely in its capacity as a public carrier of the mail."

Indemnity bond not required in certain cases.

Loss of check while in U. S. custody, etc.

50 Stat. 483. 31 U. S. C., Supp. IV, § 528 (b) (5).

SEC. 6. So much of section 9 (b) (5) of the Government Losses in Shipment Act (50 Stat. 483; U. S. C., 1934 edition, Supp. IV, title 31, sec. 528 (b) (5)), as precedes the proviso is hereby amended to read as follows:

If owner or holder is United States, etc.

"(5) if the owner or holder is the United States or an officer or employee thereof in his official capacity, a State, the District of

Columbia, a Territory or possession of the United States, including the Commonwealth of the Philippine Islands, a municipal corporation or political subdivision of any of the foregoing, a corporation the whole of whose capital is owned by the United States, a foreign government, or a Federal Reserve bank:".

50 Stat. 484.
31 U. S. C., Supp. IV, § 528 (f).

SEC. 7. Section 9 (f) of the Government Losses in Shipment Act (50 Stat. 484; U. S. C., 1934 edition, Supp. IV, title 31, sec. 528 (f)), is hereby amended to read as follows:

Term "original check" defined.

"(f) The term 'original check' wherever used in this section means any check, warrant, or other order for the payment of money, payable upon demand and not bearing interest, drawn by a duly authorized officer or agent of the United States, the District of Columbia, or the District Unemployment Compensation Board, on their behalf against an account or funds of the United States, the District of Columbia, or the District Unemployment Compensation Board, including instruments issued by any corporation or other entity owned or controlled by the United States, the funds of which are deposited and covered into the Treasury of the United States or deposited with the Treasurer of the United States, but does not include money, coins, or currency of the United States; as used in subsection (d) of this section it means such an instrument drawn by a duly authorized officer or employee of the Post Office Department."

Exceptions.

Approved, August 10, 1939.

[CHAPTER 666]

August 10, 1939
[H. R. 6635]
[Public, No. 379]

AN ACT

To amend the Social Security Act, and for other purposes.

Social Security Act Amendments of 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Social Security Act Amendments of 1939".

TITLE I—AMENDMENTS TO TITLE I OF THE SOCIAL SECURITY ACT

State old-age assistance plans, requirements.
49 Stat. 620.
42 U. S. C., Supp. IV, § 302.

SEC. 101. Section 2 (a) of the Social Security Act is amended to read as follows:

"(a) A State plan for old-age assistance must (1) provide that it shall be in effect in all political subdivisions of the State, and, if administered by them, be mandatory upon them; (2) provide for financial participation by the State; (3) either provide for the establishment or designation of a single State agency to administer the plan, or provide for the establishment or designation of a single State agency to supervise the administration of the plan; (4) provide for granting to any individual, whose claim for old-age assistance is denied, an opportunity for a fair hearing before such State agency; (5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the Board to be necessary for the proper and efficient operation of the plan; (6) provide that the State agency will make such reports, in such form and containing such information, as the Board may from time to time require, and comply with such provisions as the Board may from time to time find necessary to assure the correctness and verification of such reports; (7) effective July 1, 1941, provide that the State

agency shall, in determining need, take into consideration any other income and resources of an individual claiming old-age assistance; and (8) effective July 1, 1941, provide safeguards which restrict the use or disclosure of information concerning applicants and recipients to purposes directly connected with the administration of old-age assistance."

SEC. 102. Effective January 1, 1940, section 3 of such Act is amended to read as follows: 49 Stat. 621. 42 U. S. C., Supp. IV, § 303.

"PAYMENT TO STATES

"SEC. 3. (a) From the sums appropriated therefor, the Secretary of the Treasury shall pay to each State which has an approved plan for old-age assistance, for each quarter, beginning with the quarter commencing January 1, 1940, (1) an amount, which shall be used exclusively as old-age assistance, equal to one-half of the total of the sums expended during such quarter as old-age assistance under the State plan with respect to each needy individual who at the time of such expenditure is sixty-five years of age or older and is not an inmate of a public institution, not counting so much of such expenditure with respect to any individual for any month as exceeds $40, and (2) 5 per centum of such amount, which shall be used for paying the costs of administering the State plan or for old-age assistance, or both, and for no other purpose. Amount to be paid for each quarter. Determination. Administrative costs.

"(b) The method of computing and paying such amounts shall be as follows: Method of computing and paying amounts.

"(1) The Board shall, prior to the beginning of each quarter, estimate the amount to be paid to the State for such quarter under the provisions of clause (1) of subsection (a), such estimate to be based on (A) a report filed by the State containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such clause, and stating the amount appropriated or made available by the State and its political subdivisions for such expenditures in such quarter, and if such amount is less than one-half of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, (B) records showing the number of aged individuals in the State, and (C) such other investigation as the Board may find necessary. Estimate by Board. Bases of estimate.

"(2) The Board shall then certify to the Secretary of the Treasury the amount so estimated by the Board, (A) reduced or increased, as the case may be, by any sum by which it finds that its estimate for any prior quarter was greater or less than the amount which should have been paid to the State under clause (1) of subsection (a) for such quarter, and (B) reduced by a sum equivalent to the pro rata share to which the United States is equitably entitled, as determined by the Board, of the net amount recovered during any prior quarter by the State or any political subdivision thereof with respect to old-age assistance furnished under the State plan; except that such increases or reductions shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the Board for such prior quarter: *Provided*, That any part of the amount recovered from the estate of a deceased recipient which is not in excess of the amount expended by the State or any political subdivision thereof for the funeral expenses of the deceased shall not be considered as a basis for reduction under clause (B) of this paragraph. Certification of amount by Board; reductions or increases. Exception. *Proviso.* Recoveries from estates of deceased recipients.

Payments prior to audit, etc., by General Accounting Office.

"(3) The Secretary of the Treasury shall thereupon, through the Division of Disbursement of the Treasury Department and prior to audit or settlement by the General Accounting Office, pay to the State, at the time or times fixed by the Board, the amount so certified, increased by 5 per centum."

"Old-age assistance" defined.
49 Stat. 622.
42 U. S. C., Supp. IV, § 306.

SEC. 103. Section 6 of such Act is amended to read as follows:

"SEC. 6. When used in this title the term 'old-age assistance' means money payments to needy aged individuals."

TITLE II—AMENDMENT TO TITLE II OF THE SOCIAL SECURITY ACT

49 Stat. 622.
42 U. S. C., Supp. IV, §§ 401–410a.

SEC. 201. Effective January 1, 1940, title II of such Act is amended to read as follows:

"TITLE II—FEDERAL OLD-AGE AND SURVIVORS INSURANCE BENEFITS

"FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

Creation.

"SEC. 201. (a) There is hereby created on the books of the Treasury of the United States a trust fund to be known as the 'Federal Old-Age and Survivors Insurance Trust Fund' (hereinafter in this title called the 'Trust Fund'). The Trust Fund shall consist of the securities held by the Secretary of the Treasury for the Old Age Reserve Account and the amount standing to the credit of the Old Age Reserve Account on the books of the Treasury on January 1, 1940, which securities and amount the Secretary of the Treasury is authorized and directed to transfer to the Trust Fund, and, in addition, such amounts as may be appropriated to the Trust Fund as hereinafter provided. There is hereby appropriated to the Trust Fund for the fiscal year ending June 30, 1941, and for each fiscal year thereafter, out of any moneys in the Treasury not otherwise appropriated, amounts equivalent to 100 per centum of the taxes (including interest, penalties, and additions to the taxes) received under the Federal Insurance Contributions Act and covered into the Treasury.

Securities, etc., constituting fund.

Appropriations, 1941 and thereafter.

I. R. C. ch. 9, subch. A.
Post, p. 1387.

Board of Trustees created.

"(b) There is hereby created a body to be known as the Board of Trustees of the Federal Old-Age and Survivors Insurance Trust Fund (hereinafter in this title called the 'Board of Trustees') which Board of Trustees shall be composed of the Secretary of the Treasury, the Secretary of Labor, and the Chairman of the Social Security Board, all ex officio. The Secretary of the Treasury shall be the Managing Trustee of the Board of Trustees (hereinafter in this title called the 'Managing Trustee'). It shall be the duty of the Board of Trustees to—

Composition.

Managing Trustee.

Duties of Board.

"(1) Hold the Trust Fund;

"(2) Report to the Congress on the first day of each regular session of the Congress on the operation and status of the Trust Fund during the preceding fiscal year and on its expected operation and status during the next ensuing five fiscal years;

Reports to Congress.

"(3) Report immediately to the Congress whenever the Board of Trustees is of the opinion that during the ensuing five fiscal years the Trust Fund will exceed three times the highest annual expenditures anticipated during that five-fiscal-year period, and whenever the Board of Trustees is of the opinion that the amount of the Trust Fund is unduly small.

The report provided for in paragraph (2) above shall include a statement of the assets of, and the disbursements made from, the Trust Fund during the preceding fiscal year, an estimate of the expected future income to, and disbursements to be made from, the

Trust Fund during each of the next ensuing five fiscal years, and a statement of the actuarial status of the Trust Fund.

Investment of surplus funds.

"(c) It shall be the duty of the Managing Trustee to invest such portion of the Trust Fund as is not, in his judgment, required to meet current withdrawals. Such investments may be made only in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. For such purpose such obligations may be acquired (1) on original issue at par, or (2) by purchase of outstanding obligations at the market price. The purposes for which obligations of the United States may be issued under the Second Liberty Bond Act, as amended, are hereby extended to authorize the issuance at par of special obligations exclusively to the Trust Fund. Such special obligations shall bear interest at a rate equal to the average rate of interest, computed as to the end of the calendar month next preceding the date of such issue, borne by all interest-bearing obligations of the United States then forming a part of the Public Debt; except that where such average rate is not a multiple of one-eighth of 1 per centum, the rate of interest of such special obligations shall be the multiple of one-eighth of 1 per centum next lower than such average rate. Such special obligations shall be issued only if the Managing Trustee determines that the purchase of other interest-bearing obligations of the United States, or of obligations guaranteed as to both principal and interest by the United States on original issue or at the market price, is not in the public interest.

Acquisition of obligations.

Issuance of special obligations.

40 Stat. 288.

31 U. S. C. ch. 12; Supp. IV, ch. 12.

Ante, p. 1071.

Interest rate.

Condition.

"(d) Any obligations acquired by the Trust Fund (except special obligations issued exclusively to the Trust Fund) may be sold by the Managing Trustee at the market price, and such special obligations may be redeemed at par plus accrued interest.

Sale of regular obligations.

Redemption of special obligations.

"(e) The interest on, and the proceeds from the sale or redemption of, any obligations held in the Trust Fund shall be credited to and form a part of the Trust Fund.

Crediting of interest, etc.

"(f) The Managing Trustee is directed to pay from the Trust Fund into the Treasury the amount estimated by him and the Chairman of the Social Security Board which will be expended during a three month period by the Social Security Board and the Treasury Department for the administration of Title II and Title VIII of this Act, and the Federal Insurance Contributions Act. Such payments shall be covered into the Treasury as repayments to the account for reimbursement of expenses incurred in connection with the administration of Titles II and VIII of this Act and the Federal Insurance Contributions Act. Such repayments shall not be available for expenditures but shall be carried to the surplus fund of the Treasury. If it subsequently appear that the estimates in any particular three month period were too high or too low, appropriate adjustments shall be made by the Managing Trustee in future payments.

Payments into Treasury.

Ante, p. 1362.

49 Stat. 636.

42 U. S. C., Supp. IV, §§ 1001–1011.

Post, p. 1387.

I. R. C. ch. 9, subch. A.

Not available for expenditures.

Adjustments.

"(g) All amounts credited to the Trust Fund shall be available for making payments required under this title.

Availability of amounts credited to Trust Fund.

"OLD-AGE AND SURVIVORS INSURANCE BENEFIT PAYMENTS

"Primary Insurance Benefits

"SEC. 202. (a) Every individual, who (1) is a fully insured individual (as defined in section 209 (g)) after December 31, 1939, (2) has attained the age of sixty-five, and (3) has filed application for primary insurance benefits, shall be entitled to receive a primary insurance benefit (as defined in section 209 (e)) for each month,

Beneficiaries.

Post, p. 1376.

Benefit period.

beginning with the month in which such individual becomes so entitled to such insurance benefits and ending with the month preceding the month in which he dies.

"Wife's Insurance Benefits

Beneficiaries.
Post, p. 1377.

"(b) (1) Every wife (as defined in section 209 (i)) of an individual entitled to primary insurance benefits, if such wife (A) has attained the age of sixty-five, (B) has filed application for wife's insurance benefits, (C) was living with such individual at the time such application was filed, and (D) is not entitled to receive primary insurance benefits, or is entitled to receive primary insurance benefits each of which is less than one-half of a primary insurance benefit of her husband, shall be entitled to receive a wife's insurance benefit for each month, beginning with the month in which she becomes so entitled to such insurance benefits, and ending with the month immediately preceding the first month in which any of the following occurs: she dies, her husband dies, they are divorced a vinculo matrimonii, or she becomes entitled to receive a primary insurance benefit equal to or exceeding one-half of a primary insurance benefit of her husband.

Benefit period.

Rate.

"(2) Such wife's insurance benefit for each month shall be equal to one-half of a primary insurance benefit of her husband, except that, if she is entitled to receive a primary insurance benefit for any month, such wife's insurance benefit for such month shall be reduced by an amount equal to a primary insurance benefit of such wife.

"Child's Insurance Benefits

Beneficiaries.
Post, p. 1377.

"(c) (1) Every child (as defined in section 209 (k)) of an individual entitled to primary insurance benefits, or of an individual who died a fully or currently insured individual (as defined in section 209 (g) and (h)) after December 31, 1939, if such child (A) has filed application for child's insurance benefits, (B) at the time such application was filed was unmarried and had not attained the age of 18, and (C) was dependent upon such individual at the time such application was filed, or, if such individual has died, was dependent upon such individual at the time of such individual's death, shall be entitled to receive a child's insurance benefit for each month, beginning with the month in which such child becomes so entitled to such insurance benefits, and ending with the month immediately preceding the first month in which any of the following occurs: such child dies, marries, is adopted, or attains the age of eighteen.

Benefit period.

Rate.

"(2) Such child's insurance benefit for each month shall be equal to one-half of a primary insurance benefit of the individual with respect to whose wages the child is entitled to receive such benefit, except that, when there is more than one such individual such benefit shall be equal to one-half of whichever primary insurance benefit is greatest.

Child deemed dependent upon father, etc.; conditions.

"(3) A child shall be deemed dependent upon a father or adopting father, or to have been dependent upon such individual at the time of the death of such individual, unless, at the time of such death, or, if such individual was living, at the time such child's application for child's insurance benefits was filed, such individual was not living with or contributing to the support of such child and—

"(A) such child is neither the legitimate nor adopted child of such individual, or

"(B) such child had been adopted by some other individual, or

"(C) such child, at the time of such individual's death, was living with and supported by such child's stepfather.

"(4) A child shall be deemed dependent upon a mother, adopting mother, or stepparent, or to have been dependent upon such individual at the time of the death of such individual, only if, at the time of such death, or, if such individual was living, at the time such child's application for child's insurance benefits was filed, no parent other than such individual was contributing to the support of such child and such child was not living with its father or adopting father. Child deemed dependent upon mother, etc.; conditions.

"Widow's Insurance Benefits

"(d) (1) Every widow (as defined in section 209 (j)) of an individual who died a fully insured individual after December 31, 1939, if such widow (A) has not remarried, (B) has attained the age of sixty-five, (C) has filed application for widow's insurance benefits, (D) was living with such individual at the time of his death, and (E) is not entitled to receive primary insurance benefits, or is entitled to receive primary insurance benefits each of which is less than three-fourths of a primary insurance benefit of her husband, shall be entitled to receive a widow's insurance benefit for each month, beginning with the month in which she becomes so entitled to such insurance benefits and ending with the month immediately preceding the first month in which any of the following occurs: she remarries, dies, or becomes entitled to receive a primary insurance benefit equal to or exceeding three-fourths of a primary insurance benefit of her husband. Beneficiaries. *Post*, p. 1377. Benefit period.

"(2) Such widow's insurance benefit for each month shall be equal to three-fourths of a primary insurance benefit of her deceased husband, except that, if she is entitled to receive a primary insurance benefit for any month, such widow's insurance benefit for such month shall be reduced by an amount equal to a primary insurance benefit of such widow. Rate.

"Widow's Current Insurance Benefits

"(e) (1) Every widow (as defined in section 209 (j)) of an individual who died a fully or currently insured individual after December 31, 1939, if such widow (A) has not remarried, (B) is not entitled to receive a widow's insurance benefit, and is not entitled to receive primary insurance benefits, or is entitled to receive primary insurance benefits each of which is less than three-fourths of a primary insurance benefit of her husband, (C) was living with such individual at the time of his death, (D) has filed application for widow's current insurance benefits, and (E) at the time of filing such application has in her care a child of such deceased individual entitled to receive a child's insurance benefit, shall be entitled to receive a widow's current insurance benefit for each month, beginning with the month in which she becomes so entitled to such current insurance benefits and ending with the month immediately preceding the first month in which any of the following occurs: no child of such deceased individual is entitled to receive a child's insurance benefit, she becomes entitled to receive a primary insurance benefit equal to or exceeding three-fourths of a primary insurance benefit of her deceased husband, she becomes entitled to receive a widow's insurance benefit, she remarries, she dies. Beneficiaries. *Post*, p. 1377. Benefit period.

"(2) Such widow's current insurance benefit for each month shall be equal to three-fourths of a primary insurance benefit of her deceased husband, except that, if she is entitled to receive a primary insurance benefit for any month, such widow's current insurance benefit for such month shall be reduced by an amount equal to a primary insurance benefit of such widow. Rate.

"Parent's Insurance Benefit

Beneficiaries.

"(f) (1) Every parent (as defined in this subsection) of an individual who died a fully insured individual after December 31, 1939, leaving no widow and no unmarried surviving child under the age of eighteen, if such parent (A) has attained the age of sixty-five, (B) was wholly dependent upon and supported by such individual at the time of such individual's death and filed proof of such dependency and support within two years of such date of death, (C) has not married since such individual's death, (D) is not entitled to receive any other insurance benefits under this section, or is entitled to receive one or more of such benefits for a month, but the total for such month is less than one-half of a primary insurance benefit of such deceased individual, and (E) has filed application for parent's insurance benefits, shall be entitled to receive a parent's insurance benefit for each month, beginning with the month in which such parent becomes so entitled to such parent's insurance benefits and ending with the month immediately preceding the first month in which any of the following occurs: such parent dies, marries, or becomes entitled to receive for any month an insurance benefit or benefits (other than a benefit under this subsection) in a total amount equal to or exceeding one-half of a primary insurance benefit of such deceased individual.

Benefit period.

Rate.

"(2) Such parent's insurance benefit for each month shall be equal to one-half of a primary insurance benefit of such deceased individual, except that, if such parent is entitled to receive an insurance benefit or benefits for any month (other than a benefit under this subsection), such parent's insurance benefit for such month shall be reduced by an amount equal to the total of such other benefit or benefits for such month. When there is more than one such individual with respect to whose wages the parent is entitled to receive a parent's insurance benefit for a month, such benefit shall be equal to one-half of whichever primary insurance benefit is greatest.

"Parent" defined.

"(3) As used in this subsection, the term 'parent' means the mother or father of an individual, a stepparent of an individual by a marriage contracted before such individual attained the age of sixteen, or an adopting parent by whom an individual was adopted before he attained the age of sixteen.

"Lump-Sum Death Payments

Lump-sum death payments.

"(g) Upon the death, after December 31, 1939, of an individual who died a fully or currently insured individual leaving no surviving widow, child, or parent who would, on filing application in the month in which such individual died, be entitled to a benefit for such month under subsection (c), (d), (e), or (f) of this section, an amount equal to six times a primary insurance benefit of such individual shall be paid in a lump-sum to the following person (or if more than one, shall be distributed among them) whose relationship to the deceased is determined by the Board, and who is living on the date of such determination: To the widow or widower of the deceased; or, if no such widow or widower be then living, to any child or children of the deceased and to any other person or persons who are, under the intestacy law of the State where the deceased was domiciled, entitled to share as distributees with such children of the deceased, in such proportions as is provided by such law; or, if no widow or widower and no such child and no such other person be then living, to the parent or to the parents of the deceased, in equal shares. A person who is entitled to share as distributee with an above-named relative

Amount of payment.

Persons entitled to benefits.

of the deceased shall not be precluded from receiving a payment under this subsection by reason of the fact that no such named relative survived the deceased or of the fact that no such named relative of the deceased was living on the date of such determination. If none of the persons described in this subsection be living on the date of such determination, such amount shall be paid to any person or persons, equitably entitled thereto, to the extent and in the proportions that he or they shall have paid the expenses of burial of the deceased. No payment shall be made to any person under this subsection, unless application therefor shall have been filed, by or on behalf of any such person (whether or not legally competent), prior to the expiration of two years after the date of death of such individual.

Application; time for filing.

"APPLICATION

"(h) An individual who would have been entitled to a benefit under subsection (b), (c), (d), (e), or (f) for any month had he filed application therefor prior to the end of such month, shall be entitled to such benefit for such month if he files application therefor prior to the end of the third month immediately succeeding such month.

Monthly benefits, time for filing application.

"REDUCTION AND INCREASE OF INSURANCE BENEFITS

"SEC. 203. (a) Whenever the total of benefits under section 202, payable for a month with respect to an individual's wages, is more than $20 and exceeds (1) $85, or (2) an amount equal to twice a primary insurance benefit of such individual, or (3) an amount equal to 80 per centum of his average monthly wage (as defined in section 209 (f)), whichever of such three amounts is least, such total of benefits shall, prior to any deductions under subsections (d), (e), or (h), be reduced to such least amount or to $20, whichever is greater.

Reduction; basis.
Post, p. 1402.
Post, p. 1376.

"(b) Whenever the benefit or total of benefits under section 202, payable for a month with respect to an individual's wages, is less than $10, such benefit or total of benefits shall, prior to any deductions under subsections (d), (e), or (h), be increased to $10.

Increase; basis.

"(c) Whenever a decrease or increase of the total of benefits for a month is made under subsection (a) or (b) of this section, each benefit, except the primary benefit, shall be proportionately decreased or increased, as the case may be.

Proportionate reduction or increase.

"(d) Deductions, in such amounts and at such time or times as the Board shall determine, shall be made from any payment or payments under this title to which an individual is entitled, until the total of such deductions equals such individual's benefit or benefits for any month in which such individual:

Causes for deductions.

"(1) rendered services for wages of not less than $15; or

"(2) if a child under eighteen and over sixteen years of age, failed to attend school regularly and the Board finds that attendance was feasible; or

"(3) if a widow entitled to a widow's current insurance benefit, did not have in her care a child of her deceased husband entitled to receive a child's insurance benefit.

"(e) Deductions shall be made from any wife's or child's insurance benefit to which a wife or child is entitled, until the total of such deductions equals such wife's or child's insurance benefit or benefits for any month in which the individual, with respect to whose wages such benefit was payable, rendered services for wages of not less than $15.

"(f) If more than one event occurs in any one month which would occasion deductions equal to a benefit for such month, only an amount equal to such benefit shall be deducted.

Duplication of deductions.

Report to Board if benefits subject to deduction.

"(g) Any individual in receipt of benefits subject to deduction under subsection (d) or (e) (or who is in receipt of such benefits on behalf of another individual), because of the occurrence of an event enumerated therein, shall report such occurrence to the Board prior to the receipt and acceptance of an insurance benefit for the second month following the month in which such event occurred.

Failure to report; penalty.

Any such individual having knowledge thereof, who fails to report any such occurrence, shall suffer an additional deduction equal to that imposed under subsection (d) or (e).

Deductions totaling amount of lump-sum payment.

"(h) Deductions shall also be made from any primary insurance benefit to which an individual is entitled, or from any other insurance benefit payable with respect to such individual's wages, until such deductions total the amount of any lump sum paid to such individual under section 204 of the Social Security Act in force prior to the date of enactment of the Social Security Act Amendments of 1939.

49 Stat. 624.
42 U. S. C., Supp. IV, § 404.

"OVERPAYMENTS AND UNDERPAYMENTS

Adjustment.

"SEC. 204. (a) Whenever an error has been made with respect to payments to an individual under this title (including payments made prior to January 1, 1940), proper adjustment shall be made, under regulations prescribed by the Board, by increasing or decreasing subsequent payments to which such individual is entitled.

If individual dies before adjustment completed.

If such individual dies before such adjustment has been completed, adjustment shall be made by increasing or decreasing subsequent benefits payable with respect to the wages which were the basis of benefits of such deceased individual.

No adjustment or recovery by U. S. in certain cases.

"(b) There shall be no adjustment or recovery by the United States in any case where incorrect payment has been made to an individual who is without fault (including payments made prior to January 1, 1940), and where adjustment or recovery would defeat the purpose of this title or would be against equity and good conscience.

No liability of certifying or disbursing officer, conditions.

"(c) No certifying or disbursing officer shall be held liable for any amount certified or paid by him to any person where the adjustment or recovery of such amount is waived under subsection (b), or where adjustment under subsection (a) is not completed prior to the death of all persons against whose benefits deductions are authorized.

"EVIDENCE, PROCEDURE, AND CERTIFICATION FOR PAYMENT

Rules, regulations, etc.

"SEC. 205. (a) The Board shall have full power and authority to make rules and regulations and to establish procedures, not inconsistent with the provisions of this title, which are necessary or appropriate to carry out such provisions, and shall adopt reasonable and proper rules and regulations to regulate and provide for the nature and extent of the proofs and evidence and the method of taking and furnishing the same in order to establish the right to benefits hereunder.

Determination of rights to benefits.

"(b) The Board is directed to make findings of fact, and decisions as to the rights of any individual applying for a payment under this title.

Hearings, investigations, etc.

Whenever requested by any such individual or whenever requested by a wife, widow, child, or parent who makes a showing in writing that his or her rights may be prejudiced by any decision the Board has rendered, it shall give such applicant and such other individual reasonable notice and opportunity for a hearing with respect to such decision, and, if a hearing is held, shall, on the basis of evidence adduced at the hearing, affirm, modify, or reverse its findings of fact and such decision. The Board is further authorized, on its own motion, to hold such hearings and to conduct such investigations and

other proceedings as it may deem necessary or proper for the administration of this title. In the course of any hearing, investigation, or other proceeding, it may administer oaths and affirmations, examine witnesses, and receive evidence. Evidence may be received at any hearing before the Board even though inadmissible under rules of evidence applicable to court procedure.

Wage records.

"(c) (1) On the basis of information obtained by or submitted to the Board, and after such verification thereof as it deems necessary, the Board shall establish and maintain records of the amounts of wages paid to each individual and of the periods in which such wages were paid and, upon request, shall inform any individual, or after his death shall inform the wife, child, or parent of such individual, of the amounts of wages of such individual and the periods of payments shown by such records at the time of such request. Such records shall be evidence, for the purpose of proceedings before the Board or any court, of the amounts of such wages and the periods in which they were paid, and the absence of an entry as to an individual's wages in such records for any period shall be evidence that no wages were paid such individual in such period.

Use as evidence.

Conclusiveness of records after specified lapse of time.

"(2) After the expiration of the fourth calendar year following any year in which wages were paid or are alleged to have been paid an individual, the records of the Board as to the wages of such individual for such year and the periods of payment shall be conclusive for the purposes of this title, except as hereafter provided.

Exception.

Correction of records prior to expiration of fourth year.

"(3) If, prior to the expiration of such fourth year, it is brought to the attention of the Board that any entry of such wages in such records is erroneous, or that any item of such wages has been omitted from the records, the Board may correct such entry or include such omitted item in its records, as the case may be. Written notice of any revision of any such entry, which is adverse to the interests of any individual, shall be given to such individual, in any case where such individual has previously been notified by the Board of the amount of wages and of the period of payments shown by such entry. Upon request in writing made prior to the expiration of such fourth year, or within sixty days thereafter, the Board shall afford any individual, or after his death shall afford the wife, child, or parent of such individual, reasonable notice and opportunity for hearing with respect to any entry or alleged omission of wages of such individual in such records, or any revision of any such entry. If a hearing is held, the Board shall make findings of fact and a decision based upon the evidence adduced at such hearing and shall revise its records as may be required by such findings and decision.

Written notice to individuals.

Hearing.

Decision by Board.

Correction of records after expiration of fourth year.

"(4) After the expiration of such fourth year, the Board may revise any entry or include in its records any omitted item of wages to conform its records with tax returns or portions of tax returns (including information returns and other written statements) filed with the Commissioner of Internal Revenue under title VIII of the Social Security Act or the Federal Insurance Contributions Act or under regulations made under authority thereof. Notice shall be given of such revision under such conditions and to such individuals as is provided for revisions under paragraph (3) of this subsection. Upon request, notice and opportunity for hearing with respect to any such entry, omission, or revision, shall be afforded under such conditions and to such individuals as is provided in paragraph (3) hereof, but no evidence shall be introduced at any such hearing except with respect to conformity of such records with such tax returns and such other data submitted under such title VIII or the Federal Insurance Contributions Act or under such regulations.

49 Stat. 636.
Post, p. 1387.
I. R. C. ch. 9, subch. A.

Notice.

Hearing.

Review of Board decisions.

"(5) Decisions of the Board under this subsection shall be reviewable by commencing a civil action in the district court of the United States as provided in subsection (g) hereof.

Issuance of subpenas by Board.

"(d) For the purpose of any hearing, investigation, or other proceeding authorized or directed under this title, or relative to any other matter within its jurisdiction hereunder, the Board shall have power to issue subpenas requiring the attendance and testimony of witnesses and the production of any evidence that relates to any matter under investigation or in question before the Board. Such attendance of witnesses and production of evidence at the designated place of such hearing, investigation, or other proceeding may be required from any place in the United States or in any Territory or possession thereof. Subpenas of the Board shall be served by anyone authorized by it (1) by delivering a copy thereof to the individual named therein, or (2) by registered mail addressed to such individual at his last dwelling place or principal place of business. A verified return by the individual so serving the subpena setting forth the manner of service, or, in the case of service by registered mail, the return post-office receipt therefor signed by the individual so served, shall be proof of service. Witnesses so subpenaed shall be paid the same fees and mileage as are paid witnesses in the district courts of the United States.

Service of subpenas.

Proof of service.

Fees and mileage of witnesses.

Court order requiring obedience to subpena.

"(e) In case of contumacy by, or refusal to obey a subpena duly served upon, any person, any district court of the United States for the judicial district in which said person charged with contumacy or refusal to obey is found or resides or transacts business, upon application by the Board, shall have jurisdiction to issue on order requiring such person to appear and give testimony, or to appear and produce evidence, or both; any failure to obey such order of the court may be punished by said court as contempt thereof.

Failure to obey; penalty.

Privilege against self-incrimination.

"(f) No person so subpenaed or ordered shall be excused from attending and testifying or from producing books, records, correspondence, documents, or other evidence on the ground that the testimony or evidence required of him may tend to incriminate him or subject him to a penalty or forfeiture; but no person shall be prosecuted or subjected to any penalty or forfeiture for, or on account of, any transaction, matter, or thing concerning which he is compelled, after having claimed his privilege against self-incrimination, to testify or produce evidence, except that such person so testifying shall not be exempt from prosecution and punishment for perjury committed in so testifying.

Perjury.

Review of final decision of Board.

"(g) Any individual, after any final decision of the Board made after a hearing to which he was a party, irrespective of the amount in controversy, may obtain a review of such decision by a civil action commenced within sixty days after the mailing to him of notice of such decision or within such further time as the Board may allow.

Bringing of civil action.

Such action shall be brought in the district court of the United States for the judicial district in which the plaintiff resides, or has his principal place of business, or, if he does not reside or have his principal place of business within any such judicial district, in the District Court of the United States for the District of Columbia.

Filing of evidence etc., by Board.

As part of its answer the Board shall file a certified copy of the transcript of the record including the evidence upon which the findings and decision complained of are based.

Court judgment.

The court shall have power to enter, upon the pleadings and transcript of the record, a judgment affirming, modifying, or reversing the decision of the Board, with or without remanding the cause for a rehearing.

Conclusiveness of Board's findings of fact.

Question to be reviewed by court.

The findings of the Board as to any fact, if supported by substantial evidence, shall be conclusive, and where a claim has been denied by the Board or a decision is rendered under subsection (b) hereof which is adverse to an individual

who was a party to the hearing before the Board, because of failure of the claimant or such individual to submit proof in conformity with any regulation prescribed under subsection (a) hereof, the court shall review only the question of conformity with such regulations and the validity of such regulations. The court shall, on motion of the Board made before it files its answer, remand the case to the Board for further action by the Board, and may, at any time, on good cause shown, order additional evidence to be taken before the Board, and the Board shall, after the case is remanded, and after hearing such additional evidence if so ordered, modify or affirm its findings of fact or its decision, or both, and shall file with the court any such additional and modified findings of fact and decision, and a transcript of the additional record and testimony upon which its action in modifying or affirming was based. Such additional or modified findings of fact and decision shall be reviewable only to the extent provided for review of the original findings of fact and decision. The judgment of the court shall be final except that it shall be subject to review in the same manner as a judgment in other civil actions.

Remanding of case to Board for further action, etc.

Modification of decision, etc.

Review.

Finality of court judgment.

"(h) The findings and decision of the Board after a hearing shall be binding upon all individuals who were parties to such hearing. No findings of fact or decision of the Board shall be reviewed by any person, tribunal, or governmental agency except as herein provided. No action against the United States, the Board, or any officer or employee thereof shall be brought under section 24 of the Judicial Code of the United States to recover on any claim arising under this title.

Board's decision binding upon all parties.

Review.

Action prohibited.

28 U. S. C. § 41; Supp. IV, § 41.

"(i) Upon final decision of the Board, or upon final judgment of any court of competent jurisdiction, that any person is entitled to any payment or payments under this title, the Board shall certify to the Managing Trustee the name and address of the person so entitled to receive such payment or payments, the amount of such payment or payments, and the time at which such payment or payments should be made, and the Managing Trustee, through the Division of Disbursement of the Treasury Department, and prior to any action thereon by the General Accounting Office, shall make payment in accordance with the certification of the Board: *Provided*, That where a review of the Board's decision is or may be sought under subsection (g) the Board may withhold certification of payment pending such review. The Managing Trustee shall not be held personally liable for any payment or payments made in accordance with a certification by the Board.

Payment on certification of Board.

Proviso. Withholding certification pending court review.

Personal liability of Managing Trustee.

"(j) When it appears to the Board that the interest of an applicant entitled to a payment would be served thereby, certification of payment may be made, regardless of the legal competency or incompetency of the individual entitled thereto, either for direct payment to such applicant, or for his use and benefit to a relative or some other person.

Direct or indirect certification.

"(k) Any payment made after December 31, 1939, under conditions set forth in subsection (j), any payment made before January 1, 1940, to, or on behalf of, a legally incompetent individual, and any payment made after December 31, 1939, to a legally incompetent individual without knowledge by the Board of incompetency prior to certification of payment, if otherwise valid under this title, shall be a complete settlement and satisfaction of any claim, right, or interest in and to such payment.

Payments considered complete satisfaction of claim, etc.

"(l) The Board is authorized to delegate to any member, officer, or employee of the Board designated by it any of the powers conferred upon it by this section, and is authorized to be represented by its own attorneys in any court in any case or proceeding arising under the provisions of subsection (e).

Delegation of powers by Board.

Representation by attorneys.

Applications deemed unacceptable.

"(m) No application for any benefit under this title filed prior to three months before the first month for which the applicant becomes entitled to receive such benefit shall be accepted as an application for the purposes of this title.

Certification for joint payment.

"(n) The Board may, in its discretion, certify to the Managing Trustee any two or more individuals of the same family for joint payment of the total benefits payable to such individuals.

"REPRESENTATION OF CLAIMANTS BEFORE THE BOARD

Rules and regulations.

"SEC. 206. The Board may prescribe rules and regulations governing the recognition of agents or other persons, other than attorneys as hereinafter provided, representing claimants before the Board, and may require of such agents or other persons, before being recognized as representatives of claimants that they shall show that they are of good character and in good repute, possessed of the necessary qualifications to enable them to render such claimants valuable service, and otherwise competent to advise and assist such claimants in the presentation of their cases. An attorney in good standing who is admitted to practice before the highest court of the State, Territory, District, or insular possession of his residence or before the Supreme Court of the United States or the inferior Federal courts, shall be entitled to represent claimants before the Board upon filing with the Board a certificate of his right to so practice from the presiding judge or clerk of any such court. The Board may, after due notice and opportunity for hearing, suspend or prohibit from further practice before it any such person, agent, or attorney who refuses to comply with the Board's rules and regulations or who violates any provision of this section for which a penalty is prescribed. The Board may, by rule and regulation, prescribe the maximum fees which may be charged for services performed in connection with any claim before the Board under this title, and any agreement in violation of such rules and regulations shall be void. Any person who shall, with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant or beneficiary under this title by word, circular, letter or advertisement, or who shall knowingly charge or collect directly or indirectly any fee in excess of the maximum fee, or make any agreement directly or indirectly to charge or collect any fee in excess of the maximum fee, prescribed by the Board shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall for each offense be punished by a fine not exceeding $500 or by imprisonment not exceeding one year, or both.

Attorneys.

Certificate of right to practice.

Suspension, etc., by Board.

Fees.

Unlawful acts.

Penalty.

"ASSIGNMENT

Right to payment not assignable; exemption from legal process.

"SEC. 207. The right of any person to any future payment under this title shall not be transferable or assignable, at law or in equity, and none of the moneys paid or payable or rights existing under this title shall be subject to execution, levy, attachment, garnishment, or other legal process, or to the operation of any bankruptcy or insolvency law.

"PENALTIES

False statements or representations.

"SEC. 208. Whoever, for the purpose of causing an increase in any payment authorized to be made under this title, or for the purpose of causing any payment to be made where no payment is authorized under this title, shall make or cause to be made any false statement or representation (including any false statement or representation in connection with any matter arising under the Federal Insurance Contributions Act) as to the amount of any wages paid or

received or the period during which earned or paid, or whoever makes or causes to be made any false statement of a material fact in any application for any payment under this title, or whoever makes or causes to be made any false statement, representation, affidavit, or document in connection with such an application, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than one year, or both.

"DEFINITIONS

"SEC. 209. When used in this title—

"Wages."

"(a) The term 'wages' means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include—

Payments not included.

"(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year prior to 1940, is paid to such individual by such employer with respect to employment during such calendar year;

"(2) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual with respect to employment during any calendar year after 1939, is paid to such individual with respect to employment during such calendar year;

"(3) The amount of any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally or for a class or classes of his employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of (A) retirement, or (B) sickness or accident disability, or (C) medical and hospitalization expenses in connection with sickness or accident disability, or (D) death, provided the employee (i) has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employer, and (ii) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive a cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his employment with such employer;

"(4) The payment by an employer (without deduction from the remuneration of the employee) (A) of the tax imposed upon an employee under section 1400 of the Internal Revenue Code or (B) of any payment required from an employee under a State unemployment compensation law;

Post, p. 1381.

"(5) Dismissal payments which the employer is not legally required to make; or

"(6) Any remuneration paid to an individual prior to January 1, 1937.

"Employment."

"(b) The term 'employment' means any service performed after December 31, 1936, and prior to January 1, 1940, which was employment as defined in section 210 (b) of the Social Security Act prior to January 1, 1940 (except service performed by an individual after he attained the age of sixty-five if performed prior to January 1, 1939), and any service, of whatever nature, performed after December 31, 1939, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States,

49 Stat. 625.
42 U. S. C., Supp. IV, §§ 410, 410a.

or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—

Exceptions.

Agricultural labor.

"(1) Agricultural labor (as defined in subsection (l) of this section);

Domestic service.

"(2) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;

Casual labor.

"(3) Casual labor not in the course of the employer's trade or business;

Individual employed by son, daughter, etc.

"(4) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

Vessels, not American vessels.

"(5) Service performed or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

United States Government employees, etc.

"(6) Service performed in the employ of the United States Government, or of an instrumentality of the United States which is (A) wholly owned by the United States, or (B) exempt from the tax imposed by section 1410 of the Internal Revenue Code by virtue of any other provision of law;

Post, p. 1383.

State, etc., employees.

"(7) Service performed in the employ of a State, or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more States or political subdivisions; and any service performed in the employ of any instrumentality of one or more States or political subdivisions to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by section 1410 of the Internal Revenue Code;

Post, p. 1383.

Charitable, etc., organizations.

"(8) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

Employee or employee representative.

"(9) Service performed by an individual as an employee or employee representative as defined in section 1532 of the Internal Revenue Code;

Ante, p. 181.

Organizations exempt from income tax.

"(10) (A) Service performed in any calendar quarter in the employ of any organization exempt from income tax under section 101 of the Internal Revenue Code, if—

Ante, p. 33.

"(i) the remuneration for such service does not exceed $45, or

"(ii) such service is in connection with the collection of dues or premiums for a fraternal beneficiary society, order, or association, and is performed away from the home office, or is ritualistic service in connection with any such society, order, or association, or

"(iii) such service is performed by a student who is enrolled and is regularly attending classes at a school, college, or university;

Agricultural or horticultural organizations.

Ante, p. 33.

"(B) Service performed in the employ of an agricultural or horticultural organization exempt from income tax under section 101 (1) of the Internal Revenue Code;

"(C) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (i) no part of its net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (ii) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses; Voluntary employees' beneficiary associations.

"(D) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (i) admission to membership in such association is limited to to individuals who are officers or employees of the United States Government, and (ii) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual;

"(E) Service performed in any calendar quarter in the employ of a school, college, or university, not exempt from income tax under section 101 of the Internal Revenue Code, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college, or university, and the remuneration for such service does not exceed $45 (exclusive of room, board, and tuition); Schools, colleges, etc. *Ante*, p. 33.

"(11) Service performed in the employ of a foreign government (including service as a consular or other officer or employee or a nondiplomatic representative); Foreign governments.

"(12) Service performed in the employ of an instrumentality wholly owned by a foreign government— Instrumentalities wholly owned by foreign governments.

"(A) If the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality thereof; and

"(B) If the Secretary of State shall certify to the Secretary of the Treasury that the foreign government, with respect to whose instrumentality and employees thereof exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States Government and of instrumentalities thereof;

"(13) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to State law; and service performed as an interne in the employ of a hospital by an individual who has completed a four years' course in a medical school chartered or approved pursuant to State law; Student nurses; internes.

"(14) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States); or Taking of aquatic animals, etc. Exceptions.

Individuals under age of 18 delivering newspapers, etc.

"(15) Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.

If part of services constitutes employment.

"(c) If the services performed during one-half or more of any pay period by an employee for the person employing him constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one-half of any such pay period by an employee for the person employing him do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in this subsection the term 'pay period' means a period (of not more than thirty-one consecutive days) for which a payment of remuneration is ordinarily made to the employee by the person employing him. This subsection shall not be applicable with respect to services performed in a pay period by an employee for the person employing him, where any of such service is excepted by paragraph (9) of subsection (b).

"Pay period."

Employee or employee representative.

"American vessel."

"(d) The term 'American vessel' means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

"Primary insurance benefit."

"(e) The term 'primary insurance benefit' means an amount equal to the sum of the following—

"(1) (A) 40 per centum of the amount of an individual's average monthly wage if such average monthly wage does not exceed $50, or (B) if such average monthly wage exceeds $50, 40 per centum of $50, plus 10 per centum of the amount by which such average monthly wage exceeds $50 and does not exceed $250, and

"(2) an amount equal to 1 per centum of the amount computed under paragraph (1) multiplied by the number of years in which $200 or more of wages were paid to such individual. Where the primary insurance benefit thus computed is less than $10, such benefit shall be $10.

"Average monthly wage."

"(f) The term 'average monthly wage' means the quotient obtained by dividing the total wages paid an individual before the quarter in which he died or became entitled to receive primary insurance benefits, whichever first occurred, by three times the number of quarters elapsing after 1936 and before such quarter in which he died or became so entitled, excluding any quarter prior to the quarter in which he attained the age of twenty-two during which he was paid less than $50 of wages and any quarter, after the quarter in which he attained age sixty-five, occurring prior to 1939.

"Fully insured individual."

"(g) The term 'fully insured individual' means any individual with respect to whom it appears to the satisfaction of the Board that—

"(1) He had not less than one quarter of coverage for each two of the quarters elapsing after 1936, or after the quarter in which he attained the age of twenty-one, whichever quarter is later, and up to but excluding the quarter in which he attained the age of sixty-five, or died, whichever first occurred, and in no case less than six quarters of coverage; or

"(2) He had at least forty quarters of coverage.

"Quarter"; "calendar quarter."

"As used in this subsection, and in subsection (h) of this section, the term 'quarter' and the term 'calendar quarter' mean a period of three calendar months ending on March 31, June 30, September 30,

or December 31; and the term 'quarter of coverage' means a calendar quarter in which the individual has been paid not less than $50 in wages. When the number of quarters specified in paragraph (1) of this subsection is an odd number, for purposes of such paragraph such number shall be reduced by one. In any case where an individual has been paid in a calendar year $3,000 or more in wages, each quarter of such year following his first quarter of coverage shall be deemed a quarter of coverage, excepting any quarter in such year in which such individual dies or becomes entitled to a primary insurance benefit and any quarter succeeding such quarter in which he died or became so entitled. "Quarter of coverage."

"(h) The term 'currently insured individual' means any individual with respect to whom it appears to the satisfaction of the Board that he has been paid wages of not less than $50 for each of not less than six of the twelve calendar quarters, immediately preceding the quarter in which he died. "Currently insured individual."

"(i) The term 'wife' means the wife of an individual who either (1) is the mother of such individual's son or daughter, or (2) was married to him prior to January 1, 1939, or if later, prior to the date upon which he attained the age of sixty. "Wife."

"(j) The term 'widow' (except when used in section 202 (g)) means the surviving wife of an individual who either (1) is the mother of such individual's son or daughter, or (2) was married to him prior to the beginning of the twelfth month before the month in which he died. "Widow."

"(k) The term 'child' (except when used in section 202 (g)) means the child of an individual, and the stepchild of an individual by a marriage contracted prior to the date upon which he attained the age of sixty and prior to the beginning of the twelfth month before the month in which he died, and a child legally adopted by an individual prior to the date upon which he attained the age of sixty and prior to the beginning of the twelfth month before the month in which he died. "Child."

"(l) The term 'agricultural labor' includes all service performed— "Agricultural labor."

"(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

"(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

"(3) In connection with the production or harvesting of maple sirup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes. 46 Stat. 1550. 12 U.S.C. § 1141j(g).

"(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for

market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

"Farm."

"As used in this subsection, the term 'farm' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Wife, etc., of insured individual, determination.

"(m) In determining whether an applicant is the wife, widow, child, or parent of a fully insured or currently insured individual for purposes of this title, the Board shall apply such law as would be applied in determining the devolution of intestate personal property by the courts of the State in which such insured individual is domiciled at the time such applicant files application, or, if such insured individual is dead, by the courts of the State in which he was domiciled at the time of his death, or if such insured individual is or was not so domiciled in any State, by the courts of the District of Columbia. Applicants who according to such law would have the same status relative to taking intestate personal property as a wife, widow, child, or parent shall be deemed such.

Wife living with husband.

"(n) A wife shall be deemed to be living with her husband if they are both members of the same household, or she is receiving regular contributions from him toward her support, or he has been ordered by any court to contribute to her support; and a widow shall be deemed to have been living with her husband at the time of his death if they were both members of the same household on the date of his death, or she was receiving regular contributions from him toward her support on such date, or he had been ordered by any court to contribute to her support."

Widow living with husband at time of death, etc.

TITLE III—AMENDMENTS TO TITLE III OF THE SOCIAL SECURITY ACT

Unemployment compensation administration.
Payments to States.
49 Stat. 626.
42 U. S. C., Supp. IV, § 502.
Certification of amount determined by Board.
Post, p. 1396.

SEC. 301. Section 302 (a) of such Act is amended to read as follows:

"(a) The Board shall from time to time certify to the Secretary of the Treasury for payment to each State which has an unemployment compensation law approved by the Board under the Federal Unemployment Tax Act, such amounts as the Board determines to be necessary for the proper and efficient administration of such law during the fiscal year for which such payment is to be made. The Board's determination shall be based on (1) the population of the State; (2) an estimate of the number of persons covered by the State law and of the cost of proper and efficient administration of such law; and (3) such other factors as the Board finds relevant. The Board shall not certify for payment under this section in any fiscal year a total amount in excess of the amount appropriated therefor for such fiscal year."

Bases of Board's determination.

Restriction on total amount.

Provisions of State laws.
49 Stat. 626.
42 U. S. C., Supp. IV, § 503.
Requirements.
Post, p. 1396.

SEC. 302. Section 303 (a) of such Act is amended to read as follows:

"(a) The Board shall make no certification for payment to any State unless it finds that the law of such State, approved by the Board under the Federal Unemployment Tax Act, includes provision for—

Required methods of administration.

"(1) Such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with

such methods) as are found by the Board to be reasonably calculated to insure full payment of unemployment compensation when due; and

"(2) Payment of unemployment compensation solely through public employment offices or such other agencies as the Board may approve; and

Payment of compensation through approved agencies.

"(3) Opportunity for a fair hearing, before an impartial tribunal, for all individuals whose claims for unemployment compensation are denied; and

Hearing when compensation claim denied.

"(4) The payment of all money received in the unemployment fund of such State (except for refunds of sums erroneously paid into such fund and except for refunds paid in accordance with the provisions of section 1606 (b) of the Federal Unemployment Tax Act), immediately upon such receipt, to the Secretary of the Treasury to the credit of the unemployment trust fund established by section 904; and

Payment to credit of unemployment trust fund.

Post, p. 1392.

49 Stat. 640.
42 U. S. C., Supp. IV, § 1104.

"(5) Expenditure of all money withdrawn from an unemployment fund of such State, in the payment of unemployment compensation, exclusive of expenses of administration, and for refunds of sums erroneously paid into such fund and refunds paid in accordance with the provisions of section 1606 (b) of the Federal Unemployment Tax Act; and

Expenditure of money withdrawn from State unemployment fund.

Post, p. 1392.

"(6) The making of such reports, in such form and containing such information, as the Board may from time to time require, and compliance with such provisions as the Board may from time to time find necessary to assure the correctness and verification of such reports; and

Reports.

"(7) Making available upon request to any agency of the United States charged with the administration of public works or assistance through public employment, the name, address, ordinary occupation and employment status of each recipient of unemployment compensation, and a statement of such recipient's rights to further compensation under such law; and

Information respecting recipients.

"(8) Effective July 1, 1941, the expenditure of all moneys received pursuant to section 302 of this title solely for the purposes and in the amounts found necessary by the Board for the proper and efficient administration of such State law; and

Expenditure of moneys for proper administration of State law.

"(9) Effective July 1, 1941, the replacement, within a reasonable time, of any moneys received pursuant to section 302 of this title, which, because of any action or contingency, have been lost or have been expended for purposes other than, or in amounts in excess of, those found necessary by the Board for the proper administration of such State law."

Replacement of lost or unnecessarily expended funds.

TITLE IV—AMENDMENTS TO TITLE IV OF THE SOCIAL SECURITY ACT

SEC. 401. (a) Clause (5) of section 402 (a) of such Act is amended to read as follows: "(5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the Board to be necessary for the proper and efficient operation of the plan."

Aid to dependent children.
State plans, requirements.
49 Stat. 627.
42 U. S. C., Supp. IV, § 602.
Required methods of administration.

(b) Effective July 1, 1941, section 402 (a) of such Act is further amended by inserting before the period at the end thereof a semicolon and the following new clauses: "(7) provide that the State agency shall, in determining need, take into consideration any other income and resources of any child claiming aid to dependent children; and

Other income, etc., of child claiming aid.

Restriction on use, etc., of information.

(8) provide safeguards which restrict the use or disclosure of information concerning applicants and recipients to purposes directly connected with the administration of aid to dependent children".

Payment to States.
49 Stat. 628.
42 U. S. C., Supp. IV, § 603.
Amount; basis of estimates.

SEC. 402. (a) Effective January 1, 1940, subsection (a) of section 403 of such Act is amended by striking out "one-third" and inserting in lieu thereof "one-half", and paragraph (1) of subsection (b) of such section is amended by striking out "two-thirds" and inserting in lieu thereof "one-half".

(b) Effective January 1, 1940, paragraph (2) of section 403 (b) of such Act is amended to read as follows:

Certification by Board of amount of estimates; reductions or increases.

"(2) The Board shall then certify to the Secretary of the Treasury the amount so estimated by the Board, (A) reduced or increased, as the case may be, by any sum by which it finds that its estimate for any prior quarter was greater or less than the amount which should have been paid to the State for such quarter, and (B) reduced by a sum equivalent to the pro rata share to which the United States is equitably entitled, as determined by the Board, of the net amount recovered during any prior quarter by the State or any political subdivision thereof with respect to aid to dependent children furnished under the State plan; except that such increases or reductions shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the Board for such prior quarter."

49 Stat. 629.
42 U. S. C., Supp. IV, § 606.
"Dependent child" defined.

SEC. 403. Section 406 (a) of such Act is amended to read as follows:

"(a) The term 'dependent child' means a needy child under the age of sixteen, or under the age of eighteen if found by the State agency to be regularly attending school, who has been deprived of parental support or care by reason of the death, continued absence from the home, or physical or mental incapacity of a parent, and who is living with his father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle, or aunt, in a place of residence maintained by one or more of such relatives as his or their own home;".

TITLE V—AMENDMENTS TO TITLES V AND VI OF THE SOCIAL SECURITY ACT

Maternal and child health services.
49 Stat. 629.
42 U. S. C., Supp. IV, § 701.
Authorized appropriations increased.
Allotments to States, alteration.

SEC. 501. Section 501 of such Act is amended by striking out "$3,800,000" and inserting in lieu thereof "$5,820,000".

SEC. 502. (a) Subsection (a) of section 502 of such Act is amended by striking out "$1,800,000" and inserting in lieu thereof "$2,800,000".

(b) Subsection (b) of such section 502 is amended by striking out "$980,000" and inserting in lieu thereof "$1,980,000".

Approval of State plans.
Required methods of administration.

SEC. 503. Clause (3) of section 503 (a) of such Act is amended to read as follows: "(3) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are necessary for the proper and efficient operation of the plan."

Services for crippled children.
Authorized appropriations increased.
49 Stat. 631.
42 U. S. C., Supp. IV, § 711.
Allotments to States, alteration.

SEC. 504. Section 511 of such Act is amended by striking out "$2,850,000" and inserting in lieu thereof "$3,870,000".

SEC. 505. (a) Subsection (a) of section 512 of such Act is amended by striking out the words "the remainder" and inserting in lieu thereof "$1,830,000".

(b) Such section is further amended by inserting after subsection (a) the following new subsection:

Additional allotments.

"(b) Out of the sums appropriated pursuant to section 511 for each fiscal year the Secretary of Labor shall allot to the States $1,000,000

(in addition to the allotments made under subsection (a)), according to the financial need of each State for assistance in carrying out its State plan, as determined by him after taking into consideration the number of crippled children in such State in need of the services referred to in section 511 and the cost of furnishing such services to them."

(c) Subsection (b) of such section 512 is amended by striking out the letter "(b)" at the beginning thereof and inserting in lieu thereof the letter "(c)".

Amount of allotment remaining unpaid, availability.

SEC. 506. Clause (3) of section 513 (a) of such Act is amended to read as follows: "(3) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are necessary for the proper and efficient operation of the plan."

Approval of State plans.
Required methods of administration.
49 Stat. 632.
42 U. S. C., Supp. IV, § 713(a).

SEC. 507. (a) Subsection (a) of section 514 of such Act is amended by striking out "section 512" and inserting in lieu thereof "section 512 (a)".

(b) Such section 514 is further amended by inserting at the end thereof the following new subsection:

"(c) The Secretary of Labor shall from time to time certify to the Secretary of the Treasury the amounts to be paid to the States from the allotment available under section 512 (b), and the Secretary of the Treasury shall, through the Division of Disbursement of the Treasury Department, and prior to audit or settlement by the General Accounting Office, make payments of such amounts from such allotments at the time or times specified by the Secretary of Labor."

Payment to States.
Amount to be paid quarterly.
49 Stat. 632.
42 U. S. C., Supp. IV, § 714(a).

Certification of amounts; making of payments.
Ante, p. 1380.

(c) Section 521 (a) of such Act is amended by striking out "$1,500,000" and inserting in lieu thereof "$1,510,000".

Child-welfare services.
49 Stat. 633.
42 U. S. C., Supp. IV, § 721.

SEC. 508. (a) Section 531 (a) of such Act is amended by—

(1) Striking out "$1,938,000" and inserting in lieu thereof "$3,500,000".

(2) Striking out "$5,000" and inserting in lieu thereof "$15,000".

(3) Inserting before the period at the end thereof a colon and the following: "*Provided*, That the amount of such sums apportioned to any State for any fiscal year shall be not less than $20,000".

Vocational rehabilitation.
49 Stat. 633.
29 U. S. C., Supp. IV, § 45b.

Proviso.
Minimum apportionment.

(b) Section 531 (b) of such Act is amended by striking out "$102,000" and inserting in lieu thereof "$150,000".

Appropriation authorized for administration.

SEC. 509. Section 601 of such Act is hereby amended to read as follows:

Public health work.
49 Stat. 634.
42 U. S. C., Supp. IV, § 801.

"SEC. 601. For the purpose of assisting States, counties, health districts, and other political subdivisions of the States in establishing and maintaining adequate public health services, including the training of personnel for State and local health work, there is hereby authorized to be appropriated for each fiscal year, beginning with the fiscal year ending June 30, 1940, the sum of $11,000,000 to be used as hereinafter provided."

Annual appropriation authorized.
Ante, p. 1304.

TITLE VI—AMENDMENTS TO THE INTERNAL REVENUE CODE

SEC. 601. Section 1400 of the Internal Revenue Code is amended to read as follows:

Employment by others than carriers.
Ante, p. 175; *post*, p. 1420.
I. R. C. § 1400.

"SEC. 1400. RATE OF TAX.

"In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 1426 (a)) received

Tax on wages of employee; rate.
Post, p. 1383.

by him after December 31, 1936, with respect to employment (as defined in section 1426 (b)) after such date:

Post, p. 1384.

"(1) With respect to wages received during the calendar years 1939, 1940, 1941, and 1942, the rate shall be 1 per centum.

"(2) With respect to wages received during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.

"(3) With respect to wages received during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

"(4) With respect to wages received after December 31, 1948, the rate shall be 3 per centum."

Deduction of tax from wages.

SEC. 602. (a) Section 1401 (c) of the Internal Revenue Code is amended to read as follows:

Ante, p. 175. I. R. C. § 1401 (c). Adjustments.

"(c) ADJUSTMENTS.—If more or less than the correct amount of tax imposed by section 1400 is paid with respect to any payment of remuneration, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as may be prescribed by regulations made under this subchapter."

(b) Such section 1401 is further amended by adding at the end thereof the following new subsection:

Special refund.

"(d) SPECIAL REFUND.—If by reason of an employee rendering service for more than one employer during any calendar year after the calendar year 1939, the wages of the employee with respect to employment during such year exceed $3,000, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400, deducted from such wages and paid to the collector, which exceeds the tax with respect to the first $3,000 of such wages paid. Refund under this section may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax; except that no such refund shall be made unless (1) the employee makes a claim, establishing his right thereto, after the calendar year in which the employment was performed with respect to which refund of tax is claimed, and (2) such claim is made within two years after the calendar year in which the wages are paid with respect to which refund of tax is claimed. No interest shall be allowed or paid with respect to any such refund."

Ante, p. 175. I. R. C. §§ 1400-1402.

SEC. 603. Part I of subchapter A of chapter 9 of the Internal Revenue Code is amended by adding at the end thereof the following new section:

"SEC. 1403. RECEIPTS FOR EMPLOYEES.

Requirement.

"(a) REQUIREMENT.—Every employer shall furnish to each of his employees a written statement or statements, in a form suitable for retention by the employee, showing the wages paid by him to the employee after December 31, 1939. Each statement shall cover a calendar year, or one, two, three, or four calendar quarters, whether or not within the same calendar year, and shall show the name of the employer, the name of the employee, the period covered by the statement, the total amount of wages paid within such period, and the amount of the tax imposed by section 1400 with respect to such wages. Each statement shall be furnished to the employee not later than the last day of the second calendar month following the period covered by the statement, except that, if the employee leaves the employ of the employer, the final statement shall be furnished on the day on which the last payment of wages is made to the employee. The employer may, at his option, furnish such a statement to any employee at the time of each payment of wages to the employee during any calendar quarter, in lieu of a statement covering such quarter; and, in such case, the statement may show the date of payment of the wages, in lieu of the period covered by the statement.

"(b) PENALTY FOR FAILURE TO FURNISH.—Any employer who wilfully fails to furnish a statement to an employee in the manner, at the time, and showing the information, required under subsection (a), shall for each such failure be subject to a civil penalty of not more than $5." Penalty for failure to furnish.

SEC. 604. Section 1410 of the Internal Revenue Code is amended to read as follows: Tax on employers. *Ante*, p. 175. I. R. C. § 1410.

"SEC. 1410. RATE OF TAX.

"In addition to other taxes, every employer shall pay an excise tax, with respect to having individuals in his employ, equal to the following percentages of the wages (as defined in section 1426 (a)) paid by him after December 31, 1936, with respect to employment (as defined in section 1426 (b)) after such date: Rate of tax.

"(1) With respect to wages paid during the calendar years 1939, 1940, 1941, and 1942, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.

"(3) With respect to wages paid during the calendar years 1946, 1947, and 1948, the rate shall be 2½ per centum.

"(4) With respect to wages paid after December 31, 1948, the rate shall be 3 per centum."

SEC. 605. Section 1411 of the Internal Revenue Code is amended to read as follows: *Ante*, p. 176. I. R. C. § 1411.

"SEC. 1411. ADJUSTMENT OF TAX.

"If more or less than the correct amount of tax imposed by section 1410 is paid with respect to any payment of remuneration, proper adjustments with respect to the tax shall be made, without interest, in such manner and at such times as may be prescribed by regulations made under this subchapter." Adjustment of tax.

SEC. 606. Effective January 1, 1940, section 1426 of the Internal Revenue Code is amended to read as follows: *Ante*, p. 177. I. R. C. § 1426.

"SEC. 1426. DEFINITIONS.

"When used in this subchapter—

"(a) WAGES.—The term 'wages' means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include— Definitions. "Wages."

"(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid to such individual by such employer with respect to employment during such calendar year;

"(2) The amount of any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally or for a class or classes of his employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of (A) retirement, or (B) sickness or accident disability, or (C) medical and hospitalization expenses in connection with sickness or accident disability, or (D) death, provided the employee (i) has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employer, and (ii) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive a cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or

system or policy of insurance or of his employment with such employer;

"(3) The payment by an employer (without deduction from the remuneration of the employee) (A) of the tax imposed upon an employee under section 1400 or (B) of any payment required from an employee under a State unemployment compensation law; or

Ante, p. 1381.

"(4) Dismissal payments which the employer is not legally required to make.

"Employment."

"(b) EMPLOYMENT.—The term 'employment' means any service performed prior to January 1, 1940, which was employment as defined in this section prior to such date, and any service, of whatever nature, performed after December 31, 1939, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—

Exceptions. Agricultural labor.

"(1) Agricultural labor (as defined in subsection (h) of this section);

Domestic service.

"(2) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;

Casual labor.

"(3) Casual labor not in the course of the employer's trade or business;

Individual in employ of son, daughter, etc.

"(4) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

Vessels not American vessels.

"(5) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

United States Government, etc., employees.

"(6) Service performed in the employ of the United States Government, or of an instrumentality of the United States which is (A) wholly owned by the United States, or (B) exempt from the tax imposed by section 1410 by virtue of any other provision of law;

Ante, p. 1383.

State, etc., employees.

"(7) Service performed in the employ of a State, or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more States or political subdivisions; and any service performed in the employ of any instrumentality of one or more States or political subdivisions to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by section 1410;

Ante, p. 1383.

Religious, etc., corporations.

"(8) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

Employee or employee representative. *Ante*, p. 181. I. R. C. § 1532.

"(9) Service performed by an individual as an employee or employee representative as defined in section 1532;

Certain corporations exempt from income tax; conditions. *Ante*, p. 33. I. R. C. § 101.

"(10) (A) Service performed in any calendar quarter in the employ of any organization exempt from income tax under section 101, if—

"(i) the remuneration for such service does not exceed $45, or

"(ii) such service is in connection with the collection of dues or premiums for a fraternal beneficiary society, order, or associa-

tion, and is performed away from the home office, or is ritualistic service in connection with any such society, order, or association, or

"(iii) such service is performed by a student who is enrolled and is regularly attending classes at a school, college, or university;

Agricultural, etc., organizations.
Ante, p. 33.
I. R. C. § 101.

"(B) Service performed in the employ of an agricultural or horticultural organization exempt from income tax under section 101 (1);

Voluntary employees' beneficiary associations.

"(C) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (i) no part of its net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (ii) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses;

"(D) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (i) admission to membership in such association is limited to individuals who are officers or employees of the United States Government, and (ii) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual;

Schools, colleges, etc.
Ante, p. 33.
I. R. C. § 101.

"(E) Service performed in any calendar quarter in the employ of a school, college, or university, not exempt from income tax under section 101, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college, or university, and the remuneration for such service does not exceed $45 (exclusive of room, board, and tuition);

Foreign government employees.

"(11) Service performed in the employ of a foreign government (including service as a consular or other officer or employee or a nondiplomatic representative);

Instrumentalities wholly owned by foreign governments.

"(12) Service performed in the employ of an instrumentality wholly owned by a foreign government—

"(A) If the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality thereof; and

"(B) If the Secretary of State shall certify to the Secretary of the Treasury that the foreign government, with respect to whose instrumentality and employees thereof exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States Government and of instrumentalities thereof;

Student nurses; interns.

"(13) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to State law; and service performed as an interne in the employ of a hospital by an individual who has completed a four years' course in a medical school chartered or approved pursuant to State law;

Taking of aquatic animals, etc.

"(14) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the

Exceptions.

catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States); or

Individuals under age of 18 delivering newspapers, etc.

"(15) Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.

Included and excluded service.

"(c) INCLUDED AND EXCLUDED SERVICE.—If the services performed during one-half or more of any pay period by an employee for the person employing him constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one-half of any such pay period by an employee for the person employing him do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in this subsection the term 'pay period' means a period (of not more than thirty-one consecutive days) for which a payment of remuneration is ordinarily made to the employee by the person employing him. This subsection shall not be applicable with respect to services performed in a pay period by an employee for the person employing him, where any of such service is excepted by paragraph (9) of subsection (b).

"Employee."

"(d) EMPLOYEE.—The term 'employee' includes an officer of a corporation.

"State."

"(e) STATE.—The term 'State' includes Alaska, Hawaii, and the District of Columbia.

"Person."

"(f) PERSON.—The term 'person' means an individual, a trust or estate, a partnership, or a corporation.

"American vessel."

"(g) AMERICAN VESSEL.—The term 'American vessel' means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

"Agricultural labor."

"(h) AGRICULTURAL LABOR.—The term 'agricultural labor' includes all services performed—

"(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

"(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

"(3) In connection with the production or harvesting of maple sirup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

46 Stat. 1550. 12 U.S.C. § 1141j(g).

"(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

"As used in this subsection, the term 'farm' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards." "Farm."

SEC. 607. Subchapter A of chapter 9 of the Internal Revenue Code is amended by adding at the end thereof the following new section: *Ante*, p. 175.

"SEC. 1432. This subchapter may be cited as the 'Federal Insurance Contributions Act'." "Federal Insurance Contributions Act."

SEC. 608. Section 1600 of the Internal Revenue Code is amended to read as follows: *Ante*, p. 183; *post*, p. 1420. I. R. C. § 1600.

"SEC. 1600. RATE OF TAX. Tax on employers of eight or more.

"Every employer (as defined in section 1607 (a)) shall pay for the calendar year 1939 and for each calendar year thereafter an excise tax, with respect to having individuals in his employ, equal to 3 per centum of the total wages (as defined in section 1607 (b)) paid by him during the calender year with respect to employment (as defined in section 1607 (c)) after December 31, 1938." Rate of tax. *Post*, pp. 1392, 1420.

SEC. 609. Section 1601 of the Internal Revenue Code is amended to read as follows: *Ante*, p. 183. I. R. C. § 1601.

"SEC. 1601. CREDITS AGAINST TAX.

"(a) CONTRIBUTIONS TO STATE UNEMPLOYMENT FUNDS.— Contributions to State unemployment funds.

"(1) The taxpayer may, to the extent provided in this subsection and subsection (c), credit against the tax imposed by section 1600 the amount of contributions paid by him into an unemployment fund maintained during the taxable year under the unemployment compensation law of a State which is certified for the taxable year as provided in section 1603. *Ante*, p. 185; *post*, p. 1391. I. R. C. § 1603.

"(2) The credit shall be permitted against the tax for the taxable year only for the amount of contributions paid with respect to such taxable year.

"(3) The credit against the tax for any taxable year shall be permitted only for contributions paid on or before the last day upon which the taxpayer is required under section 1604 to file a return for such year; except that credit shall be permitted for contributions paid after such last day but before July 1 next following such last day, but such credit shall not exceed 90 per centum of the amount which would have been allowable as credit on account of such contributions had they been paid on or before such last day. The preceding provisions of this subdivision shall not apply to the credit against the tax of a taxpayer for any taxable year if such taxpayer's assets, at any time during the period from such last day for filing a return for such year to June 30 next following such last day, both dates inclusive, are in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

"(4) Upon the payment of contributions into the unemployment fund of a State which are required under the unemployment compensation law of that State with respect to remuneration on the basis of which, prior to such payment into the proper fund, the taxpayer erroneously paid an amount as contributions under another unemployment compensation law, the payment into the proper fund shall, for purposes of credit against the tax, be deemed to have been made at the time of the erroneous payment. If, by reason of such other law, the taxpayer was entitled to cease paying contributions with respect to services subject to such other law, the payment into the proper fund shall, for purposes of credit against the tax, be deemed to have been made on the date the return for the taxable year was filed under section 1604.

Ante, p. 186; *post*, p. 1391.
I. R. C. § 1604.

"(5) Refund of the tax (including penalty and interest collected with respect thereto, if any), based on any credit allowable under this section, may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund.

Additional credit.

"(b) ADDITIONAL CREDIT.—In addition to the credit allowed under subsection (a), a taxpayer may credit against the tax imposed by section 1600 for any taxable year an amount, with respect to the unemployment compensation law of each State certified for the taxable year as provided in section 1602 (or with respect to any provisions thereof so certified), equal to the amount, if any, by which the contributions required to be paid by him with respect to the taxable year were less than the contributions such taxpayer would have been required to pay if throughout the taxable year he had been subject under such State law to the highest rate applied thereunder in the taxable year to any person having individuals in his employ, or to a rate of 2.7 per centum, whichever rate is lower.

Ante, pp. 183, 1387.
I. R. C. § 1600.

Infra.

Limit on total credits.

"(c) LIMIT ON TOTAL CREDITS.—The total credits allowed to a taxpayer under this subchapter shall not exceed 90 per centum of the tax against which such credits are allowable."

Ante, p. 184.
I. R. C. § 1602.

SEC. 610. (a) Section 1602 of the Internal Revenue Code is amended to read as follows:

"SEC. 1602. CONDITIONS OF ADDITIONAL CREDIT ALLOWANCE.

State standards.
Supra.

"(a) STATE STANDARDS.—A taxpayer shall be allowed an additional credit under section 1601 (b) with respect to any reduced rate of contributions permitted by a State law, only if the Board finds that under such law—

"(1) No reduced rate of contributions to a pooled fund or to a partially pooled account, is permitted to a person (or group of persons) having individuals in his (or their) employ except on the basis of his (or their) experience with respect to unemployment or other factors bearing a direct relation to unemployment risk during not less than the three consecutive years immediately preceding the computation date;

"(2) No reduced rate of contributions to a guaranteed employment account is permitted to a person (or a group of persons) having individuals in his (or their) employ unless (A) the guaranty of remuneration was fulfilled in the year preceding the computation date; and (B) the balance of such account amounts to not less than 2½ per centum of that part of the pay roll or pay rolls for the three years preceding the computation date by which contributions to such account were measured; and (C) such contributions were payable to such account with respect to three years preceding the computation date;

"(3) Such lower rate, with respect to contributions to a separate reserve account, is permitted only when (A) compensation has been payable from such account throughout the preceding calendar year, and (B) such account amounts to not less than five times the largest amount of compensation paid from such account within any one of the three preceding calendar years, and (C) such account amounts to not less than 7½ per centum of the total wages payable by him (plus the total wages payable by any other employers who may be contributing to such account) with respect to employment in such State in the preceding calendar year.

"(4) Effective January 1, 1942, paragraph (3) of this subsection is amended to read as follows:

"'(3) No reduced rate of contributions to a reserve account is permitted to a person (or group of persons) having individuals in his (or their) employ unless (A) compensation has been payable from such account throughout the year preceding the computation date, and (B) the balance of such account amounts to not less than five times the largest amount of compensation paid from such account within any one of the three years preceding such date, and (C) the balance of such account amounts to not less than 2½ per centum of that part of the pay roll or pay rolls for the three years preceding such date by which contributions to such account were measured, and (D) such contributions were payable to such account with respect to the three years preceding the computation date.'

Certification by the Board with respect to additional credit allowance.

"(b) CERTIFICATION BY THE BOARD WITH RESPECT TO ADDITIONAL CREDIT ALLOWANCE.—

"(1) On December 31 in each taxable year, the Board shall certify to the Secretary of the Treasury the law of each State (certified with respect to such year by the Board as provided in section 1603) with respect to which it finds that reduced rates of contributions were allowable with respect to such taxable year only in accordance with the provisions of subsection (a) of this section.

Ante, p. 185; *post*, p. 1391.
I. R. C. § 1603.

"(2) If the Board finds that under the law of a single State (certified by the Board as provided in section 1603) more than one type of fund or account is maintained, and reduced rates of contributions to more than one type of fund or account were allowable with respect to any taxable year, and one or more of such reduced rates were allowable under conditions not fulfilling the requirements of subsection (a) of this section, the Board shall, on December 31 of such taxable year, certify to the Secretary of the Treasury only those provisions of the State law pursuant to which reduced rates of contributions were allowable with respect to such taxable year under conditions fulfilling the requirements of subsection (a) of this section, and shall, in connection therewith, designate the kind of fund or account, as defined in subsection (c) of this section, established by the provisions so certified. If the Board finds that a part of any reduced rate of contributions payable under such law or under such provisions is required to be paid into one fund or account and a part into another fund or account, the Board shall make such certification pursuant to this paragraph as it finds will assure the allowance of additional credits only with respect to that part of the reduced rate of contributions which is allowed under provisions which do fulfill the requirements of subsection (a) of this section.

"(3) The Board shall, within thirty days after any State law is submitted to it for such purpose, certify to the State agency

its findings with respect to reduced rates of contributions to a type of fund or account, as defined in subsection (c) of this section, which are allowable under such State law only in accordance with the provisions of subsection (a) of this section. After making such findings, the Board shall not withhold its certification to the Secretary of the Treasury of such State law, or of the provisions thereof with respect to which such findings were made, for any taxable year pursuant to paragraph (1) or (2) of this subsection unless, after reasonable notice and opportunity for hearing to the State agency, the Board finds the State law no longer contains the provisions specified in subsection (a) of this section or the State has, with respect to such taxable year, failed to comply substantially with any such provision.

Definitions.

"(c) DEFINITIONS.—As used in this section—

"Reserve account."

"(1) RESERVE ACCOUNT.—The term 'reserve account' means a separate account in an unemployment fund, maintained with respect to a person (or group of persons) having individuals in his (or their) employ, from which account, unless such account is exhausted, is paid all and only compensation payable on the basis of services performed for such person (or for one or more of the persons comprising the group).

"Pooled fund."

"(2) POOLED FUND.—The term 'pooled fund' means an unemployment fund or any part thereof (other than a reserve account or a guaranteed employment account) into which the total contributions of persons contributing thereto are payable, in which all contributions are mingled and undivided, and from which compensation is payable to all individuals eligible for compensation from such fund.

"Partially pooled account."

"(3) PARTIALLY POOLED ACCOUNT.—The term 'partially pooled account' means a part of an unemployment fund in which part of the fund all contributions thereto are mingled and undivided, and from which part of the fund compensation is payable only to individuals to whom compensation would be payable from a reserve account or from a guaranteed employment account but for the exhaustion or termination of such reserve account or of such guaranteed employment account. Payments from a reserve account or guaranteed employment account into a partially pooled account shall not be construed to be inconsistent with the provisions of paragraph (1) or (4) of this subsection.

"Guaranteed employment account."

"(4) GUARANTEED EMPLOYMENT ACCOUNT.—The term 'guaranteed employment account' means a separate account, in an unemployment fund, maintained with respect to a person (or group of persons) having individuals in his (or their) employ who, in accordance with the provisions of the State law or of a plan thereunder approved by the State agency,

"(A) guarantees in advance at least thirty hours of work, for which remuneration will be paid at not less than stated rates, for each of forty weeks (or if more, one weekly hour may be deducted for each added week guaranteed) in a year, to all the individuals who are in his (or their) employ in, and who continue to be available for suitable work in, one or more distinct establishments, except that any such individual's guaranty may commence after a probationary period (included within the eleven or less consecutive weeks immediately following the first week in which the individual renders services), and

"(B) gives security or assurance, satisfactory to the State agency, for the fulfillment of such guaranties, from which account, unless such account is exhausted or terminated, is paid all and only compensation, payable on the basis of services performed for

such person (or for one or more of the persons comprising the group), to any such individual whose guaranteed remuneration has not been paid (either pursuant to the guaranty or from the security or assurance provided for the fulfillment of the guaranty), or whose guaranty is not renewed and who is otherwise eligible for compensation under the State law.

"Year." "(5) YEAR.—The term 'year' means any twelve consecutive calendar months.

"Balance." "(6) BALANCE.—The term 'balance', with respect to a reserve account or a guaranteed employment account, means the amount standing to the credit of the account as of the computation date; except that, if subsequent to January 1, 1940, any moneys have been paid into or credited to such account other than payments thereto by persons having individuals in their employ, such term shall mean the amount in such account as of the computation date less the total of such other moneys paid into or credited to such account subsequent to January 1, 1940.

"Computation date." "(7) COMPUTATION DATE.—The term 'computation date' means the date, occurring at least once in each calendar year and within twenty-seven weeks prior to the effective date of new rates of contributions, as of which such rates are computed.

"Reduced rate." "(8) REDUCED RATE.—The term 'reduced rate' means a rate of contributions lower than the standard rate applicable under the State law, and the term 'standard rate' means the rate on the basis of which variations therefrom are computed."

Ante, p. 185. I. R. C. § 1603 (a). Approval of State laws, requirements for. SEC. 611. Paragraphs (1), (3), and (4) of section 1603 (a) of the Internal Revenue Code are amended to read as follows:

"(1) All compensation is to be paid through public employment offices or such other agencies as the Board may approve;

"(3) All money received in the unemployment fund shall (except for refunds of sums erroneously paid into such fund and except for refunds paid in accordance with the provisions of section 1606 (b)) immediately upon such receipt be paid over to the Secretary of the Treasury to the credit of the Unemployment Trust Fund established by section 904 of the Social Security Act 49 Stat. 640; U. S. C., 1934 ed., title 42, sec. 1104);

Post, p. 1392.

49 Stat. 640. 42 U. S. C., Supp. IV, § 1104.

"(4) All money withdrawn from the unemployment fund of the State shall be used solely in the payment of unemployment compensation, exclusive of expenses of administration, and for refunds of sums erroneously paid into such fund and refunds paid in accordance with the provisions of section 1606 (b);"

Ante, p. 186. I. R. C. § 1604 (b). Returns. Extension of time for filing. SEC. 612. Section 1604 (b) of the Internal Revenue Code is amended to read as follows:

"(b) EXTENSION OF TIME FOR FILING.—The Commissioner may extend the time for filing the return of the tax imposed by this subchapter, under such rules and regulations as he may prescribe with the approval of the Secretary, but no such extension shall be for more than ninety days.

Ante, p. 187. I. R. C. § 1606. SEC. 613. Section 1606 of the Internal Revenue Code is amended to read as follows:

"SEC. 1606. INTERSTATE COMMERCE AND FEDERAL INSTRUMENTALITIES.

Persons engaged in interstate, etc., commerce, payments under State law to unemployment fund. "(a) No person required under a State law to make payments to an unemployment fund shall be relieved from compliance therewith on the ground that he is engaged in interstate or foreign commerce, or that the State law does not distinguish between employees engaged in interstate or foreign commerce and those engaged in intrastate commerce.

Federal instrumentalities and their employees, contributions to State unemployment funds; exceptions.
Ante, p. 1387.

"(b) The legislature of any State may require any instrumentality of the United States (except such as are (A) wholly owned by the United States, or (B) exempt from the tax imposed by section 1600 by virtue of any other provision of law), and the individuals in its employ, to make contributions to an unemployment fund under a State unemployment compensation law approved by the Board under section 1603 and (except as provided in section 5240 of the Revised Statutes, as amended, and as modified by subsection (c) of this section) to comply otherwise with such law. The permission granted in this subsection shall apply (1) only to the extent that no discrimination is made against such instrumentality, so that if the rate of contribution is uniform upon all other persons subject to such law on account of having individuals in their employ, and upon all employees of such persons, respectively, the contributions required of such instrumentality or the individuals in its employ shall not be at a greater rate than is required of such other persons and such employees, and if the rates are determined separately for different persons or classes of persons having individuals in their employ or for different classes of employees, the determination shall be based solely upon unemployment experience and other factors bearing a direct relation to unemployment risk, and (2) only if such State law makes provision for the refund of any contributions required under such law from an instrumentality of the United States or its employees for any year in the event said State is not certified by the Board under section 1603 with respect to such year.

Ante, pp. 185, 1391.
I. R. C. § 1603.
R. S. § 5240.
12 U. S. C. §§ 481-485; Supp. IV, §§ 481-485.

National banking associations, returns, etc., relative to remuneration and services of employees.

"(c) Nothing contained in section 5240 of the Revised Statutes, as amended, shall prevent any State from requiring any national banking association to render returns and reports relative to the association's employees, their remuneration and services, to the same extent that other persons are required to render like returns and reports under a State law requiring contributions to an unemployment fund. The Comptroller of the Currency shall, upon receipt of a copy of any such return or report of a national banking association from, and upon request of, any duly authorized official, body, or commission of a State, cause an examination of the correctness of such return or report to be made at the time of the next succeeding examination of such association, and shall thereupon transmit to such official, body, or commission a complete statement of his findings respecting the accuracy of such returns or reports.

Persons performing services on U. S. premises, compliance with State unemployment compensation laws.

"(d) No person shall be relieved from compliance with a State unemployment compensation law on the ground that services were performed on land or premises owned, held, or possessed by the United States, and any State shall have full jurisdiction and power to enforce the provisions of such law to the same extent and with the same effect as though such place were not owned, held, or possessed by the United States."

Ante, p. 187.
I. R. C. § 1607.

SEC. 614. Effective January 1, 1940, section 1607 of the Internal Revenue Code is amended to read as follows:

"SEC. 1607. DEFINITIONS.

"When used in this subchapter—

"Employer."

"(a) EMPLOYER.—The term 'employer' does not include any person unless on each of some twenty days during the taxable year, each day being in a different calendar week, the total number of individuals who were employed by him in employment for some portion of the day (whether or not at the same moment of time) was eight or more.

"Wages."

"(b) WAGES.—The term 'wages' means all remuneration for employment, including the cash value of all remuneration paid in

any medium other than cash; except that such term shall not include— Exceptions.

"(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid to such individual by such employer with respect to employment during such calendar year;

"(2) The amount of any payment made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally or for a class or classes of his employees (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of (A) retirement, or (B) sickness or accident disability, or (C) medical and hospitalization expenses in connection with sickness or accident disability, or (D) death, provided the employee (i) has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employer, and (ii) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive a cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his employment with such employer;

"(3) The payment by an employer (without deduction from the remuneration of the employee) (A) of the tax imposed upon an employee under section 1400 or (B) of any payment required from an employee under a State unemployment compensation law; or *Ante*, p. 1381.

"(4) Dismissal payments which the employer is not legally required to make.

"(c) EMPLOYMENT.—The term 'employment' means any service performed prior to January 1, 1940, which was employment as defined in this section prior to such date, and any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him, irrespective of the citizenship or residence of either, except— "Employment." Exceptions.

"(1) Agricultural labor (as defined in subsection (l)); Agricultural labor.

"(2) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; Domestic service.

"(3) Casual labor not in the course of the employer's trade or business; Casual labor.

"(4) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States; Crew of vessels on navigable waters of United States.

"(5) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother; Individual in employ of son, daughter, etc.

"(6) Service performed in the employ of the United States Government or of an instrumentality of the United States which is (A) wholly owned by the United States, or (B) exempt from the tax imposed by section 1600 by virtue of any other provision of law; United States Government, etc., employees. *Ante*, p. 1387.

"(7) Service performed in the employ of a State, or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more States or political subdivisions; and any service performed in State, etc., employees.

the employ of any instrumentality of one or more States or political subdivisions to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by section 1600;

Ante, p. 1387.

Religious, etc., corporations.

"(8) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

Carriers, employees and employee representatives.
52 Stat. 1094.
45 U. S. C., Supp. IV, § 351.

"(9) Service performed by an individual as an employee or employee representative as defined in section 1 of the Railroad Unemployment Insurance Act;

Certain corporations exempt from income tax; conditions.
Ante, p. 33.
I. R. C. § 101.

"(10) (A) Service performed in any calendar quarter in the employ of any organization exempt from income tax under section 101, if—

"(i) the remuneration for such service does not exceed $45, or

"(ii) such service is in connection with the collection of dues or premiums for a fraternal beneficiary society, order, or association, and is performed away from the home office, or is ritualistic service in connection with any such society, order, or association, or

"(iii) such service is performed by a student who is enrolled and is regularly attending classes at a school, college, or university;

Agricultural, etc., organizations.

(B) Service performed in the employ of an agricultural or horticultural organization exempt from income tax under section 101 (1);

Voluntary employees' beneficiary associations.

"(C) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (i) no part of its net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (ii) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses;

"(D) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (i) admission to membership in such association is limited to individuals who are officers or employees of the United States Government, and (ii) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual;

Schools, colleges, etc.
Ante, p. 33.
I. R. C. § 101.

"(E) Service performed in any calendar quarter in the employ of a school, college, or university, not exempt from income tax under section 101, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college, or university, and the remuneration for such service does not exceed $45 (exclusive of room, board, and tuition);

Foreign government employees.

"(11) Service performed in the employ of a foreign government (including service as a consular or other officer or employee or a nondiplomatic representative);

"(12) Service performed in the employ of an instrumentality wholly owned by a foreign government— Instrumentality wholly owned by foreign government.

"(A) If the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality thereof; and

"(B) If the Secretary of State shall certify to the Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States Government and of instrumentalities thereof:

"(13) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to State law; and service performed as an interne in the employ of a hospital by an individual who has completed a four years' course in a medical school chartered or approved pursuant to State law; Student nurses; interns.

"(14) Service performed by an individual for a person as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such person is performed for remuneration solely by way of commission; or Insurance agents, etc., on commission basis.

"(15) Service performed by an individual under the age of eighteen in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution. Individuals under age of 18 delivering newspapers, etc.

"(d) INCLUDED AND EXCLUDED SERVICE.—If the services performed during one-half or more of any pay period by an employee for the person employing him constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one-half of any such pay period by an employee for the person employing him do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in this subsection the term 'pay period' means a period (of not more than thirty-one consecutive days) for which a payment of remuneration is ordinarily made to the employee by the person employing him. This subsection shall not be applicable with respect to services performed in a pay period by an employee for the person employing him, where any of such service is excepted by paragraph (9) of subsection (c). Included and excluded service. "Pay period" defined.

"(e) STATE AGENCY.—The term 'State agency' means any State officer, board, or other authority, designated under a State law to administer the unemployment fund in such State. "State agency."

"(f) UNEMPLOYMENT FUND.—The term 'unemployment fund' means a special fund, established under a State law and administered by a State agency, for the payment of compensation. Any sums standing to the account of the State agency in the Unemployment Trust Fund established by section 904 of the Social Security Act, as amended, shall be deemed to be a part of the unemployment fund of the State, and no sums paid out of the Unemployment Trust Fund to such State agency shall cease to be a part of the unemployment fund of the State until expended by such State agency. An unemployment fund shall be deemed to be maintained during a taxable year only if throughout such year, or such portion of the year as the unemployment fund was in existence, no part of the moneys of such fund was expended for any purpose other than the payment of compensation (exclusive of expenses of administration) and for refunds of sums "Unemployment fund." 49 Stat. 640. 42 U. S. C., Supp. IV, § 1104.

erroneously paid into such fund and refunds paid in accordance with the provisions of section 1606 (b).

Ante, p. 1392.

"Contributions."

"(g) CONTRIBUTIONS.—The term 'contributions' means payments required by a State law to be made into an unemployment fund by any person on account of having individuals in his employ, to the extent that such payments are made by him without being deducted or deductible from the remuneration of individuals in his employ.

"Compensation."

"(h) COMPENSATION.—The term 'compensation' means cash benefits payable to individuals with respect to their unemployment.

"Employee."

"(i) EMPLOYEE.—The term 'employee' includes an officer of a corporation.

"State."

"(j) STATE.—The term 'State' includes Alaska, Hawaii, and the District of Columbia.

"Person."

"(k) PERSON.—The term 'person' means an individual, a trust or estate, a partnership, or a corporation.

"Agricultural labor."

"(l) AGRICULTURAL LABOR.—The term 'agricultural labor' includes all service performed—

"(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

"(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

"(3) In connection with the production or harvesting of maple sirup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

46 Stat. 1550, 12 U.S.C. §1141j(g).

"(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

"Farm."

"As used in this subsection, the term 'farm' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards."

Ante, p. 183.

SEC. 615. Subchapter C of chapter 9 of the Internal Revenue Code is amended by adding at the end thereof the following new section:

"Federal Unemployment Tax Act."

"SEC. 1611. This subchapter may be cited as the 'Federal Unemployment Tax Act'."

TITLE VII—AMENDMENTS TO TITLE X OF THE SOCIAL SECURITY ACT

Grants to States for aid to the blind.
State plans.
Required methods of administration.
49 Stat. 645.
42 U. S. C., Supp. IV, § 1202.

SEC. 701. (a) Clause (5) of section 1002 (a) of the Social Security Act is amended to read as follows: "(5) provide such methods of administration (including after January 1, 1940, methods relating to the establishment and maintenance of personnel standards on a merit basis, except that the Board shall exercise no authority with respect to the selection, tenure of office, and compensation of any individual employed in accordance with such methods) as are found by the Board to be necessary for the proper and efficient operation of the plan."

Consideration of other income in determination of need.

(b) Effective July 1, 1941, section 1002 (a) of such Act is further amended by inserting before the period at the end thereof a semicolon and the following new clauses: "(8) provide that the State agency shall, in determining need, take into consideration any other income and resources of an individual claiming aid to the blind; and (9) provide safeguards which restrict the use or disclosure of information concerning applicants and recipients to purposes directly connected with the administration of aid to the blind".

Disclosure of information concerning applicants, etc., restriction.

49 Stat. 646.
42 U. S. C., Supp. IV, § 1203.

SEC. 702. Effective January 1, 1940, section 1003 of such Act is amended to read as follows:

"PAYMENT TO STATES

Amount to be paid for each quarter.

"SEC. 1003. (a) From the sums appropriated therefor, the Secretary of the Treasury shall pay to each State which has an approved plan for aid to the blind, for each quarter, beginning with the quarter commencing January 1, 1940, (1) an amount, which shall be used exclusively as aid to the blind, equal to one-half of the total of the sums expended during such quarter as aid to the blind under the State plan with respect to each needy individual who is blind and is not an inmate of a public institution, not counting so much of such expenditure with respect to any individual for any month as exceeds $40, and (2) an amount equal to one-half of the total of the sums expended during such quarter as found necessary by the Board for the proper and efficient administration of the State plan, which amount shall be used for paying the costs of administering the State plan or for aid to the blind, or both, and for no other purpose.

Method of computing and paying amounts.

"(b) The method of computing and paying such amounts shall be as follows:

Estimate by Board.

"(1) The Board shall, prior to the beginning of each quarter, estimate the amount to be paid to the State for such quarter under the provisions of subsection (a), such estimate to be based on (A) a report filed by the State containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such subsection, and stating the amount appropriated or made available by the State and its political subdivisions for such expenditures in such quarter, and if such amount is less than one-half of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, (B) records showing the number of blind individuals in the State, and (C) such other investigation as the Board may find necessary.

Bases of estimate.

Certification of amount by Board; reductions or increases.

"(2) The Board shall then certify to the Secretary of the Treasury the amount so estimated by the Board, (A) reduced or increased, as the case may be, by any sum by which it finds that its estimate for any prior quarter was greater or less than the amount which should have been paid to the State under subsection (a) for such quarter, and (B) reduced by a sum

equivalent to the pro rata share to which the United States is equitably entitled, as determined by the Board, of the net amount recovered during a prior quarter by the State or any political subdivision thereof with respect to aid to the blind furnished under the State plan; except that such increases or reductions shall not be made to the extent that such sums have been applied to make the amount certified for any prior quarter greater or less than the amount estimated by the Board for such prior quarter: *Provided*, That any part of the amount recovered from the estate of a deceased recipient which is not in excess of the amount expended by the State or any political subdivision thereof for the funeral expenses of the deceased shall not be considered as a basis for reduction under clause (B) of this paragraph.

Exception.

Proviso. Recoveries from estates of deceased recipients.

"(3) The Secretary of the Treasury shall thereupon, through the Division of Disbursement of the Treasury Department, and prior to audit or settlement by the General Accounting Office, pay to the State, at the time or times fixed by the Board, the amount so certified."

Payments prior to audit, etc., by General Accounting Office.

SEC. 703. Section 1006 of such Act is amended to read as follows:

49 Stat. 647. 42 U. S. C., Supp. IV, § 1206.

"SEC. 1006. When used in this title the term 'aid to the blind' means money payments to blind individuals who are needy."

"Aid to the blind" defined.

TITLE VIII—AMENDMENTS TO TITLE XI OF THE SOCIAL SECURITY ACT

General provisions. "State" defined. 49 Stat. 647. 42 U. S. C., Supp. IV, § 1301.

SEC. 801. Effective January 1, 1940, paragraph (1) of section 1101 (a) of such Act is amended to read as follows: "(1) The term 'State' (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia, and when used in titles V and VI of such Act (including section 531) includes Puerto Rico."

SEC. 802. Title XI of such Act is further amended by adding at the end thereof the following new sections:

"DISCLOSURE OF INFORMATION IN POSSESSION OF BOARD

Disclosure of information in possession of Board.

"SEC. 1106. No disclosure of any return or portion of a return (including information returns and other written statements) filed with the Commissioner of Internal Revenue under title VIII of the Social Security Act or the Federal Insurance Contributions Act or under regulations made under authority thereof, which has been transmitted to the Board by the Commissioner of Internal Revenue, or of any file, record, report, or other paper, or any information, obtained at any time by the Board or by any officer or employee of the Board in the course of discharging the duties of the Board, and no disclosure of any such file, record, report, or other paper, or information, obtained at any time by any person from the Board or from any officer or employee of the Board, shall be made except as the Board may by regulations prescribe. Any person who shall violate any provision of this section shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine not exceeding $1,000, or by imprisonment not exceeding one year, or both.

49 Stat. 636. 42 U. S. C., Supp. IV, §§ 1001-1011. *Ante*, p. 1387. I. R. C., ch. 9, subch. A.

Penalty.

"PENALTY FOR FRAUD

Fraud.

"SEC. 1107. (a) Whoever, with the intent to defraud any person, shall make or cause to be made any false representation concerning the requirements of this Act, the Federal Insurance Contributions Act, or the Federal Unemployment Tax Act, or of any rules or regulations issued thereunder, knowing such representations to be

Ante, pp. 1387, 1396. I. R. C., ch. 9, subchs. A, C.

false, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine not exceeding $1,000, or by imprisonment not exceeding one year, or both. Penalty.

"(b) Whoever, with the intent to elicit information as to the date of birth, employment, wages, or benefits of any individual (1) falsely represents to the Board that he is such individual, or the wife, parent, or child of such individual, or the duly authorized agent of such individual, or of the wife, parent, or child of such individual, or (2) falsely represents to any person that he is an employee or agent of the United States, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine not exceeding $1,000, or by imprisonment not exceeding one year, or both." Obtaining of information by false representations. Penalty.

TITLE IX—MISCELLANEOUS PROVISIONS

SEC. 901. Except as provided in section 906, no provision of this Act shall be construed as amending or altering the effect of section 13 (b), (c), (d), (e), or (f) of the Railroad Unemployment Insurance Act. Railroad Unemployment Insurance Act, provisions not deemed amended; exceptions. 52 Stat. 1110. 45 U. S. C., Supp. IV, § 363.

SEC. 902. (a) Against the tax imposed by section 901 of the Social Security Act for the calendar year 1936, 1937, or 1938, any taxpayer shall be allowed credit for the amount of contributions, with respect to employment during such year, paid by him into an unemployment fund under a State law— Tax on employers of eight or more. Credits against the tax, years 1936–1938. 49 Stat. 639. 42 U. S. C., Supp. IV, § 1101.

(1) Before the sixtieth day after the date of the enactment of this Act;

(2) On or after such sixtieth day, with respect to wages paid after the fortieth day after such date of enactment;

(3) Without regard to the date of payment, if the assets of the taxpayer are, at any time during the fifty-nine-day period following such date of enactment, in the custody or control of a receiver, trustee, or other fiduciary appointed by, or under the control of, a court of competent jurisdiction.

(b) Upon the payment of contributions into the unemployment fund of a State which are required under the unemployment compensation law of that State with respect to remuneration on the basis of which, prior to such payment into the proper fund, the taxpayer erroneously paid an amount as contributions under another unemployment compensation law, the payment into the proper fund shall, for purposes of credit against the tax imposed by section 901 of the Social Security Act for the calendar years 1936, 1937, and 1938, respectively, be deemed to have been made at the time of the erroneous payment. If, by reason of such other law, the taxpayer was entitled to cease paying contributions with respect to services subject to such other law, the payment into the proper fund shall, for purposes of credit against the tax, be deemed to have been made on the date the return for the taxable year was filed under section 905 of the Social Security Act. Contributions to State unemployment fund, erroneous payments. 49 Stat. 641. 42 U. S. C., Supp. IV, § 1105.

(c) The provisions of the Social Security Act in force prior to February 11, 1939 (except the provisions limiting the credit to amounts paid before the date of filing returns) shall apply to allowance of credit under subsections (a), (b), and (h), and the terms used in such subsections shall have the same meaning as when used in title IX of the Social Security Act prior to such date. The total credit allowable against the tax imposed by section 901 of such Act for the calendar years 1936, 1937, and 1938, respectively, shall not exceed 90 per centum of such tax. Provisions applicable. 49 Stat. 639. 42 U. S. C., Supp. IV, § 1101.

(d) Refund of the tax (including penalty and interest collected with respect thereto, if any), based on any credit allowable under Refunds.

subsections (a), (b), and (h), may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund.

Interest, restriction on payment.

Ante, p. 1387.

(e) Notwithstanding the provisions of section 1601 (a) (2) of the Internal Revenue Code, as amended, credit shall be permitted under such section 1601, against the tax for the taxable year in which remuneration is paid for services rendered during a prior year, for the amounts of contributions with respect to such remuneration which have not been credited against the tax for any prior taxable year. Credit shall be permitted under this subsection only against the tax for the years 1940, 1941, and 1942, and only for contributions with respect to remuneration for services rendered after December 31, 1938.

Years for which credit permitted.

Certain services performed prior to Jan. 1, 1940, restriction on tax collections.
49 Stat. 636, 639.
42 U. S. C., Supp. IV, §§ 1001, 1101.
Ante, pp. 1387, 1396.
I. R. C., ch. 9, subchs. A, C.
Refunds.

(f) No tax shall be collected under title VIII or IX of the Social Security Act or under the Federal Insurance Contributions Act or the Federal Unemployment Tax Act, with respect to services rendered prior to January 1, 1940, which are described in subparagraphs (11) and (12) of sections 1426 (b) and 1607 (c) of the Internal Revenue Code, as amended, and any such tax heretofore collected (including penalty and interest with respect thereto, if any), shall be refunded in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund. No payment shall be made under title II of the Social Security Act with respect to services rendered prior to January 1, 1940, which are described in subparagraphs (11) and (12) of section 209 (b) of such Act, as amended.

Old-age benefits.
Restriction on certain payments.
49 Stat. 622.
42 U. S. C., Supp. IV, § 401.
Lump-sum payments.
49 Stat. 624.
42 U. S. C., Supp. IV, § 404.

(g) No lump-sum payment shall be made under the provisions of section 204 of the Social Security Act after the date of enactment of this Act, except to the estate of an individual who dies prior to January 1, 1940.

Contributions to State fund, years 1936 or 1937, held not to be required payments, credit for.
49 Stat. 643.
42 U. S. C., Supp. IV, § 1107 (f).
49 Stat. 639.
42 U. S. C., Supp. IV, § 1101.

(h) Notwithstanding the provision of section 907 (f) of the Social Security Act limiting the term "contributions" to payments required by a State law, credit shall be permitted against the tax imposed by section 901 of such Act for the calendar year 1936 or 1937, for so much of any payments made as contributions for such year into the unemployment fund of a State which are held by the highest court of such State not to be required payments under the unemployment compensation law of such State if they are not returned to the taxpayer. So much of such payments as are not so returned shall be considered to be "contributions" for the purposes of section 903 of such Act. The periods of limitations prescribed by section 3312 (a) of the Internal Revenue Code shall not begin to run, in the case of the tax for such year of any taxpayer to whom any such payment is returned, until the last such payment is returned to the taxpayer.

Periods of limitation, suspension of running of.
Ante, p. 400.
I. R. C. § 3312 (a).

(i) No part of the tax imposed by the Federal Unemployment Tax Act or by title IX of the Social Security Act, whether or not the taxpayer is entitled to a credit against such tax, shall be deemed to be a penalty or forfeiture within the meaning of section 57j of the Act entitled "An Act to establish a uniform system of bankruptcy throughout the United States", approved July 1, 1898, as amended.

Certain taxes not deemed penalty, etc., under bankruptcy laws.
Ante, p. 1396.
I. R. C., ch. 9, subch. C.
49 Stat. 639.
42 U. S. C., Supp. IV, § 1101.
52 Stat. 867.
11 U. S. C., Supp. IV, § 93j.

SEC. 903. Section 1430 of the Internal Revenue Code is amended by striking out "3762" and inserting in lieu thereof "3661".

Clerical changes.
Ante, p. 178.
I. R. C. § 1430.

SEC. 904. Effective January 1, 1940, section 1428 of the Internal Revenue Code is amended by striking out "paragraphs (9) and (10)" and inserting in lieu thereof "paragraph (9)".

Ante, p. 178.
I. R. C. § 1428.

Services performed during 1939 by individual attaining age of 65.

SEC. 905. (a) No service performed at any time during the calendar year 1939 by any individual shall, by reason of the individual having attained the age of sixty-five, be excepted from employ-

ment as defined in section 1426 (b) of subchapter A of chapter 9 of the Internal Revenue Code. Paragraph (4) of such section (which excepts such service from employment) is repealed as of the effective date thereof, and paragraph (4) of section 811 (b) of the Social Security Act is repealed as of January 1, 1939. The tax on employees imposed by section 1400 of such subchapter and the tax on employers imposed by section 1410 of such subchapter, and the provisions of law applicable to such taxes, shall apply with respect to remuneration paid after December 31, 1938, for service which, by reason of the enactment of this section, constitutes employment as so defined.

Ante, p. 178.
I. R. C. § 1426 (b).
Provisions repealed.

49 Stat. 639.
42 U. S. C., Supp. IV, § 1011 (b).
Ante, p. 1381.
Ante, p. 1383.

(b) Notwithstanding any other provision of law, no employer shall be liable for the tax on any employee, imposed by section 1400 of such subchapter (unless the employer collects such tax from the employee), with respect to service performed before the date of enactment of this Act which constitutes employment by reason of the enactment of this section, except to the extent that the employer has under his control at any time on or after the ninetieth day after such date amounts of remuneration earned at any time by the employee.

Employers not liable for taxes with respect to services previously not classified as employment.

Exception.

SEC. 906. If the Social Security Board finds with respect to any State that the first regular session of such State's legislature which began after June 25, 1938, and adjourned prior to thirty days after the enactment of this Act (1) had not made provision to authorize and direct the Secretary of the Treasury, prior to thirty days after the close of such session or July 1, 1939, whichever date is later, to transfer from its account in the Unemployment Trust Fund to the railroad unemployment insurance account in the Unemployment Trust Fund an amount equal to such State's "preliminary amount", or to authorize and direct the Secretary of the Treasury, prior to thirty days after the close of such session or January 1, 1940, whichever date is later, to transfer from its account in the Unemployment Trust Fund to the railroad unemployment insurance account in the Unemployment Trust Fund an amount equal to such State's "liquidating amount", or both; and (2) had not made provision for financing the administration of its unemployment-compensation law during the period with respect to which grants therefor under section 302 of the Social Security Act are required under section 13 of the Railroad Unemployment Insurance Act to be withheld by the Social Security Board, notwithstanding the provisions of section 13 (d) of the Railroad Unemployment Insurance Act the Social Security Board shall not begin to withhold from certification to the Secretary of the Treasury for payment to such State the amounts determined by it pursuant to section 302 of the Social Security Act and to certify to the Secretary of the Treasury for payment into the railroad unemployment-insurance account the amount so withheld from such State, as provided in section 13 of the Railroad Unemployment Insurance Act, until after the thirtieth day after the close of such State's first regular or special session of its legislature which begins after the date of enactment of this Act and after the Social Security Board finds that such State had not, by the thirtieth day after the close of such legislative session, authorized and directed the Secretary of the Treasury to transfer from such State's account in the Unemployment Trust Fund to the railroad unemployment insurance account in the Unemployment Trust Fund such State's "preliminary amount" plus interest thereon at 2½ per centum per annum from the date the amount thereof is determined by the Social Security Board, and such State's "liquidating amount" plus interest thereon at 2½ per centum per annum from the date the amount thereof is determined by the Social Security Board. Notwithstanding

State legislatures failing to pass certain legislation for transfers of funds; action to be taken.

Failure to provide for administration of unemployment-compensation law.
49 Stat. 626; *ante*, p. 1378.
42 U. S. C., Supp. IV, § 502.
52 Stat. 1110.
42 U. S. C., Supp. IV, §§ 1107, 503; 45 U. S. C., Supp. IV, § 363.

the provisions of section 13 (e) of the Railroad Unemployment Insurance Act, any withdrawal by such State from its account in the Unemployment Trust Fund for purposes other than the payment of compensation of the whole or any part of amounts so withheld from certification with respect to such State pursuant to this Act shall be deemed to constitute a breach of the conditions set forth in sections 303 (a) (5) of the Social Security Act and 1603 (a) (4) of the Internal Revenue Code. The terms "preliminary amount" and "liquidating amount", as used herein, shall have the meanings defined in section 13 of the Railroad Unemployment Insurance Act.

49 Stat. 626.
42 U. S. C., Supp. IV, § 503 (a).
Ante, p. 1391.

Deductions from primary insurance benefits; maximum.
Ante, p. 1367.

SEC. 907. In addition to any other deductions made under section 203 of the Social Security Act, as amended, deductions shall be made from any primary insurance benefit or benefits to which an individual is entitled or from any other insurance benefit payable with respect to such individual's wages, until such deductions total 1 per centum of any wages paid him for services performed in 1939, and subsequent to his attaining age sixty-five, with respect to which the taxes imposed by section 1400 of the Internal Revenue Code have not been deducted by his employer from his wages or paid by such employer.

Ante, p. 1381.

Social Security Board, supervision by Federal Security Administrator.

SEC. 908. All functions of the Social Security Board shall be administered by the Social Security Board under the direction and supervision of the Federal Security Administrator.

Federal Savings and Loan Associations, employment taxes.
48 Stat. 133.
12 U. S. C. § 1464 (h).
Ante, pp. 1383, 1387.

SEC. 909. Subsection (h) of section 5 of the Home Owners' Loan Act of 1933, as amended, is amended by inserting after the words "United States", where they first appear in such subsection, the following: "(except the taxes imposed by sections 1410 and 1600 of the Internal Revenue Code with respect to wages paid after December 31, 1939, for employment after such date)".

Revenue Act of 1939.
Assumption of liability not recognized under prior Acts.
Application of provisions without regard to exception in certain cases.
Ante, p. 871.

SEC. 910. (a) The provisions of section 213 (f) of the Revenue Act of 1939 shall apply without regard to the exception therein provided, if (1) the taxpayer in the determination referred to in such exception is a corporation, (2) such determination is by a decision of the Board of Tax Appeals or of a court, (3) under the law applicable to the taxable year in which the exchange occurred, the basis of the property, acquired upon the exchange from the taxpayer by the party assuming a liability of the taxpayer or acquiring the property subject to a liability, is the cost to such party of the property acquired upon the exchange, and (4) the taxpayer in pursuance of the plan of reorganization effected a complete liquidation immediately subsequent to the exchange.

Claims for refund of overpayments, time limitation.

(b) No overpayment determined to have been made for any taxable year by reason of the provisions of paragraph (a) of this section shall be refunded or credited unless a claim for refund is filed within the period of limitations otherwise provided by law for filing a claim for refund for such taxable year, or within one year from the date of enactment of the Revenue Act of 1939, whichever of such periods expires the later. No interest shall be allowed or paid on the amount of any overpayment refunded or credited by reason of the provisions of this section.

Ante, p. 862.
Interest, restriction on payment.

Floor stocks adjustment under Agricultural Adjustment Act.
Time limitation for filing of claims.
49 Stat. 1741.
7 U. S. C., Supp. IV, § 642 (d).

SEC. 911. Subsection (d) of section 602 of the Revenue Act of 1936, as amended, (relating to floor stocks adjustment) is amended by striking out "January 1, 1937", and inserting in lieu thereof "January 1, 1940".

Approved, August 10, 1939.

[CHAPTER 667]

JOINT RESOLUTION

August 10, 1939
[H. J. Res. 381]
[Pub. Res., No. 50]

To provide funds for the maintenance and operation of the Administrative Office of the United States Courts for the fiscal year 1940.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the appropriations "Miscellaneous Salaries, United States Courts, 1940", and "Miscellaneous Expenses, United States Courts, 1940", are hereby made available to the Supreme Court of the United States in such amounts as may be determined necessary by said Court, not to exceed in the aggregate $150,000, for the purpose of carrying out the provisions of the Act entitled "An Act to provide for the administration of the United States courts, and for other purposes".

U. S. Courts, Administrative Office.
Appropriations made available for maintenance and operation.
Ante, p. 906.

Ante, p. 1223.

Approved, August 10, 1939.

[CHAPTER 682]

AN ACT

August 10, 1939
[H. R. 6664]
[Public, No. 380]

To admit the American-owned barges Prari and Palpa to American registry and to permit their use in coastwise trade.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding the provisions of section 27 of the Act of June 5, 1920, as amended (U. S. C., 1934 edition, Supp. IV, title 46, sec. 883), the barges Prari and Palpa, owned by the Southern Banana Corporation, a Delaware corporation, shall be admitted to American registry, and shall be entitled to engage in the coastwise trade and to transport merchandise between points in the United States, including Districts, Territories, and possessions thereof embraced within the coastwise laws.

Barges "Prari" and "Palpa."
Admittance of, to American registry, etc.
49 Stat. 442.
46 U. S. C., Supp. IV, § 883.

Approved, August 10, 1939.

[CHAPTER 684]

AN ACT

August 11, 1939
[S. 628]
[Public, No. 381]

To allow the Home Owners' Loan Corporation to extend the period of amortization of home loans from fifteen to twenty-five years.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the fourth sentence of section 4 (d) of the Home Owners' Loan Act of 1933, as amended, is amended by striking out before the semicolon the words "fifteen years" and substituting therefor the words "twenty-five years".

Home Owners' Loan Act of 1933, amendments.
48 Stat. 130.
12 U. S. C. § 1463 (d); Supp. IV, § 1463 (d).
Amortization period for loans, extension.

(b) That the sixth sentence of section 4 (d) of the Home Owners' Loan Act of 1933, as amended, is further amended to read as follows: "The Corporation may at any time grant an extension of time to any home owner for the payment of any installment of principal or interest owed by him to the Corporation or may at any time during the existence of the mortgage grant an extension and revision of its terms to provide for the amortization by means of monthly payment sufficient to retire the interest and principal within a period not to exceed twenty-five years from the date of its execution if in the judgment of the Corporation the circumstances of the home owner and the condition of the security justify such extension or revision."

Time extension for payment of installments.

Other adjustments.

Approved, August 11, 1939.

[CHAPTER 685]

AN ACT

August 11, 1939
[S. 1708]
[Public, No. 382]

To amend the Employers' Liability Act.

Employers' Liability Act, amendments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 1 and 4 of the Act entitled "An Act relating to the liability of common carriers by railroad to their employees in certain cases", approved April 22, 1908 (35 Stat. 65; U. S. C., title 45, secs. 51 and 54), be, and they are hereby, amended to read as follows:

35 Stat. 65.
45 U. S. C. §§ 51, 54.

Liability of railroad for injuries or death of employees from negligence.

"SEC. 1. That every common carrier by railroad while engaging in commerce between any of the several States or Territories, or between any of the States and Territories, or between the District of Columbia and any of the States or Territories, or between the District of Columbia or any of the States or Territories and any foreign nation or nations, shall be liable in damages to any person suffering injury while he is employed by such carrier in such commerce, or, in case of the death of such employee, to his or her personal representative, for the benefit of the surviving widow or husband and children of such employee; and, if none, then of such employee's parents; and, if none, then of the next of kin dependent upon such employee, for such injury or death resulting in whole or in part from the negligence of any of the officers, agents, or employees of such carrier, or by reason of any defect or insufficiency, due to its negligence, in its cars, engines, appliances, machinery, track, roadbed, works, boats, wharves, or other equipment.

Employees entitled to benefits.

"Any employee of a carrier, any part of whose duties as such employee shall be the furtherance of interstate or foreign commerce; or shall, in any way directly or closely and substantially, affect such commerce as above set forth shall, for the purposes of this Act, be considered as being employed by such carrier in such commerce and shall be considered as entitled to the benefits of this Act and of an Act entitled 'An Act relating to the liability of common carriers by railroad to their employees in certain cases' (approved April 22, 1908), as the same has been or may hereafter be amended."

Assumption of risks of employment.

"SEC. 4. That in any action brought against any common carrier under or by virtue of any of the provisions of this Act to recover damages for injuries to, or the death of, any of its employees, such employee shall not be held to have assumed the risks of his employment in any case where such injury or death resulted in whole or in part from the negligence of any of the officers, agents, or employees of such carrier; and no employee shall be held to have assumed the risks of his employment in any case where the violation by such common carrier of any statute enacted for the safety of employees contributed to the injury or death of such employee."

35 Stat. 66.
45 U. S. C. § 56.

SEC. 2. That the first sentence of section 6, of the Act entitled "An Act relating to the liability of common carriers by railroad to their employees in certain cases", approved April 22, 1908 (35 Stat. 65; U. S. C., title 45, sec. 56), be, and it is hereby, amended to read as follows:

Time limit for commencing action.

"SEC. 6. That no action shall be maintained under this Act unless commenced within three years from the day the cause of action accrued."

SEC. 3. That the Act entitled "An Act relating to the liability of common carriers by railroad to their employees in certain cases", approved April 22, 1908, as amended (U. S. C., title 45, ch. 2), be, and it is hereby, amended by adding an additional section thereto as follows:

Contracts, etc., preventing employees from giving information concerning accidents, void.

"SEC. 10. Any contract, rule, regulation, or device whatsoever, the purpose, intent, or effect of which shall be to prevent employees of any common carrier from furnishing voluntarily information to a

person in interest as to the facts incident to the injury or death of any employee, shall be void, and whoever, by threat, intimidation, order, rule, contract, regulation, or device whatsoever, shall attempt to prevent any person from furnishing voluntarily such information to a person in interest, or whoever discharges or otherwise disciplines or attempts to discipline any employee for furnishing voluntarily such information to a person in interest, shall, upon conviction thereof, be punished by a fine of not more than $1,000 or imprisoned for not more than one year, or by both such fine and imprisonment, for each offense: *Provided*, That nothing herein contained shall be construed to void any contract, rule, or regulation with respect to any information contained in the files of the carrier, or other privileged or confidential reports.

Threats, intimidation, etc.

Penalty.

Proviso. Information in files of carrier, etc.

"If any provision of this Act is declared unconstitutional or the applicability thereof to any person or circumstances is held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons and circumstances shall not be affected thereby."

Saving clause.

Approved, August 11, 1939.

[CHAPTER 686]

AN ACT

August 11, 1939
[S. 2046]
[Public, No. 383]

To change the designations of the Abraham Lincoln National Park, in the State of Kentucky, and the Fort McHenry National Park, in the State of Maryland.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Abraham Lincoln National Park, in the State of Kentucky, authorized by the Act of July 17, 1916 (39 Stat. 385), and the Fort McHenry National Park, in the State of Maryland, authorized by the Act of March 3, 1925 (43 Stat. 1109), shall hereafter be called and known as the "Abraham Lincoln National Historical Park", and the "Fort McHenry National Monument and Historic Shrine", respectively, and all moneys heretofore or hereafter appropriated for these areas under previous designations may be used in these areas as redesignated.

Abraham Lincoln National Park, Ky., and Fort McHenry National Park, Md.
39 Stat. 385; 43 Stat. 1109.
16 U. S. C. §§ 211-214, 437-440.
Designations changed.

Approved, August 11, 1939.

[CHAPTER 687]

AN ACT

August 11, 1939
[S. 2141]
[Public, No. 384]

To authorize acquisition of complete title to the Puyallup Indian Tribal School property at Tacoma, Washington, for Indian sanatorium purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized to acquire, from the Puyallup Tribe of Indians of Washington, for Indian sanatorium purposes, tracts numbered 6 and 7, containing thirty-eight and fifty one-hundredths acres, including all tribal-owned improvements thereon, of the Indian addition to the city of Tacoma, Washington, established under the Act of March 3, 1893 (27 Stat. 633); title to be conveyed to the United States by such tribal officials as the Puyallup Tribal Council shall authorize by resolution and by such form of relinquishment or deed as the Secretary of the Interior may designate.

Puyallup Indians, Wash.
Acquisition of land from, for Indian sanatorium purposes.

27 Stat. 633.
Conveyance of title.

SEC. 2. In order to carry out the provisions of section 1 hereof there is hereby authorized to be appropriated, out of any money in the Treasury of the United States not otherwise appropriated, the

Appropriation authorized.

Distribution to members of tribe.

sum of $228,525, which sum shall be distributed by the Secretary of the Interior in equal shares to the members of the Puyallup Indian Tribe, determined in accordance with the constitution and bylaws of the tribe approved May 13, 1936, as of the date of the passage of this Act, under such rules and regulations as he may prescribe: *Provided*, That acceptance by each individual, or by his or her natural or legal guardian or heirs, of the pro rata share of the amount hereby authorized to be appropriated shall be recognized as completely extinguishing any and all right or interest such member of the tribe might have had in said property.

Proviso. Acceptance an extinguishment of interest.

Payment not a bar to hospitalization, etc.

SEC. 3. The fulfillment of the provisions of section 2 hereof shall not bar the hospitalization of or medical attention to members of the Puyallup Tribe at the Indian sanatorium referred to in section 1.

Approved, August 11, 1939.

[CHAPTER 688]

AN ACT

To provide for a national census of housing.

August 11, 1939
[S. 2240]
[Public, No. 385]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to provide information concerning the number, characteristics (including utilities and equipment), and geographical distribution of dwelling structures and dwelling units in the United States the Director of the Census shall take a census of housing in each State, the District of Columbia, Hawaii, Puerto Rico, the Virgin Islands, and Alaska, in the year 1940 in conjunction with, at the same time, and as a part of the population inquiry of the sixteenth decennial census. The Director of the Census shall be authorized to collect such supplementary statistics (either in advance of or after the taking of such census) as are necessary to the completion thereof.

National census of housing.
Director of the Census to conduct, in 1940, as part of population inquiry.

Collection of supplementary statistics.

SEC. 2. All of the provisions, including penalties, of the Act providing for the fifteenth and subsequent decennial censuses, approved June 18, 1929 (46 Stat. 21; U. S. C., Supp. VII, title 13, ch. 4), shall apply to the taking of the census provided for in section 1 of this Act.

Application of existing provisions, etc.

46 Stat. 21.
13 U. S. C. ch. 4.

Appropriation authorized.

SEC. 3. For the purpose of carrying out the provisions of this Act, there is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, not to exceed $8,000,000 to cover the estimated cost of such census.

Approved, August 11, 1939.

[CHAPTER 689]

AN ACT

To amend subsection (n), section 77, of the Bankruptcy Act, as amended, concerning payment of preferred claims.

August 11, 1939
[S. 2654]
[Public, No. 386]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 77, subsection (n), of the Bankruptcy Act, as amended, be further amended to read as follows:

Bankruptcy Act of 1898, amendment.
49 Stat. 923.
11 U. S. C., Supp. IV, § 205 (n).
Reorganization of railroad corporations.
Claims for personal injuries to employees, etc.

"(n) In proceedings under this section, and in equity receiverships of railroad corporations now or hereafter pending in any court of the United States, claims for personal injuries to employees of a railroad corporation, claims of personal representatives of deceased employees of a railroad corporation, arising under State or Federal laws, and claims now or hereafter payable by sureties upon super-

sedeas, appeal, attachment, or garnishment bonds, executed by sureties without security, for and in any action brought against such railroad corporation or trustees appointed pursuant to this section, shall be preferred and paid out of the assets of such railroad corporation as operating expenses of such railroad."

Approved, August 11, 1939.

[CHAPTER 690]

AN ACT

August 11, 1939
[S. 2697]
[Public, No. 387]

To facilitate the execution of arrangements for the exchange of surplus agricultural commodities produced in the United States for reserve stocks of strategic and critical materials produced abroad.

Surplus agricultural commodities.
Exchange of, for reserve stocks of strategic, etc., materials produced abroad.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any other provision of law, whenever the President, by and with the advice and consent of the Senate, has concluded a treaty involving the exchange of surplus agricultural commodities produced in the United States which are held under loans made or made available by the Commodity Credit Corporation for stocks of strategic and critical materials produced abroad, the Commodity Credit Corporation is authorized, upon terms and conditions prescribed by the Secretary of Agriculture, to accept such strategic and critical materials in exchange for such surplus agricultural commodities; and for the purpose of such exchange the Secretary of War, the Secretary of the Navy, and the Secretary of the Interior acting jointly through the agency of the Army and Navy Munitions Board shall determine which materials are strategic and critical and the quantity and quality of such materials. In order to carry out the provisions of this Act, the Commodity Credit Corporation is authorized, upon terms and conditions prescribed by the Secretary of Agriculture, to procure, convey, transport, handle, store, maintain, or rotate such surplus agricultural commodities, and such reserve stocks of strategic and critical materials, as may be necessary to accomplish the purposes of this Act.

Determination of strategic, etc., materials; quantity and quality.

Duties of Commodity Credit Corporation.

The Commodity Credit Corporation is authorized and directed to transfer to warehouses in or near cotton manufacturing centers in New England not to exceed three hundred thousand bales of cotton, to which it now has title or may hereafter acquire title, having regard for the grades and staples customarily required by manufacturers in that area: *Provided*, That all necessary costs in connection with such transfer will not result in additional net cost to the Corporation.

Warehousing of cotton.

Proviso.
Cost restriction.

In determining specific cotton to be exchanged under this Act, the determination shall be made by sampling and selection at the place where the cotton is stored on the date of ratification of a treaty providing for such exchange, and no cotton shall be exchanged under such treaty which, after such date, is transported to another place and there sampled and selected. Such reserve stocks of strategic and critical materials shall be stored on military or naval reservations or in other locations approved by the Secretary of War and the Secretary of the Navy. The Commodity Credit Corporation is authorized to transfer such reserve stocks of strategic and critical materials, upon such terms and conditions as the Secretary of Agriculture shall approve, to any other governmental agency. Such reserve stocks or strategic and critical materials shall be made available or disposed of by the Commodity Credit Corporation or other governmental agency only upon order of the President in accordance with the terms of the

Determination of specific cotton to be exchanged; method.

Storage of reserve stocks of strategic, etc., materials.

Transfer to other governmental agencies.

Disposition.

Replacement.

Funds available.

Appropriation authorized.

applicable treaty; when necessary to prevent deterioration, the Commodity Credit Corporation or other governmental agency is authorized to replace those quantities of the reserve stocks of such strategic and critical materials subject to deterioration with equivalent quantities of the same materials. The funds now or hereafter made available to the Commodity Credit Corporation are hereby made available to carry out the purposes of this Act. There is hereby authorized to be appropriated such additional sums as may be required to carry out the provisions of this Act. All funds for carrying out the provisions of this Act shall be available for allotment to bureaus and offices of the Department of Agriculture, and for transfer to such other agencies of the Federal Government as the Secretary of Agriculture may request to cooperate or assist in carrying out the provisions of this Act.

Approved, August 11, 1939.

[CHAPTER 691]

AN ACT

August 11, 1939
[S. 2745]
[Public, No. 388]

To authorize the Commissioners of the District of Columbia to make regulations to prevent and control the spread of communicable and preventable diseases.

District of Columbia.
Regulations for prevention of spread of certain diseases, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia are hereby authorized and empowered to promulgate and enforce all such reasonable rules and regulations as they may deem necessary to prevent and control the spread of communicable and preventable diseases in the District of Columbia.

Penalty for violation of regulation.

SEC. 2. The said Commissioners are authorized to prescribe a reasonable penalty of fine, not to exceed $100, or of imprisonment, not to exceed thirty days, or both, for the violation of any rule or regulation promulgated under the authority of this Act, and all prosecutions for violations of such rules and regulations shall be in the police court of the District of Columbia in the name of the District of Columbia upon information filed by the corporation counsel of the District of Columbia or any of his assistants.

Jurisdiction.

Effective date.
Repeal of designated Acts.

SEC. 3. This Act shall take effect from and after ninety days after its passage and approval, and from and after the expiration of said period the following Acts are hereby repealed:

29 Stat. 635.

An Act entitled "An Act to prevent the spread of contagious diseases in the District of Columbia", approved March 3, 1897 (29 Stat. 635);

34 Stat. 889.

An Act entitled "An Act for the prevention of scarlet fever, diphtheria, measles, whooping cough, chicken pox, epidemic cerebrospinal meningitis, and typhoid fever in the District of Columbia", approved February 1, 1907 (34 Stat. 889);

35 Stat. 126.

An Act entitled "An Act to provide for registration of all cases of tuberculosis in the District of Columbia, for free examination of sputum in suspected cases, and for preventing the spread of tuberculosis in said District", approved May 13, 1908 (35 Stat. 126); and

43 Stat. 1001.

An Act entitled "An Act for the prevention of venereal diseases in the District of Columbia, and for other purposes", approved February 26, 1925 (43 Stat. 1001).

Approved, August 11, 1939.

[CHAPTER 692]

AN ACT

August 11, 1939
[S. 2778]
[Public, No. 389]

To amend an Act entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924.

Motor-vehicle fuel taxes, D. C.
Time limitation for filing application for refund.
43 Stat. 108.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress entitled "An Act to provide for a tax on motor-vehicle fuels sold within the District of Columbia, and for other purposes", approved April 23, 1924, be amended by striking from the last sentence of section 10 thereof the word "thirty" and inserting in lieu thereof the word "sixty".

Approved, August 11, 1939.

[CHAPTER 693]

AN ACT

August 11, 1939
[H. R. 4108]
[Public, No. 390]

To provide for the transfer of United States Employment Service records, files, and property in local offices to the States.

United States Employment Service.
Transfer of records and property in local offices to States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of assisting the State employment services established and maintained in accordance with the terms of the Act of June 6, 1933, entitled "An Act to provide for the establishment of a National Employment System and for cooperation with the States in the promotion of such system, and for other purposes", as amended (48 Stat. 113; 49 Stat. 216), the Federal Security Administrator is hereby authorized without payment of compensation to transfer and assign to the States in which it is located all property, including records, files, and office equipment, used by the United States Employment Service in its administrative and local employment offices in the respective States, except the records, files, and property used in the Veterans' Service and in the Farm Placement Service maintained under the said Act, as soon as such States establish and maintain systems of public employment offices, in accordance with the terms of sections 4, 5, and 8 of the said Act and the regulations promulgated thereunder.

48 Stat. 113; 49 Stat. 216.
29 U. S. C., ch. 4B; Supp. IV, ch. 4B.

Exception.

Approved, August 11, 1939.

[CHAPTER 694]

AN ACT

August 11, 1939
[H. R. 5129]
[Public, No. 391]

Authorizing and providing for the construction of additional facilities on the Canal Zone for the purposes of more adequately providing for the defense of the Panama Canal and for increasing its capacity for the future needs of interoceanic shipping.

Panama Canal, C. Z.
Improvement and enlargement of capacity of, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the improvement and enlargement of the capacity of the Panama Canal in the interests of defense and interoceanic commerce is hereby authorized to be prosecuted by the Governor of the Panama Canal under the supervision of the Secretary of War, substantially in accordance with the plans set forth and recommended in the report of the Governor of the Panama Canal, dated February 24, 1939, and published as House Document Numbered 210 and including such appurtenant structures, works, and facilities, and enlargements or improvements of existing channels, structures, works, and facilities as may be deemed

Appropriation authorized.
Provisos.
Citizenship requirements, new personnel.

Initial appropriation.

Employees authorized.

Provisos.
Compensation.

Excess rates, restriction.

Expert assistance.

Contracts without advertising.

Auxiliary plants and facilities.

Panama Railroad Company, use of facilities and services.

Purchases by Panama Canal to be made after advertising; exceptions.

necessary at a total cost not to exceed $277,000,000, which is hereby authorized to be appropriated for the purpose: *Provided, however*, That all new personnel in such construction work occupying skilled, technical, clerical, administrative, and supervisory positions shall be citizens of the United States: *Provided further*, That the initial appropriation for the fiscal year 1940 shall not exceed $15,000,000. For the purposes aforesaid, the Governor of the Panama Canal is authorized (a) to employ such persons as he may deem necessary and to fix their compensation: *Provided*, That the compensation of such persons shall not be lower than the compensation paid for the same or similar services to other employees of the Panama Canal: *Provided further*, That rates of compensation in excess of those authorized by law for other employees of the Panama Canal shall not be paid without the approval of the Secretary of War: *And provided further*, That the Governor of the Panama Canal with the approval of the Secretary of War is authorized to engage under agreement when deemed necessary expert assistance in the various arts and sciences upon terms and rates of compensation for services and incidental expenses in excess of the maximum compensation provided by law for employees of the Panama Canal; (b) to authorize the making of contracts without the advertisement hereinafter prescribed, with architectural or engineering corporations, firms, or individuals for the production and delivery of designs, plans, drawings, and specifications; (c) to authorize the making of any and all contracts necessary for the prosecution of the work herein authorized; (d) to provide for the establishment and operation of such auxiliary plants and facilities in connection with the work as may be necessary or desirable; (e) to utilize any of the facilities or services of the Panama Railroad Company upon such terms and conditions as may be approved by the Secretary of War; and (f) in general to do all things proper and necessary to insure the prompt and efficient completion of the work herein authorized.

Notwithstanding any other provision of law, and except as otherwise provided in this Act, all purchases and contracts for supplies or for services, except for personal services, shall be made by the Panama Canal after advertising, in such manner and at such times, sufficiently in advance of opening of bids, as the Governor or his duly authorized representative in the United States shall determine to be adequate to insure notice and opportunity for competition. Such advertisement shall not be required, however, when (a) an emergency requires immediate delivery of the supplies or performance of the services; or (b) repair parts, accessories, supplemental equipment, or services are required for supplies or services previously furnished or contracted for; or (c) the aggregate amount involved in any purchase of supplies or procurement of services does not exceed $500; in which cases such purchases of supplies or procurement of services may be made in the open market in the manner common among businessmen. In comparing bids and in making awards the Governor or his duly authorized representative in the United States may consider such factors as relative quality and adaptability of supplies or services, the bidder's financial responsibility, skill, experience, record of integrity in dealing, and ability to furnish repairs and maintenance services, the time of delivery or performance offered, and whether the bidder has complied with the specifications.

Approved, August 11, 1939.

[CHAPTER 695]

AN ACT

August 11, 1939
[H. R. 5506]
[Public, No. 392]

To authorize the Secretary of the Interior to contract with the State Water Conservation Board of Montana and the Tongue River Water Users' Association for participation in the costs and benefits of the Tongue River Storage Reservoir project for the benefit of lands on the Tongue River Indian Reservation, Montana.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be, and he is hereby, authorized and directed to execute a contract with the Tongue River Water Users' Association, a Montana corporation, and the State Water Conservation Board of the State of Montana, providing for the acquiring of a right to the use annually of seven thousand five hundred acre-feet of water from the Tongue River Reservoir project for the irrigation of lands on the Tongue River Indian Reservation, Montana, now without an adequate supply of water, and for the payment therefor of a proper proportionate share of the construction costs of the project: *Provided*, That the cost to the United States shall not exceed a total amount of $360,750, which amount, or so much thereof as may be necessary, is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to be paid in not to exceed thirty-seven annual installments beginning on December 15, 1939, and continuing thereafter until the entire construction costs properly assessable against the Indian lands benefited shall have been paid: *Provided further*, That said contract shall also make provision for payment of the annual operation and maintenance charges properly assessable against the United States on account of its participation in the benefits of said project, and the necessary money to pay such operation and maintenance charges is hereby authorized to be appropriated out of any money in the Treasury not otherwise appropriated.

Tongue River Indian Reservation, Mont.
Execution of contract for water for irrigating lands on, authorized.

Payment; computation.
Provisos.
Cost limitation.
Appropriation authorized.

Operation and maintenance charges, etc.

SEC. 2. Appropriations made for the purpose of this Act shall be reimbursed to the United States under regulations to be prescribed by the Secretary of the Interior.

Reimbursement.

Approved, August 11, 1939.

[CHAPTER 696]

AN ACT

August 11, 1939
[H. R. 5681]
[Public, No. 393]

To authorize the Federal Surplus Commodities Corporation to purchase and distribute surplus products of the fishing industry.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any part of the funds not to exceed $1,500,000 per year, transferred by the Secretary of Agriculture to the Federal Surplus Commodities Corporation created under and to carry out the provisions of section 32 of the Act of August 24, 1935 (49 Stat. 774), as amended, may also be used by such Corporation for the purpose of diverting surplus fishery products (including fish, shellfish, mollusks, and crustacea) from the normal channels of trade and commerce by acquiring them and providing for their distribution through Federal, State, and private relief channels: *Provided*, That none of the funds made available to the Federal Surplus Commodities Corporation under this Act shall be used to purchase any of the commodities designated in this Act which may have been produced in any foreign country. The provisions of law relating to the acquisition of materials or supplies for the United States shall not apply to the acquisition of commodities under this Act.

Surplus fishery products.
Purchase of, and distribution through relief channels.
Funds available; limitation.
49 Stat. 774.
7 U. S. C., Supp. IV, § 612c.

Proviso.
Purchase of foreign products forbidden.

Provisions of law inapplicable.

Maintenance in separate fund of designated sums transferred; uses.

SEC. 2. (a) From the fund authorized to be transferred by section 1 hereof, the Secretary of Agriculture is authorized to transfer to the Secretary of the Interior sums as follows to be maintained in a separate fund, $75,000, which shall be used by the Secretary of the Interior to promote the free flow of domestically produced fishery products in commerce by conducting a fishery educational service; and $100,000, which shall be used by the Secretary of the Interior to develop and increase markets for fishery products of domestic origin.

Approved, August 11, 1939.

[CHAPTER 697]

AN ACT

August 11, 1939
[H. R. 5747]
[Public, No. 394]

To authorize the addition of certain lands to the Wenatchee National Forest.

Wenatchee National Forest, Wash.
Addition of certain lands authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any of the following-described lands which are found by the Secretary of Agriculture to be chiefly valuable for national-forest purposes may be exchanged under the provisions of the Act entitled "An Act to consolidate national forest lands", approved March 20, 1922, as amended, and upon acceptance of title therefor shall become parts of the Wenatchee National Forest: Township 25 north, range 21 east, Willamette meridian, section 5; section 6, north half. Township 26 north, range 21 east, Willamette meridian, sections 1 to 8, inclusive; section 17, west half; sections 18 and 19; section 20, west half; section 29, west half; sections 30 and 31. Township 27 north, range 21 east, Willamette meridian, sections 19 to 36, inclusive.

42 Stat. 465; 43 Stat. 1090.
16 U. S. C. §§ 485, 486.

Inclusion of public lands.

SEC. 2. All public lands within the areas described in section 1 are hereby added to the Wenatchee National Forest and shall hereafter become subject to all laws and regulations applicable to national forests. The addition of such lands shall not affect any entry or vested right under the public land laws initiated prior to the passage of this Act. Lands received in exchange or purchased under the provisions of this Act shall be open to mineral locations, mineral development, and patent, in accordance with the mining laws of the United States.

Prior rights not affected.

Mineral locations, etc.

Approved, August 11, 1939.

[CHAPTER 698]

AN ACT

August 11, 1939
[H. R. 6266]
[Public, No. 395]

Providing for the incorporation of certain persons as Group Hospitalization, Inc.

Group Hospitalization, Inc.
Incorporators.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Arthur C. Christie, doctor of medicine; Major General Charles R. Reynolds; Mrs. Joshua Evans, Junior; Joseph H. Himes; General Frank T. Hines; Frank R. Jelleff; Howard W. Kacy; Mark Lansburgh; Admiral Ross T. McIntire; George H. O'Connor; Sidney F. Taliaferro; Charles S. White, doctor of medicine; Roger J. Whiteford; Thomas W. Brahany; and E. Barrett Prettyman, and their successors to be selected in the manner hereinafter declared, be, and they hereby are, incorporated and made a body politic and corporate, by the name of "Group Hospitalization, Inc.", and by that name may contract and be contracted with, sue and be sued, plead and be impleaded in any court of law or equity of competent jurisdiction, and may have and use a common seal.

Corporate name.

Powers.

SEC. 2. Said corporation is hereby authorized and empowered (a) to enter into contracts with individuals or groups of individuals to provide for hospitalization of such individuals, upon payment of specified rates or premiums, and to issue to such individuals appropriate certificates evidencing such contracts; (b) to enter into contracts with hospitals for the care and treatment of such individuals, in accordance with the terms of such certificates; and (c) to cooperate, consolidate, or contract with groups or organizations interested in promoting and safeguarding the public health.

Nonprofit business, conducted for benefit of certificate holders.

SEC. 3. Said corporation shall not be conducted for profit, but shall be conducted for the benefit of the aforesaid certificate holders. The business and affairs of this corporation shall be conducted by its board of trustees, who shall have full power and authority in the premises, including authority to provide for all expenses incident to the conduct and management of its business and affairs. The number of trustees shall be fixed by the bylaws, but shall be at least fifteen, and shall be maintained so as to be divisible into three equal classes. The incorporators are hereby declared to be the first board of trustees of this corporation, and their respective terms of office shall be as follows: General Frank T. Hines, Sidney F. Taliaferro, and Frank R. Jelleff, five years; Howard W. Kacy, Admiral Ross T. McIntire, and Arthur C. Christie, four years; Major General Charles R. Reynolds, Joseph H. Himes, and Charles S. White, three years; Mrs. Joshua Evans, Junior, Mark Lansburgh, and George H. O'Connor, two years; Roger J. Whiteford, Thomas W. Brahany, and E. Barrett Prettyman, one year. Upon the expiration of the respective terms of said trustees, their successors shall be appointed as follows: One by the Commissioners of the District of Columbia, one by the Medical Society of the District of Columbia, and one by a group consisting of the president or chairman of the boards of trustees or other designated individual of each hospital with which the corporation shall have contracts for hospitalization, at a meeting called thirty days in advance by the president of Group Hospitalization, Inc. If either of the other two groups aforesaid shall fail to name their respective quotas of trustees at any time, then such trustees shall be selected by the Commissioners of the District of Columbia. If the number of trustees shall be increased, each of the appointing authorities heretofore designated shall increase, proportionately, the number of trustees to be appointed by such appointing authority. Each of the trustees to be appointed as aforesaid shall serve for five years.

Trustees.

Incorporators declared first board of trustees; terms of office.

Appointment of successors.

Meetings, officers, etc.

SEC. 4. The first board of trustees shall meet within ten days after the approval of this Act and elect a president, vice president, secretary and treasurer, and from time to time such additional officers as the bylaws may provide, and also transact such other business as may properly come before them, including the preparation for approval, from time to time, of the necessary bylaws for the proper conduct of the corporation. The treasurer shall give bond to the corporation with sufficient surety, in such penalty as the trustees determine, for the faithful discharge of his duty. Thereafter the meetings of the trustees shall be held at such time and place as provided in the bylaws. In case of vacancy in the board of trustees caused otherwise than by expiration of term of office, such vacancy shall be filled by the remaining trustees for the unexpired term of such former trustee.

Certified copy of charter to be filed with superintendent of insurance, D. C.

SEC. 5. The corporation shall file with the superintendent of insurance of the District of Columbia a certified copy of this charter, of its bylaws, and copies of the forms of contracts to be offered to the certificate holders, whereupon the company may commence operations under this charter. The corporation shall also file annually with said superintendent of insurance a statement disclosing the operations of

Report.

Improper conduct.

the corporation for the preceding year, and its financial position. If said superintendent shall have reason to believe that this corporation is not complying with the provisions of this charter, or is being operated for profit, or fraudulently conducted, he shall cause to be instituted the necessary proceedings to enjoin such improper conduct, or to dissolve this corporation.

Investments.

SEC. 6. The funds of this company may be invested only in securities in which the funds of insurance companies may be invested, as provided by the laws of the District of Columbia.

Application of D. C. laws.

SEC. 7. This corporation shall not be subject to the provisions of statutes regulating the business of insurance in the District of Columbia, but shall be exempt therefrom unless specifically designated therein.

Purposes declared; property tax-exempt; exception.

SEC. 8. This corporation is hereby declared to be a charitable and benevolent institution, and all of its funds and property shall be exempt from taxation other than taxes on real estate.

Corporate authority.

SEC. 9. The corporation is hereby authorized and empowered to take over, carry out, and assume all contracts, obligations, assets, and liabilities of a corporation heretofore organized and now doing business in the District of Columbia under the name of Group Hospitalization, Inc.

Right to amend or repeal reserved.

SEC. 10. This Act may be altered, amended, or repealed at the pleasure of the Congress of the United States of America.

Approved, August 11, 1939.

[CHAPTER 699]

AN ACT

August 11, 1939
[H. R. 6634]
[Public, No. 396]

Amending previous flood-control Acts, and authorizing certain preliminary examinations and surveys for flood control, and for other purposes.

Flood control.

50 Stat. 877.
33 U. S. C., Supp. IV, § 701g.
Removal of debris, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of the Flood Control Act of August 28, 1937, is hereby amended to read as follows:

"That the Secretary of War is hereby authorized to allot not to exceed $300,000 from any appropriations heretofore or hereafter made for any one fiscal year for flood control, for removing accumulated snags and other debris and clearing channels in navigable streams and tributaries thereof when in the opinion of the Chief of Engineers such work is advisable in the interest of flood control: *Provided*, That not more than $25,000 shall be allotted for this purpose for any single tributary from the appropriations for any one fiscal year."

Proviso.
Restriction.

Funds made available for surveys, preparing reports, etc.

SEC. 2. Funds heretofore or hereafter appropriated for construction and maintenance of flood-control works by the War Department shall be available for expenditure by the War Department in making examinations and surveys for flood control heretofore or hereafter authorized, or in preparing reports in review thereof as authorized by law, in addition to funds heretofore authorized to be expended for such purposes by the War Department.

52 Stat. 804.
33 U. S. C., Supp. IV, § 558b.
Exchange of land or other property.
Buffalo Bayou and tributaries, Tex.
52 Stat. 802.

SEC. 3. That section 2 of the River and Harbor Act of June 20, 1938, is hereby made applicable to authorized works of flood control.

SEC. 3a. Buffalo Bayou and its tributaries, Texas; the project set forth in House Document Numbered 456, Seventy-fifth Congress, and authorized by Public Law Numbered 685, Seventy-fifth Congress, is hereby modified in accordance with the provisions of section 2 of Public Law Numbered 761, Seventy-fifth Congress, and all requirements of local cooperation inconsistent with said section 2 are hereby eliminated.

52 Stat. 1215.
33 U. S. C., Supp. IV, § 701c (note).
Ohio River Basin.
52 Stat. 1217.

SEC. 4. The flood-control plan for the Ohio River Basin authorized in section 4 of the Act of Congress June 28, 1938 (Public, Numbered

761, Seventy-fifth Congress), shall include the Muskingum River Valley Dams and reservoirs as set forth in the official plan of the Muskingum Watershed Conservancy District and the provisions of section 2 of the said Act shall apply thereto: *Provided, however,* That the reimbursements in connection with the Muskingum project shall include, in addition to payments to landowners, the reasonable expenses of acquiring lands, easements, or rights-of-way heretofore transferred to the United States, as well as those hereafter transferred and the reasonable expenditures made in acquiring lands or rights-of-way transferred to railroads or other utilities in connection with the relocation of such facilities other than highways. Such reimbursements shall be made from funds heretofore or hereafter appropriated and shall not exceed actual expenditures made by the Muskingum Watershed Conservancy District that are deemed reasonable by the Secretary of War and the Chief of Engineers nor include any expenditures for the relocation of highways nor any funds provided by the State of Ohio nor by any State or Federal agency other than the Muskingum Watershed Conservancy District: *Provided further,* That the Secretary of War is authorized to pay to said district forthwith on the passage of this Act, the sum of $1,500,000, on verification of the fact that reimbursable expenditures in such amount have been made by the district, and on the agreement of the district, duly certified to the Secretary of War, that it will proceed immediately to convey and transfer any assets acquired through such expenditures not already conveyed, but such payment may be made prior to the actual transfer of title to lands, easements, rights-of-way, and other property: *And provided further,* That the Muskingum Watershed Conservancy District is hereby relieved of any obligation to maintain and operate the dams.

Inclusion of Muskingum River Valley Dams, etc.

Provisos.
Reimbursements; sums included.

Restriction.

Conditional payment to district.

District relieved of obligation to operate dams.

SEC. 5. Section 2 of Public Law Numbered 761, Seventy-fifth Congress, is hereby amended by adding the following: "*Provided further,* That in all cases of the acquisition hereunder by the United States from the Los Angeles County Flood Control District or the Muskingum Watershed Conservancy District of lands, easements, or rights-of-way, wherein the written opinion of the Attorney General in favor of the validity of the title to such lands, easements, or rights-of-way is or may be required or authorized by law, the Attorney General may, in his discretion, base such opinion upon a certificate of title of the district from which said lands, easements, or rights-of-way are to be acquired accompanied by an agreement, duly executed by the district in conformity with the constitutions and laws of the State where the district in question is situated to indemnify the United States against all claims, liabilities, loss, expenses, and attorneys' fees of whatsoever kind or nature, resulting from or arising out of any defect or defects whatsoever in the title to any such lands, easements, or rights-of-way so conveyed to the United States, including all just compensation, costs, and expenses which may be incurred in any condemnation proceeding deemed necessary and instituted by the United States in order to perfect title to any such lands, easements, or rights-of-way."

52 Stat. 1215.
33 U. S. C., Supp. IV, § 701c (note).
Validity of title to lands, easements, etc., acquired.

Basis of opinion.

SEC. 6. The Secretary of War is hereby authorized and directed to cause to be performed under the supervision of the Chief of Engineers preliminary examinations and surveys for flood control, including floods aggravated by or due to tidal effect, at the following-named localities, and the Secretary of Agriculture is authorized and directed to cause preliminary examinations and surveys for run-off and water-flow retardation and soil-erosion prevention on the watersheds of such localities; the cost thereof to be paid from appropriations heretofore or hereafter made for such purposes: *Provided,* That the surveys authorized to be performed under the direction

Preliminary flood-control examinations, etc.

Surveys for soil-erosion prevention.

Provisos.
Supervision.

of the Secretary of War as well as all duties performed by the Chief of Engineers under the direction of the Secretary of War shall be functions of the Engineer Corps, United States Army, and its head, to be administered under the direction of the Secretary of War and the supervision of the Chief of Engineers except as otherwise specifically provided by Congress: *Provided*, That the power and authority conferred by the Flood Control Act of June 28, 1938, and previously conferred, upon the Federal Power Commission shall remain in full force and effect: *Provided*, That no preliminary examination, survey, project, or estimate for new works other than those designated in this or some prior Act or joint resolution shall be made: *Provided further*, That after the regular or formal reports made as required by law on any examination, survey, project, or work under way or proposed, are submitted, no supplemental or additional report or estimate shall be made unless authorized by law: *And provided further*, That the Government shall not be deemed to have entered upon any project for the improvement of any waterway or harbor mentioned in this Act until the project for the proposed work shall have been adopted by law:

Authority of Federal Power Commission not impaired.
52 Stat. 1215.
33 U. S. C., Supp. IV, ch. 15.

Surveys limited to works designated.

Supplemental reports restricted.

Adoption of project by law, requirement.

Connecticut River, Mass.

Connecticut River in the State of Massachusetts, between the Hatfield town line above Coolidge Bridge and the Narrows at Mount Tom.

Green River, Mass.

Green River, Massachusetts.

Bellows Pond and Canada Lake drainage area, N. Y.

Bellows Pond and Canada Lake drainage area, Fulton County, New York.

Owasco Inlet, etc., and tributaries, N. Y.

Owasco Inlet, Owasco Outlet, and their tributaries, Cayuga and Tompkins Counties, New York; Crane Brook, Jericho Brook, and Cold Spring Brook in Cayuga County, New York.

Mohawk River, N.Y.

Mohawk River, New York.

Delaware River, Morrisville, Pa.

Delaware River and its tributaries at, and in the vicinity of, Morrisville, Bucks County, Pennsylvania.

Neshaminy Creek, Bucks Co., Pa.

Neshaminy Creek, Bucks County, Pennsylvania.

Pequest River and tributaries, N. J.

Pequest River and its tributaries in Warren and Sussex Counties, New Jersey.

Lumber River and tributaries, N. C. and S. C.

Lumber River and its tributaries, North Carolina and South Carolina.

Kissimmee River, Fla.

Kissimmee River, Florida, including regulation and stabilization of water levels.

Black River, La.

Black River, Catahoula and Concordia Parishes, Louisiana.

Purdy Reservoir on Rush Creek, Okla.

Purdy Reservoir on Rush Creek, Oklahoma.

Dirty Creek, Okla.

Dirty Creek, Muskogee County, Oklahoma.

Mangum-Salt Fork, Okla.

Mangum-Salt Fork, Greer County, Oklahoma.

Fairfax-Kaw City, Okla.

Fairfax-Kaw City, Osage County, Oklahoma.

Leaf and Bowie Rivers, Miss.

Leaf and Bowie Rivers and their tributaries, Mississippi.

Hobolochito River, Miss.

Hobolochito River, Mississippi.

Hatchie River, Miss. and Tenn.

Hatchie River and tributaries, Mississippi and Tennessee.

North Fork, Clinch River, Va. and Tenn.

North Fork of the Clinch River, Virginia and Tennessee.

Auglaize, etc., Rivers, Ohio.

Auglaize, Blanchard and Ottawa Rivers and their tributaries, Ohio.

Whiteoak and Straight Creeks, Ohio.

Whiteoak and Straight Creeks, Ohio.

Portage River, Ohio.

Portage River and its tributaries, with particular reference to the Middle Branch, in Ohio.

Kentucky River, Ky.

Kentucky River and its tributaries, Kentucky.

Wabash River and tributaries, Ind. and Ill.

Wabash River and its tributaries, Indiana and Illinois.

Mississinewa River and tributaries, Ind.

Mississinewa River and its tributaries, Indiana.

Plum River, Ill.

Plum River and its tributaries, Carroll County, Illinois.

Illinois River and tributaries, Ill.

Illinois River and its tributaries, including both creeks having the name "Crow", Gimlet Creek, Farm Creek, and Ten Mile Creek, in Illinois.

Edwards River, Ill.

Edwards River, Illinois.

Knife River and its tributaries, North Dakota.
Goose River and its tributaries, North Dakota.
South Platte River and its tributaries, Colorado, Wyoming, and Nebraska.
Neskowin Creek, Oregon.
Skokomish River, Mason County, Washington.
Skykomish River, Washington.
Waimea, Hanapepe, Wailua, and Hanalei Rivers and their tributaries and Kapaa Swamp on the island of Kauai, Territory of Hawaii.
Anahulu River and other streams and tributaries in the Waialua District and the Kawainui Swamp in the Kailua District, island of Oahu, Territory of Hawaii.
Coamo, La Plata, Patillas, Anasco, Toro Negro, and Toa Vaca Rivers and their tributaries on the island of Puerto Rico.
Wailoa Stream and its tributaries on the island of Hawaii, Territory of Hawaii.

Knife River and tributaries, N. Dak.
Goose River and tributaries, N. Dak.
South Platte River and tributaries, Colo., Wyo., and Nebr.
Neskowin Creek, Oreg.
Skokomish River, Mason Co., Wash.
Skykomish River, Wash.
Waimea, etc., Rivers, T. H.
Anahulu River, etc., T. H.
Coamo, etc., Rivers, P. R.
Wailoa Stream and tributaries, T. H.

SEC. 7. That the Alamogordo Dam and Reservoir on the Pecos River, New Mexico, is hereby authorized and declared to be for the purposes of controlling floods, regulating the flow of the Pecos River, providing for storage and for delivery of stored waters, for the reclamation of lands, and other beneficial uses, and said dam and reservoir shall be used, first, for irrigation; second, for flood control and river regulation; and third, for other purposes. The Chief of Engineers and the Secretary of War are directed to report to the Congress the amount of the total cost of said Alamogordo Dam and Reservoir which is properly allocable to flood control. The appropriation and transfer of such amount from the general fund of the Treasury to the reclamation fund, for credit by reduction of the maximum obligation of the Carlsbad Irrigation District to repay the total cost thereof, is hereby authorized.

Alamogordo Dam and Reservoir, Pecos River, N. Mex., purposes declared.
Report to Congress.
Transfer of funds authorized.

SEC. 8. In the case of any local flood-protection work in the Ohio River Basin authorized to be prosecuted by the provisions of section 4 of the Act entitled "An act authorizing the construction of certain public works on rivers and harbors for flood control, and for other purposes", approved June 28, 1938, the President is authorized to waive the requirements of section 3 of the Flood Control Act, approved June 22, 1936, with respect to local cooperation to the extent of not to exceed 50 per centum of the estimated cost of the lands, easements, and rights-of-way required for such work, if he finds, after investigation, that the city or town to be benefited by such work is, by reason of its financial condition, unable to comply with the requirements of such section 3 with respect to local cooperation.

Approved, August 11, 1939.

Ohio River Basin, local flood-protection work; local cooperation requirements.
52 Stat. 1217.
49 Stat. 1571.
33 U. S. C., Supp. IV, § 701c.

[CHAPTER 700]

JOINT RESOLUTION

August 11, 1939
[H. J. Res. 188]
[Pub. Res., No. 51]

Authorizing the delegation of certain authority within the Department of Agriculture.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Agriculture may designate in writing the Director of Finance of the Department of Agriculture or, in his absence, the officer acting in his stead, to sign requisitions upon the Secretary of the Treasury for disbursing funds, and such requisitions shall be as valid as if they had been signed by the Secretary of Agriculture.

Approved, August 11, 1939.

Department of Agriculture.
Delegation of certain authority within, authorized.

[CHAPTER 701]

JOINT RESOLUTION

August 11, 1939
[H. J. Res. 375]
[Pub. Res., No. 52]

To authorize the sale of surplus agricultural commodities, and for other purposes.

Surplus agricultural commodities.
Sale of, to foreign governments; conditions.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any other provision of law, the Commodity Credit Corporation, with the approval of the President, is authorized to sell surplus agricultural commodities, acquired by such Corporation through its loan operations, to foreign governments on the condition that, except for rotation to prevent deterioration, such commodities shall be held in reserve by such governments for a period of not less than five years from the date of acquisition, and shall not be disposed of unless a war or war emergency results in a serious interruption of normal supplies of such commodities: *Provided*, That under this joint resolution no concession below the prevailing world market price for the unrestricted use of such commodities, as determined by the Secretary of Agriculture, shall be granted, in consideration of the obligation assumed by such governments to hold such commodities in reserve as required hereinbefore, in excess of a maximum amount equal to the average carrying charges, as estimated by the Secretary of Agriculture, that would be incurred if such commodities should be held for an additional eighteen months' period by the Commodity Credit Corporation. In determining specific cotton to be sold under this Act, the determination shall be made by sampling and selection at the place where the cotton is stored on the date of signing any sales agreement or contract under this Act, and no cotton shall be sold under any such sales agreement or contract which, after such date, is transported to any other place and there sampled and selected: *Provided further*, That in case of a sale, settlement must be made within sixty days after delivery and not more than five hundred thousand bales of cotton shall be sold upon the terms and conditions provided in this joint resolution.

Provisos.
Price restriction.

Determination of specific cotton to be sold.

Settlement.

Limitation on number of bales.

Approved, August 11, 1939.

[CHAPTER 716]

AN ACT

August 11, 1939
[S. 878]
[Public, No. 397]

To amend the Act of August 26, 1937.

General Leasing Act, amendment.
50 Stat. 842.
30 U. S. C., Supp. IV, § 222i.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That clause (d) of the Act of August 26, 1937, entitled "To provide for the extension of certain prospecting permits, and for other purposes", is amended to read as follows:

Extension of certain oil and gas prospecting permits.

"(d) Under which at least one well shall have been drilled to a depth of not less than two thousand feet subsequent to August 21, 1935, and prior to January 1, 1939."

Approved, August 11, 1939.

[CHAPTER 717]

AN ACT

August 11, 1939
[S. 1802]
[Public, No. 398]

Authorizing construction of water conservation and utilization projects in the Great Plains and arid and semiarid areas of the United States.

Great Plains, etc., water conservation.
Construction of projects, acquisition of water rights, etc., authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is hereby authorized to undertake the construction, including acquisition of water rights, rights-of-way, and other interests in land, of water conservation and utilization projects in the Great Plains and arid and semiarid areas of the United States.

Reimbursement of expenditures by water users.

SEC. 2. Any moneys expended on such construction from appropriations made under the authority of this Act shall be repaid to the United States by the water users in not to exceed forty annual installments. Any labor or materials supplied for such construction by the Work Projects Administration, the Civilian Conservation Corps, or any other Federal agency shall be utilized in such manner as the President may determine, and for such labor and materials the water users shall reimburse the United States in such amounts and on such terms as the President may fix for each project.

Labor and materials.

Provisions requisite.
Engineering feasibility.

SEC. 3. No moneys may be expended on a project pursuant to the authority of this Act unless and until (1) the Secretary of the Interior has found, and has certified to the President, that the project has engineering feasibility and that the moneys to be expeneded on the project from appropriations made under the authority of this Act probably can be repaid by the water users within forty years; and (2) the President has approved said findings and has determined that labor and materials for the construction of the project should be made available to the Department of the Interior by the Work Projects Administration or a similar Federal agency, in the amount found by the Secretary of the Interior to make up the difference, if any, between the estimated cost of construction and the amount which can be expended from appropriations made under this Act and probably can be repaid by the water users: *Provided*, That the Secretary of the Interior may accept for the construction of the project such labor or materials as may be offered by any State or political subdivision thereof, State agency, or municipal corporation, and may reduce by the amount thereof the estimated cost of construction to be met by the expenditure of Federal moneys.

Repayment of expenditures.

Executive approval.

Proviso.
Local cooperation.

Appropriation authorized.

SEC. 4. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums of money as may be necessary to carry out the provisions of this Act, including investigations and surveys of projects proposed under the authority of this Act; and, from such sums appropriated or transferred, expenditures may be made for personal services in the District of Columbia and may be made for the same purposes and under the same conditions as included in the appropriation Acts for the departments, establishments, and other agencies to which sums may be made available by appropriation or transfer.

Personal services.

Approved, August 11, 1939.

[CHAPTER 718]

AN ACT

August 11, 1939
[S. 2779]
[Public, No. 399]

To amend an Act entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", known as the "Healing Arts Practice Act, District of Columbia, 1928", approved February 27, 1929.

Healing Arts Practice Act, D. C., 1928, amendment.

45 Stat. 1331.

Dates for holding professional examinations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", known as the "Healing Arts Practice Act, District of Columbia, 1928", approved February 27, 1929, be amended by striking from the first sentence of section 18 thereof the words "beginning on the second Monday in January and July of each year and at such other" and inserting in lieu thereof the words "at such".

Approved, August 11, 1939.

[CHAPTER 719]

AN ACT

August 11, 1939
[H. R. 1648]
[Public, No. 400]

To provide for the refund or credit of the internal-revenue tax paid on spirits lost or rendered unmarketable by reason of the floods of 1936 and 1937 where such spirits were in the possession of the original taxpayer or rectifier for bottling or use in rectification under Government supervision as provided by law and regulations.

Internal revenue.
Provisions for refund or credit of tax paid on certain spirits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the Commissioner of Internal Revenue is authorized and directed to make refund, or in lieu thereof, if he so elects, allow credit in the amount of the internal-revenue tax paid on spirits previously withdrawn and lost or rendered unmarketable or useless by reason of the floods of 1936 and 1937 while such spirits were in the possession of the person originally paying the said tax on such spirits, or while such spirits were in the possession of a rectifier for rectification or for bottling, or which have been used in the process of rectification, under Government supervision as provided by law and regulations. A claim for such tax shall be filed with the Commissioner of Internal Revenue within thirty days from the effective date of this Act in which proof shall be furnished to his satisfaction that (1) the internal-revenue tax on such spirits was fully paid; (2) that the same were in the possession of the claimant as above set forth at the time of such loss; (3) that such spirits were lost or rendered unmarketable or useless by reason of damage sustained as the result of the aforesaid flood conditions; (4) that such spirits so rendered unmarketable or useless have been destroyed; and (5) that claimant was not indemnified against such loss by any valid claim of insurance or otherwise.

Filing of claim.

Issuance of stamps where credit allowed.

(b) Where credit is allowed for the internal-revenue tax previously paid as aforesaid, the Commissioner of Internal Revenue is authorized and directed to provide for the issuance of stamps to cover the spirits subsequently withdrawn to the extent of the credit so allowed by the Commissioner of Internal Revenue.

Rules and regulations.

(c) The Commissioner of Internal Revenue, with the approval of the Secretary, is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Tax exemptions.
49 Stat. 636, 639.
42 U. S. C., Supp. IV, ch. 7, titles VIII, IX.
Ante, pp. 175, 1381, 183, 1387.
I. R. C., ch. 9, subchs. A, C.
Services in removing debris left by hurricane.
Refunds.

SEC. 2. No tax shall be collected under title VIII or IX of the Social Security Act or under the Federal Insurance Contributions Act or the Federal Unemployment Tax Act, with respect to services rendered prior to January 1, 1940, in the employ of the owner or tenant of land, in salvaging timber on such land or clearing such land of brush and other debris left by a hurricane; and any such tax heretofore collected (including penalty and interest with respect thereto, if any), shall be refunded in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax. No interest shall be allowed or paid on the amount of any such refund. No payment shall be made under title II of the Social Security Act with respect to such services rendered prior to January 1, 1940.

Federal old-age benefits.
49 Stat. 622.
42 U. S. C., Supp. IV, ch. 7, title II.

Approved, August 11, 1939.

REORGANIZATION PLANS

REORGANIZATION PLANS

REORGANIZATION PLAN NO. I

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, April 25, 1939, pursuant to the provisions of the Reorganization Act of 1939, approved April 3, 1939

Transmitted April 25, 1939.
Effective July 1, 1939; *ante*, p. 813.
Ante, p. 561.

PART 1.—EXECUTIVE OFFICE OF THE PRESIDENT

Bureau of the Budget.

SECTION 1. *Bureau of the Budget.*—The Bureau of the Budget and all of its functions and personnel (including the Director and Assistant Director) are hereby transferred from the Treasury Department to the Executive Office of the President; and the functions of the Bureau of the Budget shall be administered by the Director thereof under the direction and supervision of the President.

Central Statistical Board.

SECTION 2. *Central Statistical Board.*—The Central Statistical Board and all of its functions and personnel (including the Chairman and the members of the Board) are hereby transferred to the Bureau of the Budget in the Executive Office of the President. The Chairman of the Board shall perform such administrative duties as the Director of the Bureau of the Budget shall direct.

Central Statistical Committee abolished and functions transferred.

SECTION 3. *Central Statistical Committee Abolished and Functions Transferred.*—The Central Statistical Committee is hereby abolished, and its functions are transferred to the Director of the Bureau of the Budget to be administered by him under the direction and supervision of the President. The Director of the Bureau of the Budget shall promptly wind up any outstanding affairs of the Central Statistical Committee.

National Resources Planning Board.

SECTION 4. *National Resources Planning Board.*—(*a*) The functions of the National Resources Committee, established by Executive Order No. 7065 of June 7, 1935, and its personnel (except the members of the Committee) and all of the functions of the Federal Employment Stabilization Office in the Department of Commerce and its personnel are hereby transferred to the Executive Office of the President. The functions transferred by this section are hereby consolidated, and they shall be administered under the direction and supervision of the President by the National Resources Planning Board (hereafter referred to as the Board), which shall be composed of five members to be appointed by the President. The President shall designate one of the members of the Board as Chairman and another as Vice Chairman. The Vice Chairman shall act as Chairman in the absence of the Chairman or in the event of a vacancy in that office. The members of the Board shall be compensated at the rate of $50 per day for time spent in attending and traveling to and from meetings, or in otherwise exercising the functions and duties of the Board, plus the actual cost of transportation: *Provided*, That in no case shall a member be entitled to receive compensation for more than thirty days' service in two consecutive months.

Consolidation of functions; composition of Board.

Pay and allowances.

Proviso.
Compensation restriction.

(*b*) The Board shall determine the rules of its own proceedings, and a majority of its members in office shall constitute a quorum for the transaction of business, but the Board may function notwithstanding vacancies.

Rules of proceedings, etc.

Appointments; delegation of authority.

(c) The Board may appoint necessary officers and employees and may delegate to such officers authority to perform such duties and make such expenditures as may be necessary.

National Resources Committee abolished.

SEC. 5. *National Resources Committee Abolished.*—The National Resources Committee is hereby abolished, and its outstanding affairs shall be wound up by the National Resources Planning Board.

Federal Employment Stabilization Office abolished.

SEC. 6. *Federal Employment Stabilization Office Abolished.*—The Federal Employment Stabilization Office is hereby abolished, and the Secretary of Commerce shall promptly wind up its affairs.

Transfer of records and property.

SEC. 7. *Transfer of Records and Property.*—All records and property (including office equipment) of the several agencies transferred, or the functions of which are transferred, by this Part are hereby transferred to the Executive Office of the President for use in the administration of the agencies and functions transferred by this Part.

Transfer of funds.

SEC. 8. *Transfer of Funds.*—So much of the unexpended balances of appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the use of any agency in the exercise of any functions transferred by this Part, or for the use of the head of any department or agency in the exercise of any functions so transferred, as the Director of the Bureau of the Budget shall determine, shall be transferred to the Executive Office of the President for use in connection with the exercise of functions transferred by this Part. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this section shall be subject to the provisions of section 4 (d)(3) and section 9 of the Reorganization Act of 1939.

Items included in determination of amount.

Proviso. Provisions applicable.

Ante, pp. 562, 563.

Excess personnel.

SECTION 9. *Personnel.*—Any personnel transferred by this Part found to be in excess of the personnel necessary for the efficient administration of the functions transferred by this Part shall be re-transferred under existing law to other positions in the Government service, or separated from the service subject to the provisions of section 10(a) of the Reorganization Act of 1939.

Ante, p. 563.

PART 2.—FEDERAL SECURITY AGENCY

Federal Security Agency; offices, etc., transferred and consolidated.

SECTION 201. *Federal Security Agency.*—(a) The United States Employment Service in the Department of Labor and its functions and personnel are transferred from the Department of Labor; the Office of Education in the Department of the Interior and its functions and personnel (including the Commissioner of Education) are transferred from the Department of the Interior; the Public Health Service in the Department of the Treasury and its functions and personnel (including the Surgeon General of the Public Health Service) are transferred from the Department of the Treasury; the National Youth Administration within the Works Progress Administration and its functions and personnel (including its Administrator) are transferred from the Works Progress Administration; and these agencies and their functions, together with the Social Security Board and its functions, and the Civilian Conservation Corps and its functions, are hereby consolidated under one agency to be known as the Federal Security Agency, with a Federal Security Administrator at the head thereof. The Federal Security Administrator shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive a salary at the rate of $12,000 per annum. He shall have general direc-

Federal Security Administrator, appointment, salary, authority, etc.

tion and supervision over the administration of the several agencies consolidated into the Federal Security Agency by this section and shall be responsible for the coordination of their functions and activities.

Assistant Federal Security Administrator.

(*b*) The Federal Security Administrator shall appoint an Assistant Federal Security Administrator, who shall receive a salary at the rate of $9,000 per annum, and he may also appoint such other personnel and make such expenditures as may be necessary.

(*c*) The Assistant Administrator shall act as Administrator during the absence or disability of the Administrator or in the event of a vacancy in that office and shall perform such other duties as the Administrator shall direct.

Personnel.

(*d*) The several agencies and functions consolidated by this section into the Federal Security Agency shall carry with them their personnel.

Social Security Board.

SECTION 202. *Social Security Board.*—The Social Security Board and its functions shall be administered as a part of the Federal Security Agency under the direction and supervision of the Federal Security Administrator. The Chairman of the Social Security Board shall perform such administrative duties as the Federal Security Administrator shall direct.

United States Employment Service.

SECTION 203. *United States Employment Service.*—(*a*) The functions of the United States Employment Service shall be consolidated with the unemployment compensation functions of the Social Security Board and shall be administered in the Social Security Board in connection with such unemployment compensation functions under the direction and supervision of the Federal Security Administrator.

Director's office abolished.

(*b*) The office of the Director of the United States Employment Service is hereby abolished, and all of the functions of such office are transferred to, and shall be exercised by, the Social Security Board.

Transfer of designated functions of Secretary of Labor.

(*c*) All functions of the Secretary of Labor relating to the administration of the United States Employment Service are hereby transferred to, and shall be exercised by, the Federal Security Administrator.

Office of Education.

SECTION 204. *Office of Education.*—(*a*) The Office of Education and its functions shall be administered by the Commissioner of Education under the direction and supervision of the Federal Security Administrator.

Transfer of designated functions of Secretary of the Interior.

(*b*) All functions of the Secretary of the Interior relating to the administration of the Office of Education are hereby transferred to, and shall be exercised by, the Federal Security Administrator.

Public Health Service.

SECTION 205. *Public Health Service.*—(*a*) The Public Health Service and its functions shall be administered by the Surgeon General of the Public Health Service under the direction and supervision of the Federal Security Administrator.

Transfer of designated functions of Secretary of the Treasury.

Acceptance and investment of gifts.

46 Stat. 379; 50 Stat. 561.

42 U. S. C. § 23b; Supp. IV, § 137e.

(*b*) All the functions of the Secretary of the Treasury relating to the administration of the Public Health Service, except those functions relating to the acceptance and investment of gifts as authorized by sections 23(b) and 137(e), title 42, U. S. Code, are hereby transferred to, and shall be exercised by, the Federal Security Administrator.

National Youth Administration.

SECTION 206. *National Youth Administration.*—The National Youth Administration and its functions shall be administered by the National Youth Administrator under the direction and supervision of the Federal Security Administrator.

Civilian Conservation Corps.

SECTION 207. *Civilian Conservation Corps.*—The Civilian Conservation Corps and its functions shall be administered by the Director of the Civilian Conservation Corps under the direction and supervision of the Federal Security Administrator.

Transfer of records and property.

SECTION 208. *Transfer of Records and Property.*—All records and property (including office equipment) of the several agencies which, with their functions, are consolidated by section 201 into the Federal Security Agency are hereby transferred to the jurisdiction and control of the Federal Security Agency for use in the administration of the agencies and functions consolidated by that section.

Transfer of funds.

SECTION 209. *Transfer of Funds.*—So much of the unexpended balances of appropriations, allocations, or other funds (including those available for the fiscal year ending June 30, 1940) available for the use of any agency in the exercise of any functions transferred by this Part, or for the use of the head of any department or agency in the exercise of any functions so transferred, as the Director of the Bureau of the Budget shall determine, shall be transferred for use in connection with the exercise of the functions transferred by this Part. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this section shall be subject to the provisions of section 4 (d) (3) and section 9 of the Reorganization Act of 1939.

Liquidation of obligations incurred prior to transfer.

Proviso.
Provisions applicable.

Ante, pp. 562, 563.

Administrative funds.

SECTION 210. *Administrative Funds.*—The Director of the Bureau of the Budget shall allocate to the Federal Security Agency, from appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the administrative expenses of the agencies and functions consolidated by this Part, such sums, and in such proportions, as he may find necessary for the administrative expenses of the Federal Security Agency.

Excess personnel.

SECTION 211. *Personnel.*—Any personnel transferred by this Part found to be in excess of the personnel necessary for the efficient administration of the functions transferred by this Part shall be re-transferred under existing law to other positions in the Government service, or separated from the service subject to the provisions of section 10 (a) of the Reorganization Act of 1939.

Ante, p. 563.

PART 3.—FEDERAL WORKS AGENCY

Federal Works Agency, offices, etc., transferred and consolidated.

SECTION 301. *Federal Works Agency.*—(*a*) The Bureau of Public Roads in the Department of Agriculture and its functions and personnel (including the Chief thereof) are transferred from the Department of Agriculture; the Public Buildings Branch of the Procurement Division in the Treasury Department and its functions and personnel are transferred from the Treasury Department; the Branch of Buildings Management of the National Park Service in the Department of the Interior and its functions and personnel (except those relating to monuments and memorials), and the functions of the National Park Service in the District of Columbia in connection with the general assignment of space, the selection of sites for public buildings, and the determination of the priority in which the construction or enlargement of public buildings shall be undertaken, and the personnel engaged exclusively in the administration of such functions, and the United States Housing Authority in the Department of the Interior and its functions and personnel (including the Administrator) are transferred from the Department of the Interior; and all of these agencies and functions, together with the Federal Emergency Administration of Public Works and its functions, and all of the Works Progress Administration and its functions (except the National Youth Administration and its functions) are hereby consolidated into one agency to be known

as the Federal Works Agency, with a Federal Works Administrator at the head thereof. The Federal Works Administrator shall be appointed by the President, by and with the advice and consent of the Senate, and shall receive a salary at the rate of $12,000 per annum. He shall have general direction and supervision over the administration of the several agencies consolidated into the Federal Works Agency by this section and shall be responsible for the coordination of their functions.

Federal Works Administrator, appointment, salary, authority.

(*b*) The Federal Works Administrator shall appoint an Assistant Federal Works Administrator, who shall receive a salary at the rate of $9,000 per annum, and he may also appoint such other personnel and make such expenditures as may be necessary.

Assistant Federal Works Administrator.

(*c*) The Assistant Administrator shall act as Administrator during the absence or disability of the Administrator, or in the event of a vacancy in that office, and shall perform such other duties as the Administrator shall direct.

Duties.

(*d*) The several agencies and functions consolidated by this section in the Federal Works Agency shall carry with them their personnel.

Personnel.

SECTION 302. *Public Roads Administration.*—(*a*) The Bureau of Public Roads and its functions shall be administered as the Public Roads Administration at the head of which shall be the Chief of the Bureau of Public Roads whose title shall be changed to Commissioner of Public Roads. Hereafter the Commissioner of Public Roads shall be appointed by the Federal Works Administrator.

Public Roads Administration.

Commissioner of Public Roads, appointment.

(*b*) All functions of the Secretary of Agriculture relating to the administration of the Bureau of Public Roads are hereby transferred to, and shall be exercised by, the Federal Works Administrator.

Transfer of designated functions of Secretary of Agriculture.

SECTION 303. *Public Buildings Administration.*—(*a*) The Public Buildings Branch of the Procurement Division and its functions, the Branch of Buildings Management of the National Park Service and its functions (except those relating to monuments and memorials) and the functions of the National Park Service in the District of Columbia in connection with the general assignment of space, the selection of sites for public buildings, and the determination of the priority in which the construction or enlargement of public buildings shall be undertaken, are hereby consolidated and shall be administered as the Public Buildings Administration, with a Commissioner of Public Buildings at the head thereof. The Commissioner of Public Buildings shall be appointed by the Federal Works Administrator and shall receive a salary at the rate of $9,000 per annum. The Commissioner of Public Buildings shall act under the direction and supervision of the Federal Works Administrator.

Public Buildings Administration, designated agencies consolidated under.

Commissioner of Public Buildings.

(*b*) All functions of the Secretary of the Treasury and the Director of Procurement relating to the administration of the Public Buildings Branch of the Procurement Division and to the selection of location and sites for public buildings, and all functions of the Secretary of the Interior and the Director of the National Park Service relating to the administration of the functions of the Branch of Buildings Management and the functions of the National Park Service in the District of Columbia in connection with the general assignment of space, the selection of sites for public buildings, and the determination of the priority in which the construction or enlargement of public buildings shall be undertaken, are hereby transferred to, and shall be exercised by, the Federal Works Administrator.

Functions transferred to Federal Works Administrator.

SECTION 304. *United States Housing Authority.*—(*a*) The United States Housing Authority and its functions shall be administered by the United States Housing Administrator under the direction and supervision of the Federal Works Administrator.

United States Housing Authority.

Transfer of designated functions of Secretary of the Interior.

(*b*) All functions of the Secretary of the Interior relating to the administration of the United States Housing Authority are hereby transferred to, and shall be exercised by, the Federal Works Administrator.

Public Works Administration.

SECTION 305. *Public Works Administration.*—The Federal Emergency Administration of Public Works and its functions shall be administered as the Public Works Administration with a Commissioner of Public Works at the head thereof. The Commissioner of Public Works shall be appointed by the Federal Works Administrator and shall receive a salary at the rate of $10,000 per annum. The Commissioner of Public Works shall act under the direction and supervision of the Federal Works Administrator.

Commissioner of Public Works.

Work Projects Administration.

SECTION 306. *Work Projects Administration.*—The Works Progress Administration and its functions (except the National Youth Administration and its functions) shall be administered as the Work Projects Administration, with a Commissioner of Work Projects at the head thereof. The Commissioner shall be appointed by the Federal Works Administrator and shall receive a salary at the rate of $10,000 per annum. The Commissioner shall act under the direction and supervision of the Federal Works Administrator.

Commissioner of Work Projects.

Transfer of records and property.

SECTION 307. *Transfer of Records and Property.*—All records and property (including office equipment) of the several agencies which, with their functions, are consolidated by section 301 into the Federal Works Agency are hereby transferred to the jurisdiction and control of the Federal Works Agency for use in the administration of the agencies and functions consolidated by that section.

Transfer of funds.

SECTION 308. *Transfer of Funds.*—(*a*) So much of the unexpended balances of appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the use of any agency (except the United States Housing Authority) in the exercise of any functions transferred by this Part, or for the use of the head of any department or agency in the exercise of any functions so transferred, and so much of such balances available to the United States Housing Authority for administrative expenses, as the Director of the Bureau of the Budget shall determine, shall be transferred for use in connection with the exercise of the functions transferred by this Part. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this section shall be subject to the provisions of section 4 (d) (3) and section 9 of the Reorganization Act of 1939.

Amount for incurred obligations.

Proviso.
Provisions applicable.

Ante, pp. 562, 563.

Funds available.

(*b*) All unexpended balances of appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the use of the United States Housing Authority, other than those transferred by subsection (*a*) of this section, are hereby transferred with the United States Housing Authority and shall remain available to it for the exercise of its functions.

Administrative funds.

SECTION 309. *Administrative Funds.*—The Director of the Bureau of the Budget shall allocate to the Federal Works Agency, from appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the administrative expenses of the agencies and functions consolidated by section 301, such sums, and in such proportions, as he may find necessary for the administrative expenses of the Federal Works Agency.

Excess personnel.

SECTION 310. *Personnel.*—Any of the personnel transferred by this Part found to be in excess of the personnel necessary for the efficient administration of the functions transferred by this Part shall be re-transferred under existing law to other positions in the Government service, or separated from the service subject to the provisions of section 10 (a) of the Reorganization Act of 1939.

Ante, p. 563.

PART 4.—LENDING AGENCIES

Transfers to Department of Agriculture.

SECTION 401. (*a*) *Transfers to the Department of Agriculture.*—The Farm Credit Administration, the Federal Farm Mortgage Corporation, and the Commodity Credit Corporation, and their functions and activities, together with their respective personnel, records, and property (including office equipment), are hereby transferred to the Department of Agriculture and shall be administered in such Department under the general direction and supervision of the Secretary of Agriculture, who shall be responsible for the coordination of their functions and activities.

Transfer of administrative funds.

(*b*) *Transfer of Administrative Funds.*—So much of the unexpended balances of appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the administrative expenses of any agency transferred by this section, as the Director of the Bureau of the Budget shall determine, shall be transferred to the Secretary of Agriculture for such use; and the Director of the Bureau of the Budget shall allocate to the Secretary of Agriculture from such funds, such sums, and in such proportions, as he may find necessary for the administrative expenses of the Secretary of Agriculture in connection with the agencies and functions transferred by this section. In determining the amount to be transferred, the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer. The use of the unexpended balances of appropriations, allocations, or other funds transferred by this subsection shall be subject to the provision of section 4 (d) (3) and section 9 of the Reorganization Act of 1939.

Amount for incurred obligations.

Ante, pp. 562, 563.

Transfer of other funds.

(*c*) *Transfer of other funds.*—All unexpended balances of appropriations, allocations, or other funds, other than those mentioned in subsection (*b*) of this section, available (including those available for the fiscal year ending June 30, 1940) for any agency transferred by subsection (*a*) of this section shall be transferred with such agency and shall remain available to it for the exercise of its functions.

Excess personnel.

(*d*) *Personnel.*—Any of the personnel transferred by this section to the Department of Agriculture which the Secretary of Agriculture shall find to be in excess of the personnel necessary for the administration of the functions transferred by this section shall be re-transferred under existing law to other positions in the Government, or separated from the service subject to the provisions of section 10 (a) of the Reorganization Act of 1939.

Ante, p. 563.

Federal Loan Agency.

SECTION 402. (*a*) *Federal Loan Agency.*—There shall be at the seat of the Government a Federal Loan Agency, with a Federal Loan Administrator at the head thereof. The Federal Loan Administrator shall be appointed by the President by and with the advice and consent of the Senate, and shall receive a salary at the rate of $12,000 per annum.

Federal Loan Administrator.

Assistant Federal Loan Administrator.

(*b*) *Assistant Federal Loan Administrator.*—The Federal Loan Administrator shall appoint an Assistant Federal Loan Administrator, who shall receive a salary at the rate of $9,000 per annum. The

Assistant Administrator shall act as Administrator during the absence or disability of the Administrator, or in the event of a vacancy in that office, and shall perform such other duties as the Administrator shall direct.

Powers and duties of Administrator.

(c) *Powers and Duties of Administrator.*—The Administrator shall supervise the administration, and shall be responsible for the coordination of the functions and activities, of the following agencies: Reconstruction Finance Corporation, Electric Home and Farm Authority, RFC Mortgage Company, Disaster Loan Corporation, Federal National Mortgage Association, Federal Home Loan Bank Board, Home Owners' Loan Corporation, Federal Savings and Loan Insurance Corporation, Federal Housing Administration, and Export-Import Bank of Washington. The Administrator may appoint such officers and employees and make such expenditures as may be necessary.

Administrative funds.

(d) *Administrative Funds.*—The Director of the Bureau of the Budget shall allocate to the Federal Loan Agency, from appropriations, allocations, or other funds available (including those available for the fiscal year ending June 30, 1940) for the administrative expenses of the agencies named in this section, such sums, and in such proportion, as he may find necessary for the administrative expenses of the Federal Loan Agency.

REORGANIZATION PLAN NO. II

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, May 9, 1939, pursuant to the provisions of the Reorganization Act of 1939, approved April 3, 1939.

Transmitted May 9, 1939.
Effective July 1, 1939; *ante*, p. 813.
Ante, p. 561.

PART 1.—DEPARTMENTS

SECTION 1. *State Department.*—Transfers and consolidations relating to the Department of State are hereby effected as follows:

State Department, transfers, etc., relating to.

(*a*) *Foreign Commerce Service and Foreign Agricultural Service.*—The Foreign Commerce Service of the United States and its functions in the Bureau of Foreign and Domestic Commerce of the Department of Commerce and the Foreign Agricultural Service of the United States and its functions as established by the Act of June 5, 1930 (46 Stat. 497), in the Department of Agriculture are hereby transferred to the Department of State and shall be consolidated with and administered as a part of the Foreign Service of the United States under the direction and supervision of the Secretary of State.

Foreign Commerce Service and Foreign Agricultural Service.

46 Stat. 497.
7 U. S. C. ch. 23.

(*b*) *Functions of the Secretary of Commerce and the Secretary of Agriculture Transferred to the Secretary of State; Exceptions.*—The functions of the Secretary of Commerce with respect to the Foreign Commerce Service and the functions of the Secretary of Agriculture with respect to the Foreign Agricultural Service (other than functions with respect to such services pertaining to activities in the United States and to the compilation, publication, and dissemination of information) are hereby transferred to, and shall be exercised by, the Secretary of State, except and provided that under regulations prescribed by the President—

Functions transferred to Secretary of State; exceptions.

(1) The Secretary of State shall cause to be made such investigations relating to commercial and industrial conditions and activities in foreign countries and such other specific investigations relating to foreign commerce as the Secretary of Commerce shall determine to be in the public interest, and shall report to the Secretary of Commerce the results of, and the information secured through, such investigations. He shall also cause to be made such investigations relating to world competition and demand for agricultural products, to production, marketing, and disposition of such products in foreign countries, and to farm management and other phases of agricultural industry in foreign countries, and shall conduct abroad such activities (including the demonstration of standards for cotton, wheat, and other American agricultural products), as the Secretary of Agriculture shall determine to be in the public interest, and shall report to the Secretary of Agriculture the results of, and the information secured through, such investigations and activities.

Investigation of commercial and industrial conditions, etc.

(2) The Secretary of Commerce may from time to time when he deems it in the public interest designate any officer in his Department to render temporary service under the provisions of, and subject to the conditions named in, section 5 of the Act of March 3, 1927, (44 Stat. 1396).

Temporary details.

44 Stat. 1396.
15 U. S. C. §197d.

(3) The Secretary of Agriculture may from time to time when he deems it in the public interest designate any officer in his Department to render temporary service under the provisions of, and subject to the conditions named in, section 2 of the Act of June 5, 1930, (46 Stat. 498).

46 Stat. 498.
7 U. S. C. § 542.

Liaison officers.

(4) The Secretary of Commerce and the Secretary of Agriculture may each designate an officer in his Department, acceptable to the Secretary of State, to serve in the Department of State as liaison officer in connection with the administration of the foreign service of the United States.

Representation on Board of Foreign Service Personnel for Foreign Service.

(5) One officer in the Department of Commerce designated by the Secretary of Commerce and acceptable to the Secretary of State and one officer in the Department of Agriculture designated by the Secretary of Agriculture and acceptable to the Secretary of State shall be added to the membership of the Board of Foreign Service Personnel for the Foreign Service.

Status of Foreign Service officers.

(*c*) *Status of Foreign Service Officers.*—Foreign Commerce Service officers and Foreign Agricultural Service officers who by reason of transfer to the Foreign Service of the United States and by appointment according to law acquire status of Foreign Service officers therein shall not be included in the total number of officers in such Service for the purpose of determining the percentage limitation established by section 10 of the Act of February 23, 1931 (46 Stat. 1207), as amended.

Ante, p. 583.

China Trade Act Registrar.

(*d*) *China Trade Act Registrar.*—Such officer of the Foreign Service as the Secretary of State shall make available for that purpose may be authorized by the Secretary of Commerce to perform the duties of China Trade Act Registrar provided for in the Act of September 19, 1922 (42 Stat. 849), under the direction of the Secretary of Commerce.

42 Stat. 849.
15 U. S. C. ch. 4.

Foreign Service Buildings Commission.

(*e*) *Foreign Service Buildings Commission.*—The Foreign Service Buildings Commission and its functions are hereby transferred to the Department of State. The Commission shall exercise advisory functions, but all other functions (including administrative functions) shall be exercised under the direction and supervision of the Secretary of State by such division, bureau, or office in the Department of State as the Secretary shall determine.

Treasury Department.

SEC. 2. *Treasury Department.*—Transfers, consolidations, and abolitions relating to the Department of the Treasury are hereby effected as follows:

Bureau of Lighthouses.

(*a*) *Bureau of Lighthouses.*—The Bureau of Lighthouses in the Department of Commerce and its functions are hereby transferred to and shall be consolidated with and administered as a part of the Coast Guard in the Department of the Treasury.

Director General of Railroads: Office abolished and functions transferred.

(*b*) *Director General of Railroads: Office Abolished and Functions Transferred.*—The office of Director General of Railroads is hereby abolished. The functions and duties of the Director General of Railroads are hereby transferred to the Secretary of the Treasury to be exercised and performed by him personally or through such officer or officers of the Department of the Treasury as he may authorize. The Secretary of the Treasury is hereby designated as the agent provided for in section 206 of the Transportation Act, 1920 (41 Stat. 461).

41 Stat. 461.
49 U. S. C. § 74.

War Finance Corporation abolished.

(*c*) *War Finance Corporation Abolished.*—All of the functions, property, and obligations of the War Finance Corporation not heretofore transferred by statute to the Secretary of the Treasury are hereby transferred to the Department of the Treasury. The War Finance Corporation is hereby abolished and the Secretary of the Treasury shall complete the winding up of its affairs and shall dispose of its assets in accordance with the Act of March 1, 1929 (45 Stat. 1442), not later than December 31, 1939.

45 Stat. 1442.
15 U. S. C. § 374.

Department of Justice, transfers, etc., relating to.

SEC. 3. *Department of Justice.*—Transfers, consolidations, and abolitions relating to the Department of Justice are hereby effected as follows:

Federal Prison Industries, Inc.

(*a*) *Federal Prison Industries, Inc.*—The Federal Prison Industries, Inc. (together with its Board of Directors) and its functions are hereby transferred to the Department of Justice and shall be administered under the general direction and supervision of the Attorney General.

National Training School for Boys.

(*b*) *National Training School for Boys.*—The National Training School for Boys and its functions (including the functions of its Board of Trustees) are hereby transferred to the Department of Justice and shall be administered by the Director of the Bureau of Prisons, under the direction and supervision of the Attorney General.

Board of Trustees of, abolished.

(*c*) *Board of Trustees of the National Training School for Boys Abolished.*—The Board of Trustees of the National Training School for Boys (including the consulting trustees) is hereby abolished.

Department of the Interior, transfers, etc., relating to.

SEC. 4. *Department of the Interior.*—Transfers, consolidations, and abolitions relating to the Department of the Interior are hereby effected as follows:

National Bituminous Coal Commission, functions transferred.

(*a*) *Functions of the National Bituminous Coal Commission Transferred.*—The functions of the National Bituminous Coal Commission (including the functions of the members of the Commission) are hereby transferred to the Secretary of the Interior to be administered under his direction and supervision by such division, bureau, or office in the Department of the Interior as the Secretary shall determine.

Commission abolished.

(*b*) *National Bituminous Coal Commission Abolished.*—The National Bituminous Coal Commission and the offices of the members thereof are hereby abolished and the outstanding affairs of the Commission shall be wound up by the Secretary of the Interior.

Office of Consumers' Counsel abolished and functions transferred.

(*c*) *Office of Consumers' Counsel Abolished and Functions Transferred.*—The office of Consumers' Counsel of the National Bituminous Coal Commission is hereby abolished and its functions are transferred to, and shall be administered in, the Office of the Solicitor of the Department of the Interior under the direction and supervision of the Secretary of the Interior.

Bureau of Insular Affairs.

(*d*) *Bureau of Insular Affairs.*—The Bureau of Insular Affairs of the War Department and its functions are hereby transferred to the Department of the Interior and shall be consolidated with the Division of Territories and Island Possessions in the Department of the Interior and administered in such Division under the direction and supervision of the Secretary of the Interior. The office of the Chief of the Bureau and offices subordinate thereto provided for in section 14 of the Act of June 4, 1920 (41 Stat. 769), are hereby abolished and all of the functions of such offices are transferred to, and shall be exercised by, the Director of the Division of Territories and Island Possessions.

Office of Chief of Bureau, etc., abolished.
41 Stat. 769.
48 U. S. C. §§ 2, 3.

Bureau of Fisheries.

(*e*) *Bureau of Fisheries.*—The Bureau of Fisheries in the Department of Commerce and its functions are hereby transferred to the Department of the Interior and shall be administered in that Department under the direction and supervision of the Secretary of the Interior. The functions of the Secretary of Commerce relating to the protection of fur seals and other fur-bearing animals, to the supervision of the Pribilof Islands and the care of the natives thereof, and to the Whaling Treaty Act, are hereby transferred to, and shall be exercised by, the Secretary of the Interior.

Protection of fur seals, etc.

Bureau of Biological Survey.

(*f*) *Bureau of Biological Survey.*—The Bureau of Biological Survey in the Department of Agriculture and its functions are hereby transferred to the Department of the Interior and shall be administered in that Department under the direction and supervision of the Secretary

Conservation of wildlife, game, and migratory birds.

48 Stat. 780; 49 Stat. 1105.
18 U. S. C. §§ 253, 254; Supp. IV, §§ 253, 254.

of the Interior. The functions of the Secretary of Agriculture relating to the conservation of wild life, game, and migratory birds are hereby transferred to, and shall be exercised by, the Secretary of the Interior. The provisions of the Act of May 18, 1934 (c. 299, 48 Stat. 780), as amended by the Act of February 8, 1936 (c. 40, 49 Stat. 1105), insofar as they relate to officers or employees of the Department of Agriculture designated by the Secretary of Agriculture to enforce any act of Congress for the protection, preservation or restoration of game and other wild life and animals shall apply to officers and employees of the Department of the Interior designated by the Secretary of the Interior to exercise and discharge such duties.

Officers of Biological Survey may administer oaths.
43 Stat. 803.
5 U. S. C. §§ 521, 522.

(*g*) *Officers of Biological Survey May Administer Oaths.*—The provisions of the Act of January 31, 1925 (c. 124, 43 Stat. 803), shall be applicable to such officers, agents, or employees of the Department of the Interior performing functions of the Bureau of Biological Survey as are designated by the Secretary of the Interior for the purposes named in the Act.

Migratory Bird Conservation Commission.

(*h*) *Migratory Bird Conservation Commission.*—The Secretary of the Interior shall be chairman of the Migratory Bird Conservation Commission, and the Secretary of Agriculture shall be a member thereof.

Mount Rushmore National Memorial Commission.

52 Stat. 694.

(*i*) *Mount Rushmore National Memorial Commission.*—The Mount Rushmore National Memorial Commission and its functions are hereby transferred to the National Park Service in the Department of the Interior. The functions vested in the Commission by section 3 and 4 (a) of the Act of June 15, 1938, (c. 402, 52 Stat. 694) shall continue to be exercised by the Commission. All other functions of the Mount Rushmore National Memorial Commission shall be administered by the National Park Service under the direction and supervision of the Secretary of the Interior.

Department of Agriculture: Rural Electrification Administration transferred.

SEC. 5. *Department of Agriculture: Rural Electrification Administration Transferred.*—The Rural Electrification Administration and its functions and activities are hereby transferred to the Department of Agriculture and shall be administered in that Department by the Administrator of the Rural Electrification Administration under the general direction and supervision of the Secretary of Agriculture.

Department of Commerce: Transfer of Inland Waterways Corporation.

SEC. 6. *Department of Commerce: Transfer of Inland Waterways Corporation.*—The Inland Waterways Corporation and all of its functions and obligations are hereby transferred to the Department of Commerce and shall be administered in that Department under the supervision and direction of the Secretary of Commerce. The capital stock of the Corporation shall continue to be held for the United States by the Secretary of the Treasury, but all other functions, rights, privileges, and powers and all duties and liabilities of the Secretary of War relating to the Inland Waterways Corporation are hereby transferred to, and shall be exercised, performed, and discharged by, the Secretary of Commerce. The Secretary of Commerce shall be substituted for the Secretary of War as, and shall be deemed to be, the incorporator of the Inland Waterways Corporation.

PART 2.—INDEPENDENT AGENCIES

Federal Security Agency, transfers, etc., relating to.

SECTION 201. *Federal Security Agency.*—Transfers and consolidations relating to the Federal Security Agency are hereby effected as follows:

Radio Service and U. S. Film Service transferred.

(*a*) *Radio Service and United States Film Service Transferred.*—The functions of the Radio Division and the United States Film Service of the National Emergency Council are hereby transferred to the

Federal Security Agency and shall be administered in the Office of Education under the direction and supervision of the Federal Security Administrator.

American Printing House for the Blind.

(b) *American Printing House for the Blind.*—The functions of the Secretary of the Treasury with respect to the administration of the appropriations for the American Printing House for the Blind (except the function relating to the perpetual trust fund) are hereby transferred to the Federal Security Agency and shall be administered under the direction and supervision of the Federal Security Administrator. The annual report and vouchers required to be furnished to the Secretary of the Treaury by the trustees of the American Printing House for the Blind shall be furnished to the Federal Security Administrator.

National Archives, transfers, etc., relating to.

SEC. 202. *National Archives.*—Transfers, consolidations, and abolitions relating to the National Archives are hereby effected as follows:

Codification Board, functions transferred. 50 Stat. 304. 44 U. S. C., Supp. IV, § 311.

(a) *Functions of Codification Board Transferred.*—The functions of the Codification Board, established by the Act of June 19, 1937 (50 Stat. 304), are hereby transferred to the National Archives and shall be consolidated in that agency with the functions of the Division of the Federal Register and shall be administered by such Division under the direction and supervision of the Archivist.

Board abolished.

(b) *Codification Board Abolished.*—The Codification Board is hereby abolished and its outstanding affairs shall be wound up by the Archivist through the Division of the Federal Register in the National Archives.

PART 3.—EXECUTIVE OFFICE OF THE PRESIDENT

Transfers, abolitions, etc.

SECTION 301. Transfers and abolitions relating to the Executive Office of the President are hereby effected as follows:

National Emergency Council, functions transferred.

(a) *Functions of National Emergency Council Transferred.*—All functions of the National Emergency Council other than those relating to Radio Service and Film Service (transferred by section 201(a) of this plan to the Federal Security Agency) are hereby transferred to the Executive Office of the President and shall be administered under the direction and supervision of the President.

Council abolished.

(b) *National Emergency Council Abolished.*—The National Emergency Council is hereby abolished and its outstanding affairs shall be wound up under the direction and supervision of the President.

PART 4.—GENERAL PROVISIONS

Transfer of functions of heads of Departments.

SEC. 401. *Transfer of Functions of Heads of Departments.*—Except as otherwise provided in this Plan, the functions of the head of any Department relating to the administration of any agency or function transferred from his Department by this Plan, are hereby transferred to, and shall be exercised by, the head of the department or agency to which such transferred agency or function is transferred by this Plan.

Transfer of records, property, and personnel.

SEC. 402. *Transfer of Records, Property, and Personnel.*—All records and property (including office equipment) of the several agencies, and all records and property used primarily in the administration of any functions, transferred by this Plan and, except as otherwise provided, all the personnel used in the administration of such agencies and functions (including officers whose chief duties relate to such administration) are hereby transferred to the respective departments or agencies concerned, for use in the administration of the agencies and functions transferred by this Plan: *Provided*, That any personnel transferred to any department or agency by this section found by the head of such department or agency to be in excess of the personnel necessary for

Proviso. Excess personnel.

the administration of the functions transferred to his department or agency shall be retransferred under existing law to other positions in the Government service, or separated from the service subject to the provisions of section 10(a) of the Reorganization Act of 1939.

Ante, p. 563.

Transfer of funds.

SEC. 403. *Transfer of Funds.*—So much of the unexpended balances of appropriations, allocations, or other funds available for the use of any agency in the exercise of any function transferred by this Plan, or for the use of the head of any department or agency in the exercise of any function so transferred, as the Director of the Bureau of the Budget with the approval of the President shall determine, shall be transferred to the department or agency concerned for use in connection with the exercise of the function so transferred. In determining the amount to be transferred the Director of the Bureau of the Budget may include an amount to provide for the liquidation of obligations incurred against such appropriations, allocations, or other funds prior to the transfer: *Provided*, That the use of the unexpended balances of appropriations, allocations, or other funds transferred by this section shall be subject to the provisions of section 4(d)(3) and section 9 of the Reorganization Act of 1939.

Proviso.
Provisions applicable.

Ante, pp. 562, 563.

Transfer of functions relating to personnel.

Ante, p. 561.

SEC. 404. *Transfer of Functions Relating to Personnel.*—Except as prohibited by section 3(b) of the Reorganization Act of 1939, all functions relating to the appointment, fixing of compensation, transfer, promotion, demotion, suspension, or dismissal of persons to or from offices and positions in any department vested by law in any officer of such department other than the head thereof are hereby transferred to the head of such department and shall be administered under his direction and supervision by such division, bureau, office, or persons as he shall determine.

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1939

AND

TREATIES, INTERNATIONAL AGREEMENTS OTHER
THAN TREATIES, PROCLAMATIONS, AND
REORGANIZATION PLANS

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VOLUME 53

IN THREE PARTS

PART 3

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NOTICE

The original of every act and joint resolution printed in this volume has the following heading:

SEVENTY-SIXTH CONGRESS OF THE UNITED STATES OF AMERICA;

AT THE FIRST SESSION

Begun and held at the City of Washington on Tuesday, the third day of January, one thousand nine hundred and thirty-nine

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All bills and joint resolutions presented to the President of the United States bear the signatures of the Speaker (or of the Speaker *pro tempore*) of the House of Representatives and of the Vice President of the United States and President of the Senate (or of the President of the Senate *pro tempore*); those signatures accordingly appear on the originals of all acts and joint resolutions.

The signature of the President of the United States appears on the originals of all approved acts and joint resolutions.

The original of every act and joint resolution has endorsed thereon a certificate of origin, signed, as the case may be, by the Clerk of the House of Representatives or by the Secretary of the Senate and reading "I certify that this Act (or Joint Resolution) originated in the House of Representatives (or Senate)." The origin of each act and resolution contained in this volume is indicated in the margin at the beginning of each enactment; thus, for example, H. R. 3100 or H. J. Res. 110 indicates origin in the House of Representatives, and S. 218 or S. J. Res. 2 indicates origin in the Senate.

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104	----	*Margaret B. Nonnenberg.* AN ACT For the relief of Margaret B. Nonnenberg	July 25, 1939	1483
105	----	*Frank M. Croman.* AN ACT For the relief of Frank M. Croman	July 25, 1939	1484
106	----	*H. W. Hamlin.* AN ACT For the relief of H. W. Hamlin	July 25, 1939	1484
107	----	*Capt. Robert E. Coughlin.* AN ACT For the relief of Captain Robert E. Coughlin	July 25, 1939	1485
108	----	*John Marinis and others.* AN ACT For the relief of John Marinis, Nicolaos Elias, Ihoanis or Jean Demetre Votsitsanos, and Michael Votsitsanos	July 25, 1939	1485
109	----	*Ensign Joseph Hester Patterson, deceased.* AN ACT To provide a posthumous advancement in grade for the late Ensign Joseph Hester Patterson, United States Navy	July 25, 1939	1485
110	----	*Marguerite Kuenzi.* AN ACT For the relief of Marguerite Kuenzi	July 26, 1939	1485
111	----	*Charles G. Clement.* AN ACT For the relief of Charles G. Clement	July 26, 1939	1486
112	----	*Mary A. Brummal.* AN ACT For the relief of Mary A. Brummal	July 26, 1939	1486
113	----	*Virginia Guthrie and others.* AN ACT For the relief of Virginia Guthrie, Jake C. Aaron, and Thomas W. Carter, Junior	July 27, 1939	1486
114	----	*William S. Huntley.* AN ACT For the relief of William S. Huntley	July 27, 1939	1487
115	----	*Rear Admiral Harry Ervin Yarnell, U. S. N.* AN ACT Authorizing the President to present a Distinguished Service Medal to Rear Admiral Harry Ervin Yarnell, United States Navy	July 28, 1939	1487
116	----	*Anna Elizabeth Watrous.* AN ACT For the relief of Anna Elizabeth Watrous	July 31, 1939	1487
117	----	*W. E. R. Covell.* AN ACT For the relief of W. E. R. Covell	July 31, 1939	1488
118	----	*Capt. Clyde E. Steele.* AN ACT For the relief of Captain Clyde E. Steele, United States Army	July 31, 1939	1488
119	----	*Allegheny Forging Company.* AN ACT For the relief of the Allegheny Forging Company	July 31, 1939	1489
120	----	*John G. Wynn.* AN ACT For the relief of John G. Wynn	July 31, 1939	1489
121	----	*Mr. and Mrs. John Shebestok.* AN ACT For the relief of Mr. and Mrs. John Shebestok, parents of Constance and Lois Shebestok	July 31, 1939	1489
122	----	*Fae Banas.* AN ACT For the relief of Fae Banas	Aug. 4, 1939	1490
123	----	*Dorothy Clair Hester.* AN ACT For the relief of Dorothy Clair Hester, daughter of E. R. Hester	Aug. 4, 1939	1490
124	----	*Hannis Hoven.* AN ACT For the relief of Hannis Hoven	Aug. 4, 1939	1491
125	----	*Thomas A. Ross.* AN ACT For the relief of Thomas A. Ross	Aug. 4, 1939	1491
126	----	*Borg-Warner Corporation.* AN ACT To confer jurisdiction upon the Court of Claims to hear, determine, and render judgment upon the claim of the Borg-Warner Corporation	Aug. 4, 1939	1491
127	----	*Jessie M. Durst.* AN ACT For the relief of Jessie M. Durst	Aug. 5, 1939	1492
128	----	*John B. Jones.* AN ACT For the relief of John B. Jones	Aug. 5, 1939	1492
129	----	*Jesse Claud Branson.* AN ACT For the relief of Jesse Claud Branson	Aug. 5, 1939	1492

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130	____	*Ernest Clinton and Frederick P. Deragisch.* AN ACT For the relief of Ernest Clinton and Frederick P. Deragisch	Aug. 5, 1939	1493
131	____	*Grace S. Taylor.* AN ACT For the relief of Grace S. Taylor	Aug. 5, 1939	1493
132	____	*Sgt. Maj. Leonard E. Browning.* AN ACT To extend to Sergeant Major Leonard E. Browning, United States Marine Corps, the benefits of the Act of May 7, 1932, providing highest World War rank to retired enlisted men	Aug. 5, 1939	1494
133	____	*Leslie J. Frane and Charles Frane.* AN ACT For the relief of Leslie J. Frane and Charles Frane	Aug. 5, 1939	1494
134	____	*Virginia Pearson.* AN ACT For the relief of Virginia Pearson	Aug. 5, 1939	1494
135	____	*Floyd M. Dunscomb.* AN ACT For the relief of Floyd M. Dunscomb	Aug. 5, 1939	1495
136	____	*Franklin C. Richardson.* AN ACT For the relief of Franklin C. Richardson	Aug. 5, 1939	1495
137	____	*Corinne W. Bienvenu.* AN ACT For the relief of Corinne W. Bienvenu (nee Corinne Wells)	Aug. 5, 1939	1495
138	____	*East Braintree, Mass., Navy airplane crashes, damage claims.* AN ACT For the relief of certain persons whose property was damaged or destroyed as a result of the crashes of two airplanes of the United States Navy at East Braintree, Massachusetts, on April 4, 1939	Aug. 5, 1939	1496
139	____	*Leonhard Stejneger.* AN ACT To authorize Leonhard Stejneger, of the United States National Museum, to accept certain decoration from the Norwegian Government	Aug. 5, 1939	1496
140	____	*Ada Fuller.* AN ACT For the relief of Ada Fuller	Aug. 5, 1939	1497
141	____	*G. E. Williams.* AN ACT For the relief of G. E. Williams	Aug. 5, 1939	1497
142	____	*Frank M. Smith, estate.* AN ACT For the relief of the estate of Frank M. Smith	Aug. 5, 1939	1497
143	____	*George M. Corriveau.* AN ACT To provide for the issuance of a license to practice chiropractic in the District of Columbia to George M. Corriveau	Aug. 5, 1939	1498
144	____	*Laura T. Corriveau.* AN ACT To provide for the issuance of a license to practice chiropractic in the District of Columbia to Laura T. Corriveau	Aug. 5, 1939	1498
145	____	*Leland J. Belding.* AN ACT For the relief of Leland J. Belding	Aug. 5, 1939	1498
146	____	*Imogene Enley.* AN ACT For the relief of Imogene Enley	Aug. 5, 1939	1499
147	____	*William H. Keesey.* AN ACT For the relief of William H. Keesey	Aug. 5, 1939	1499
148	____	*Alice C. Lopez, estate.* AN ACT For the relief of Franklin Lopez, administrator of the goods, chattels, and credits which were of Alice C. Lopez, deceased	Aug. 5, 1939	1500
149	____	*Arthur Weltner, estate.* AN ACT For the relief of the estate of Arthur Weltner	Aug. 5, 1939	1500
150	____	*Ninety Six Oil Mill, Ninety Six, S. C.* AN ACT For the relief of the Ninety Six Oil Mill, of Ninety Six, South Carolina	Aug. 5, 1939	1500
151	____	*J. Aristide Lefevre.* AN ACT For the relief of J. Aristide Lefevre	Aug. 5, 1939	1501
152	____	*Corabell Wuensch and others.* AN ACT For the relief of Corabell Wuensch, Jackie Lee Wuensch, and Mary Rainbolt	Aug. 5, 1939	1501
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156	____	*Allie Holsomback and Lonnie Taylor.* AN ACT For the relief of Allie Holsomback and Lonnie Taylor	Aug. 5, 1939	1503
157	____	*Earl J. Reed and Giles J. Gentry.* AN ACT For the relief of Earl J. Reed and Giles J. Gentry	Aug. 5, 1939	1503
158	____	*Hugh A. Smith.* AN ACT For the relief of Hugh A. Smith	Aug. 5, 1939	1504
159	____	*Annie Bearden and others.* AN ACT For the relief of Annie Bearden, Ruth Bearden, Essie Burton, Beatrice Carter, Mary Cobb, Addie Graham, Annie Grant, Sallie Harris, Minerva Holbrooks, Omie Keese, Sallie Marett, Josie McDonald, Jessie Morris, Martha O'Shields, Mae Phillips, Leila H. Roach, Belva Surrett, and Shelley Turner	Aug. 7, 1939	1504
160	____	*Michael M. Cohen.* AN ACT For the relief of Michael M. Cohen	Aug. 7, 1939	1505
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162	____	*Grace Campbell.* AN ACT For the relief of Grace Campbell	Aug. 7, 1939	1505
163	____	*C. E. Hendrickson and the Stephenville Hospital, Stephenville, Tex.* AN ACT For the relief of C. E. Hendrickson and the Stephenville Hospital, Stephenville, Texas	Aug. 7, 1939	1506
164	____	*Anna E. Hurley.* AN ACT For the relief of Anna E. Hurley	Aug. 7, 1939	1506

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167	----	*Johannes or John Kostiuk and others.* AN ACT For the relief of Johannes or John, Julia, Michael, William, and Anna Kostiuk	Aug. 7, 1939	1508
168	----	*Anna H. Rosa.* AN ACT For the relief of Anna H. Rosa	Aug. 7, 1939	1508
169	----	*Joseph Lopez Ramos.* AN ACT For the relief of Joseph Lopez Ramos	Aug. 7, 1939	1508
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172	----	*Joannes Josephus Citron.* AN ACT For the relief of Joannes Josephus Citron	Aug. 7, 1939	1509
173	----	*C. L. Herren.* AN ACT For the relief of C. L. Herren	Aug. 7, 1939	1510
174	----	*Russell B. Hendrix.* AN ACT For the relief of Russell B. Hendrix	Aug. 7, 1939	1510
175	----	*John Ullmann, Jr.* AN ACT Authorizing the naturalization of John Ullmann, Junior	Aug. 7, 1939	1510
176	----	*First Lt. Samuel E. Williams.* AN ACT For the relief of First Lieutenant Samuel E. Williams	Aug. 7, 1939	1511
177	----	*Women's Board of Domestic Missions.* AN ACT For the relief of the Women's Board of Domestic Missions	Aug. 7, 1939	1511
178	----	*Lucile Snider and Cliff Snider, Jr.* AN ACT For the relief of Lucile Snider and Cliff Snider, Junior	Aug. 7, 1939	1511
179	----	*James McConnachie.* AN ACT For the relief of James McConnachie	Aug. 7, 1939	1512
180	----	*Harvey T. Combs, estate.* AN ACT For the relief of the estate of Harvey T. Combs	Aug. 7, 1939	1512
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182	----	*Joseph W. Parse.* AN ACT For the relief of Joseph W. Parse	Aug. 7, 1939	1513
183	----	*Hugh McGuire.* AN ACT For the relief of Hugh McGuire	Aug. 7, 1939	1513
184	----	*Calliope Minaca Pilavakis.* AN ACT For the relief of Calliope Minaca Pilavakis	Aug. 7, 1939	1514
185	----	*Harry K. Snyder.* AN ACT For the relief of Harry K. Snyder	Aug. 7, 1939	1514
186	----	*Joseph Alder and others.* AN ACT For the relief of Joseph Alder, E. G. Allen, and E. G. Allen and By Hanchett jointly	Aug. 7, 1939	1514
187	----	*Guy F. Allen.* AN ACT For the relief of Guy F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department	Aug. 7, 1939	1515
188	----	*Banks Business College.* AN ACT For the relief of Banks Business College	Aug. 7, 1939	1515
189	----	*Frank Malles, Jr.* AN ACT For the relief of Frank Malles, Junior	Aug. 7, 1939	1515
190	----	*Kyle Blair.* AN ACT For the relief of Kyle Blair	Aug. 7, 1939	1516
191	----	*Otho L. Curtner.* AN ACT For the relief of Otho L. Curtner	Aug. 7, 1939	1516
192	----	*Clarendon Davis.* AN ACT For the relief of Clarendon Davis	Aug. 7, 1939	1517
193	----	*Indian Service, disbursing agents and employees.* AN ACT For the relief of certain disbursing agents and employees of the Indian Service	Aug. 7, 1939	1517
194	----	*W. C. Latane and others.* AN ACT For the relief of W. C. and James Latane, and Willie Johnson	Aug. 7, 1939	1517
195	----	*Celia Press and Bernard Press.* AN ACT For the relief of Celia Press and Bernard Press	Aug. 7, 1939	1518
196	----	*Harry Vrountas and Theodore Vrountas.* AN ACT For the relief of Harry Vrountas and Theodore Vrountas	Aug. 7, 1939	1518
197	----	*Anton Saganey and others.* AN ACT For the relief of Anton Saganey, John J. Beatty, Frederick J. Coppenrath, Joseph R. Driscoll, Edward A. Morash, and Michael L. Siderowicz	Aug. 7, 1939	1518
198	----	*Toledo Terminal Railroad Company.* AN ACT For the relief of the Toledo Terminal Railroad Company of Toledo, Ohio	Aug. 7, 1939	1519
199	----	*M. F. Gubrud.* AN ACT For the relief of M. F. Gubrud	Aug. 7, 1939	1519
200	----	*William L. Rull.* AN ACT For the relief of William L. Rull	Aug. 7, 1939	1520
201	----	*Mamie Hoffman.* AN ACT For the relief of Mamie Hoffman	Aug. 7, 1939	1520
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203	----	*Mrs. Layer Taylor.* AN ACT For the relief of Mrs. Layer Taylor	Aug. 7, 1939	1521
204	----	*Mina Keil.* AN ACT For the relief of Mina Keil	Aug. 7, 1939	1521
205	----	*H. A. Dixon.* AN ACT For the relief of H. A. Dixon	Aug. 7, 1939	1522
206	----	*V. H. Scheuring and others.* AN ACT For the relief of V. H. Scheuring, Elmer Eggers, and Thomas Fahey	Aug. 7, 1939	1522
207	----	*H. H. Rhyne, Jr.* AN ACT For the relief of H. H. Rhyne, Junior	Aug. 7, 1939	1523

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209	____	*John E. Garrett.* AN ACT For the relief of John E. Garrett	Aug. 7, 1939	1523
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211	____	*Emma J. Hall, heirs.* AN ACT For the relief of the heirs of Emma J. Hall	Aug. 7, 1939	1524
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213	____	*Buford Lee Pratt.* AN ACT For the relief of Buford Lee Pratt	Aug. 7, 1939	1525
214	____	*Howard Hughes.* AN ACT To provide for the presentation of a medal to Howard Hughes in recognition of his achievements in advancing the science of aviation	Aug. 7, 1939	1525
215	____	*Dorothy Elizabeth Sisson.* AN ACT For the relief of the legal guardian of Dorothy Elizabeth Sisson, a minor	Aug. 9, 1939	1525
216	____	*Evelyn Mary Locke.* AN ACT For the relief of Evelyn Mary Locke	Aug. 9, 1939	1526
217	____	*Virgil Kuehl.* AN ACT For the relief of Virgil Kuehl, a minor	Aug. 9, 1939	1526
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219	____	*Francis A. Leete and Sarah Leete.* AN ACT For the relief of Francis A. Leete and Sarah Leete	Aug. 9, 1939	1527
220	____	*Paul W. McCoy.* AN ACT For the relief of Paul W. McCoy	Aug. 9, 1939	1527
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224	____	*Arkansas State Penitentiary.* AN ACT For the relief of the Arkansas State Penitentiary	Aug. 9, 1939	1529
225	____	*Mrs. Pacios Pijuan.* AN ACT For the relief of Mrs. Pacios Pijuan	Aug. 10, 1939	1529
226	____	*A. E. Bostrom.* AN ACT For the relief of A. E. Bostrom	Aug. 10, 1939	1529
227	____	*Daumit Tannaus Saleah (Dave Thomas).* AN ACT For the relief of Daumit Tannaus Saleah (Dave Thomas)	Aug. 10, 1939	1530
228	____	*Dorothy Clair and others.* AN ACT For the relief of Dorothy Clair, G. F. Allen, and Earl Wooldridge	Aug. 10, 1939	1530
229	____	*Okie May Fegley.* AN ACT For the relief of Okie May Fegley	Aug. 10, 1939	1530
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231	____	*Postmasters.* AN ACT For the relief of certain postmasters	Aug. 10, 1939	1531
232	____	*George A. Meffan.* AN ACT For the relief of George A. Meffan, United States marshal, district of Idaho	Aug. 10, 1939	1532
233	____	*Mrs. S. F. Sewell.* AN ACT For the relief of Mrs. S. F. Sewell	Aug. 10, 1939	1532
234	____	*Playa de Flor Land and Improvement Company.* AN ACT To amend an Act entitled "An Act for the relief of the Playa de Flor Land and Improvement Company", approved May 21, 1934	Aug. 10, 1939	1532
235	____	*Rev. Francis X. Quinn.* AN ACT To provide for the presentation of a medal to Reverend Francis X. Quinn in recognition of his valor in saving the lives of two of his fellow citizens	Aug. 10, 1939	1533
	3	*Mary Cohen Bienvenu.* JOINT RESOLUTION Readmitting Mary Cohen Bienvenu to citizenship	Aug. 10, 1939	1533
236	____	*Harry Bryan and Alda Duffield Mullins and others.* AN ACT To amend the Act entitled "An Act for the relief of Harry Bryan and Alda Duffield Mullins, and others"	Aug. 10, 1939	1534
237	____	*George Slade.* AN ACT For the relief of George Slade	Aug. 10, 1939	1534
238	____	*G. W. Netterville.* AN ACT For the relief of G. W. Netterville	Aug. 10, 1939	1535
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240	____	*Emmitt Courtney.* AN ACT For the relief of Emmitt Courtney	Aug. 10, 1939	1535
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242	____	*J. Harry Walker.* AN ACT For the relief of J. Harry Walker	Aug. 10, 1939	1536
243	____	*Mr. and Mrs. John Eckendorff, and Mr. and Mrs. Alexander G. Dorr.* AN ACT For the relief of Mr. and Mrs. John Eckendorff, and Mr. and Mrs. Alexander G. Dorr	Aug. 10, 1939	1536
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245	____	*W. R. Fuchs and others.* AN ACT For the relief of W. R. Fuchs, former disbursing clerk, Department of Agriculture; J. L. Summers, former disbursing clerk; and G. F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department	Aug. 10, 1939	1537

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247	----	*Great Northern Majestic Building Corporation.* AN ACT For the relief of Stacy C. Mosser, receiver for the Great Northern Majestic Building Corporation	Aug. 10, 1939	1538
248	----	*Sam E. Woods.* AN ACT For the relief of Sam E. Woods	Aug. 10, 1939	1538
249	----	*Matilda Larned Bouck.* AN ACT For the relief of Matilda Larned Bouck	Aug. 10, 1939	1539
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252	----	*Emil Friedrich Dischleit.* AN ACT For the relief of Emil Friedrich Dischleit	Aug. 11, 1939	1541
253	----	*Konstantinos Dionysiou Antiohos (or Gus Pappas).* AN ACT For the relief of Konstantinos Dionysiou Antiohos (or Gus Pappas)	Aug. 11, 1939	1541
254	----	*William E. Cowen.* AN ACT For the relief of William E. Cowen	Aug. 11, 1939	1541
255	----	*N. F. Clower and Elijah Williams.* AN ACT For the relief of N. F. Clower and Elijah Williams	Aug. 11, 1939	1542
256	----	*Bean Lake and Sugar Lake, Mo., flood losses.* AN ACT To confer jurisdiction on the District Court of the United States for the Western District of Missouri to hear, determine, and render judgment upon the claims of certain claimants who suffered loss by flood at or near Bean Lake in Platte County, and Sugar Lake in Buchanan County, in the State of Missouri, during the month of March 1934	Aug. 11, 1939	1543
257	----	*Thomas J. Smith.* AN ACT For the relief of Thomas J. Smith	Aug. 11, 1939	1543
258	----	*Columbus Iron Works Company.* AN ACT For the relief of the Columbus Iron Works Company	Aug. 11, 1939	1544
259	----	*Caryl Burbank and others.* AN ACT For the relief of Caryl Burbank, Preston A. Stanford, and Fire Association of Philadelphia	Aug. 11, 1939	1544
260	----	*Ruth Dornsife.* AN ACT To pay salary of Ruth Dornsife	Aug. 11, 1939	1545
261	----	*Mrs. Virgie B. Weaver.* AN ACT For the relief of Mrs. Virgie B. Weaver	Aug. 11, 1939	1545
262	----	*D. E. Sweinhart.* AN ACT To amend Private Law Numbered 310, Seventy-fifth Congress, first session, an Act for the relief of D. E. Sweinhart	Aug. 11, 1939	1546
263	----	*Carleton-Mace Engineering Corporation.* AN ACT To amend Private Act Numbered 286, approved June 18, 1934, entitled "An Act for the relief of Carleton-Mace Engineering Corporation."	Aug. 11, 1939	1546
264	----	*John L. Hicks.* AN ACT For the relief of John L. Hicks, rural rehabilitation supervisor, Farm Security Administration, Department of Agriculture, Santa Rosa, New Mexico	Aug. 11, 1939	1546

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935	*Netherlands.* Arbitration of a difference relating to payment for certain military supplies. Convention: Signed at Washington March 18, 1938; proclaimed August 15, 1938	1564
936	*Lithuania.* Liability for military service. Treaty: Signed at Kaunas October 18, 1937; proclaimed August 15, 1938	1569
937	*Nicaragua.* Adjustment of certain accounts and refund of income taxes. Agreement: Signed at Washington April 14, 1938; proclaimed August 31, 1938	1573
938	*Inter-American.* Radio communications. Convention: Signed at Habana December 13, 1937; proclaimed September 19, 1938	1576
939	*Multilateral.* Abolition of capitulations in Egypt. Convention and protocol: Signed at Montreux May 8, 1937; proclaimed September 19, 1938	1645
940	*Siam.* Friendship, commerce and navigation. Treaty, final protocol, and exchange of notes: Signed at Bangkok November 13, 1937; proclaimed October 5, 1938	1731
941	*Multilateral.* Protection of industrial property. Convention: Signed at London June 2, 1934; proclaimed October 28, 1938	1748
942	*International Load Line Convention.* Modification of Annex II (6) (a). Signed at London July 5, 1930; proclaimed December 12, 1938	1787
943	*Switzerland.* Military obligations of certain persons having dual nationality. Convention: Signed at Bern November 11, 1937; proclaimed December 13, 1938	1791
944	*Multilateral.* International Agreement for the Regulation of Whaling, amendment. Protocol: Signed at London June 24, 1938; proclaimed April 8, 1939	1794
945	*Panama.* Friendship and Cooperation. Treaty: Signed at Washington March 2, 1936; proclaimed July 27, 1939	1807
946	*Panama.* Trans-Isthmian Highway. Convention: Signed at Washington March 2, 1936; proclaimed July 27, 1939	1869

[1] In this list are included all instruments, whether called treaties, conventions, protocols, or otherwise, entered into on the part of the United States by the President by and with the advice and consent of the Senate.

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130	*Canada.* Piloting of civil aircraft, licenses, etc	1937
131	*Canada.* Certificates of airworthiness for export	1941
132	*Union of Soviet Socialist Republics.* Continuance of commercial agreement	1947
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PRIVATE LAWS

PRIVATE LAWS

ENACTED DURING THE

FIRST SESSION OF THE SEVENTY-SIXTH CONGRESS

OF THE

UNITED STATES OF AMERICA

Begun and held at the City of Washington on Tuesday, January 3, 1939, and adjourned without day on Saturday, August 5, 1939

FRANKLIN D. ROOSEVELT, President; JOHN N. GARNER, Vice President; KEY PITTMAN, President of the Senate *pro tempore;* WILLIAM B. BANKHEAD, Speaker of the House of Representatives; SAM RAYBURN, Speaker of the House of Representatives *pro tempore,* July 1–11, 1939.

[CHAPTER 12]

AN ACT

March 20, 1939
[S. 218]
[Private, No. 1]

For the relief of Manuel D. A. Otero, as administrator of the estate of Teresita S. Otero, deceased.

Teresita S. Otero.
Payment to estate of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to Manuel D. A. Otero, as administrator of the estate of Teresita S. Otero, deceased, out of any money in the Treasury not otherwise appropriated, the sum of $255.44. Such sum shall be in full settlement of all claims against the United States on account of the death of the said Teresita S. Otero, resulting from personal injuries received on the 16th day of January 1935, on United States Highway Numbered 60, between Willard and Mountainair, New Mexico, while riding in an automobile which collided with an improperly parked Government truck, attached to Civilian Conservation Corps Camp F–35–N, located about three miles southwest from Manzano, in Torrance County, New Mexico: *Provided,* That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 20, 1939.

[CHAPTER 13]

AN ACT

March 20, 1939
[S. 219]
[Private, No. 2]

For the relief of Emma Gomez.

Emma Gomez.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to Emma Gomez, out of any money in the Treasury not otherwise appropriated, the sum of $311.70. Such sum shall be in full settlement of

all claims against the United States on account of damages for personal injuries sustained by the said Emma Gomez on the 16th day of January 1935, on United States Highway Numbered 60, between Willard and Mountainair, New Mexico, while riding in an automobile which collided with an improperly parked Government truck, attached to Civilian Conservation Corps Camp F-35-N, located about three miles southwest from Manzano, in Torrance County, New Mexico: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 20, 1939.

[CHAPTER 14]

AN ACT

March 21, 1939 [S. 539] [Private, No. 3]

For the relief of Charles E. Naghel, Special Disbursing Agent, Department of the Interior, and Kammeyer and Medack, contractors, from disallowance of charges for additional work under a construction contract.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to allow credit in the amount of $61.15 in the accounts of Charles E. Naghel, former Special Disbursing Agent of the Department of the Interior, at Juneau, Alaska, and to remove charges raised against such officer and against the contractor, Kammeyer and Medack, in that amount, representing a part of the payment made May 8, 1933, on voucher numbered 6800, for extra services performed and material furnished in connection with contract numbered 1 Ind-5796, dated June 10, 1932, for the construction of an Indian Service hospital at Unalaska, Alaska.

Charles E. Naghel. Credit allowed in accounts of.

Removal of charges against officer and contractor.

Approved, March 21, 1939.

[CHAPTER 23]

AN ACT

March 28, 1939 [H. R. 3100] [Private, No. 4]

For the relief of Captain Francis H. A. McKeon.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $291.46 to Francis H. A. McKeon, captain, Thirteenth Infantry, United States Army, in full satisfaction of his claim against the United States for refund of the amount stopped against his pay on account of errors made by personnel in his office in failing to deduct certain allotments of enlisted men, made against the pay of certain enlisted men, while he was detailed as personnel adjutant, Twenty-ninth Infantry, United States Army, Fort Benning, Georgia, during 1921 and 1922: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Capt. Francis H. A. McKeon. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 28, 1939.

[CHAPTER 25]

JOINT RESOLUTION

March 28, 1939
[H. J. Res. 110]
[Priv. Res., No. 1]

To authorize Commander Henry Coyle, United States Coast Guard, to accept the decoration and diploma of the Marine Medal of Class One (gold), conferred upon him by the Government of Greece.

Comdr. Henry Coyle.
Acceptance of decoration, etc., from Greece authorized.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Commander Henry Coyle, United States Coast Guard, be authorized to accept the decoration and diploma of the Marine Medal of Class One (gold), conferred upon him by the Government of Greece in recognition of services rendered in the rescue of the crew of the Greek steamship Tzenny Chandris, which foundered on November 13, 1937, off the coast of Cape Hatteras; and that the Department of State be permitted to deliver such decoration and diploma to this officer.

Delivery by Department of State.

Approved, March 28, 1939.

[CHAPTER 29]

AN ACT

March 29, 1939
[H. R. 767]
[Private, No. 5]

For the relief of Benjamin Weisenberg.

Benjamin Weisenberg.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay out of any money in the Treasury not otherwise appropriated, to Benjamin Weisenberg, of Brooklyn, New York, the sum of $1,000, in full settlement of all claims against the United States for personal injury sustained on July 2, 1935, at Ellenville, New York, when he was struck by a truck of the Department of Agriculture: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or agents, attorney or attorneys, on account of services rendered in connection with said claim. It shall be unlawful for any agent or agents, attorney or attorneys to exact, collect, withhold, or receive any sum of the amount appropriated in this Act in excess of 10 per centum thereof on account of services rendered in connection with said claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 29, 1939.

[CHAPTER 30]

AN ACT

March 29, 1939
[H. R. 1430]
[Private, No. 6]

For the relief of Hyman Ginsberg.

Hyman Ginsberg.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated to Hyman Ginsberg, Birmingham, Alabama, the sum of $4,000, in full settlement of all claims against the United States for personal injuries and property damage sustained in a collision involving the truck in which he was riding and a United States mail truck, at the intersection of Twelfth Street South and Avenue H, Birmingham, Alabama, on December 22, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, March 29, 1939.

[CHAPTER 31]

March 29, 1939
[H. R. 1836]
[Private, No. 7]

AN ACT

For the relief of Jack Nelson, a minor.

Jack Nelson.
Payment to guardian of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Jack Nelson, a minor, Mount Pleasant, Pennsylvania, the sum of $695, in full settlement of all claims against the United States for personal injuries received on April 13, 1936, when he was struck, on South Diamond Street, Mount Pleasant, Pennsylvania, by a Department of Agriculture truck driven by an Emergency Conservation Work employee: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 29, 1939.

[CHAPTER 32]

March 29, 1939
[H. R. 2079]
[Private, No. 8]

AN ACT

For the relief of Charles T. Wise.

Charles T. Wise.
Suit against United States authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Charles T. Wise, former owner of three farms consisting of three hundred and four acres of land, more or less, near Camp Knox in Hardin County, Kentucky, is, as such former owner, hereby authorized to bring such suit or suits as he may respectively desire to so do against the United States of America to recover damages, if any, for loss or losses which he may have sustained or suffered, as such owner, by reason of establishment, construction, or maintenance of Camp Knox in the State of Kentucky. Jurisdiction is hereby conferred upon the District Court of the United States for the Western District of Kentucky to hear, consider, determine, and render judgments for the respective amounts of such damages, if any, as may be found to have been sustained or suffered by the said owner of said farms, with the same right of appeal as in other cases, and notwithstanding any lapse of time or statute of limitation: *Provided*, That such action will be brought within one year from the date that this Act shall become effective.

Jurisdiction conferred.

Proviso.
Time limitation.

Approved, March 29, 1939.

[CHAPTER 33]

AN ACT

For the relief of C. R. Henderson.

March 29, 1939
[H. R. 3090]
[Private, No. 9]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to C. R. Henderson, of Yazoo City, Mississippi, the sum of $416.93, in full satisfaction of his claim against the United States for salary earned from December 12 through December 18, 1935; for subsistence expenses and per diem in lieu of subsistence incurred during December 1935, and January, February, March, 1936, but not paid because of an erroneous designation of his official station; and for miscellaneous mileage, telephone, and per diem expenses incurred during April, May, June, 1936, and administratively approved, all while an employee of the Farm Security and Resettlement Administrations, Department of Agriculture: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

C. R. Henderson.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, March 29, 1939.

[CHAPTER 46]

AN ACT

To authorize and direct the Commissioners of the District of Columbia to reappoint David R. Thompson and Ralph S. Warner as members of the Metropolitan Police Department of the District of Columbia.

April 8, 1939
[S. 316]
[Private, No. 10]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Commissioners of the District of Columbia be, and they are hereby, authorized and directed to reappoint David R. Thompson and Ralph S. Warner as members of the Metropolitan Police Department of the District of Columbia; compensation to commence from the date of such reappointment only, and no pay or compensation to be paid them from the date of their dismissal from the Metropolitan Police Department to the date of such reappointment.

David R. Thompson and Ralph S. Warner.
Reappointment as members of Metropolitan Police Department, D. C.

Approved, April 8, 1939.

[CHAPTER 50]

AN ACT

For the relief of Fred H. Beauregard.

April 10, 1939
[S. 128]
[Private, No. 11]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Fred H. Beauregard, of Saint Albans, Vermont, the sum of $1,000, in full settlement of his claim against the United States on account of the death of his minor son, Robert Bernard Beauregard, who died as a result of injuries received as a result of an accident involving a Government truck operated in connection with the Civilian Conservation Corps in Saint Albans, Vermont, on August 20, 1937:

Fred H. Beauregard.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, April 10, 1939.

[CHAPTER 51]

April 10, 1939
[S. 584]
[Private, No. 12]

AN ACT

For the relief of John R. Holt.

Maj. John R. Holt. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to John R. Holt, major, Quartermaster Corps, United States Army, the sum of $1,507.26, or so much thereof as shall have been collected from him prior to the passage of this Act, in full and final settlement of all claims whatsoever against the United States for a stoppage in his pay on account of the embezzlement of public funds by a civilian employee of the office of the quartermaster, Fort Jay, New York, from July 1, 1925, to February 28, 1931, while Major Holt was on duty as property and salvage officer at Fort Jay, New York: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 10, 1939.

[CHAPTER 52]

April 11, 1939
[S. 1115]
[Private, No. 13]

AN ACT

For the relief of Lieutenant Malcolm A. Hufty, United States Navy.

Lt. Malcolm A. Hufty. Adjustment of claim.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to settle and adjust the claim of Lieutenant Malcolm A. Hufty, United States Navy, for refund of $285.52, in full satisfaction against the United States for the cost of commercial transportation furnished this officer on a foreign registered vessel, in accordance with orders issued by the commander in chief, United States Asiatic Fleet, and subsequently deducted by the General Accounting Office in settlement of the amount awarded this officer pursuant to judgment on another claim.

Approved, April 11, 1939.

[CHAPTER 53]

AN ACT

To provide an additional sum for the payment of a claim under the Act entitled "An Act to provide for the reimbursement of certain officers and enlisted men or former officers and enlisted men of the Navy and Marine Corps for personal property lost, damaged, or destroyed as a result of the earthquake which occurred at Managua, Nicaragua, on March 31, 1931", approved January 21, 1936 (49 Stat. 2212).

April 11, 1939
[S. 1119]
[Private, No. 14]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, such sum not to exceed $605.50, as may be required by the Secretary of the Navy to reimburse Technical Sergeant Richard S. Reed, United States Marine Corps Reserve, after claimant shall have filed itemized statements showing actual damages sustained by proper appraisal, and under such regulations as he may prescribe pursuant to the provisions of the Act approved January 21, 1936 (49 Stat. 2212), Private Law Numbered 373, Seventy-fourth Congress, for losses of and damages to reasonable and necessary personal property resulting from the earthquake which occurred at Managua, Nicaragua, on March 31, 1931: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Tech. Sgt. Richard S. Reed.
Payment to.

Itemized statements to be filed.

49 Stat. 2212.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 11, 1939.

[CHAPTER 54]

AN ACT

For the relief of Alex St. Louis and Doctor J. P. Lake.

April 11, 1939
[S. 1174]
[Private, No. 15]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Alex St. Louis, of Windham, Vermont, the sum of $25, in full settlement of all claims against the Government for time lost by reason of injuries to his horse which was struck by a Forest Service truck on December 9, 1934, at Camp Peru, Vermont, and to Doctor J. P. Lake, of Manchester Depot, Vermont, the sum of $10, in full settlement of his claim against the United States for professional services rendered as a result of said injuries: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Alex St. Louis.
Payment to.

Dr. J. P. Lake.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 11, 1939.

[CHAPTER 55]

April 12, 1939
[S. 60]
[Private, No. 16]

AN ACT

For the relief of Dierks Lumber and Coal Company.

Dierks Lumber and Coal Company.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Dierks Lumber and Coal Company, of Kansas City, Missouri, the sum of $12,062.27, in full satisfaction of all its claims against the United States arising out of a contract for the sale of timber in the Ouachita National Forest by the United States to a predecessor corporation of such Dierks Lumber and Coal Company, such contract having been entered into between the Forest Service of the Department of Agriculture and such predecessor corporation on December 6, 1929: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 12, 1939.

[CHAPTER 56]

April 12, 1939
[S. 303]
[Private, No. 17]

AN ACT

For the relief of The Ocilla Star.

The Ocilla Star, Ocilla, Ga.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to The Ocilla Star, of Ocilla, Georgia, the sum of $96 in full satisfaction of its claim against the United States for the publication of six foreclosure advertisements in four consecutive issues at the request of a county rural rehabilitation supervisor, Resettlement Administration, in December 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 12, 1939.

[CHAPTER 57]

April 12, 1939
[S. 463]
[Private, No. 18]

AN ACT

For the relief of The Fitzgerald Leader.

The Fitzgerald Leader, Fitzgerald, Ga.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to The Fitzgerald Leader, of Fitzgerald, Georgia, the sum of $32 in full satisfaction of its claim against the United States for the publishing of two foreclosure advertisements in four consecutive issues at the request of a county rural rehabilitation supervisor, Resettlement Adminis-

tration, in December 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 12, 1939.

[CHAPTER 63]

AN ACT

For the relief of the Fred Harvey Transportation Department.

April 13, 1939
[S. 10]
[Private, No. 19]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Fred Harvey Transportation Department the sum of $125 in full satisfaction of the claim of the Fred Harvey Transportation Department against the United States, arising out of the destruction of a certain mule called Pima, leased to the National Park Service, under contract numbered 1–5P–574, 1935: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Fred Harvey Transportation Department.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 64]

AN ACT

For the relief of Hubert H. Clark and Doctor W. C. Copeland.

April 13, 1939
[S. 11]
[Private, No. 20]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Hubert H. Clark the sum of $169.96, and to Doctor W. C. Copeland the sum of $353.62, in full settlement of their claims against the United States arising out of the destruction of certain personal property as the result of a fire at the Petrified Forest National Monument on January 22, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Hubert H. Clark and Dr. W. C. Copeland.
Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 65]

AN ACT

For the relief of Dolores P. de Williamson.

April 13, 1939
[S. 511]
[Private, No. 21]

Dolores P. de Williamson.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Dolores P. de Williamson the sum of $5,000, in satisfaction of all claims against the United States on account of the death of her husband, Ernesto Williamson, a citizen of Panama, as a result of a collision on April 30, 1937, between a United States Army truck and an automobile in which he was riding, near Bejuco, Republic of Panama: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 66]

AN ACT

For the relief of George H. Pierce and Evelyn Pierce.

April 13, 1939
[S. 545]
[Private, No. 22]

George H. and Evelyn Pierce.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to George H. Pierce and his wife, Evelyn Pierce, of Harwichport, Massachusetts, the sum of $7,713.88, in full satisfaction of their claim for damages against the Government of the United States on account of personal injuries of a permanent nature suffered by them on December 6, 1937, when the automobile in which they were riding was struck by an automobile belonging to the War Department and operated by an officer of said Department on Route Numbered 3 in the town of Kingston, Massachusetts: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 67]

AN ACT

For the relief of the Pacific Telephone and Telegraph Company.

April 13, 1939
[S. 745]
[Private, No. 23]

Pacific Telephone and Telegraph Company.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Pacific Telephone and Telegraph Company, of San Francisco, California, the sum of $51,325.85, in full satisfaction of its claim against the United States

for reimbursement of expenses incurred in repairing and restoring a submarine cable in the San Francisco Bay between San Francisco and Fort Baker, California, which was cut by the United States ship Quail on November 27, 1937, while engaged in recovering an anchor of the United States ship Whippoorwill: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 68]

AN ACT

For the relief of J. G. Mayfield.

April 13, 1939
[S. 754]
[Private, No. 24]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission be, and the same is hereby, authorized and directed to receive and consider, if filed within six months after the enactment of this Act, the claim of James George Mayfield, of Springfield, Illinois, for disability alleged to have been caused by injuries sustained by him on August 3, 1937, while in the performance of his duties in the employment of the Bureau of Internal Revenue, Treasury Department: *Provided*, That no benefits shall accrue prior to the approval of this Act.

J. G. Mayfield. Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747. 5 U. S. C. §§ 765-770.

Proviso. No prior benefits.

Approved, April 13, 1939.

[CHAPTER 69]

AN ACT

For the relief of John B. Dow.

April 13, 1939
[S. 1253]
[Private, No. 25]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to John B. Dow, of Cookeville, Tennessee, the sum of $354.65, in full satisfaction of his claims for fees for services rendered by him as United States commissioner during the period from November 1, 1937, to March 22, 1938, such fees having been disallowed by reason of the fact that his appointment as such commissioner expired on November 1, 1937, and he was not reappointed until March 23, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

John B. Dow. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 13, 1939.

[CHAPTER 72]

AN ACT

April 15, 1939
[S. 529]
[Private, No. 26]

For the relief of Margaret Rose Uncapher, Milton E. Uncapher, Junior, and Andrew G. Uncapher.

Margaret Rose, Milton E., Jr., and Andrew G. Uncapher. Payment to. 49 Stat. 599.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby authorized and directed to pay, out of appropriation for "Emergency construction of public buildings, Act of August 12, 1935", to Margaret Rose Uncapher, Milton E. Uncapher, Junior, and Andrew G. Uncapher, of Vandergrift, Pennsylvania, the sum of $901.60, as payment in full satisfaction of the amount of balance of just compensation claimed to be due them on account of the taking of their lands by the United States through condemnation proceedings for a post-office site at Vandergrift, Pennsylvania: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 15, 1939.

[CHAPTER 78]

AN ACT

April 20, 1939
[S. 911]
[Private, No. 27]

For the relief of Roscoe C. Prescott, Howard Joslyn, Arthur E. Tuttle, and Robert J. Toulouse.

Roscoe C. Prescott and others. Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Roscoe C. Prescott the sum of $300.59; to Howard Joslyn, the sum of $155.50; to Arthur E. Tuttle, the sum of $109.10, and to Robert J. Toulouse, the sum of $466.29, in full settlement of all claims against the United States Government for loss of their personal effects in a fire at the Civilian Conservation Corps camp at Warren, New Hampshire, on December 31, 1933: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 20, 1939.

[CHAPTER 79]

AN ACT

April 20, 1939
[H. R. 534]
[Private, No. 28]

For the relief of Hallie H. Woods.

Hallie H. Woods. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Hallie H. Woods, widow of Damon C. Woods, late American consul

at Toronto, Canada, the sum of $5,700, such sum representing one year's salary of her deceased husband who died while in the Foreign Service.

Approved, April 20, 1939.

[CHAPTER 80]

AN ACT

For the relief of Macey N. Bevan.

April 20, 1939
[H. R. 590]
[Private, No. 29]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Macey N. Bevan, widow of Thomas Horatio Bevan, late American Consul General at Warsaw, Poland, the sum of $8,400, equal to one year's salary of her deceased husband, who died at Berlin, Germany, July 23, 1938, while in the Foreign Service.

Macey N. Bevan.
Payment to.

Approved, April 20, 1939.

[CHAPTER 81]

AN ACT

For the relief of the Shipowners and Merchants Towboat Company, Limited.

April 20, 1939
[H. R. 2056]
[Private, No. 30]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Shipowners and Merchants Towboat Company, Limited, of San Francisco, California, the sum of $2,515.07 in full settlement of all claims against the United States for damages sustained to several of their tugboats while hauling the United States ship Tennessee afloat off Alameda, California, on June 11 and 12, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Shipowners and Merchants Towboat Company, Ltd.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 20, 1939.

[CHAPTER 82]

AN ACT

For the relief of Allen L. Abshier, Verne G. Adams, Oliver D. Chattin, William K. Heath, and Harry B. Jennings.

April 20, 1939
[H. R. 2064]
[Private, No. 31]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Allen L. Abshier the sum of $139.50, to Verne G. Adams the sum of $402.24, to Oliver D. Chattin the sum of $102.75, to William K. Heath the sum of $26.73, and to Harry B. Jennings the sum of $290, in all $961.22, in full satisfaction of all their claims against the United States for damage to or loss of personal property resulting from a fire which occurred on May 8, 1938, in the officers' quarters

Allen L. Abshier and others.
Payments to.

of the administration building at Federal Prison Camp Numbered 11, Kooskia, Idaho, while such persons were employees of the Bureau of Prisons, Department of Justice: *Provided*, That no part of the amounts appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, April 20, 1939.

[CHAPTER 83]

AN ACT

April 20, 1939
[H. R. 2595]
[Private, No. 32]

Conferring jurisdiction upon the Court of Claims to hear and determine the claim of the Mack Copper Company.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That jurisdiction be, and is hereby, conferred upon the Court of Claims of the United States, notwithstanding the lapse of time, prior determination, the invalidity of the lease, or any statute of limitation, to hear and determine the claim of the Mack Copper Company against the United States for the damages and waste inflicted to certain real property owned by the Mack Copper Company and situated in San Diego County, State of California, which real property was taken, used, and occupied by the United States as an Army cantonment, training camp, or for other military purposes during the period from on or about May 15, 1917, to on or about June 1, 1922, not heretofore paid by the United States to the Mack Copper Company: *Provided*, That the measure of the damages sustained shall not exceed the difference between the value of the land when taken, as already found by the court, and the value of the land when returned to the Mack Copper Company: *Provided further*, That in the event that any suit is brought on said claim pursuant to the provisions of this Act, the court shall reopen and reconsider de novo the claim heretofore adjudicated for use and occupation of said property, if the United States so requests.

Mack Copper Company.
Jurisdiction conferred upon Court of Claims to hear, etc., claim of.

Provisos. Limitation on the measure of damages sustained.

Reconsideration de novo of claim heretofore adjudicated.

Evidence.

SEC. 2. That the Court of Claims of the United States in the hearing and determination of any suit prosecuted under the authority of this Act, is authorized, in its discretion, to use and consider as evidence in such suit, together with any other evidence which may be taken therein, the testimony and other evidence filed by Mack Copper Company and the United States, respectively, in case numbered D–134 on the docket of that court entitled "Mack Copper Company against United States", wherein the court rendered a judgment on the 6th day of June 1927.

Application for writ of certiorari to Supreme Court.

SEC. 3. From any decision or judgment rendered in any suit presented under the authority of this Act a writ of certiorari to the Supreme Court of the United States may be applied for by either party thereto, as is provided by law in other cases.

Approved, April 20, 1939.

[CHAPTER 105]

AN ACT

To allow credit in the accounts of certain former disbursing officers of the Veterans' Administration, and for other purposes.

April 26, 1939
[H. R. 2073]
[Private, No. 33]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed in the settlement of the accounts of the following-named former disbursing officers of the Veterans' Administration, the Veterans' Bureau (now Veterans' Administration), and the present Chief Disbursing Officer, Treasury Department, to allow credit in the sums herein stated now standing as disallowances in the said accounts on the books of the General Accounting Office: *Provided*, That any amount herein allowed in the account of a disbursing officer shall not be chargeable to any administrative officer or employee of the Veterans' Administration: *Provided further*, That this Act shall not bar recovery of the amounts herein specified from the persons to whom such amounts have been paid.

Veterans' Administration.
Credit allowed in accounts of former disbursing officers.

Chief Disbursing Officer, Treasury Department.

Provisos.
Accountability.

Recovery not barred.

First: J. B. Schommer, former Disbursing Officer, Veterans' Administration, Washington, District of Columbia, in the sums of $25 and $95.25, which amounts were expended during the period from May 1933 to June 30, 1934 (symbols 11500 and 11532).

J. B. Schommer.

Second: C. A. Wood, former Disbursing Officer, Veterans' Administration Facility, Atlanta, Georgia, in the sum of $509.75, which amount was expended during the period from August 1932 to June 30, 1933 (symbol 11473).

C. A. Wood.

Third: Warren A. Minnis, former Disbursing Officer, Veterans' Administration Facility, Bay Pines, Florida, in the sum of $97.66, which amount was expended during the period from May 1933 to May 1934 (symbol 11376).

Warren A. Minnis.

Fourth: H. R. Barraclough, former Disbursing Officer, Veterans' Administration, Boston, Massachusetts, in the sum of $47.63, which amount was expended during the period from May 1 to July 31, 1933 (symbol 11472).

H. R. Barraclough.

Fifth: J. W. Reynar, former Disbursing Officer, Veterans' Administration, Charlotte, North Carolina, in the sum of $13.80, which amount was expended during the period from May 1 to August 31, 1933 (symbol 11374).

J. W. Reynar.

Sixth: James H. Jones, former Disbursing Officer at Veterans' Administration Facility, Cheyenne, Wyoming, in the sum of $1, which amount was expended during the period from August 1 to 31, 1934 (symbol 11402).

James H. Jones.

Seventh: Marsden V. Bates, former Disbursing Officer at Veterans' Administration, Detroit, Michigan, in the sum of $6.94, which amount was expended during the period from February 1 to 28, 1934 (symbol 11380).

Marsden V. Bates.

Eighth: E. J. Cooper, former Disbursing Officer at Veterans' Administration Facility, Fort Harrison, Montana, in the sum of $8, which amount was expended during the period from October 1 to 31, 1933 (symbol 11372).

E. J. Cooper.

Ninth: T. A. Dillon, former Disbursing Officer at Veterans' Administration Facility, Indianapolis, Indiana, in the sum of $50.33, which amount was expended during the period from October 1, 1933, to May 31, 1934 (symbol 11512).

T. A. Dillon.

Tenth: James J. Gallagher, former Disbursing Officer at Veterans' Administration Facility, Lyons, New Jersey, in the sum of $72.71, which amount was expended during the period from April 1 to April 30, 1934 (symbol 11394).

James J. Gallagher.

Don Iler.

Eleventh: Don Iler, former Disbursing Officer at Veterans' Administration, New York, New York, in the sum of $18, which amount was expended during the period from May 1 to 31, 1933 (symbol 11333).

D. B. Kennedy.

Twelfth: D. B. Kennedy, former Disbursing Officer at Veterans' Administration Facility, Palo Alto, California, in the sum of $15, which amount was expended during the period from January 1 to March 31, 1934 (symbol 11307).

P. J. Carney.

Thirteenth: P. J. Carney, former Disbursing Officer at Veterans' Administration, Philadelphia, Pennsylvania, in the sum of $2.95, which amount was expended during the period from July 1, 1933, to July 31, 1934 (symbol 11253).

J. William Yates, Jr.

Fourteenth: J. William Yates, Junior, former Disbursing Officer at Veterans' Administration Facility, Tuscaloosa, Alabama, in the sum of $113, which amount was expended on May 9, 1929 (symbol 99104).

A. G. Ferguson.

Fifteenth: A. G. Ferguson, former Disbursing Officer at Veterans' Administration Facility, Wadsworth, Kansas, in the sum of $134.90, which amount was expended during the period of July 1 to 31, 1933 (symbol 11536).

G. F. Allen, Chief Disbursing Officer, Treasury Department.

Sixteenth: G. F. Allen, Chief Disbursing Officer, Treasury Department, in the sums of $30, $37.50, $539, $383.03, $286.39, and $384.71, which amounts were expended during the period from July 1, 1934, to March 31, 1937 (symbols 11578, 11568, 11561, 99287, 99291, and 99288), and for which certain employees in the Veterans' Administration are held financially liable.

Approved, April 26, 1939.

[CHAPTER 108]

May 2, 1939
[H. R. 2074]
[Private, No. 34]

AN ACT

For the relief of Junius Alexander.

Junius Alexander. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Junius Alexander, of Chidester, Arkansas, the sum of $2,500 in full settlement of all claims against the United States on account of the death of his daughter, Lillie Mae Alexander, as the result of being struck by a Civilian Conservation Corps truck under supervision of the Forest Service, on November 26, 1935, near Chidester, Arkansas:

Proviso. Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding.

Penalty for violation.

Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, May 2, 1939.

[CHAPTER 111]

May 3, 1939
[H. R. 2061]
[Private, No. 35]

AN ACT

For the relief of Ernest O. Robinette and others.

Ernest O. Robinette and others. Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to

Ernest O. Robinette the sum of $1,737.26, in full satisfaction of his claim against the United States for loss and damage to his personal effects, equipment, and provisions, on October 28, 1937, when fire destroyed the teacherage at Kwethluk, Alaska, where he was employed as a teacher by the Office of Indian Affairs, Interior Department.

Stanley Morgan.

SEC. 2. That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Stanley Morgan the sum of $301.10, to Mary Ellen Speanburg the sum of $851.73, to Doctor Raymond W. Maurer the sum of $627.25, to Mildred H. Keaton the sum of $267.50, to June de Ford the sum of $175, to Terza Ungarook the sum of $116, and to Ella Massoo the sum of $89.75 in full settlement of all their claims against the United States for loss and damage to their personal property, on February 18, 1937, when fire destroyed the United States Indian Service hospital at Point Barrow, Alaska, where Stanley Morgan was employed as a radio operator of the Signal Corps, United States Army, and the remainder of said persons were employed by the Office of Indian Affairs, Interior Department: *Provided*, That no part of the amounts appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Mary Ellen Speanburg.
Dr. Raymond W. Maurer.
Mildred H. Keaton.
June de Ford.
Terza Ungarook.
Ella Massoo.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 3, 1939.

[CHAPTER 112]

AN ACT

For the relief of Katherine Patterson.

May 3, 1939
[H. R. 2098]
[Private, No. 36]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Katherine Patterson, of Soperton, Georgia, the sum of $1,000 in full settlement of all claims against the Government of the United States for personal injuries suffered by her on July 3, 1935, at Civilian Conservation Corps Camp P–61 at Soperton, Georgia, when struck by a baseball thrown by an enrollee of said camp while she was making an authorized business visit to the camp: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Katherine Patterson.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 3, 1939.

[CHAPTER 118]

AN ACT

To provide for the promotion on the retired list of the Navy of Fred G. Leith.

May 8, 1939
[S. 513]
[Private, No. 37]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is authorized, by and with the advice and consent of the Senate, to appoint Fred G. Leith (chief pharmacist's

Fred G. Leith.
Promotion to lieutenant, junior grade, Navy, authorized.

Placement on retired list; rank.

mate, United States Navy, retired) as a lieutenant, junior grade, United States Navy. The President is authorized, immediately upon such appointment to place the said Fred G. Leith on the retired list with the rank of a lieutenant, junior grade, United States Navy: *Provided*, That he shall not receive any increase in retired pay, allowances, or other benefits as the result of the passage of this Act.

Proviso. No increase in retired pay, etc.

Approved, May 8, 1939.

[CHAPTER 120]

AN ACT

For the relief of Bozzani Motors, Limited.

May 10, 1939
[H. R. 1694]
[Private, No. 38]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Bozzani Motors, Limited, Los Angeles, California, the sum of $786.25. Such sum shall be in full settlement of all claims against the United States for losses sustained by the said Bozzani Motors, Limited, as the result of damage to forty-one automobiles, owned by such company, caused by a smoke screen released by United States Army aircraft over Los Angeles, California, on December 9, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Bozzani Motors, Ltd. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 10, 1939.

[CHAPTER 124]

AN ACT

For the relief of L. M. Bell and M. M. Bell.

May 11, 1939
[S. 1038]
[Private, No. 39]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to L. M. Bell and M. M. Bell, of Portland, Oregon, the sum of $943.33, in full satisfaction of their claims against the United States for payment of rental of three trucks, under contract numbered ER–Tps–94–1789, dated July 16, 1936, from November 17, 1936, to the time each such truck was returned in as good condition as when received, ordinary wear and tear excepted: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

L. M. Bell and M. M. Bell. Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 11, 1939.

[CHAPTER 125]

AN ACT

For the relief of W. F. Towson.

May 11, 1939
[H. R. 2529]
[Private, No. 40]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to W. F. Towson, of Montrose, Georgia, the sum of $500, in full settlement of his claim against the United States for personal injuries suffered by him on July 29, 1937, when he was run down and injured by an Army motorcycle, on United States Highway Numbered 80, Montrose, Georgia, from Fort Benning, Georgia: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

W. F. Towson.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 11, 1939.

[CHAPTER 132]

AN ACT

For the relief of the Louisiana National Bank of Baton Rouge and the Hibernia Bank and Trust Company of New Orleans.

May 12, 1939
[S. 1515]
[Private, No. 41]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Louisiana National Bank, of Baton Rouge, Louisiana, the sum of $400, in full satisfaction of its claim against the United States for refund of the amount of a judgment paid to the United States based upon four fraudulent United States postal money orders issued on December 23, 1932, by Harry G. Peek, a former postmaster at Sondheimer, Louisiana: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Louisiana National Bank, of Baton Rouge, La.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

SEC. 2. The judgment against the Hibernia Bank and Trust Company, of New Orleans, Louisiana, in the amount of $1,100, based upon certain fraudulent United States postal money orders issued by the said Harry G. Peek, is hereby canceled.

Hibernia Bank and Trust Co., New Orleans, La.
Cancelation of judgment.

SEC. 3. Nothing in this Act shall be construed to prevent the recovery by the United States of funds embezzled by the said Harry G. Peek, or on money orders unlawfully issued by him, except those which are the subject of this Act.

Recovery of embezzled funds.

Approved, May 12, 1939.

[CHAPTER 138]

AN ACT

For the relief of Lofts and Son.

May 16, 1939
[S. 270]
[Private, No. 42]

Lofts and Son.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Lofts and Son, of Hood River, Oregon, the sum of $33,500 in full satisfaction of all its claims against the United States for damages resulting from the loss of its sand and gravel plant at the mouth of the Hood River and its inability to further carry on the operations of removing sand and gravel on land now leased from the Oregon Lumber Company, because such land will be flooded by the backwaters of the Bonneville Dam: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 16, 1939.

[CHAPTER 163]

AN ACT

For the relief of John J. Trimble.

May 31, 1939
[H. R. 1301]
[Private, No. 43]

John J. Trimble.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to John J. Trimble, West Haverstraw, New York, the sum of $2,500. The payment of such sum shall be in full settlement of all claims of the said John J. Trimble against the United States for damages sustained by him as a result of being struck, on June 9, 1937, at the Weehawken, New Jersey, terminal of the New York Central Railroad, by a vehicle in the service of the United States Post Office Department: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 31, 1939.

[CHAPTER 164]

AN ACT

For the relief of the Atlas Powder Company.

May 31, 1939
[H. R. 2067]
[Private, No. 44]

Atlas Powder Co.
Adjustment of claim authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to settle and adjust the claim of the Atlas Powder Company for reasonable compensation incident to its abandonment, under protest, at the request of the United States, of a certain parcel of land on

Winter Island in Salem, Massachusetts, more particularly described in the deed of E. I. du Pont de Nemours Powder Company to Atlas Powder Company, dated December 28, 1912, recorded with Essex Deeds, Southern District, Book 2201, page 209, and to allow in full and final settlement of said claim a sum not exceeding $1,762.75 in consideration for the execution by said Atlas Powder Company of a quitclaim deed conveying to the United States all of its right, title, and interest in said parcel of land. There is hereby appropriated out of any money in the Treasury not otherwise appropriated, the sum of $1,762.75, or so much thereof as may be necessary for payment of this claim: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Appropriation.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, May 31, 1939.

[CHAPTER 165]

AN ACT

For the relief of Charles H. Parr.

May 31, 1939
[H. R. 3965]
[Private, No. 45]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission is hereby authorized and directed to receive and consider, when filed, the claim of Charles H. Parr for disability alleged to have been incurred by him on or about September 14, 1933, when engaged in authorized activities while an enrollee of the Civilian Conservation Corps at North Vernon, Indiana, and to determine said claim upon its merits under the provisions of said Act: *Provided*, That said claim shall be filed with the United States Employees' Compensation Commission not later than sixty days after the approval of this Act: *And provided further*, That no benefits shall accrue prior to the approval of this Act.

Charles H. Parr.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746.
5 U. S. C. §§ 765–770.

Provisos. Time for filing claim.

No prior benefits.

Approved, May 31, 1939.

[CHAPTER 166]

AN ACT

For the relief of Melvin Gerard Alvey.

May 31, 1939
[H. R. 4131]
[Private, No. 46]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Melvin Gerard Alvey, boatswain's mate, first-class, lifesaving, United States Coast Guard, the sum of $120.54, in full satisfaction of his claim against the United States for damage to and loss of his personal effects on September 17, 1934, when the Coast Guard station at Nome, Alaska, was destroyed by fire: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services

Melvin Gerard Alvey.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, May 31, 1939.

[CHAPTER 177]

June 3, 1939
[H. R. 2097]
[Private, No. 47]

AN ACT

For the relief of Homer C. Stroud.

Homer C. Stroud. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Homer C. Stroud, first sergeant, United States Marine Corps Reserve, in full settlement of all claims against the Government of the United States, the sum of $324 for reimbursement for damages to and loss of personal effects while in shipment, from April 13, 1936, to May 22, 1936, under Government care, from the Marine Corps Base, San Diego, California, to the Marine Corps Barracks, Quantico, Virginia: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 3, 1939.

[CHAPTER 178]

June 3, 1939
[H. R. 2926]
[Private, No. 48]

AN ACT

For the relief of Bernard Woodruff.

Bernard Woodruff. Provisions of Employees' Compensation Act extended to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the limitations of time in sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended by sundry Acts, including the Act of February 15, 1934, are hereby waived in favor of Bernard Woodruff, and the United States Employees' Compensation Commission is authorized to receive and consider his claim under the remaining provisions of said Act as extended to enrollees in the Civilian Conservation Corps, for disability resulting from an injury to his foot alleged to have been sustained while in the performance of duty as an enrollee in the said Corps during the month of October 1935: *Provided*, That claim hereunder shall be filed within six months from the approval of this Act: *And provided further*, That no benefits shall accrue prior to the approval of this Act.

39 Stat. 746.
5 U. S. C. §§ 765-770.

Provisos. Time for filing claim. No prior benefits.

Approved, June 3, 1939.

[CHAPTER 179]

AN ACT

For the relief of Harry L. Smigell.

June 3, 1939
[H. R. 3897]
[Private, No. 49]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Employees' Compensation Commission is hereby authorized to consider and determine the claim of Harry L. Smigell, of Denver, Colorado, for disability alleged to have been incurred by him while employed at Frankford Arsenal, Philadelphia, Pennsylvania, between June 5, 1918, and November 20, 1918, in the same manner and to the same extent as if the said Harry L. Smigell had made application for benefits under the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, within the period required by sections 17 and 20 thereof. No benefit shall accrue by reason of the enactment of this Act prior to the date of such enactment: *Provided*, That claim hereunder shall be made within ninety days from the enactment of this Act.

Harry L. Smigell.
Disability claim to be considered.

39 Stat. 742.
5 U. S. C. §§ 751–790.
No prior benefit.

Proviso.
Time for filing claim.

Approved, June 3, 1939.

[CHAPTER 182]

AN ACT

For the relief of R. H. Gray.

June 5, 1939
[H. R. 2345]
[Private, No. 50]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 17 and 20 of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended (U. S. C., 1934 edition, title 5, secs. 767 and 770), are hereby waived in favor of R. H. Gray, San Antonio, Texas, who is alleged to have sustained an injury on May 5, 1933, while employed as a quarantine officer in the United States Public Health Service, which resulted in permanent physical disability, and his case is authorized to be considered and acted upon under the remaining provisions of such Act, as amended, if he files a claim for compensation with the United States Employees' Compensation Commission not later than sixty days after the date of enactment of this Act: *Provided*, That no benefits shall accrue prior the approval of this Act.

R. H. Gray.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747.
5 U. S. C. §§ 767, 770.

Time for filing claim.

Proviso.
No prior benefits.

Approved, June 5, 1939.

[CHAPTER 183]

AN ACT

For the relief of John T. Clarkson.

June 5, 1939
[H. R. 5601]
[Private, No. 51]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to John T. Clarkson, out of any money in the Treasury not otherwise appropriated, the sum of $478, in full settlement of all claims against the United States for losses incurred by him as a result of a collision with a Chevrolet truck, numbered 3630, being negligently driven by a member of the Civilian Conservation Corps stationed at Camp Numbered 769, near Albia, in Monroe County, Iowa, on July

John T. Clarkson.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

21, 1933: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, June 5, 1939.

[CHAPTER 187]

June 6, 1939
[H. R. 2044]
[Private, No. 52]

AN ACT

For the relief of R. Dove and Laura J. Dove.

R. Dove and Laura J. Dove. Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to R. Dove, of Bartlesville, Oklahoma, the sum of $250; and to Laura J. Dove, of Bartlesville, Oklahoma, the sum of $750; in all, $1,000 in full settlement of their respective claims against the United States for injuries received when the vehicle in which they were riding struck a truck of the Works Progress Administration, on United States Highway Numbered 64, near Hartman, Arkansas, November 13, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 6, 1939.

[CHAPTER 188]

June 6, 1939
[H. R. 3074]
[Private, No. 53]

AN ACT

For the relief of Edgar Green.

Edgar Green. Disability claim to be considered.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Employees' Compensation Commission be, and is hereby, authorized to consider and determine, notwithstanding the limitations of time in sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the claim of Edgar Green, of Chillicothe, Ohio, on account of disability due to a blow on his head alleged to have been suffered while on duty and during the course of his employment by the Works Progress Administration on September 8, 1936, on Works Progress Administration project numbered 7585, in Ross County, Ohio: *Provided*, That claim hereunder shall be filed within six months after the approval of this Act: *And provided further*, That no benefits shall accrue prior to the approval of this Act.

39 Stat. 746, 747. 5 U. S. C. §§ 767, 770.

Provisos. Time for filing claim.

No prior benefits.

Approved, June 6, 1939.

[CHAPTER 189]

AN ACT

For the relief of Grace Rouse.

June 6, 1939
[H. R. 3300]
[Private, No. 54]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $1,000 to Grace Rouse, of Little Rock, Arkansas, in full settlement and satisfaction of her claim against the United States for expenses and permanent personal injuries sustained as the result of being struck by a National Youth Administration car, on February 28, 1938, at Markham and Main Streets, in Little Rock, Arkansas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Grace Rouse.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 6, 1939.

[CHAPTER 194]

AN ACT

For the relief of Stanley Mercuri.

June 7, 1939
[H. R. 2259]
[Private, No. 55]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $1,250 to Stanley Mercuri, of Brooklyn, New York, in full settlement of all claims against the United States for personal injuries sustained by him as a result of a collision between the truck which he was driving, and a United States mail truck, said collision occurring on July 16, 1937, on the Manhattan Bridge, between New York City and Brooklyn, New York: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Stanley Mercuri.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 7, 1939.

[CHAPTER 213]

AN ACT

To provide for the reimbursement of certain personnel or former personnel of the United States Navy and United States Marine Corps for the value of personal effects destroyed as a result of a fire at the Marine Barracks, Quantico, Virginia, on October 27, 1938.

June 19, 1939
[H. R. 4084]
[Private, No. 56]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, such sum or sums, amounting in the aggregate not to exceed $914.88, as may be required by the Secretary of the Navy to reimburse, in full satisfaction of all claims against the United States, under such regulations as he may prescribe, certain personnel or former personnel

Navy and Marine Corps.
Reimbursement of certain personnel, etc., for personal property losses.

of the United States Navy and Marine Corps for the value of personal effects lost as a result of the fire that destroyed buildings numbered 239 and numbered 243 at the Marine Barracks, Quantico, Virginia, on October 27, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 19, 1939.

[CHAPTER 216]

June 20, 1939
[H. R. 2058]
[Private, No. 57]

AN ACT

For the relief of Jessie Denning Van Eimeren, A. C. Van Eimeren, and Clara Adolph.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he hereby is, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Jessie Denning Van Eimeren, of Cincinnati, Ohio, the sum of $250; to A. C. Van Eimeren, of Cincinnati, Ohio, the sum of $200; and to Clara Adolph, of Cincinnati, Ohio, the sum of $1,000. These payments shall constitute settlement in full of all their claims against the United States for personal injuries sustained by them on October 7, 1936, when the automobile in which they were riding was struck by a Civilian Conservation Corps truck, said collision occurring on Colerain Avenue, Cincinnati, Ohio: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Jessie Denning Van Eimeren and others. Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 20, 1939.

[CHAPTER 217]

June 20, 1939
[H. R. 2478]
[Private, No. 58]

AN ACT

For the relief of the Wisconsin Milling Company and Wisconsin Telephone Company.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated and in full settlement against the Government, the sums of $813.36 to the Wisconsin Milling Company and $9.09 to the Wisconsin Telephone Company for damage to property caused by a Civilian Conservation Corps truck on April 16, 1937, at Menomonie, Wisconsin: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Wisconsin Milling Company. Payment to.

Wisconsin Telephone Company. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 20, 1939.

[CHAPTER 218]

AN ACT

For the relief of Kenneth B. Clark.

June 20, 1939
[H. R. 2695]
[Private, No. 59]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Kenneth B. Clark, captain, Field Artillery Reserve, United States Army, the sum of $650, for the loss of uniforms, clothing, and other personal property belonging to the said Kenneth B. Clark, as a result of a fire in the quarters of the Three Hundred and Thirty-seventh Company, Civilian Conservation Corps Camp S–139, Canadensis, Pennsylvania, on the 1st day of October 1934: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Kenneth B. Clark.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 20, 1939.

[CHAPTER 219]

AN ACT

For the relief of Adam Casper.

June 20, 1939
[H. R. 3077]
[Private, No. 60]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Adam Casper, of Dundalk, Maryland, the sum of $2,000, in full settlement of all claims against the Government for injuries suffered as a result of a car he was driving having been struck by an Army car in Baltimore, Maryland, on October 19, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Adam Casper.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 20, 1939.

[CHAPTER 221]

AN ACT

For the relief of Frances Virginia McCloud.

June 20, 1939
[H. R. 5933]
[Private, No. 61]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Frances Virginia McCloud, widow of Robert C. McCloud, late American vice consul at Naples, Italy, the sum of $3,000, such sum representing one year's salary of her deceased husband who died while in the Foreign Service.

Frances Virginia McCloud.
Payment to.

Approved, June 20, 1939.

[CHAPTER 222]

June 20, 1939
[H. R. 5934]
[Private, No. 62]

AN ACT

For the relief of W. Elisabeth Beitz.

W. Elisabeth Beitz. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to W. Elisabeth Beitz, widow of William E. Beitz, late American consul at Rio de Janeiro, Brazil, the sum of $4,400, such sum representing one year's salary of her deceased husband who died while in the Foreign Service.

Approved, June 20, 1939.

[CHAPTER 223]

June 20, 1939
[H. R. 5935]
[Private, No. 63]

AN ACT

For the relief of Charlotte J. Gilbert.

Charlotte J. Gilbert. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Charlotte J. Gilbert, widow of Prentiss B. Gilbert, late American Counselor of Embassy at Berlin, Germany, the sum of $8,600, such sum representing one year's salary of her deceased husband who died while in the Foreign Service.

Approved, June 20, 1939.

[CHAPTER 232]

June 20, 1939
[H. R. 2251]
[Private, No. 64]

AN ACT

For the relief of Russell Anderegg, a minor, and George W. Anderegg.

Russell Anderegg. Payment to guardian of.

George W. Anderegg. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Russell Anderegg, a minor, of Pittsburgh, Pennsylvania, the sum of $5,000, in full satisfaction of all claims against the United States for injuries sustained by him on August 25, 1936, when employees of the Works Progress Administration, while engaged on WPA Project Numbered 65–23–7310, located at Grandview Park, Mount Washington, Pittsburgh, Pennsylvania, negligently rolled a large locust post down the side of a hill, the post striking said Russell Anderegg; and to George W. Anderegg, of Pittsburgh, Pennsylvania, father of said injured minor, the sum of $2,071.34, in full satisfaction of all claims against the United States for all expenses incurred by him as a result of said injuries to his son: *Provided*, That no part of the amounts appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction shall be fined in any sum not exceeding $1,000.

Approved, June 20, 1939.

[CHAPTER 233]

AN ACT

For the relief of A. W. Evans.

June 20, 1939
[H. R. 2583]
[Private, No. 65]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to A. W. Evans, of Mount Olive, Mississippi, the sum of $5,000, in full and final settlement of any and all claims against the United States for injuries received when he was struck by a Forest Service truck, in Mount Olive, Mississippi, on August 18, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

A. W. Evans.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 20, 1939.

[CHAPTER 240]

AN ACT

For the relief of Roland P. Winstead.

June 22, 1939
[H. R. 312]
[Private, No. 66]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission is hereby authorized and directed to receive and consider, when filed, the claim of Roland P. Winstead for disability alleged to have been incurred by him during the month of February 1922 while in the employment of the Post Office Department as a driver of a mail truck operating between Fredericksburg and White Stone, Virginia, and to determine said claim upon its merits under the remaining provisions of said Act: *Provided*, That no benefits shall be held to have accrued prior to the approval of this Act: *Provided further*, That claim hereunder shall be filed within six months from the approval of this Act.

Roland P. Winstead.
Provisions of Employees' Compensation Act extended to.
39 Stat. 746, 747.
5 U. S. C. §§ 765-770.

Provisos.
No prior benefits.

Time for filing claim.

Approved, June 22, 1939.

[CHAPTER 241]

AN ACT

For the relief of George Houston.

June 22, 1939
[H. R. 1363]
[Private, No. 67]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the limitations of time in sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended (U. S. C., 1934 ed., title 5, secs. 767 and 770), are hereby waived in favor of George Houston, who is alleged to have sustained an injury on February 4, 1931, while employed as a rural mail carrier from the post office at Wood Lake, Minnesota, which resulted in permanent physical

George Houston.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747.
5 U. S. C. §§ 765, 770.

disability, and his case is authorized to be considered and acted upon under the remaining provisions of such Act, as amended, if he files a claim for compensation with the United States Employees' Compensation Commission not later than six months after the date of enactment of this Act: *Provided*, That no benefits shall accrue prior to the approval of this Act.

Time for filing claim.

Proviso. No prior benefits.

Approved, June 22, 1939.

[CHAPTER 245]

AN ACT

June 27, 1939 [S. 1117] [Private, No. 68]

To provide for the reimbursement of certain enlisted men or former enlisted men of the United States Navy for the value of personal effects lost in the hurricane at the Submarine Base, New London, Connecticut, on September 21, 1938.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, such sum or sums, amounting in the aggregate not to exceed $267.55 as may be required by the Secretary of the Navy to reimburse, under such regulations as he may prescribe, certain enlisted men or former enlisted men of the United States Navy for the value of personal effects lost in the hurricane at the Submarine Base, New London, Connecticut, on September 21, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with these claims, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Navy. Reimbursement of certain personnel, etc., for personal property losses.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, June 27, 1939.

[CHAPTER 251]

AN ACT

June 29, 1939 [H. R. 4133] [Private, No. 69]

For the relief of Joseph N. Thiele.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit the accounts of Joseph N. Thiele, postmaster at Whitewater, Wisconsin, with the sum of $11,736.84, representing the amount of public funds and property lost in the burglary of the post office at Whitewater, Wisconsin, on February 1, 1937, such loss having resulted from no fault or negligence on the part of said postmaster, as determined by the Postmaster General under a provision in title 39, United States Code, section 49.

Joseph N. Thiele. Credit in postal accounts.

Approved, June 29, 1939.

[CHAPTER 262]

AN ACT

July 10, 1939 [H. R. 5722] [Private, No. 70]

For the relief of Evelyn Gurley-Kane.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Evelyn Gurley-Kane the sum of $116, in full and final satisfaction

Evelyn Gurley-Kane. Payment to.

of her claim against the United States for reimbursement of travel and miscellaneous expenses incurred under authority of the Veterans' Administration in the care of her son, Cecil Gurley-Kane, a veteran of the World War: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 10, 1939.

[CHAPTER 274]

AN ACT

For the relief of A. C. Williams, administrator of the estate of his wife, Julia F. Williams.

July 14, 1939
[S. 216]
[Private, No. 71]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to A. C. Williams, of Sentinel, Oklahoma, administrator of the estate of his wife, Julia F. Williams, the sum of $1,000 in full settlement of any and all claims against the Government on account of the death of his wife, Julia F. Williams, who died as a result of injuries received in an automobile collision with a truck owned by the Government and driven by Charles Cordell, agent and employee of the Government, in the service of the Works Progress Administration, near Socorro, New Mexico, on July 31, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Julia F. Williams. Payment to estate of.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 14, 1939.

[CHAPTER 275]

AN ACT

For the relief of Andrew J. Crockett and Walter Crockett.

July 14, 1939
[S. 875]
[Private, No. 72]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $1,394.13 to Andrew J. Crockett and Walter Crockett, in full settlement of their claims for compensation for improvements constructed by them upon the land transferred to the Zuni Indian Reservation, New Mexico, by the act of June 20, 1935 (49 Stat. 393): *Provided*, That no payment shall be made until certification by the Secretary of the Interior that the claimants have executed a satisfactory release of any and all claims arising out of the said transfer of lands: *Provided further*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlaw-

Andrew J. Crockett and Walter Crockett. Payment to.

49 Stat. 393.

Provisos. Condition.

Limitation on attorney's, etc., fees.

Penalty for violation.

ful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, July 14, 1939.

[CHAPTER 276]

AN ACT

For the relief of Loyd J. Palmer.

July 14, 1939
[S. 1452]
[Private, No. 73]

Loyd J. Palmer.
Claim for compensation as U. S. Commissioner allowed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to settle and allow the claim of Loyd J. Palmer for compensation for services rendered as United States Commissioner in the district of Minnesota from December 1, 1935, to June 6, 1937, inclusive, notwithstanding the fact that accounts therefor were not submitted by the commissioner within one year after the rendition of such services in accordance with the provisions of the Act of March 1, 1933 (47 Stat. 1383).

47 Stat. 1383.
28 U. S. C. § 599a.

Approved, July 14, 1939.

[CHAPTER 277]

AN ACT

For the relief of the Postal Telegraph-Cable Company.

July 14, 1939
[S. 1487]
[Private, No. 74]

Postal Telegraph-Cable Co. of New York, N. Y.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Postal Telegraph-Cable Company of New York, New York, the sum of $2,598.86, in full satisfaction of its claim against the United States for reimbursement of expenses incurred in rebuilding and restoring a thirty-wire crossing over the Delaware River between Raven Rock, New Jersey, and Lumberville, Pennsylvania, which was demolished and knocked into the Delaware River by a United States 046 Army observation plane, on February 19, 1937, while engaged in making a flight over the Delaware River: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 14, 1939.

[CHAPTER 278]

AN ACT

For the relief of Naomi Straley and Bonnie Straley.

July 14, 1939
[S. 1847]
[Private, No. 75]

Naomi Straley and Bonnie Straley.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Naomi Straley, of Omaha, Nebraska, the sum of $500, in full satisfaction of her claims

against the United States for damages for personal injuries sustained by her, and to Bonnie Straley, of Omaha, Nebraska, the sum of $4,500 in full satisfaction of all her claims against the United States for damages for personal injuries received by her and for the death of her mother, said injuries and death having resulted from a collision on the night of December 11, 1935, near Tacoma, Washington, on the Tacoma-Vancouver Highway, between the automobile Bonnie Straley was driving and a truck in the use of the Works Progress Administration standing crosswise on said highway and left improperly lighted and guarded: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 14, 1939.

[CHAPTER 279]

AN ACT

Authorizing the Comptroller General of the United States to adjust and settle the claim of E. Devlin, Incorporated.

July 14, 1939
[S. 2126]
[Private, No. 76]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to adjust and settle the claim of E. Devlin, Incorporated, for its services and expenses incurred in connection with the preparation of the body and the interment of the late Wallace C. Marietta, and to allow in full and final settlement of such claim an amount not to exceed the sum of $100. There is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $100, or so much thereof as may be necessary, for payment of the claim: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

E. Devlin, Inc. Adjustment of claim authorized.

Appropriation.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 14, 1939.

[CHAPTER 280]

AN ACT

For the relief of John Chastain and Mollie Chastain, his wife.

July 14, 1939
[H. R. 3541]
[Private, No. 77]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to John Chastain and Mollie Chastain, his wife, of Soledad, Monterey County, California, the sum of $3,500. The payment of such sum shall be in full settlement of all claims of the said John Chastain and Mollie Chastain, his wife, against the United States for the death of their minor son, Thomas Chastain, on August 11, 1937, when he was struck down and killed by a truck, the property of the

John and Mollie Chastain. Payment to.

United States, in the service of the Civilian Conservation Corps, on the Salinas River Bridge on Highway Numbered 101, one mile south of Soledad, Monterey County, California: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on acccount of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 14, 1939.

[CHAPTER 292]

July 15, 1939
[S. 12]
[Private, No. 78]

AN ACT

For the relief of Dica Perkins.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Dica Perkins the sum of $100 in full satisfaction of her claim against the United States arising out of the removal from her property near Cane Beds, Arizona, of certain pieces of petrified wood by enrollee members of the Civilian Conservation Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Dica Perkins. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 293]

July 15, 1939
[S. 129]
[Private, No. 79]

AN ACT

For the relief of Howard Arthur Beswick.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission be, and the same is hereby, authorized and directed to receive and consider, when filed, the claim of Howard Arthur Beswick, of Ludlow, Vermont, for disability alleged to have been incurred by him October 21, 1928, when a plane piloted by him while a Naval Reserve officer on active duty crashed near Des Moines, Iowa: *Provided*, That claim hereunder shall be filed within six months after the approval of this Act: *Provided further*, That no benefits shall accrue prior to the enactment of this Act.

Howard Arthur Beswick. Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747. 5 U. S. C. §§ 765–770.

Provisos. Time for filing claim. No prior benefits.

Approved, July 15, 1939.

[CHAPTER 294]

AN ACT

For the relief of Anthony Coniglio.

July 15, 1939
[S. 221]
[Private, No. 80]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Anthony Coniglio, of Lincoln, Nebraska, the sum of $750, in full satisfaction of all his claims against the United States for compensation for an injury sustained by him, causing the loss of hearing in one ear, while an inmate of the United States prison camp at Kooskia, Idaho, as the result of an explosion of dynamite when he was working with a crew on a road near Kooskia, Idaho, on October 5, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Anthony Coniglio.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 295]

AN ACT

For the relief of Mrs. Quitman Smith.

July 15, 1939
[S. 431]
[Private, No. 81]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mrs. Quitman Smith, of Hattiesburg, Mississippi, the sum of $1,353.70, in full settlement of all her claims against the United States for personal injuries sustained and expenses incurred as a result of an accident which occurred on March 19, 1938, when the automobile which she was driving was struck by a truck driven by Dan M. Barrett, an employee of the Works Progress Administration: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Mrs. Quitman Smith.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 296]

AN ACT

To authorize certain officers and enlisted men of the United States Army to accept such medals, orders, and decorations as have been tendered them by foreign governments in appreciation of services rendered.

July 15, 1939
[S. 510]
[Private, No. 82]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following-named officers and enlisted men of the United States Army are hereby authorized to accept such medals, orders, and decorations, as have been tendered them by foreign governments in appreciation of services rendered:

Army.
Acceptance of certain decorations tendered by foreign governments to certain personnel, authorized.

Brigadier General Charles Burnett; Brigadier General Leigh C. Fairbank; Colonel Lester D. Baker; Colonel Albert Gilmor; Colonel Martin C. Shallenberger; Colonel Rodney H. Smith; Colonel Edwin M. Watson; Colonel F. Langley Whitley; Lieutenant Colonel Edward M. Almond; Lieutenant Colonel John B. Coulter; Lieutenant Colonel Louis A. Craig; Lieutenant Colonel Howard C. Davidson; Lieutenant Colonel John F. Davis; Lieutenant Colonel Norman E. Fiske; Lieutenant Colonel Henry B. Lewis; Lieutenant Colonel John E. McMahon; Lieutenant Colonel Burton Y. Read; Lieutenant Colonel William R. Schmidt; Lieutenant Colonel John Andrew Weeks; Lieutenant Colonel Lawrence B. Weeks; Lieutenant Colonel John S. Winslow; Major Charles Y. Banfill; Major Robert E. Cummings; Major Harold L. George; Major Samuel A. Greenwell; Major Gustav B. Guenther; Major Caleb V. Haynes; Major William D. Hohenthal; Major Vincent J. Meloy; Major Lawrence C. Mitchell; Major Wilton B. Persons; Major Lowell M. Riley; Major Horace B. Smith; Captain Mark M. Boatner, Junior; Captain Malin Craig, Junior; Captain Townsend Griffiss; Captain Alva L. Harvey; Captain George Honnen; Captain Ford J. Lauer; Captain Carl B. McDaniel; Captain Daniel J. Martin; Captain William A. Matheny; Captain Floyd L. Parks; Captain George W. Read, Junior; Captain Harry McK. Roper; Captain Thomas D. White; First Lieutenant William C. Bentley, Junior; First Lieutenant John A. Cleveland, Junior; First Lieutenant Richard S. Freeman; First Lieutenant Frederic E. Glantzberg; First Lieutenant Curtis E. LeMay; First Lieutenant Edwin L. Tucker; First Lieutenant Torgils G. Wold; Second Lieutenant Edwin Nevin Howell; Second Lieutenant Lawrence A. Spilman; Second Lieutenant James H. Rothrock, Air Reserve (active); Master Sergeant Floyd B. Haney; Technical Sergeant Adolph Cattarius; Staff Sergeant Charles S. Guinn; Staff Sergeant Ralph W. Spencer; Staff Sergeant Henry L. West; Sergeant Frank B. Conner; Corporal John S. Gray; Corporal Clarence D. Lake; Corporal James E. Sands; Private (First-Class) Russell E. Junior; Private (First-Class) Norbert D. Flinn; Private (First-Class) Joseph H. Walsh; and Private Hansen Outley.

Approved, July 15, 1939.

[CHAPTER 297]

July 15, 1939
[S. 633]
[Private, No. 83]

AN ACT

For the relief of Ray Wimmer.

Ray Wimmer.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Ray Wimmer, the sum of $121.20, in full satisfaction of his claim against the United States for the use of his personally owned automobile from December 5, 1934, to February 15, 1935, while employed as cruiser-appraiser, Indian Service, in cruising and appraising of timber on the Colville Indian Reservation, Washington: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 298]

AN ACT

July 15, 1939
[S. 746]
[Private, No. 84]

To authorize Major Andrew S. Rowan, United States Army, retired, to accept the Order Carlos Manuel de Céspedes tendered him by the Government of Cuba in appreciation of services rendered.

Maj. Andrew S. Rowan.
Acceptance of foreign decoration, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following-named retired officer of the United States Army is hereby authorized to accept the Order Carlos Manuel de Céspedes tendered him by the Government of Cuba in appreciation of services rendered: Major Andrew S. Rowan.

Approved, July 15, 1939.

[CHAPTER 299]

AN ACT

For the relief of Albert Pina Afonso, a minor.

July 15, 1939
[S. 1001]
[Private, No. 85]

Albert Pina Afonso.
Payment to guardian of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Albert Pina Afonso, a minor, of Woburn, Massachusetts, the sum of $3,000, in full satisfaction of all claims against the United States for damages sustained by the said Albert Pina Afonso as a result of being struck and injured by a United States mail truck in Woburn, Massachusetts, on January 28, 1932: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 300]

AN ACT

For the relief of Herbert M. Snapp.

July 15, 1939
[S. 1186]
[Private, No. 86]

Herbert M. Snapp.
Provisions of Employees' Compensation Act extended to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended and as limited by the Act of February 15, 1934 (48 Stat. 351), the United States Employees' Compensation Commission be, and the same is hereby, authorized and directed to receive and consider, when filed, the claim of Herbert M. Snapp, of Desha Route, Batesville, Arkansas, for disability to his left eye alleged to have been incurred by him on April 3, 1937, while employed as a foreman at Sylamore Camp F–8, Ozark National Forest, Calico Rock, Arkansas: *Provided*, That claim hereunder shall be filed within six months after the approval of this Act: *Provided further*, That no benefits shall accrue prior to the enactment of this Act.

39 Stat. 746, 747; 48 Stat. 351.
5 U. S. C. §§ 765, 770, 796.

Provisos.
Time for filing claim.
No prior benefits.

Approved, July 15, 1939.

[CHAPTER 301]

July 15, 1939
[S. 1387]
[Private, No. 87]

AN ACT

For the relief of Ida May Lennon.

Ida May Lennon. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Ida May Lennon, of Bedford, Ohio, the sum of $179.08, in full satisfaction of her claims against the United States for compensation for damage done to a building owned by her in Saint Ignace, Michigan, by blasting of the Civil Works Administration during February and March 1934:

Proviso. Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding.

Penalty for violation.

Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, July 15, 1939.

[CHAPTER 302]

July 15, 1939
[S. 1517]
[Private, No. 88]

AN ACT

For the relief of F. E. Perkins.

F. E. Perkins. Credit to official trust fund checking account of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $3,418.82, which sum of $3,418.82 shall be credited by the Secretary of the Treasury to the official trust fund checking account of F. E. Perkins, symbol 89-463, former Superintendent of the Shawnee Indian Agency, Shawnee, Oklahoma, with the Treasurer of the United States, to cover a net shortage of trust and official funds, representing funds of individual Indians, $3,402.32, and fees collected pursuant to the Act of February 14, 1920 (41 Stat. 415), as amended by the Act of March 1, 1933 (47 Stat. 1417), $16.50, caused by the peculations of Joseph A. Pourier, former employee of that agency.

41 Stat. 415; 47 Stat. 1417.
25 U. S. C. § 413.

Approved, July 15, 1939.

[CHAPTER 303]

July 15, 1939
[S. 1692]
[Private, No. 89]

AN ACT

For the relief of J. Vernon Phillips.

J. Vernon Phillips. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to J. Vernon Phillips, formerly an employee of the Soil Conservation Service, Department of Agriculture, in Gaffney, South Carolina, the sum of $231.10, in full satisfaction of his claim against the United States, for twenty-five days and four hours of accrued annual leave which he would have received had he been continued on the pay roll after July 31, 1936, until the date of the expiration of his accumulated annual leave:

Proviso. Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall

be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 304]

AN ACT

Authorizing the Secretary of the Interior to issue to Martha Austin a patent to certain land.

July 15, 1939
[S. 1778]
[Private, No. 90]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to issue to Martha Austin a patent in fee to the north half southwest quarter section 1, and north half southeast quarter section 2, township 34 north, range 31 east Montana principal meridian: *Provided*, That the patent shall contain a reservation to the United States of all the oil and gas in the lands so patented, together with the right to prospect for, mine, and remove the same, in accordance with the provisions, reservations, conditions, and limitations of the Act of July 17, 1914 (38 Stat. 509).

Martha Austin.
Issue of land patent to.

Proviso.
Mineral, etc., reservation.

38 Stat. 509.
30 U. S. C. §§ 121-123.

Approved, July 15, 1939.

[CHAPTER 305]

AN ACT

For the relief of Ivan Charles Grace.

July 15, 1939
[S. 1894]
[Private, No. 91]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Ivan Charles Grace the sum of $6,000, in full settlement of all claims against the United States on account of personal injuries and expenses incident thereto, as a result of a collision involving an Army truck on April 30, 1937, near Bejuco, Republic of Panama: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Ivan Charles Grace.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 306]

AN ACT

For the relief of Maria Enriquez, Crisanta, Anselmo, Agustin, and Irineo de los Reyes.

July 15, 1939
[S. 1895]
[Private, No. 92]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Maria Enriquez, Crisanta, Anselmo, Agustin, and Irineo de los Reyes, the widow and children, respectively, of Jose de los Reyes, the sum of $3,100 in full satisfaction of all their claims against the United States on account of the death of the said Jose de los Reyes, as the result of an incident involving an Army airplane near Nichols Field,

Maria Enriquez de los Reyes and others.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Philippine Islands, on March 17, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 307]

AN ACT

July 15, 1939
[S. 2167]
[Private, No. 93]

To provide for the reimbursement of certain members or former members of the United States Coast Guard for the value of personal effects lost in the hurricane of September 21, 1938, at several Coast Guard stations on the coasts of New York, Connecticut, and Rhode Island.

Coast Guard. Reimbursement of certain members or former members for hurricane losses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the following-named personnel of the United States Coast Guard, in full settlement of their claims against the United States for loss or destruction of, or damage to, personal property and effects at the Coast Guard stations indicated as a result of the hurricane of September 21, 1938, as follows:

At the Coast Guard Academy, New London, Connecticut, James F. Bland, seaman, first-class, $16.70; Joe Daniels, chief boatswain's mate, $13.20; Walter S. Haas, fireman, second-class, $12.50; Joseph P. Iannantuono, seaman, first-class, $15.95; Thomas P. Kilarny, chief yeoman, $3.70; Joseph Olson, seaman, first-class, $8.09; Paul C. Smith, carpenter's mate, third-class, $3.70.

At the Block Island Coast Guard Station, Block Island, Rhode Island, Harry E. Johnson, chief boatswain (lifesaving), $5.60.

At the Brenton Point Coast Guard Station, Newport, Rhode Island, Charles Edwin Adamson, motor machinist's mate, second-class (lifesaving), $90.25; Willis Emil Bastareche, surfman, $64.45; Manuel Cabral, surfman, $54.50; George Ammette Choquette, surfman, $35.50; Orin Edward Edwards, surfman, $63.25; Joseph Anthony Flores, surfman, $82.50; George Gadbois, surfman, $52.50; Joseph Alphonse Gautreau, surfman, $52; George Philip Lewis, chief boatswain's mate (lifesaving), $93; Manuel Soares Macedo, surfman, $64.85; Leonard Anthony McCarthy, surfman, $81; Ralph Edgar Small, boatswain's mate, first-class, $54.50; Coulter L. Tillett, surfman, $26.08; George Atwood Williams, motor machinist's mate, first-class, $52.50.

At the Moriches Coast Guard Station, West Hampton, New York, John Rowland Avery, surfman, $262.97; William Thomas Beacham, boatswain's mate, first-class (lifesaving), $277; Leonard Haven Benjamin, motor machinist's mate, second-class (lifesaving), $240.42; Jerry George Berka, surfman, $254.55; William P. Cheek, surfman, $245.73; Linville Gates Farrow, surfman, $268.11; Guion James Garner, surfman, $292.09; William Alfred Hargis, surfman, $238.97; John Oliver Hull, surfman, $237.79; Roland Edward Jean, chief boatswain's mate (lifesaving), $273.59; James Henry Ketcham, chief boatswain's mate (lifesaving), $417.45; Ernest Louis Killian, surfman, $292.72; William Henry Knowles, surfman, $269.16; George John Loy, surfman, $27.91; Olen Miller, surfman, $252.21; Thomas

King Morton, surfman, $44.62; Allan Tracy Ruggles, boatswain's mate, first-class (lifesaving), $343.36.

At the Shinnecock Coast Guard Station, Hampton Bays, New York, Ernest Bateman Barnette, surfman, $247.01; Harry Tunnell Carter, surfman, $117.80; Russel Helbert Creef, surfman, $224.74; Harvey Rodger Davis, boatswain's mate, first-class (lifesaving), $320.65; John Lemar Edwards, boatswain (lifesaving), retired, $360.60; Callie Fulcher, surfman, $240.31; Howard Dale Harris, boatswain's mate, first-class (lifesaving), $263.12; Carl Ross Jennett, surfman, $232.79; Archie Worth Jones, surfman, $251.75; Charles Mades, surfman, $244.95; Melvin Brown Midgette, surfman, $238.25; Burnis Morris, motor machinist's mate, second-class (lifesaving), $333.18; Clayton Murphy, surfman, $243.98; Lee Edward Parsons, boatswain's mate, first-class (lifesaving), $306.62; Lewis Purnell Rodgers, surfman, $285; and Charles Fearing Scott, surfman, $228.63.

At the Mecox Coast Guard Station, East Hampton, New York, Roy Alfred Guimont, radioman, first-class, $29: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 308]

AN ACT

To extend to Sergeant Major Edwin O. Swift, United States Marine Corps (retired), the benefits of the Act of May 7, 1932, providing highest World War rank to retired enlisted men.

July 15, 1939
[H. R. 4511]
[Private, No. 94]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Sergeant Major Edwin O. Swift, United States Marine Corps (retired), is hereby placed on the retired list of the United States Marine Corps with the rank of second lieutenant: *Provided*, That no increase in active or retired pay or allowances shall result from the passage of this Act over and above that now authorized under the Act of June 6, 1924, to enlisted men on the retired list.

Sgt. Maj. Edwin O. Swift.
Retirement with rank of 2d Lt.

Proviso. Retired pay or allowances.

43 Stat. 470.

Approved, July 15, 1939.

[CHAPTER 309]

AN ACT

For the relief of Mrs. A. R. Barnard, Charles A. Stephens, Donald W. Prairie, and dependents of Vern A. Needles.

July 15, 1939
[H. R. 5346]
[Private, No. 95]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mrs. A. R. Barnard, Portland, Oregon, the sum of $672.80; to Charles A. Stephens, Newport, Oregon, the sum of $852; and to Donald W. Prairie, Portland, Oregon, the sum of $300; in all, $1,824.80, as reimbursement for loss of the motorboat M. E. Sloan, which was capsized and destroyed while rendering assistance to the disabled Coast Guard

Mrs. A. R. Barnard and others.
Payments to.

Mrs. Vern A. Needles. Payment to.

motor lifeboat numbered 4473 and crew of the Siuslaw Station, Florence, Oregon, on March 7, 1938; and the sum of $5,000 to Mrs. Vern A. Needles, Newport, Oregon, widow of Vern A. Needles, who, as a member of the crew of the motorboat M. E. Sloan, was drowned when such motorboat was capsized and destroyed as aforesaid: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 15, 1939.

[CHAPTER 310]

July 15, 1939
[S. J. Res. 2]
[Priv. Res., No. 2]

JOINT RESOLUTION

Providing for consideration of a recommendation for decoration of Sergeant Fred W. Stockham, deceased.

Sgt. Fred W. Stockham (deceased). Preamble.

Whereas on the nights of June 13–14, 1918, at Belleau Woods, Fred W. Stockham, deceased, formerly a gunnery sergeant, United States Marine Corps, in action involving actual conflict with the enemy, distinguished himself conspicuously by gallantry and intrepidity at the risk of his life above and beyond the call of duty; and

Whereas a citation citing said Fred W. Stockham for the extraordinary heroism displayed by him at such time was written but, through accident, was not published and is not recorded in the War Department; and

Whereas no decoration has been awarded to said Fred W. Stockham for the extraordinary heroism displayed by him at such time: Therefore be it

Consideration of recommendation for decoration.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That any recommendation for decoration by the United States of America of Fred W. Stockham, deceased, formerly a gunnery sergeant, Ninety-sixth Company, Second Battalion, Sixth Division, United States Marine Corps, shall be considered and acted upon in the same manner as such recommendation would have been considered and acted upon if it had been pending on May 26, 1928.

Approved, July 15, 1939.

[CHAPTER 311]

July 17, 1939
[S. 661]
[Private, No. 96]

AN ACT

For the relief of Ida A. Deaver.

Ida A. Deaver. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Ida A. Deaver, widow of Ira C. Deaver, the sum of $109.37, in full payment of all claims against the United States for the amount deposited in the Treasury of the United States because of the disallowances by the General Accounting Office of certain payments made to members of the Sac and Fox Tribe in Oklahoma while he was superintendent and special disbursing agent of the Shawnee Agency at Shawnee, Oklahoma: *Provided*, That any funds accruing in the future to Noble Brown, Mabel Couteau, Horace Lasley, Harry G. Wakole, Ambrose Harrison, Thelma McCoy, or their estates shall be

Provisos. Reimbursement from funds accruing in future.

used to reimburse the United States for each pro rata share of the expenditure herein authorized: *Provided further*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 17, 1939.

[CHAPTER 312]

AN ACT

For the relief of the Barkman Lumber Company.

July 17, 1939
[S. 1385]
[Private, No. 97]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Barkman Lumber Company, of East Tawas, Michigan, the sum of $310.48, in full satisfaction of its claims against the United States for the remission of liquidated damages deducted from amounts otherwise due it for lumber and building materials furnished the United States Forest Service, Department of Agriculture, under unnumbered contracts dated May 29, 1936, and under contract numbered ER–A9fs–100, dated June 9, 1936, and contract numbered ER–A9fs–ccc–1126, dated June 10, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Barkman Lumber Company.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 17, 1939.

[CHAPTER 317]

AN ACT

For the relief of William Carl Laude.

July 17, 1939
[S. 1291]
[Private, No. 98]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Labor be, and is hereby, authorized and directed to record the permanent residence of William Carl Laude as of August 29, 1936, and that the warrant of deportation be canceled, and William Carl Laude shall not again be subject to deportation proceedings for the reasons set forth in said warrant, and that by the terms of this Act he shall not be permitted to become a naturalized citizen of the United States unless and until he shall leave the United States and reenter in a lawful way in full compliance with the existing law.

William Carl Laude.
Cancelation of deportation warrant.

Restriction on naturalization.

Upon the enactment of this Act the Secretary of State shall instruct the proper quota-control officer to deduct one number from the nonpreference category of the quota during the current year.

Deduction from nonpreference category of quota during current year.

Approved, July 17, 1939.

[CHAPTER 325]

AN ACT

July 18, 1939
[S. 289]
[Private, No. 99]

For the relief of the West Virginia Company.

West Virginia Company.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the West Virginia Company, of Charleston, West Virginia, the sum of $1,876.43, in full satisfaction of its claim against the United States for reimbursement for the cost of repairing an Acme roller owned by it which was damaged through the negligence of an employee of the Works Progress Administration on May 25, 1937, and the loss of three months' rental for such Acme roller: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 18, 1939.

[CHAPTER 326]

AN ACT

July 18, 1939
[S. 681]
[Private, No. 100]

To give proper recognition to the distinguished services of Colonel Ernest Graves.

Col. Ernest Graves.
Pay on returning to retired status.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Colonel Ernest Graves, United States Army, retired, now on active duty, shall, after being returned to a retired status, receive the retired pay corresponding to his rank and length of service at the time of said return to said retired status.

Approved, July 18, 1939.

[CHAPTER 327]

AN ACT

July 18, 1939
[H. R. 733]
[Private, No. 101]

For the relief of S. A. Rourke.

S. A. Rourke.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to S. A. Rourke, of Oklahoma City, Oklahoma, the sum of $1,377.06, in full settlement of all claims against the United States, for storage in the Merchants Southwest Fireproof Warehouse Building, Oklahoma City, Oklahoma, of eight hundred cases of Old Reserve tonic from May 3, 1921, to July 6, 1923, which said tonic was stored and held in said warehouse by the United States marshal for the United States District Court for the Western District of Oklahoma, pending certain proceedings concerning said tonic in said court: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 18, 1939.

[CHAPTER 332]

AN ACT

For the relief of the Canvas Decoy Company.

July 19, 1939
[S. 1629]
[Private, No. 102]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Canvas Decoy Company, of Union City, Tennessee, the sum of $14,571.94, in full satisfaction of all claims of such company against the United States for remission of liquidated damages assessed against such company under the provisions of two contracts numbered W–669–ECF–563 and W–669–qm–ECF–717, entered into by such company with the War Department under dates of February 25, 1935, and March 29, 1935, respectively, for the manufacture and delivery of a quantity of raincoats to the War Department: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Canvas Decoy Company.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 19, 1939.

[CHAPTER 333]

AN ACT

For the relief of Otis M. Culver, Samuel E. Abbey, Joseph Reger, and August H. Krueger.

July 19, 1939
[H. R. 1882]
[Private, No. 103]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the pension laws or any laws conferring rights, privileges, or benefits upon persons honorably discharged from the United States Army Otis M. Culver, Samuel E. Abbey, Joseph Reger, and August H. Krueger shall be held and considered to have been honorably discharged on December 10, 1898, as privates, Company C, Third Battalion, Fourth Regiment Wisconsin Volunteer Infantry, United States Army: *Provided*, That no pension, back pay, bounty, or other benefit shall be held to have accrued by reason of this Act prior to its passage.

Otis M. Culver and others.
Military records corrected.

Proviso.
No back pay, etc.

Approved, July 19, 1939.

[CHAPTER 360]

AN ACT

For the relief of Margaret B. Nonnenberg.

July 25, 1939
[H. R. 3081]
[Private, No. 104]

Be it enacted by the Senate and the House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Margaret B. Nonnenberg, of Wilkinsburg, Pennsylvania, the sum of $2,500, in full settlement of all claims against the United States for personal and bodily injuries sustained by her on November 16, 1936, at Pittsburgh, Pennsylvania, when the automobile in which she was a passenger was struck by a Government Plymouth sedan, operated by a Government employee in connection with the Civilian Conservation Corps, while the said operator was in the performance

Margaret B. Nonnenberg.
Payment to.

of his duty: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 25, 1939.

[CHAPTER 361]

July 25, 1939
[H. R. 3614]
[Private, No. 105]

AN ACT

For the relief of Frank M. Croman.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Frank M. Croman, of Newark, New Jersey, the sum of $718.85, in full settlement of all claims against the United States for personal injuries and property damages sustained as result of collision between the claimant's automobile and a United States Army truck, which collision occurred on the 19th day of April 1938, at about 3:30 postmeridian, on Dual Highway Numbered 40, at Poplar, Maryland: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Frank M. Croman. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 25, 1939.

[CHAPTER 362]

July 25, 1939
[H. R. 4391]
[Private, No. 106]

AN ACT

For the relief of H. W. Hamlin.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to H. W. Hamlin the sum of $246.50, in full settlement of all claims against the United States, for damages caused by a collision of the launch Venis, the property of the said H. W. Hamlin, with a submerged beacon of the Lighthouse Service off the Mount Pleasant shore in the harbor of Charleston, South Carolina, on December 27, 1916: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

H. W. Hamlin. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 25, 1939.

[CHAPTER 363]

AN ACT

For the relief of Captain Robert E. Coughlin.

July 25, 1939
[H. R. 4617]
[Private, No. 107]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to adjust and settle the claim of Captain Robert E. Coughlin, Engineer Corps, United States Army, in the sum of $165 on account of stoppage of pay as the result of alleged neglect of duty while stationed at Fort Worden, Washington, during the year 1922, and to certify the same to Congress for an appropriation.

Capt. Robert E. Coughlin.
Adjustment of claim.

Approved, July 25, 1939.

[CHAPTER 364]

AN ACT

For the relief of John Marinis, Nicolaos Elias, Ihoanis or Jean Demetre Votsitsanos, and Michael Votsitsanos.

July 25, 1939
[H. R. 5494]
[Private, No. 108]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That John Marinis, Nicolaos Elias, Ihoanis or Jean Demetre Votsitsanos, and Michael Votsitsanos, all residents of Tarpon Springs, Florida, engaged in deep-sea diving for sponges, shall each be permitted to remain in the United States, and shall not be subject to deportation on the grounds of unlawful residence in the United States, so long as engaged in deep-sea diving for sponges.

John Marinis and others.
Permission to remain in United States; condition.

Approved, July 25, 1939.

[CHAPTER 365]

AN ACT

To provide a posthumous advancement in grade for the late Ensign Joseph Hester Patterson, United States Navy.

July 25, 1939
[H. R. 7052]
[Private, No. 109]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is hereby authorized to issue posthumously to the late Ensign Joseph Hester Patterson, United States Navy, a commission as a lieutenant (junior grade) of the Navy with the date of rank as of June 4, 1939.

Ensign Joseph Hester Patterson.
Posthumous advancement in grade authorized.

Approved, July 25, 1939.

[CHAPTER 380]

AN ACT

For the relief of Marguerite Kuenzi.

July 26, 1939
[H. R. 1883]
[Private, No. 110]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Marguerite Kuenzi, Mayville, Wisconsin, the sum of $2,500. The payment of such sum shall be in full settlement of all claims against the United States for damages sustained by the said Marguerite Kuenzi as the result of personal injuries received on March 24, 1936, when a partition, constituting part of the interior of the post office at Prairie du Sac, Wisconsin, fell and struck her: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the con-

Marguerite Kuenzi.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

trary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, July 26, 1939.

[CHAPTER 381]

July 26, 1939
[H. R. 3305]
[Private, No. 111]

AN ACT

For the relief of Charles G. Clement.

Capt. Charles G. Clement.
Military record corrected.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of any laws conferring rights, privileges, or benefits upon honorably discharged soldiers, their widows or dependents, Captain Charles G. Clement, Company E, Three Hundred and Twenty-eighth Infantry, shall be held and considered to have been honorably discharged from the military service of the United States on August 14, 1918: *Provided*, That no back pay or pension shall be held to have accrued prior to the approval of this Act.

Proviso.
No back pay, etc.

Approved, July 26, 1939.

[CHAPTER 382]

July 26, 1939
[H. R. 4155]
[Private, No. 112]

AN ACT

For the relief of Mary A. Brummal.

Mary A. Brummal.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mary A. Brummal, of Berkeley, California, the sum of $500, in full settlement of all claims against the United States for injuries received when struck by the automobile of a special-delivery messenger on duty for the Post Office Department at Berkeley, California, February 28, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 26, 1939.

[CHAPTER 391]

July 27, 1939
[H. R. 2903]
[Private, No. 113]

AN ACT

For the relief of Virginia Guthrie, Jake C. Aaron, and Thomas W. Carter, Junior.

Virginia Guthrie and others.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, such sum or sums, amounting in the aggregate not to exceed $1,200, as may be required by the Postmaster General to reward Virginia Guthrie, Jake C. Aaron, and Thomas W. Carter, Junior, for the apprehension of Doctor H. R. Hege, in connection with the mailing of a parcel containing a bomb. The amount to be rewarded to each person is to be determined by the Postmaster General, and to be accepted in full settlement of all claims of the said Virginia Guthrie, Jake C. Aaron, and Thomas W. Carter, Junior, against the United States for their

parts in said apprehension: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 27, 1939.

[CHAPTER 392]

AN ACT

For the relief of William S. Huntley.

July 27, 1939
[H. R. 4762]
[Private, No. 114]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to William S. Huntley, Saint Louis, Missouri, the sum of $3,500. The payment of such sum shall be in full settlement of all claims against the United States for damages sustained by the said William S. Huntley on account of the death of his minor son, Irwin Huntley, who was killed on May 30, 1937, at or near Granite City, Illinois, when he was struck by a United States Department of the Interior truck in the service of the Resettlement Administration work camp at Grafton, Illinois: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

William S. Huntley. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 27, 1939.

[CHAPTER 394]

AN ACT

Authorizing the President to present a Distinguished Service Medal to Rear Admiral Harry Ervin Yarnell, United States Navy.

July 28, 1939
[S. 2482]
[Private, No. 115]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President is authorized to present a Distinguished Service Medal to Rear Admiral Harry Ervin Yarnell, United States Navy, for his skill and devotion to duty displayed during his tour of duty beginning October 30, 1936, as commander in chief of the United States Asiatic Fleet.

Rear Admiral Harry Ervin Yarnell. Presentation of Distinguished Service Medal to, authorized.

Approved, July 28, 1939.

[CHAPTER 402]

AN ACT

For the relief of Anna Elizabeth Watrous.

July 31, 1939
[H. R. 542]
[Private, No. 116]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Anna Elizabeth Watrous, of Baltimore, Maryland, the sum of $500. Such sum shall be in full settlement of all claims for damages against the United States on account of injuries

Anna Elizabeth Watrous. Payment to.

sustained by the said Anna Elizabeth Watrous when she was struck by a large rock blasted from a quarrying job under the control of the Works Progress Administration in Honolulu, Territory of Hawaii, on October 5, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 403]

July 31, 1939
[H. R. 2234]
[Private, No. 117]

AN ACT

For the relief of W. E. R. Covell.

W. E. R. Covell. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to W. E. R. Covell, of Pittsburgh, Pennsylvania, the sum of $1,025, in full and final settlement of all claims against the United States for loss of and damage to personal property in a flood which occurred on March 17, 1936, while the same was stored in the United States Depot Lock Numbered 2, Ohio River, Pittsburgh, Pennsylvania: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 404]

July 31, 1939
[H. R. 3623]
[Private, No. 118]

AN ACT

For the relief of Captain Clyde E. Steele, United States Army.

Capt. Clyde E. Steele. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Captain Clyde E. Steele, of the United States Army, the sum of $715.61, in full settlement of all claims against the United States on account of loss of two packages, numbered 54 and 55, containing rugs, occurring in transit from the Presidio of San Francisco, California, to Fort Thomas, Kentucky, incident to his change of station under Special Orders, Numbered 122, War Department, dated May 22, 1936, as amended by Special Orders, Numbered 272, dated November 16, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 405]

AN ACT

For the relief of the Allegheny Forging Company.

July 31, 1939
[H. R. 3673]
[Private, No. 119]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Allegheny Forging Company, of Pittsburgh, Pennsylvania, the sum of $11,699.36, in full settlement of all claims against the United States for losses sustained in connection with its contract with the War Department for the delivery of steel, executed in June 1920, and for a refund of cash deposited under said contract: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Allegheny Forging Company.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 406]

AN ACT

For the relief of John G. Wynn.

July 31, 1939
[H. R. 3730]
[Private, No. 120]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to John G. Wynn, of Brandon, Mississippi, as legal guardian of his minor son, John G. Wynn, Junior, the sum of $2,500, in full settlement of all claims against the United States for injuries sustained by said John G. Wynn, Junior, on May 13, 1938, on account of negligence on the part of employees of the Works Progress Administration in Brandon, Mississippi: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

John G. Wynn, Jr.
Payment to guardian of.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 407]

AN ACT

For the relief of Mr. and Mrs. John Shebestok, parents of Constance and Lois Shebestok.

July 31, 1939
[H. R. 4440]
[Private, No. 121]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mr. and Mrs. John Shebestok, of Cleveland, Ohio, the sum of $3,500, in full settlement of all claims against the United States for the death of their daughter, Constance Shebestok, and injuries sustained by their daughter Lois Shebestok, on December 15, 1933, as a result of being struck by a truck in the service of the Civil Works Administration and

Mr. and Mrs. John Shebestok.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

operated by an employee of the Civil Works Administration: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, July 31, 1939.

[CHAPTER 422]

August 4, 1939
[S. 683]
[Private, No. 122]

AN ACT

For the relief of Fae Banas.

Fae Banas. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Fae Banas, of Philadelphia, Pennsylvania, the sum of $1,719.80, in full satisfaction of her claim against the United States for injuries suffered as the result of a collision with a Civilian Conservation Corps truck on route 331, eight miles north of Tampa, Florida, on the 7th day of December 1934 at 12 o'clock noon: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 4, 1939.

[CHAPTER 423]

August 4, 1939
[S. 1322]
[Private, No. 123]

AN ACT

For the relief of Dorothy Clair Hester, daughter of E. R. Hester.

Dorothy Clair Hester. Payment to father.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to E. R. Hester, of Arcadia, Louisiana, for the benefit of his minor daughter, Dorothy Clair Hester, the sum of $316.35, in full satisfaction of her claim against the United States for permanent injury received when she was struck by a Civilian Conservation Corps truck as it passed along the Arcadia-Bryceland Highway in Arcadia, Louisiana, March 7, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 4, 1939.

[CHAPTER 424]

AN ACT

For the relief of Hannis Hoven.

August 4, 1939
[S. 1722]
[Private, No. 124]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Hannis Hoven, of Jackson, Alabama, the sum of $2,500, in full and final settlement of his claim against the United States for permanent injuries sustained June 3, 1937, when the automobile in which he was a passenger was struck by a Chevrolet coupe, tag numbered 13–688, D. A. U. S. A., which was being driven by one Gaylord Willard, an employee of the United States Department of Agriculture, in the city of Mobile, Alabama: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Hannis Hoven.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 4, 1939.

[CHAPTER 425]

AN ACT

For the relief of Thomas A. Ross.

August 4, 1939
[S. 1882]
[Private, No. 125]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Thomas A. Ross, chief boatswain, United States Coast Guard, the sum of $250, in full settlement of all claims against the United States for loss of, or damage to, personal property and effects resulting from the fire which occurred at Nome, Alaska, on September 17, 1934: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Thomas A. Ross.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 4, 1939.

[CHAPTER 428]

AN ACT

To confer jurisdiction upon the Court of Claims to hear, determine, and render judgment upon the claim of the Borg-Warner Corporation.

August 4, 1939
[S. 755]
[Private, No. 126]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That jurisdiction is hereby conferred upon the Court of Claims to hear, determine, and render judgment in such amount as it deems may be equitably due, notwithstanding the lapse of time, or any statute of limitations, or any limitation upon the jurisdiction of such court with respect to claims upon any contract implied in law, upon the claim of the Borg-Warner Corporation, in its own right and as successor to the Marvel

Borg-Warner Corporation.
Jurisdiction conferred upon Court of Claims to hear, etc., claim of.

Carbureter Company (formerly a wholly owned subsidiary of the Borg-Warner Corporation), against the United States in connection with the development of fuel-injection systems for use on military aircraft: *Provided, however*, That such damages shall not exceed the actual moneys expended by the said Borg-Warner Corporation and the Marvel Carbureter Company in connection with this said development during the calendar years 1927 to 1936, inclusive.

Proviso. Limitation on amount of damages.

Time limitation for instituting claim.

Proceedings.

28 U. S. C. § 250.

SEC. 2. Such claim shall be instituted by or on behalf of the Borg-Warner Corporation within one year after the date of the enactment of this Act. Proceedings in any suit before the Court of Claims under this Act, and review thereof and payment of any judgment therein, shall be had as in the case of claims over which such court has jurisdiction under section 145 of the Judicial Code, as amended.

Approved, August 4, 1939.

[CHAPTER 458]

August 5, 1939
[S. 809]
[Private, No. 127]

AN ACT

For the relief of Jessie M. Durst.

Jessie M. Durst. Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747. 5 U. S. C. §§ 767-770.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sections 17 and 20 of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, are hereby waived in favor of Jessie M. Durst, who is alleged to have suffered injuries on or about May 25, 1936, while in the performance of her duties as an employee of the Works Progress Administration, at Fond du Lac, Wisconsin: *Provided*, That no benefit shall accrue prior to the approval of this Act: *And provided further*, That such claim be filed within six months after the passage of this Act.

Provisos. No prior benefits.

Time for filing claim.

Approved, August 5, 1939.

[CHAPTER 459]

August 5, 1939
[S. 1081]
[Private, No. 128]

AN ACT

For the relief of John B. Jones.

John B. Jones. Benefits of World War Adjusted Compensation Act extended to.

43 Stat. 121. 38 U. S. C. ch. 11; Supp. IV, ch. 11.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That John B. Jones, who served as a first lieutenant, One Hundred and Forty-third Regiment United States Infantry, shall be entitled to apply for benefits of the World War Adjusted Compensation Act, as amended and supplemented, in the same manner as other officers and enlisted men of the United States Army who served during the World War, and who were discharged under honorable conditions, and upon presentation of proper proof to receive such compensation.

Approved, August 5, 1939.

[CHAPTER 460]

August 5, 1939
[S. 1211]
[Private, No. 129]

AN ACT

For the relief of Jesse Claud Branson.

Jesse Claud Branson. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Jesse Claud Branson, of Kansas City, Missouri, the sum of $3,000. Said sum shall be in full settlement of his claim against the United States on account of damages sustained by him when he was injured

and his automobile damaged by a United States rural mail carrier's automobile in a collision at the intersection of a side road with United States Route Numbered 50, about two miles east of Walton, Kansas, on April 29, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 461]

AN ACT

For the relief of Ernest Clinton and Frederick P. Deragisch.

August 5, 1939
[S. 1229]
[Private, No. 130]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Ernest Clinton, of Portland, Oregon, the sum of $1,028.17, and to Frederick P. Deragisch, of Portland, Oregon, the sum of $175.56, such payments being in reimbursement of sums which they were required to pay from their personal funds on account of stamps which were stolen, without their neglect or malfeasance, from stamp stocks with which they were charged at the post office in Portland, Oregon: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Ernest Clinton and Frederick P. Deragisch. Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 462]

AN ACT

For the relief of Grace S. Taylor.

August 5, 1939
[S. 1339]
[Private, No. 131]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Grace S. Taylor, Kensington, Maryland, the sum of $100. The payment of such sum shall be in full settlement of all claims against the United States on account of personal injuries sustained by the said Grace S. Taylor when the automobile which she was driving was struck, on March 12, 1937, in Washington, District of Columbia, by an automobile owned by the Veterans' Administration and operated by an employee of such department: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Grace S. Taylor. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 463]

AN ACT

August 5, 1939
[S. 1901]
[Private, No. 132]

To extend to Sergeant Major Leonard E. Browning, United States Marine Corps, the benefits of the Act of May 7, 1932, providing highest World War rank to retired enlisted men.

Sgt. Maj. Leonard E. Browning.
Promotion to rank of captain, on retirement.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Sergeant Major Leonard E. Browning, United States Marine Corps, upon retirement after thirty years' service in the Army and Marine Corps (double time for service in the Philippines and China included), be placed on the retired list of the United States Marine Corps with the rank of captain: *Provided*, That no increase in active or retired pay or allowances shall result from the passage of this Act over and above that now authorized under the Act of June 6, 1924, to enlisted men on the retired list.

Proviso.
No pay increase above that now authorized.
43 Stat. 472.
34 U. S. C. § 999.

Approved, August 5, 1939.

[CHAPTER 464]

AN ACT

August 5, 1939
[S. 2067]
[Private, No. 133]

For the relief of Leslie J. Frane and Charles Frane.

Leslie J. Frane and Charles Frane.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Leslie J. Frane, of Fort Wayne, Indiana, the sum of $1,948.50, and to Charles Frane, the sum of $3,995.25, in full settlement of all their claims against the United States for injuries and expenses incurred by Leslie J. Frane, and for the death of Mrs. Charles Frane, when the car in which they were traveling was struck by a Works Progress Administration truck on September 13, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 465]

AN ACT

August 5, 1939
[S. 2114]
[Private, No. 134]

For the relief of Virginia Pearson.

Virginia Pearson.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Virginia Pearson, of Bellingham, Washington, the sum of $121.40, in full satisfaction of her claim against the United States for expenses incurred as the result of an accident involving a Government truck operated in connection with the Civilian Conservation Corps, at the intersection of Maple and Jersey Streets, Bellingham, Washington, on March 27, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwith-

Proviso.
Limitation on attorney's, etc., fees.

standing. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 466]

AN ACT

For the relief of Floyd M. Dunscomb.

August 5, 1939
[S. 2275]
[Private, No. 135]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Floyd M. Dunscomb, Norvell, Michigan, the sum of $175, in full settlement of all claims against the United States for the value of personal property owned by Floyd M. Dunscomb and destroyed by fire at Camp Bewabic, Crystal Falls, Michigan, on February 13, 1937, while said Floyd M. Dunscomb was an employee of the Civilian Conservation Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Floyd M. Dunscomb.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 467]

AN ACT

For the relief of Franklin C. Richardson.

August 5, 1939
[S. 2366]
[Private, No. 136]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions of section 1118 of the Revised Statutes of the United States, the Secretary of War is hereby authorized to reenlist in the United States Army Franklin C. Richardson, private, Hawaiian Casual Section, First Recruit Company of the Overseas Discharge and Replacement Depot, Fort Slocum, New York (serial number 6944754), on such future dates as the said Franklin C. Richardson may make application for reenlistment: *Provided*, That he meets the other requirements for reenlistment in the Army.

Franklin C. Richardson.
Reenlistment authorized.
R. S. § 1118.
10 U. S. C. § 622.

Proviso.
Condition.

Approved, August 5, 1939.

[CHAPTER 468]

AN ACT

For the relief of Corinne W. Bienvenu (nee Corinne Wells).

August 5, 1939
[S. 2370]
[Private, No. 137]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of any laws conferring rights, privileges, or benefits upon honorably discharged members of the Army Nurse Corps Corinne W. Bienvenu, who served under her maiden name of Corinne Wells as a Reserve nurse, shall hereafter be held and considered to have been honorably discharged from the military service of the United States as a Reserve nurse on December 29, 1917: *Provided*, That no bounty, back pay, pension, or allowance shall be held to have accrued prior to the passage of this Act.

Corinne W. Bienvenu.
Military record corrected.

Proviso.
No back pay, etc.

Approved, August 5, 1939.

[CHAPTER 469]

AN ACT

August 5, 1939
[S. 2513]
[Private, No. 138]

For the relief of certain persons whose property was damaged or destroyed as a result of the crashes of two airplanes of the United States Navy at East Braintree, Massachusetts, on April 4, 1939.

East Braintree, Mass., Navy airplane crashes.
Payment of claims incident to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay out of any money in the Treasury not otherwise appropriated, to Henry J. Madden, of East Braintree, Massachusetts, the sum of $10,194.94; to Thomas Mallen, of East Braintree, Massachusetts, the sum of $205; to Albert J. De Coste, of East Braintree, Massachusetts, the sum of $695; to Mrs. Herbert E. Bess, of East Braintree, Massachusetts, the sum of $124.50; to Anselm A. Bjornson, of East Braintree, Massachusetts, the sum of $3,885.25; to Victoria B. Frazier, of East Braintree, Massachusetts, the sum of $140.75; to the Mutual Federal Savings and Loan Association, of Whitman, Massachusetts, the sum of $50; to Mrs. Edward R. Osborne, of East Braintree, Massachusetts, the sum of $25; to the water department of the town of Braintree, Massachusetts, the sum of $106.24; to William Mac Faun, of South Weymouth, Massachusetts, the sum of $198.75; and to Mary Marshall, of South Braintree, Massachusetts, the sum of $105; said sums to be in full settlement of all claims against the United States for damage to the properties of the said Henry J. Madden, Thomas Mallen, Albert J. De Coste, Mrs. Herbert E. Bess, Anselm A. Bjornson, Victoria B. Frazier, Mutual Federal Savings and Loan Association, of Whitman, Massachusetts, Mrs. Edward R. Osborne, water department, town of Braintree, William Mac Faun, and Mary Marshall, sustained on April 4, 1939, by reason of the crashes of two airplanes of the United States Navy at East Braintree, Massachusetts:

Proviso.
Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding.

Penalty for violation.

Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 5, 1939.

[CHAPTER 470]

AN ACT

August 5, 1939
[S. 2526]
[Private, No. 139]

To authorize Leonhard Stejneger, of the United States National Museum, to accept certain decoration from the Norwegian Government.

Leonhard Stejneger.
Acceptance of decoration from Norwegian Government authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Leonhard Stejneger, of the United States National Museum, be authorized to accept and wear the decoration of Commander of the Royal Norwegian Order of Saint Olav, tendered him by the Norwegian Government in recognition of his scientific work, and further that the Department of State be authorized to deliver said decoration to the said Leonhard Stejneger.

Approved, August 5, 1939.

[CHAPTER 471]

AN ACT

For the relief of Ada Fuller.

August 5, 1939
[H. R. 2102]
[Private, No. 140]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, and in full settlement of all claims against the Government of the United States, the sum of $150 to Ada Fuller, of Atlanta, Georgia, for personal injuries received as the result of being struck by a Works Progress Administration truck in Atlanta, Georgia, on November 20, 1935: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Ada Fuller.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 472]

AN ACT

For the relief of G. E. Williams.

August 5, 1939
[H. R. 2514]
[Private, No. 141]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $163.74 to G. E. Williams, of Denison, Texas, in full satisfaction of his claim against the United States for damages incurred as a result of the cancelation on December 3, 1935, of the contract numbered ER–Tps 66–979, awarded him on November 18, 1935, by the Treasury Department, to furnish one thousand cubic yards of sand for use on a Works Progress Administration project in Sherman, Texas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of service rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

G. E. Williams.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 473]

AN ACT

For the relief of the estate of Frank M. Smith.

August 5, 1939
[H. R. 4261]
[Private, No. 142]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the estate of Frank M. Smith, deceased, formerly of Kerens, Texas, the sum of $2,500, on account of the death of the said Frank M. Smith, who was killed on January 5, 1939, as result of a fall into an unguarded open drainage ditch of a Works Progress Administration project in the southwestern part of Kerens, in Navarro County,

Frank M. Smith.
Payment to estate of.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Texas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 5, 1939.

[CHAPTER 474]

AN ACT

August 5, 1939
[H. R. 4732]
[Private, No. 143]

To provide for the issuance of a license to practice chiropractic in the District of Columbia to George M. Corriveau.

George M. Corriveau. License to practice chiropractic in D. C., granted to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any limitation relating to the time within which an application for a license must be filed, the Commission on Licensure to Practice the Healing Art in the District of Columbia is authorized and directed to issue a license to practice chiropractic in the District of Columbia to George M. Corriveau in accordance with the provisions of the Act of Congress entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", approved February 27, 1929, and on condition that the said George M. Corriveau shall be found by said Commission to be otherwise qualified to practice under the provisions of said Act.

45 Stat. 1335. 20 D. C. Code § 140.

Approved, August 5, 1939.

[CHAPTER 475]

AN ACT

August 5, 1939
[H. R. 4733]
[Private, No. 144]

To provide for the issuance of a license to practice chiropractic in the District of Columbia to Laura T. Corriveau.

Laura T. Corriveau. License to practice chiropractic in D. C., granted to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any limitation relating to the time within which an application for a license must be filed, the Commission on Licensure to Practice the Healing Art in the District of Columbia is authorized and directed to issue a license to practice chiropractic in the District of Columbia to Laura T. Corriveau in accordance with the provisions of the Act of Congress entitled "An Act to regulate the practice of the healing art to protect the public health in the District of Columbia", approved February 27, 1929, and on condition that the said Laura T. Corriveau shall be found by said Commission to be otherwise qualified to practice under the provisions of said Act.

45 Stat. 1335. 20 D. C. Code § 140.

Approved, August 5, 1939.

[CHAPTER 476]

AN ACT

August 5, 1939
[H. R. 4847]
[Private, No. 145]

For the relief of Leland J. Belding.

Leland J. Belding. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Leland J. Belding the sum of $800, in full settlement of all claims against the United States for loss and damage to personal possessions

resulting from the wrecking of the coastwise vessel Helena on July 28, 1929, upon the San Juan bar: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 484]

AN ACT

For the relief of Imogene Enley.

August 5, 1939
[H. R. 543]
[Private, No. 146]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Imogene Enley, of Honolulu, Territory of Hawaii, the sum of $171.20. Such sum shall be in full settlement of all claims for damages against the United States on account of injuries sustained by the said Imogene Enley when an Army truck collided at the Pearl City Junction, Territory of Hawaii, on June 27, 1936, with the parked car of which she was an occupant, said car having been halted by order of the military police to allow a gun convoy to pass: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Imogene Enley. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 485]

AN ACT

For the relief of William H. Keesey.

August 5, 1939
[H. R. 1436]
[Private, No. 147]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to William H. Keesey, of Frewsburg, Chautauqua County, New York, the sum of $1,300.50 in full settlement of all claims against the United States on account of personal injuries incurred in a collision on September 30, 1935, between an automobile which he was driving and a Government vehicle operated in connection with the Civilian Conservation Corps, same being numbered U. S. C. C. C. 3520, near Jamestown, New York: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

William H. Keesey. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 486]

AN ACT

August 5, 1939
[H. R. 3157]
[Private, No. 148]

For the relief of Franklin Lopez, administrator of the goods, chattels, and credits which were of Alice C. Lopez, deceased.

Alice C. Lopez.
Payment to estate of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Franklin Lopez, administrator of the goods, chattels, and credits which were of Alice C. Lopez, deceased, late of New York City, New York, the sum of $5,000, in full satisfaction of its claim against the United States for the death of said Alice C. Lopez, who was struck and killed by a United States mail truck (registration number 429141), at the intersection of West Twenty-third Street and Eighth Avenue in New York City on December 28, 1932: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 487]

AN ACT

August 5, 1939
[H. R. 3337]
[Private, No. 149]

For the relief of the estate of Arthur Weltner.

Arthur Weltner.
Provisions of Employees' Compensation Act extended to estate of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission be, and the same is hereby, authorized and directed to receive and consider, when filed, the claim of the estate of Arthur Weltner, formerly of Arverne, Long Island, New York, for damages as a result of the death of Arthur Weltner, alleged to have been caused by injuries suffered by him in performance of his duties in the Civilian Conservation Corps during the period October 26, 1936, to December 15, 1936: *Provided*, That claim hereunder shall be filed within six months after the approval of this Act: *Provided further*, That no benefits shall accrue prior to the enactment of this Act.

39 Stat. 746, 747.
5 U. S. C. §§ 765–770.

Provisos.
Time for filing claim.
No prior benefits.

Approved, August 5, 1939.

[CHAPTER 488]

AN ACT

August 5, 1939
[H. R. 3345]
[Private, No. 150]

For the relief of the Ninety Six Oil Mill, of Ninety Six, South Carolina.

Ninety Six Oil Mill, Ninety Six, S. C.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to D. M. Lipscomb, sole surviving trustee of Ninety Six Oil Mill, Ninety Six, South Carolina, the sum of $5,842.76, balance due on cotton linters in accordance with the findings of fact made by the Court of Claims under date of May 2, 1938.

Approved, August 5, 1939.

[CHAPTER 489]

AN ACT

For the relief of J. Aristide Lefevre.

August 5, 1939
[H. R. 3569]
[Private, No. 151]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to J. Aristide Lefevre, of Holyoke, Massachusetts, out of any money in the Treasury not otherwise appropriated, the sum of $108, in full settlement of all claims against the United States for reimbursement of the amount paid by the said J. Aristide Lefevre in settlement of a judgment rendered against him in favor of Corrine E. Dupuis, of Willimansett, Massachusetts, who was injured on August 13, 1936, as a result of being struck by a United States mail truck operated by him in the regular performance of his duties as an employee of the Post Office Department: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

J. Aristide Lefevre.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 490]

AN ACT

For the relif of Corabell Wuensch, Jackie Lee Wuensch, and Mary Rainbolt.

August 5, 1939
[H. R. 4264]
[Private, No. 152]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Corabell Wuensch and the legal guardian of her son, Jackie Lee Wuensch, both of rural route numbered 2, Bargersville, Indiana, the sums of $200 and $453.10, respectively; to Mary Rainbolt, of rural route numbered 2, Bargersville, Indiana, the sum of $1,886.35; in all, $2,539.45 in full settlement of all claims against the Government of the United States for personal injuries sustained by them as a result of negligence on the part of an employee of the United States in the operation of a Civilian Conservation Corps truck when it struck the vehicle in which they were passengers, eight miles southwest of Bloomington, Indiana, on State Road Numbered 45, on October 13, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Corabell Wuensch and others.
Payments to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 491]

AN ACT

For the relief of Charles Enslow.

August 5, 1939
[H. R. 4609]
[Private, No. 153]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated,

Charles Enslow.
Payment to.

to Charles Enslow, of Kingfisher, Kingfisher County, Oklahoma, the sum of $1,200, in full settlement of all claims against the United States for injuries received April 24, 1938, at the United States Penitentiary, Leavenworth, Kansas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 492]

AN ACT

For the relief of Nicholas Contopoulos.

August 5, 1939
[H. R. 5056]
[Private, No. 154]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Labor be, and is hereby, authorized and directed to record the permanent residence of Nicholas Contopoulos as of the year 1921, and that the warrant of deportation be canceled, and Nicholas Contopoulos shall not again be subject to deportation proceedings for the reasons set forth in said warrant, and that by the terms of this Act he shall not be permitted to become a naturalized citizen of the United States unless and until he shall leave the United States and reenter in a lawful way in full compliance with the existing law.

Nicholas Contopoulos. Permanent residence permitted; cancelation of deportation order, etc.

Naturalization only on certain conditions.

Upon the enactment of this Act the Secretary of State shall instruct the proper quota-control officer to deduct one number from the non-preference category of the quota during the current year.

Deduction from non-preference category of quota during current year.

Approved, August 5, 1939.

[CHAPTER 496]

AN ACT

For the relief of the Rent-A-Car Company.

August 5, 1939
[S. 1258]
[Private, No. 155]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Rent-A-Car Company, of Memphis, Tennessee, the sum of $144.80, in full satisfaction of its claim against the United States, for reimbursement of expenses incurred in repairing an automobile rented on November 14, 1933, by a special agent of the Department of Justice and damaged while being used by such person on official business: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Rent-A-Car Company. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 497]

AN ACT

For the relief of Allie Holsomback and Lonnie Taylor.

August 5, 1939
[S. 1414]
[Private, No. 156]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Allie Holsomback, of Wyatt, Louisiana, the sum of $759, and to Lonnie Taylor, of Natchez, Mississippi, the sum of $175, in full and final settlement of all their claims against the United States for personal injuries and property damage sustained by them on October 28, 1937, near Hodge, Louisiana, when a Ford coach owned by the Government and operated in connection with the Soil Conservation Service collided with Allie Holsomback's wagon and a truck owned by Lonnie Taylor: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Allie Holsomback and Lonnie Taylor. Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 498]

AN ACT

For the relief of Earl J. Reed and Giles J. Gentry.

August 5, 1939
[S. 1429]
[Private, No. 157]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Earl J. Reed and Giles J. Gentry, jointly, of West Palm Beach, Florida, the sum of $1,500, in full settlement of their claim against the United States for the loss sustained by them on account of the estreature on April 23, 1936, to the United States of their cash-appearance bond deposited by them and conditioned upon the delivery in the United States District Court for the Southern District of Florida, in Miami, Florida, in criminal case numbered 4816–M, of one Alva Slayton O'Dell, by reason of the nonappearance of said Alva Slayton O'Dell in said court, although said Alva Slayton O'Dell was subsequently apprehended on information furnished by said Earl J. Reed and Giles J. Gentry: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Earl J. Reed and Giles J. Gentry. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 499]

August 5, 1939
[S. 2082]
[Private, No. 158]

AN ACT

For the relief of Hugh A. Smith.

Hugh A. Smith.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Hugh A. Smith, of Bend, Oregon, the sum of $220.65, in full satisfaction of his claim against the United States for expenses incurred, and property damage sustained, by him as a result of a collision between his automobile and a War Department truck which occurred near Fort Canby, Washington, on August 12, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 5, 1939.

[CHAPTER 522]

August 7, 1939
[H. R. 6362]
[Private, No. 159]

AN ACT

For the relief of Annie Bearden, Ruth Bearden, Essie Burton, Beatrice Carter, Mary Cobb, Addie Graham, Annie Grant, Sallie Harris, Minerva Holbrooks, Omie Keese, Sallie Marett, Josie McDonald, Jessie Morris, Martha O'Shields, Mae Phillips, Leila H. Roach, Belva Surrett, and Shelley Turner.

Annie Bearden and others.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $40 to Annie Bearden, the sum of $25 to Ruth Bearden, the sum of $35 to Essie Burton, the sum of $30 to Beatrice Carter, the sum of $35 to Mary Cobb, the sum of $45 to Addie Graham, the sum of $30 to Annie Grant, the sum of $90 to Sallie Harris, the sum of $30 to Minerva Holbrooks, the sum of $50 to Omie Keese, the sum of $45 to Sallie Marett, the sum of $30 to Josie McDonald, the sum of $110 to Jessie Morris, the sum of $35 to Martha O'Shields, the sum of $45 to Mae Phillips, the sum of $30 to Leila H. Roach, the sum of $65 to Belva Surrett, and the sum of $30 to Shelley Turner, in full settlement of all claims against the United States for loss of personal property sustained on November 30, 1937, when fire destroyed the Works Progress Administration sewing room at Westminster, Oconee County, South Carolina: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 523]

AN ACT

For the relief of Michael M. Cohen.

August 7, 1939
[H. R. 5775]
[Private, No. 160]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Michael M. Cohen, of Boston, Massachusetts, the sum of $1,000, representing the amount of a United States bond posted by him as security for an immigration bond executed by him in April 1937, and conditioned upon the appearance before immigration authorities of Salvatore Marino, such immigration bond having been forfeited as a result of the nonappearance of said Salvatore Marino, who was subsequently apprehended and deported: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Michael M. Cohen.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 524]

AN ACT

For the relief of Albert R. Rinke.

August 7, 1939
[H. R. 4033]
[Private, No. 161]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission be, and the same is hereby, authorized and directed to receive and consider, if filed within six months after the enactment of this Act, the claim of Albert R. Rinke, of North Little Rock, Arkansas, for disability alleged to have been caused by injuries sustained by him on July 13, 1935, while in the performance of his duties in the employment of the Civilian Conservation Corps.

Albert R. Rinke.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747.
5 U. S. C. §§ 765-770.

Approved, August 7, 1939.

[CHAPTER 525]

AN ACT

For the relief of Grace Campbell.

August 7, 1939
[H. R. 3962]
[Private, No. 162]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Grace Campbell, of Minneapolis, Minnesota, the sum of $47.86, in full settlement of all claims against the United States for reimbursement of damages paid by the claimant as a result of a collision of her automobile with United States mail truck numbered X–17388 on October 30, 1934: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of

Grace Campbell.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 7, 1939.

[CHAPTER 526]

August 7, 1939
[H. R. 3676]
[Private, No. 163]

AN ACT

For the relief of C. E. Hendrickson and the Stephenville Hospital, Stephenville, Texas.

C. E. Hendrickson.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to C. E. Hendrickson, of Parsons, Kansas, the sum of $1,200. The payment of such sum shall be in full settlement of all claims against the United States for damages on account of personal injuries received by the said C. E. Hendrickson when he was struck on November 13, 1937, by a United States Army motorcycle, on Texas State Highway Numbered 10, between Cresson and Granbury, Hood County, Texas.

Stephenville Hospital, Stephenville, Tex.
Payment to.

SEC. 2. The Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Stephenville Hospital, Stephenville, Texas, the sum of $410, in full settlement of all claims against the United States for hospital and medical services furnished by such hospital to the said C. E. Hendrickson in the treatment of personal injuries received by him in the manner set forth in section 1 of this Act: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 527]

August 7, 1939
[H. R. 3156]
[Private, No. 164]

AN ACT

For the relief of Anna E. Hurley.

Anna E. Hurley.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any moneys in the Treasury of the United States not otherwise appropriated, to Anna E. Hurley, of Kansas City, Kansas, the sum of $1,646.11, in full settlement of all claims against the United States for damages to real and personal property, not reimbursed by insurance, and for extra expenses thereby necessitated, when, on or about January 8, 1938, an airplane belonging to and operated by persons attached to the Naval Reserve aviation base at Kansas City, Kansas, after failing and being abandoned in midair, crashed into the residence at 1121 Stewart Avenue, Kansas City, Kansas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent

Proviso.
Limitation on attorney's, etc., fees.

or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 528]

AN ACT

For the relief of J. C. Grice.

August 7, 1939
[S. 891]
[Private, No. 165]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to J. C. Grice, of Whittier, North Carolina, the sum of $201.15, in full satisfaction of his claim against the United States for mileage allowance for travel performed by means of his personally owned automobile during the period May 27, 1936, to January 8, 1938, while supervising certain construction projects for the Department of the Interior on the Cherokee Reservation at Cherokee, North Carolina: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

J. C. Grice.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 529]

AN ACT

For the relief of Sigvard C. Foro.

August 7, 1939
[S. 1092]
[Private, No. 166]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Sigvard C. Foro, of Duluth, Minnesota, the sum of $2,500, in full satisfaction of his claim against the United States for personal injuries and property damages sustained by him when his car was struck by a Civilian Conservation Corps truck on Highway Numbered 61 at Palmer, Minnesota, on August 5, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Sigvard C. Foro.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 530]

AN ACT

August 7, 1939
[S. 1394]
[Private, No. 167]

For the relief of Johannes or John, Julia, Michael, William, and Anna Kostiuk.

Johannes or John Kostiuk and others.
Cancelation of order of deportation, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws the Secretary of Labor is hereby authorized and directed to cancel the warrant of arrest and the order of deportation heretofore issued against Johannes or John, Julia, Michael, William, and Anna Kostiuk.

Date of admittance for permanent residence.

Hereafter, for the purposes of the immigration and naturalization laws, such aliens shall be deemed to have been admitted for all purposes to the United States for permanent residence on April 15, 1925:

Proviso.
Ineligibility to citizenship.

Provided, That the said Johannes or John, Julia, Michael, William, and Anna Kostiuk shall never be eligible to become citizens of the United States.

Approved, August 7, 1939.

[CHAPTER 531]

AN ACT

August 7, 1939
[S. 1448]
[Private, No. 168]

For the relief of Anna H. Rosa.

Anna H. Rosa.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed pay, out of any money in the Treasury not otherwise appropriated, to Anna H. Rosa, of East Providence, Rhode Island, the sum of $30, in full settlement of all claims against the United States for damages to her automobile caused by snow falling from the roof of the customhouse at Providence, Rhode Island:

Proviso.
Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding.

Penalty for violation.

Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 7, 1939.

[CHAPTER 532]

AN ACT

August 7, 1939
[S. 1527]
[Private, No. 169]

For the relief of Joseph Lopez Ramos.

Joseph Lopez Ramos.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Joseph Lopez Ramos, of Naugatuck, Connecticut, the sum of $500, such sum representing the amount reimbursed by him to the Aetna Casualty and Surety Company on account of the forfeiture of a bond for the appearance of Mario Augusto Lopez Ramos with respect to deportation proceedings, the warrant of deportation subsequently being canceled:

Proviso.
Limitation on attorney's, etc., fees.

Provided, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding.

Penalty for violation.

Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 7, 1939.

[CHAPTER 533]

AN ACT

For the relief of Montie S. Carlisle.

August 7, 1939
[S. 1816]
[Private, No. 170]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Montie S. Carlisle, of Albuquerque, New Mexico, the sum of $500, in full satisfaction of his claim against the United States for compensation for injury and damage to his property located in section 10, township 15 north, range 1 east, New Mexico principal meridian, Sandoval County, New Mexico, resulting from activities of officers and enrollees of the Civilian Conservation Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Montie S. Carlisle. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 534]

AN ACT

For the relief of Elizabeth E. Burke.

August 7, 1939
[S. 1905]
[Private, No. 171]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Elizabeth E. Burke, of Turners Falls, Massachusetts, the sum of $304, in full satisfaction of her claim against the United States for compensation and reimbursement of medical and hospital expenses incurred by her as the result of personal injuries sustained by her when the car in which she was riding was struck by a Civilian Conservation Corps truck on January 26, 1935: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Elizabeth E. Burke. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 535]

AN ACT

For the relief of Joannes Josephus Citron.

August 7, 1939
[S. 1954]
[Private, No. 172]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws Joannes Josephus Citron shall be deemed to have been admitted to the United States for permanent residence on or about November 23, 1925, at the port of Eastport, Idaho: *Provided*, That the said Joannes Josephus Citron shall not be eligible to become a citizen of the United States.

Joannes Josephus Citron. Date of admittance for permanent residence.

Proviso. Ineligibility to citizenship.

Approved, August 7, 1939.

[CHAPTER 536]

August 7, 1939
[S. 2023]
[Private, No. 173]

AN ACT

For the relief of C. L. Herren.

C. L. Herren. Credit in postal accounts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is authorized and directed to credit the postal savings account of C. L. Herren, postmaster at Clarinda, Iowa, in the sum of $3,124.98, representing the amount due the United States on account of the embezzlement of postal-savings funds by Clarence P. Brown, formerly a clerk in the Clarinda, Iowa, post office.

Payment to, of total amount paid in settlement.

SEC. 2. The Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the said C. L. Herren a sum equal to the total sum of any amounts which have been paid by him to the United States in settlement of such amount: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 537]

August 7, 1939
[S. 2408]
[Private, No. 174]

AN ACT

For the relief of Russell B. Hendrix.

Russell B. Hendrix. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Russell B. Hendrix, of Fort Wayne, Indiana, the sum of $3,851.75 in full settlement of all claims against the United States because of personal injuries and expenses sustained by the said Russell B. Hendrix on November 5, 1936, when the car in which he was traveling was struck by a Works Progress Administration automobile driven by James Fordyce: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 538]

August 7, 1939
[S. 2427]
[Private, No. 175]

AN ACT

Authorizing the naturalization of John Ullmann, Junior.

John Ullmann, Jr. Naturalization authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any other provision of law, at any time within one year after the date of enactment of this Act, John Ullmann, Junior, of the United States Navy, retired, may be naturalized as a citizen of the United States by taking the naturalization oath of allegiance before any court having jurisdiction of the naturalization of aliens.

Approved, August 7, 1939.

[CHAPTER 539]

AN ACT

For the relief of First Lieutenant Samuel E. Williams.

August 7, 1939
[H. R. 1428]
[Private, No. 176]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to First Lieutenant Samuel E. Williams the sum of $178 in full settlement of all claims against the United States for the loss of his personal propery destroyed in a fire at Fort Benning, Georgia, February 22, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

First Lt. Samuel E. Williams.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 540]

AN ACT

For the relief of the Women's Board of Domestic Missions.

August 7, 1939
[H. R. 1875]
[Private, No. 177]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Women's Board of Domestic Missions, Reformed Church in America, the sum of $1,500 in full settlement of all claims against the United States on account of destruction by fire of a building belonging to the Women's Board of Domestic Missions while being used without compensation by the United States Government for Indian-school purposes: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Women's Board of Domestic Missions, Reformed Church in America.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 541]

AN ACT

For the relief of Lucile Snider and Cliff Snider, Junior.

August 7, 1939
[H. R. 2096]
[Private, No. 178]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Lucile Snider, of Smithville, Georgia, the sum of $1,000, and to Cliff Snider, Junior, the sum of $1,000, in full satisfaction of all their claims against the United States for the death of their father, Cliff Snider, who was killed when the automobile in which he was a passenger was struck by a Civilian Conservation Corps truck driven by an enrollee, Joe Holder, on the Americus-Andersonville Highway, about eight miles

Lucile Snider and Cliff Snider, Jr.
Payments to.

north of Americus, Georgia, on October 25, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 542]

August 7, 1939
[H. R. 2344]
[Private, No. 179]

AN ACT

For the relief of James McConnachie.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to James McConnachie, of Austin, Texas, the sum of $3,900. The payment of such sum shall be in full satisfaction of the claim of the said James McConnachie against the United States for damage to his stucco duplex apartment when a United States Army airplane crashed into it at Austin, Texas, on December 7, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

James McConnachie. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 543]

August 7, 1939
[H. R. 2363]
[Private, No. 180]

AN ACT

For the relief of the estate of Harvey T. Combs.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Clarence D. Combs, Zanesville, Ohio, administrator of the estate of Harvey T. Combs, deceased, the sum of $2,500. The payment of such sum shall be in full settlement of all claims against the United States for the wrongful death of the said Harvey T. Combs as a result of being struck on March 27, 1937, at the intersection of Amelia Street and Jackson Street, in Zanesville, Ohio, by a motor vehicle in the service of the Post Office Department: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Harvey T. Combs. Payment to estate of.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 544]

AN ACT

For the relief of Violet Dewey.

August 7, 1939
[H. R. 3084]
[Private, No. 181]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Violet Dewey, of Wilmington, California, the sum of $2,500 in full settlement of all claims against the United States on account of personal injuries received by the said Violet Dewey when she was struck by a motor vehicle in the service of the Immigration and Naturalization Service, Department of Labor, on November 22, 1937, near Anaheim, Orange County, California: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Violet Dewey.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 549]

AN ACT

For the relief of Joseph W. Parse.

August 7, 1939
[S. 1688]
[Private, No. 182]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to settle and allow the claim of Joseph W. Parse for compensation for services rendered as United States Commissioner in the eastern district of Arkansas from December 1, 1933, to November 30, 1936, inclusive, notwithstanding the fact that accounts therefor were not submitted by the Commissioner within one year after the rendition of such services in accordance with the provisions of the Act of March 1, 1933 (47 Stat. 1383).

Joseph W. Parse.
Allowance of claim for services as U. S. Commissioner.

47 Stat. 1383.
28 U. S. C. § 599a.

Approved, August 7, 1939.

[CHAPTER 573]

AN ACT

For the relief of Hugh McGuire.

August 7, 1939
[S. 765]
[Private, No. 183]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $600 to Hugh McGuire, of Turner, Montana, in full satisfaction of his claim against the United States for the loss of his truck, such truck having been destroyed on December 5, 1936, by a fire which burned a garage at Turner, Montana, in which it was stored for the purpose of safeguarding its load, consisting of property used in connection with Resettlement Administration projects: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Hugh McGuire.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 574]

AN ACT

For the relief of Calliope Minaca Pilavakis.

August 7, 1939
[S. 808]
[Private, No. 184]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws Calliope Minaca Pilavakis, of Newark, New Jersey, the wife of Xenophon Pilavakis and the mother of two children born in the United States, shall be held and considered to have been admitted to the United States for permanent residence on February 7, 1936: *Provided*, That the said Calliope Minaca Pilavakis shall never be eligible to become a citizen of the United States.

Calliope Minaca Pilavakis.
Date of admittance for permanent residence established.

Proviso.
Ineligibility to citizenship.

SEC. 2. Any proceedings heretofore or hereafter instituted for the deportation of the said Calliope Minaca Pilavakis on the ground of unlawful residence in the United States shall be null and void.

Cancelation of deportation proceedings.

Approved, August 7, 1939.

[CHAPTER 575]

AN ACT

For the relief of Harry K. Snyder.

August 7, 1939
[S. 1821]
[Private, No. 185]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission be, and is hereby, authorized and directed to receive and consider, when filed, the claim of Harry K. Snyder, of Wilmington, Delaware, for disability alleged to have been incurred by him on February 16, 1926, while employed as a keeper of the United States Lighthouse Service, Port Penn, Delaware, and to determine said claim upon its merits under provisions of said Act: *Provided*, That no benefits shall accrue prior to the enactment of this Act: *And provided further*, That such claim be filed within six months after the passage of this Act.

Harry K. Snyder.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747.
5 U. S. C. §§ 765–770.

Provisos.
No prior benefits.

Time for filing claim.

Approved, August 7, 1939.

[CHAPTER 576]

AN ACT

For the relief of Joseph Alder, E. G. Allen, and E. G. Allen and By Hanchett jointly.

August 7, 1939
[S. 2054]
[Private, No. 186]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $422.96 to Joseph Alder, the sum of $100 to E. G. Allen, and the sum of $124.75 to E. G. Allen and By Hanchett jointly, in full satisfaction of their claims against the United States arising out of the breaking of Cluff Reservoir Dam Numbered 3, near Safford, Arizona, on May 1, 1937, such dam having been constructed by the Department of Agriculture through the Soil Conservation Service: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any

Joseph Alder and others.
Payments to.

Proviso.
Limitation on attorney's, etc., fees.

contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 577]

AN ACT

For the relief of Guy F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department.

August 7, 1939
[S. 2179]
[Private, No. 187]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to allow credit in the June 1937 and July 1938 accounts of Guy F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department, without charge against the certifying officer of the Department of the Interior, for the following vouchers covering the purchase of tents and canvas: Voucher 13–85798, $65; voucher 13–86963, $73.75; voucher 13–87591, $784.25; voucher 13–87592, $366.02; voucher 13–8340, $40.75.

Guy F. Allen.
Credit allowed in accounts of.

Approved, August 7, 1939.

[CHAPTER 578]

AN ACT

For the relief of Banks Business College.

August 7, 1939
[H. R. 777]
[Private, No. 188]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Banks Business College, a corporation organized in 1885 and existing under the laws of the State of New Jersey, and having its principal place of business at Philadelphia, Pennsylvania, is hereby authorized to bring suit against the United States of America in the Court of Claims for the purpose of recovering any alleged damages suffered by the said Banks Business College which the Court of Claims may find to be attributable to the United States Government, by reason of the said Banks Business College's being evicted on January 1, 1918, from the premises which it occupied.

Banks Business College.
Authority granted to bring suit in Court of Claims.

SEC. 2. Jurisdiction is hereby conferred upon the Court of Claims of the United States to hear, consider, and determine such action upon its merits, with the view of rendering judgment, if any, in favor of the claimant for any such alleged damages described in section 1.

Jurisdiction conferred.

SEC. 3. This Act shall not be interpreted as raising any presumption or conclusion of fact or law but shall be held solely to provide for trial upon facts as may be alleged.

Interpretation.

Approved, August 7, 1939.

[CHAPTER 579]

AN ACT

For the relief of Frank Malles, Junior.

August 7, 1939
[H. R. 2250]
[Private, No. 189]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Frank Malles, Junior, of Chicago, Illinois, the sum of $500. The payment of such sum shall be in full settlement of all claims against the United States on account of injuries received by the said Frank Malles, Junior, on March 7, 1935, when struck by a

Frank Malles, Jr.
Payment to guardian of.

United States mail truck, at the time driven by Harry Vogt, a United States post-office employee assigned to the Chicago Post Office, who at the time was on duty and engaged in his regular duties as an employee, United States Postal Service: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person or persons violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 580]

August 7, 1939
[H. R. 3104]
[Private, No. 190]

AN ACT

For the relief of Kyle Blair.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Kyle Blair, of Whirlwind, Logan County, West Virginia, the sum of $2,500, in full satisfaction of all claims against the United States for injuries sustained by him on February 27, 1934, through negligence on the part of employees of the Civil Works Administration, while engaged in the building of a road on Harts Creek in Logan County, West Virginia: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Kyle Blair. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 581]

August 7, 1939
[H. R. 3933]
[Private, No. 191]

AN ACT

For the relief of Otho L. Curtner.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Otho L. Curtner, of Steele, Missouri, the sum of $4,000, in full settlement of all claims against the United States for personal injuries sustained by him on August 18, 1937, while encamped with the One Hundred and Fortieth Regiment Missouri National Guard Infantry, at Fort Riley, Kansas, which said injury was the direct result of the negligent acts of employees of the Works Progress Administration engaging in blasting on Works Progress Administration project numbered 265-82-5000: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Otho L. Curtner. Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 582]

AN ACT

For the relief of Clarendon Davis.

August 7, 1939
[H. R. 4062]
[Private, No. 192]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Clarendon Davis, of Camilla, Georgia, the sum of $300 for war-savings certificates which were registered and lost and for which the Treasury Department declines to pay, for the reason that the evidence submitted, while showing registration, does not show that the certificates were actually delivered to purchaser by postmaster.

Clarendon Davis.
Payment to.

Approved, August 7, 1939.

[CHAPTER 583]

AN ACT

For the relief of certain disbursing agents and employees of the Indian Service.

August 7, 1939
[H. R. 4085]
[Private, No. 193]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to allow credit to employees of the Indian Service and in the accounts of J. E. Balmer, S. F. Stacher, and J. W. Elliott, disbursing agents of the Indian Service, for payments made during the period November 1933 to April 1934 to certain employees for the use of their personally owned automobiles as provided in the Act of February 14, 1931 (46 Stat. 1103), to the extent that payments have been disallowed solely because the oil and gas used in such automobiles were purchased from Government supplies.

Indian Service.
J. E. Balmer and other disbursing agents.

Credit in accounts.

46 Stat. 1103.
5 U. S. C. § 73a.

SEC. 2. Refunds are hereby authorized to be made, out of any money in the Treasury not otherwise appropriated, to any employees from whom collections have been made and deposited into the Treasury pursuant to disallowances on account of mileage payments made by the disbursing agents named in section 1 hereof.

Refunds authorized.

Approved, August 7, 1939.

[CHAPTER 584]

AN ACT

For the relief of W. C. and James Latane, and Willie Johnson.

August 7, 1939
[H. R. 4115]
[Private, No. 194]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to W. C. Latane and James Latane, of Westmoreland County, Virginia, the sum of $2,267.50, and to Willie Johnson, of Westmoreland County, Virginia, the sum of $387.50, in full settlement of all claims against the United States because of the loss of cattle and horses by death in November 1937 from arsenic poisoning as a result of japanese beetle control operations at George Washington Birthplace National Monument in the State of Virginia in September 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

W. C. Latane and others.
Payments to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 585]

August 7, 1939
[H. R. 4141]
[Private, No. 195]

AN ACT

For the relief of Celia Press and Bernard Press.

Celia Press.
Payment to.

Bernard Press.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to Celia Press, Middletown, Connecticut, the sum of $214.50, out of any money in the Treasury not otherwise appropriated, such sum to be in full settlement of all claims against the United States or any employee thereof for damages by reason of her automobile being struck and damaged in Hamden, Connecticut, on May 31, 1936, by an automobile which was carelessly and negligently driven by a special-delivery messenger of the Post Office Department in the course of his employment and delivery of mail; and to Bernard Press, of Middletown, Connecticut, the sum of $299, out of any money in the Treasury not otherwise appropriated, in full settlement of all claims against the United States for damages sustained by him by reason of being struck and permanently injured while riding in the car of Celia Press in this collision: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 586]

August 7, 1939
[H. R. 4275]
[Private, No. 196]

AN ACT

For the relief of Harry Vrountas and Theodore Vrountas.

Harry Vrountas.
Payment to, and to guardian of Theodore Vrountas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Harry Vrountas, of Allston, Massachusetts, the sum of $433 and to the legal guardian of Theodore Vrountas, a minor, of Allston, Massachusetts, the sum of $300, in full settlement of all claims against the United States for injuries sustained by the said Theodore Vrountas, when struck by a pipe being used on a Works Progress Administration project on May 3, 1938, in Allston, Massachusetts: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 587]

August 7, 1939
[H. R. 4300]
[Private, No. 197]

AN ACT

For the relief of Anton Saganey, John J. Beatty, Frederick J. Coppenrath, Joseph R. Driscoll, Edward A. Morash, and Michael L. Siderowicz.

Anton Saganey and others.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to

Anton Saganey, Boston, Massachusetts, the sum of $145.60; John J. Beatty, South Boston, Massachusetts, the sum of $10.14; Frederick J. Coppenrath, Roslindale, Massachusetts, the sum of $15; Joseph R. Driscoll, Dorchester, Massachusetts, the sum of $17; Edward A. Morash, Boston, Massachusetts, the sum of $4; and Michael L. Siderowicz, Watertown, Massachusetts, the sum of $12, in all, $203.74, in full settlement of their claims against the United States for the loss of, or damage to, tools and other personal property in a fire that occurred on Works Progress Administration official project numbered 65–14–9415, on July 15, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 588]

AN ACT

For the relief of the Toledo Terminal Railroad Company of Toledo, Ohio.

August 7, 1939
[H. R. 4606]
[Private, No. 198]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Toledo Terminal Railroad Company, Toledo, Ohio, the sum of $2,031, in full settlement of all claims against the United States for damages to its Navarre Avenue bridge, Toledo, Ohio, as a result of an accident involving a truck operated in connection with the Works Progress Administration at Toledo, Ohio, on July 7, 1938: *Provided*, That no part of the amount appropriated in this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Toledo Terminal Railroad Co., Toledo, Ohio.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 589]

AN ACT

For the relief of M. F. Gubrud.

August 7, 1939
[H. R. 4616]
[Private, No. 199]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to M. F. Gubrud, of Ambrose, North Dakota, the sum of $240.86 in full settlement of all claims against the Government of the United States for money paid in connection with two importations of frozen wheat from Canada, covered by entries filed at Ambrose, North Dakota, on April 27 and May 17, 1935: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

M. F. Gubrud.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 590]

AN ACT

For the relief of William L. Rull.

August 7, 1939
[H. R. 4725]
[Private, No. 200]

William L. Rull.
Payment to; condition.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to William L. Rull, of Boston, Massachusetts, the sum of $1,000, upon either the making of an assignment of all rights under, or the filing of a discharge and satisfaction of, a judgment and execution rendered for the sum of $1,610.59 in the Superior Court of the Commonwealth of Massachusetts for the county of Suffolk, on January 9, 1939, against William J. Smith, of Roxbury, Massachusetts, the operator of a United States mail truck, in favor of the said William L. Rull for damages sustained as a result of personal injuries received September 15, 1937, in Boston, Massachusetts, when he was struck by the said mail truck while it was being operated by the said William J. Smith in the regular course of his duties. The payment of such sum shall be in full settlement of all claims against the United States for damages sustained as a result of such injuries: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 591]

AN ACT

For the relief of Mamie Hoffman.

August 7, 1939
[H. R. 4875]
[Private, No. 201]

Mamie Hoffman.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $5,000 to Mamie Hoffman, of Messick, Virginia, widow of Milton H. Hoffman, in full settlement of all claims of said Mamie Hoffman against the United States arising by reason of the death of said Milton H. Hoffman occasioned by a bomb dropped by an airplane owned and operated by the United States on the 13th day of December 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 592]

AN ACT

For the relief of Harry W. Lyle.

August 7, 1939
[H. R. 5115]
[Private, No. 202]

Harry W. Lyle.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay,

out of any money in the Treasury not otherwise appropriated, to Harry W. Lyle, Johnson City, Tennessee, the amount required to reimburse him for services rendered as clerk to the Medical Advisory Board, Numbered 37, from February 1, 1918, to September 21, 1918, in the sum of $586.52 in full settlement of all claims against the United States, both principal and interest.

Approved, August 7, 1939.

[CHAPTER 593]

AN ACT

For the relief of Mrs. Layer Taylor.

August 7, 1939
[H. R. 5259]
[Private, No. 203]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mrs. Layer Taylor, of Daingerfield, Texas, the sum of $1,360. The payment of such sum shall be in full settlement of all claims against the United States for damages sustained by the said Mrs. Layer Taylor on account of the death of her son, Hardy Taylor, who died on April 2, 1938, as a result of personal injuries received when he was struck by a truck in the service of the Civilian Conservation Corps on State Highway Numbered 49, near Daingerfield, Texas, on April 1, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Mrs. Layer Taylor.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 594]

AN ACT

For the relief of Mina Keil.

August 7, 1939
[H. R. 5266]
[Private, No. 204]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mina Keil, of Muncie, Indiana, the sum of $500. The payment of such sum shall be in full settlement of all claims against the United States on account of personal injuries sustained by the said Mina Keil when the automobile in which she was a passenger was struck, on October 13, 1936, near Stanford, Indiana, by a truck owned by the Civilian Conservation Corps and operated by an employee of the Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Mina Keil.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 595]

August 7, 1939
[H. R. 5383]
[Private, No. 205]

AN ACT

For the relief of H. A. Dixon.

H. A. Dixon.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to H. A. Dixon, of Miami, Florida, the sum of $115.85, in full settlement of all claims against the United States for costumes and apparel furnished to the Works Progress Administration upon the order and direction of the Director of the Federal Theater Project of Miami, Florida, at Miami, Florida, on September 10, 1936: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 596]

August 7, 1939
[H. R. 5557]
[Private, No. 206]

AN ACT

For the relief of V. H. Scheuring, Elmer Eggers, and Thomas Fahey.

V. H. Scheuring and Elmer Eggers.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to V. H. Scheuring, of Dunlap, Iowa, the sum of $500; and to Elmer Eggers, of Dunlap, Iowa, the sum of $287.50; in full satisfaction of their respective claims against the United States or any employee thereof, for the amount of a judgment obtained September 28, 1937, against Thomas Fahey in the United States District Court for the Southern District of Iowa, on account of personal injuries and damages sustained by them when their automobile overturned as the result of a collision with an automobile confiscated in the name of the Government and operated by said Thomas Fahey, an investigator, Alcohol Tax Unit, Bureau of Internal Revenue, Treasury Department, in performing his official duties, on United States Highway Numbered 30, near Woodbine, Harrison County, Iowa, January 30, 1937: *Provided*, That the clerk of the United States District Court for the Southern District of Iowa is hereby authorized and directed, upon notification of payment by the Secretary of the Treasury as herein provided, to satisfy of records the said judgments obtained by V. H. Scheuring and Elmer Eggers against Thomas Fahey, in said court: *Provided further*, That no part of the amount appropriated in this Act in excess of 10 per centum shall be paid or delivered to or re-received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Provisos.
Clerk of district court to satisfy of records said judgments.

Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 597]

AN ACT

For the relief of H. H. Rhyne, Junior.

August 7, 1939
[H. R. 5698]
[Private, No. 207]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $3,000 to H. H. Rhyne, Junior, of Mecklenburg County, North Carolina, in full satisfaction of all claims against the United States, or any employee thereof, for damages sustained on account of the death of his minor child, Mary Douglas Rhyne, who was killed on the 10th day of November 1938 as a result of being struck by a truck owned by the Works Progress Administration and operated by one of its employees: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

H. H. Rhyne, Jr.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 598]

AN ACT

For the relief of Clyde Equipment Company.

August 7, 1939
[H. R. 5803]
[Private, No. 208]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Clyde Equipment Company, of Portland, Oregon, the sum of $3,273.39. The payment of such sum shall be in full settlement of all claims against the United States for losses sustained by such company as a result of the destruction by fire of two caterpillar tractors and two bulldozers, owned by said company, on August 6, 1936, while such tractors and bulldozers were being used on a Works Progress Administration project at the Portland, Oregon, super airport: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Clyde Equipment Co.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 599]

AN ACT

For the relief of John E. Garrett.

August 7, 1939
[H. R. 5894]
[Private, No. 209]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit the accounts of John E. Garrett, postmaster at Dwight, Illinois, with the sum of $12,223.04, representing the amount of money and postage stamps lost in the burglary of the post office

John E. Garrett.
Credit in postal accounts.

at Dwight, Illinois, on November 9, 1937, such loss having resulted from no fault or negligence on the part of said postmaster, as determined by the Postmaster General under a provision in title 39, United States Code, section 49.

39 U. S. C. § 49.

Approved, August 7, 1939.

[CHAPTER 600]

August 7, 1939
[H. R. 5895]
[Private, No. 210]

AN ACT

For the relief of James D. Larry, Senior.

James D. Larry, Sr.
Credit in postal accounts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to credit the accounts of James D. Larry, Senior, postmaster at Melrose Park, Illinois, with the sum of $10,314.79, representing the amount of public funds and stamp stock lost in the burglary of the post office at Melrose Park, Illinois, on April 21, 1937, such loss having resulted from no fault or negligence on the part of said postmaster, as determined by the Postmaster General under a provision in title 39, United States Code, section 49.

39 U. S. C. § 49.

Approved, August 7, 1939.

[CHAPTER 601]

August 7, 1939
[H. R. 5951]
[Private, No. 211]

AN ACT

For the relief of the heirs of Emma J. Hall.

Emma J. Hall.
Payment to heirs of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the heirs of Emma J. Hall, formerly of Santa Monica, California, the sum of $1,500. Such sum shall be in full settlement of all claims against the United States on account of fatal injuries sustained by the said Emma J. Hall as result of a fall down steps leading from the lobby of the Santa Monica (California) Post Office on October 18, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 7, 1939.

[CHAPTER 602]

August 7, 1939
[H. R. 6491]
[Private, No. 212]

AN ACT

For the relief of Roscoe B. Huston and Simeon F. Felarca.

Roscoe B. Huston.
Credit in postal accounts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to credit the account of Roscoe B. Huston, postmaster at Detroit, Michigan, in the amount of $195.21, representing compensation in part paid, and in part to be paid, to Simeon F. Felarca and earned by the latter while employed as a substitute laborer in the post office at Detroit, disallowance of the amount having been based upon a legal prohibition resulting from lack of proof of citizenship.

Simeon F. Felarca. Payment to.

SEC. 2. The postmaster at Detroit, Michigan, is hereby authorized and directed to pay to Simeon F. Felarca the balance due him of $34.28 for services rendered, such amount being incorporated in the amount stated in section 1 of this Act.

Approved, August 7, 1939.

[CHAPTER 603]

AN ACT

For the relief of Buford Lee Pratt.

August 7, 1939
[H. R. 6963]
[Private, No. 213]

Buford Lee Pratt. Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747. 5 U. S. C. §§ 765–770.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the limitations of time in sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, are hereby waived in favor of Buford Lee Pratt, of Spencer, Virginia, and the United States Employees' Compensation Commission is authorized, under the remaining provisions of said Act, to receive and consider his claim for compensation for disability resulting from an injury sustained on July 11, 1934, while employed as a tobacco committeeman in the tobacco production adjustment program of the United States Department of Agriculture: *Provided*, That claim hereunder shall be filed within six months from the date of the approval of this Act.

Proviso. Time for filing claim.

Approved, August 7, 1939.

[CHAPTER 604]

AN ACT

To provide for the presentation of a medal to Howard Hughes in recognition of his achievements in advancing the science of aviation.

August 7, 1939
[H. R. 7089]
[Private, No. 214]

Howard Hughes. Presentation of gold medal to, authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in recognition of the achievements of Howard Hughes in advancing the science of aviation and thus bringing great credit to his country throughout the world, the Secretary of the Treasury is authorized and directed to cause to be struck, and the President is authorized to present to the said Howard Hughes, a gold medal of appropriate design with suitable emblems, devices, and inscriptions to be determined by the Secretary of the Treasury.

Appropriation authorized.

SEC. 2. There is hereby authorized to be appropriated such sum as may be necessary to carry out the provisions of this Act.

Approved, August 7, 1939.

[CHAPTER 623]

AN ACT

For the relief of the legal guardian of Dorothy Elizabeth Sisson, a minor.

August 9, 1939
[S. 1430]
[Private, No. 215]

Dorothy Elizabeth Sisson. Payment to guardian of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Dorothy Elizabeth Sisson, a minor, of Memphis, Tennessee, the sum of $1,230. The payment of such sum shall be in full settlement of all claims or judgments against the United States, or J. H. Rochester, of Memphis, Tennessee, on account of personal injuries received by said Dorothy Elizabeth Sisson, when struck, on

March 19, 1935, in Memphis, Tennessee, by a United States mail truck: *Provided*, That no part of the amount appropriated in this act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 9, 1939.

[CHAPTER 624]

AN ACT

For the relief of Evelyn Mary Locke.

August 9, 1939 [S. 1815] [Private, No. 216]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws the Secretary of Labor is hereby authorized and directed to cancel the warrant of deportation heretofore issued against Evelyn Mary Locke. Hereafter, such alien shall be deemed to have been lawfully admitted to the United States for permanent residence on October 12, 1937, at the port of Blaine, Washington.

Evelyn Mary Locke. Cancelation of warrant of deportation.

Admission deemed lawful.

Approved, August 9, 1939.

[CHAPTER 625]

AN ACT

For the relief of Virgil Kuehl, a minor.

August 9, 1939 [H. R. 2346] [Private, No. 217]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the legal guardian of Virgil Kuehl, a minor of San Antonio, Texas, the sum of $3,500, in full settlement of all claims against the Government for injuries sustained on December 13, 1935, when a ladder, negligently placed against a school building by employees of the Works Progress Administration, fell upon him at Perry School, Perry, Texas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Virgil Kuehl. Payment to guardian of.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 9, 1939.

[CHAPTER 626]

AN ACT

For the relief of William H. Radcliffe.

August 9, 1939 [H. R. 4549] [Private, No. 218]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to William H. Radcliffe, Supervising Superintendent of Construction, Veterans' Administration, the sum of $155.56, in full settlement of his claim against the United States for reimbursement at the author-

William H. Radcliffe. Payment to.

ized rate of 4 cents per mile for official travel performed during the period from July 6, 1936, to August 20, 1936, in an automobile then registered under the laws of the State of California in the name of his wife: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 9, 1939.

[CHAPTER 627]

AN ACT

For the relief of Francis A. Leete and Sarah Leete.

August 9, 1939
[H. R. 4554]
[Private, No. 219]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay to Francis A. Leete and Sarah Leete, of Northville, Fulton County, New York, out of any money in the Treasury not otherwise appropriated, the sums of $2,500 and $1,000, respectively, in full satisfaction of their claims against the United States arising from personal injuries sustained when the car in which they were riding was struck by a Government ambulance, operated in connection with the Civilian Conservation Corps, on Riverdale Street at West Springfield, Massachusetts, on January 26, 1935: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Francis A. Leete and Sarah Leete. Payments to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 9, 1939.

[CHAPTER 628]

AN ACT

For the relief of Paul W. McCoy.

August 9, 1939
[H. R. 4601]
[Private, No. 220]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is authorized and directed to credit the postal savings account of Paul W. McCoy, postmaster at Edison, Nebraska, in the sum of $2,500. Such sum represents a shortage in said account caused by the accidental burning of that amount of United States currency on December 6, 1936.

Paul W. McCoy. Credit in postal accounts.

Approved, August 9, 1939.

[CHAPTER 629]

AN ACT

For the relief of James W. Gilson.

August 9, 1939
[H. R. 4726]
[Private, No. 221]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General is authorized and directed to credit the account of James W. Gilson, former postmaster at Hartford, Connecticut, in

James W. Gilson. Credit in postal accounts.

the sum of $682.64. Such sum represents the balance of a shortage in such account caused by the embezzlement of post-office funds by one of the postal clerks at such post office. Any recovery hereafter made by the Government in respect of such shortage may, in the discretion of the Comptroller General, be credited to the account of such former postmaster in the event that any additional shortage in his account is disclosed, if such additional shortage has occurred without fault or negligence on the part of such former postmaster.

Credit of any recovery hereafter made.

Approved, August 9, 1939.

[CHAPTER 630]

AN ACT

For the relief of James M. Harwood.

August 9, 1939
[H. R. 4885]
[Private, No. 222]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the United States Employees' Compensation Commission be, and it is hereby, authorized and directed to determine the merits of the claim of James M. Harwood, Johnson City, Tennessee, for disability alleged to have resulted from an injury sustained by him on January 3, 1929, while in the performance of his duties as a war attendant in the dental clinic of the Veterans' Administration facility, Johnson City, Tennessee, under the provisions of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, except that the time limitations in sections 15 to 20, inclusive, of said Act shall be, and are hereby, waived: *Provided*, That no benefits shall accrue prior to the approval of this Act: *And provided further*, That claim hereunder be filed within six months after the approval of this Act.

James M. Harwood. Determination of disability claim of.

39 Stat. 746, 747. 5 U. S. C. §§ 765-770.

Provisos. No prior benefits. Time for filing claim.

Approved, August 9, 1939.

[CHAPTER 631]

AN ACT

For the relief of Jack D. Collins.

August 9, 1939
[H. R. 6259]
[Private, No. 223]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, the United States Employees' Compensation Commission is hereby authorized and directed to consider the claim of Jack D. Collins, filed with the United States Employees' Compensation Commission on January 10, 1939, for disability alleged to have been incurred by him May 3, 1935, when engaged in authorized activities while an enrollee of the Civilian Conservation Corps, and to determine said claim upon its merits under the provisions of said Act applicable to enrollees of the Civilian Conservation Corps: *Provided*, That no benefits shall accrue prior to the approval of this Act: *Provided further*, That claim hereunder shall be filed within ninety days from the approval of this Act.

Jack D. Collins. Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747. 5 U. S. C. §§ 765-770.

Provisos. No prior benefits. Time for filing claim.

Approved, August 9, 1939.

[CHAPTER 632]

AN ACT

For the relief of the Arkansas State Penitentiary.

August 9, 1939
[H. R. 6641]
[Private, No. 224]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Arkansas State Penitentiary the sum of $11,414.17, in full settlement of all claims against the United States for expenses incurred by the Arkansas State Penitentiary as a result of furnishing, at the request of the United States district engineer, nine hundred and fifty-five convicts for emergency work in maintaining the levees in the Lower Saint Francis Levee District of Arkansas during the flood emergency in January and February 1937, on the Mississippi River: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Arkansas State Penitentiary.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 9, 1939.

[CHAPTER 648]

AN ACT

For the relief of Mrs. Pacios Pijuan.

August 10, 1939
[S. 1654]
[Private, No. 225]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws the Secretary of Labor is hereby authorized and directed to cancel the warrant of arrest and the order of deportation against Mrs. Pacios Pijuan heretofore issued on the grounds that admission to the United States had been fraudulently gained and that she shall hereafter be deemed to have been lawfully admitted to the United States for permanent residence.

Mrs. Pacios Pijuan.
Cancelation of order of deportation, etc.

Admission deemed lawful.

Approved, August 10, 1939.

[CHAPTER 649]

AN ACT

For the relief of A. E. Bostrom.

August 10, 1939
[S. 1812]
[Private, No. 226]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to A. E. Bostrom, of De Smet, South Dakota, the sum of $309, in full satisfaction of his claim against the United States on account of the loss of certain personal property which was destroyed by fire on January 23, 1935, at Onigum, Minnesota, while said claimant was temporarily employed by the Indian Service as a physician: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

A. E. Bostrom.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 650]

AN ACT

August 10, 1939
[S. 1911]
[Private, No. 227]

For the relief of Daumit Tannaus Saleah (Dave Thomas).

Daumit Tannaus Saleah.
Cancelation of order of deportation, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Labor is directed to cancel forthwith any outstanding warrant of arrest, order of deportation, warrant of deportation, and bond, if any, in the case of alien Daumit Tannaus Saleah, and is directed not to issue any further warrants or orders in the case of such alien, insofar as such future warrants or orders are based on the unlawful entry of such alien into the United States prior to the enactment of this Act, or on perjury or false statements in connection with such entry into the United States, or with any application heretofore made for a reentry permit or extension thereof. The said alien in April of 1928 secured the admission of his two children, Evelina Saleah, aged sixteen years, and Solomon Saleah, aged thirteen years, who are now residing with the alien's father at New Kensington, Pennsylvania, where they are attending the public schools. Deportation warrants were never issued in this case inasmuch as the Department of Labor has regarded this as a so-called hardship case. Hereafter, for the purpose of the immigration and naturalization laws, said alien shall be considered to have been, at New York, New York, on November 25, 1933, lawfully admitted to the United States for permanent residence.

Admission deemed lawful.

Approved, August 10, 1939.

[CHAPTER 651]

AN ACT

August 10, 1939
[S. 2239]
[Private, No. 228]

For the relief of Dorothy Clair, G. F. Allen, and Earl Wooldridge.

Dorothy Clair.
Credit in accounts.

G. F. Allen.
Credit in accounts.
Earl Wooldridge.
Credit in accounts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to allow credit to Dorothy Clair, a former employee of the Rocky Boy's Indian Agency at Rocky Boy, Montana, and to allow credit in the accounts of G. F. Allen, chief disbursing officer, and Earl Wooldridge, formerly superintendent and certifying officer of that agency, for the amount of $127.28, representing per diem and travel expenses paid to said Dorothy Clair for the period August 19, 1937, to September 10, 1937, inclusive.

Approved, August 10, 1939.

[CHAPTER 652]

AN ACT

August 10, 1939
[H. R. 875]
[Private, No. 229]

For the relief of Okie May Fegley.

Okie May Fegley.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated and in full settlement of all claims against the Government, to Okie May Fegley, of Williamsport, Pennsylvania, the sum of $6,000 in compensation for injuries caused by a post-office truck, resulting in serious and permanent injury: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account

Proviso.
Limitation on attorney's, etc., fees.

of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 653]

AN ACT

To confer jurisdiction on the Court of Claims to hear, determine, and render judgment upon the claim of Fiske Warren.

August 10, 1939
[H. R. 3172]
[Private, No. 230]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That jurisdiction is hereby conferred upon the Court of Claims to hear, determine, and render judgment upon the claim of the estate of Fiske Warren, Harvard, Massachusetts, for damages alleged to have been sustained by him as a result of the leasing of his property, situated in the town of Harvard, Massachusetts, to the United States Army, under contract numbered W218qm-562, dated June 30, 1933.

Fiske Warren.
Jurisdiction conferred on Court of Claims to hear claim of estate of.

SEC. 2. Such claim may be instituted at any time within two years after the passage of this Act, notwithstanding the lapse of time or any statute of limitations. Proceedings in any suit before the Court of Claims under this Act, and appeals therefrom, and payment of any judgment thereon, shall be had as in the case of claims over which such court has jurisdiction under the Judicial Code.

Time for instituting claim.

Proceedings.

Approved, August 10, 1939.

[CHAPTER 654]

AN ACT

For the relief of certain postmasters.

August 10, 1939
[H. R. 5348]
[Private, No. 231]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is hereby authorized and directed to credit the account of W. Rufus Jackson, postmaster, Saint Louis, Missouri, in the amount of $50, representing a disallowance by the General Accounting Office for an overpayment made to Conrad Groepper, who served as clerk in charge of contract station numbered 45 of the Saint Louis, Missouri, post office.

W. Rufus Jackson.
Credit in postal accounts.

SEC. 2. That the Comptroller General of the United States is hereby authorized and directed to cancel the charges against the postmasters, former and present, at Clinton, South Carolina, in the amount of $111.46, representing a payment made to W. D. Peay, former assistant postmaster at Clinton, in compensation for accrued annual leave, such payment having been authorized by the Post Office Department but later disallowed by the General Accounting Office.

Clinton, S. C.
Cancelation of charges against postmasters, former and present.

SEC. 3. That the Comptroller General of the United States is hereby authorized and directed to cancel the charge of $160.87 against C. C. Ausherman, former postmaster at Fort Lauderdale, Florida, heretofore disallowed by the General Accounting Office, the amount representing overpayments to three village carriers in 1924 resulting from erroneous instructions given the postmaster by the Post Office Department.

C. C. Ausherman.
Cancelation of charge against.

Approved, August 10, 1939.

[CHAPTER 655]

AN ACT

August 10, 1939
[H. R. 5607]
[Private, No. 232]

For the relief of George A. Meffan, United States marshal, district of Idaho.

George A. Meffan. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to George A. Meffan, United States marshal, district of Idaho, the sum of $85.37 in full settlement of all claims against the United States for reimbursement of a deposit in the Treasury of the United States on account of disallowances by the Comptroller General in his official accounts for the period ended March 31, 1934, involving authorized payments in connection with depositions for the Government: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 656]

AN ACT

August 10, 1939
[H. R. 6099]
[Private, No. 233]

For the relief of Mrs. S. F. Sewell.

Mrs. S. F. Sewell. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mrs. S. F. Sewell, of Vienna, Georgia, the sum of $5,000 for the death of S. F. Sewell, husband of Mrs. S. F. Sewell, in full satisfaction of all claims against the United States, sustained when S. F. Sewell, employed as bridge foreman by Dooly County in constructing a concrete culvert, was struck by a falling tree cut down by Works Progress Administration employees at a place known as Moccasin Branch on the Unadilla Hawkinsville Highway, on January 19, 1939: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 657]

AN ACT

August 10, 1939
[H. R. 7132]
[Private, No. 234]

To amend an Act entitled "An Act for the relief of the Playa de Flor Land and Improvement Company", approved May 21, 1934.

Playa de Flor Land and Improvement Co., claim adjustment.
48 Stat. 1361.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act for the relief of the Playa de Flor Land and Improvement Company, approved May 21, 1934", be, and the same is hereby, amended by adding the following:

Evidence, etc., to be admitted.

"SEC. 2. All competent testimony, exhibits, or other evidence heretofore admitted in evidence in any proceeding heretofore had under

authority of this Act and all competent testimony, exhibits, or other evidence heretofore admitted in evidence in the cases docketed in said court as numbers 1 and 3, and, respectively, entitled 'Playa de Flor Land and Improvement Company, a joint-stock corporation, Plaintiff vs. Eusebia Diaz, et al., and The Panama Railroad Company, a corporation, defendants', and 'The Panama Railroad Company, a corporation, Plaintiff vs. J. H. Stilson, W. Andrews, and C. P. Fairman, as the successors in interest and estate to Eufracis C. De Villalobos, et al., defendants', shall be received in evidence for the same purpose as heretofore admitted in any suit brought or to be brought under authority of this Act, as amended: *Provided*, That such evidence shall be subject, however, to any objection that the United States may interpose as to relevancy, materiality, or competency other than the objection of the witnesses not being produced in person."

Proviso. Relevancy, etc.

Approved, August 10, 1939.

[CHAPTER 658]

AN ACT

To provide for the presentation of a medal to Reverend Francis X. Quinn in recognition of his valor in saving the lives of two of his fellow citizens.

August 10, 1939
[H. R. 7389]
[Private, No. 235]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in recognition of the valor of Reverend Francis X. Quinn, pastor of the Church of the Guardian Angel, New York City, who risked his life by entering a room where an armed desperado held two elderly persons as hostages, and who by successfully disarming this criminal and saving the lives of two innocent persons distinguished himself conspicuously by gallantry and intrepidity at the risk of his life above and beyond the call of his duty, the Secretary of the Treasury is authorized and directed to cause to be struck, and the President is authorized to present to the said Reverend Francis X. Quinn, a gold medal of appropriate design with suitable emblems, devices, and inscriptions to be determined by the Secretary of the Treasury.

Rev. Francis X. Quinn.
Presentation of gold medal to, authorized.

SEC. 2. There is hereby authorized to be appropriated such sum as may be necessary to carry out the provisions of this Act.

Appropriation authorized.

Approved, August 10, 1939.

[CHAPTER 659]

JOINT RESOLUTION

Readmitting Mary Cohen Bienvenu to citizenship.

August 10, 1939
[S. J. Res. 72]
[Priv. Res., No. 3]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Mary Cohen Bienvenu, a native citizen of the United States, born in Atlanta, Georgia, the daughter of John Sanford Cohen, a former Senator of the United States from the State of Georgia, who is alleged to have forfeited her citizenship by marriage with an alien in 1934, be, and she is hereby, on her own application unconditionally readmitted to the character and privileges of a citizen of the United States of America.

Mary Cohen Bienvenu.
Readmission to citizenship.

Approved, August 10, 1939.

[CHAPTER 668]

AN ACT

August 10, 1939
[H. R. 377]
[Private, No. 236]

To amend the Act entitled "An Act for the relief of Harry Bryan and Alda Duffield Mullins, and others".

Harry Bryan and Alda Duffield Mullins, and others.
50 Stat. 1100.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act for the relief of Harry Bryan and Alda Duffield Mullins, and others", approved August 28, 1937, is hereby amended by renumbering section 2 thereof as section 3, and by adding thereto the following section:

Payments for hospital, medical, and other expenses.

"SEC. 2. That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, in accordance with such certifications as may be made by the Works Progress Administrator, or his duly authorized representative under this Act, claims for hospital, medical, and other reasonable expenses necessarily incurred by, in behalf, or at the request, of the claimants named in this Act as a result of the explosion that occurred in Gassaway, West Virginia, on November 7, 1936: *Provided*, That such payments as may be made hereunder shall be deemed to be in full settlement of all claims against the United States and against the claimants named in this Act for said expenses: *Provided further*, That the total amount that may be paid hereunder by the Secretary of the Treasury in settlement of said claims shall not exceed the sum of $18,000. No claim, or part thereof, for expenses incurred after January 1, 1939, shall be considered, nor shall any claim be considered or paid under the provisions of this Act unless application therefor shall be filed with the Works Progress Administration by or on behalf of the person entitled to payment within six months from the date of approval of this Act. The Works Progress Administrator, or his duly authorized representative, shall determine the amount due on any application, and the person entitled thereto under the provisions of this Act, and shall certify such determinations to the Secretary of the Treasury for payment of the claims, which determination shall be final and conclusive upon the acounting officers of the Government."

Provisos.
Payments deemed in full settlement.

Maximum expenditure.

Time for filing claim.

Determination and certification of amount.

Approved, August 10, 1939.

[CHAPTER 669]

AN ACT

August 10, 1939
[H. R. 2452]
[Private, No. 237]

For the relief of George Slade.

George Slade.
Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to George Slade of Norfolk, Virginia, out of any money in the Treasury not otherwise appropriated, the sum of $500, and the additional sum of $50 per month in an amount not to exceed $4,000, in full settlement of all claims against the United States on account of permanent injuries sustained by him in Norfolk County, Virginia, on October 31, 1924, as a result of being shot and crippled for life by J. G. Griffin, an officer of the United States engaged in the enforcement of prohibition: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 670]

AN ACT

For the relief of G. W. Netterville.

August 10, 1939
[H. R. 2610]
[Private, No. 238]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to G. W. Netterville, of McComb, Mississippi, the sum of $185, in full satisfaction of his claim against the United States for work done and money paid out for labor in the part construction of a home at the McComb, Mississippi, homestead project in 1934: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to, or received by, any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

G. W. Netterville.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 671]

AN ACT

For the relief of Floyd Elton.

August 10, 1939
[H. R. 3853]
[Private, No. 239]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $400 to Floyd Elton, of Swanton, Ohio, in full settlement of all claims against the United States for personal injuries sustained by him and his daughter, Catherine Elton, as a result of being struck by a truck operated by an employee of the Civilian Conservation Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Floyd Elton.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 672]

AN ACT

For the relief of Emmitt Courtney.

August 10, 1939
[H. R. 4072]
[Private, No. 240]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to J. W. Courtney, father and natural guardian of Emmitt Courtney, a minor, of Johnson County, Arkansas, the sum of $1,618, in full satisfaction of his claim against the United States for permanent personal injuries sustained by the said Emmitt Courtney on November 30, 1938, when struck by an automobile driven by C. O. Ising while on duty as an employee of the Department of Agriculture, assigned to the United States Forest Service, at Russellville, Arkansas: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services ren-

Emmitt Courtney.
Payment to guardian of.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

dered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Approved, August 10, 1939.

[CHAPTER 673]

August 10, 1939
[H. R. 4260]
[Private, No. 241]

AN ACT

For the relief of J. Milton Sweney.

J. Milton Sweney. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to J. Milton Sweney, Shenandoah, Iowa, the sum of $800.90. The payment of such sum shall be in full settlement of all claims against the United States for damages sustained by the said J. Milton Sweney as the result of personal injuries received on January 6, 1937, near Shenandoah, Iowa, when he was struck by a truck in the service of the Department of Agriculture: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 674]

August 10, 1939
[H. R. 4965]
[Private, No. 242]

AN ACT

For the relief of J. Harry Walker.

J. Harry Walker. Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to J. Harry Walker, of Poplar, Montana, the sum of $1,000, in full satisfaction of his claims against the United States to November 27, 1937, for compensation for services rendered by him as an undertaker in the burial of Indians of the Fort Peck Agency and other reservations.

Approved, August 10, 1939.

[CHAPTER 675]

August 10, 1939
[H. R. 5338]
[Private, No. 243]

AN ACT

For the relief of Mr. and Mrs. John Eckendorff, and Mr. and Mrs. Alexander G. Dorr.

Mr. and Mrs. John Eckendorff and Mr. and Mrs. Alexander G. Dorr. Payments to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Mr. and Mrs. John Eckendorff, of New Orleans, Louisiana, the sum of $500, and to Mr. and Mrs. Alexandar G. Dorr, of New Orleans, Louisiana, the sum of $250. Said sums shall be in full settlement of all claims against the United States for injuries received by Mrs.

John Eckendorff and Mrs. Alexander G. Dorr, and expenses incident thereto, resulting from a collision between the car in which they were riding and a truck in the service of the Department of Agriculture, in New Orleans, Louisiana, on May 28, 1938: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 676]

AN ACT

To authorize cancelation of deportation in the case of Louise Wohl.

August 10, 1939
[H. R. 6435]
[Private, No. 244]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of Labor is hereby authorized and directed to cancel the pending order and warrant of deportation issued in the case of Louise Wohl, any provision of existing law to the contrary notwithstanding. From and after the date of the approval of this Act, Louise Wohl shall not again be subject to deportation by reason of the same fact upon which the outstanding proceedings rest and shall be deemed to have been lawfully admitted to the United States for permanent residence as of June 21, 1929.

Louise Wohl. Cancelation of deportation order, etc.

Admittance deemed lawful.

Upon the enactment of this Act the Secretary of State shall instruct the proper quota-control officer to deduct one number from the nonpreference category of the quota during the current year.

Deduction from nonpreference category of quota during current year.

Approved, August 10, 1939.

[CHAPTER 677]

AN ACT

For the relief of W. R. Fuchs, former disbursing clerk, Department of Agriculture; J. L. Summers, former disbursing clerk; and G. F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department.

August 10, 1939
[H. R. 6490]
[Private, No. 245]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding the provisions of section 6 of the Classification Act of 1923 (42 Stat. 1490), as amended, the Comptroller General of the United States is hereby authorized and directed to allow credit in the accounts of W. R. Fuchs, former disbursing clerk, Department of Agriculture; J. L. Summers, former disbursing clerk, now deceased; and G. F. Allen, chief disbursing officer, Division of Disbursement, Treasury Department; in the sums of $334.89, $64.20, and $77.66, respectively, for payments made to eight junior messengers who were appointed in the Agricultural Adjustment Administration at salaries in excess of the minimum of the classification grade during the period January 8, 1934, to April 2, 1934; and no amounts so paid and not heretofore recovered shall be charged against the payees on account of said payments.

W. R. Fuchs, J. L. Summers, and G. F. Allen.

Credits allowed in accounts of.

42 Stat. 1490.

5 U. S. C. § 666.

Approved, August 10, 1939.

[CHAPTER 678]

AN ACT

August 10, 1939
[H. R. 6546]
[Private, No. 246]

For the relief of Benno von Mayrhauser and Oskar von Mayrhauser.

Benno von Mayrhauser and Oskar von Mayrhauser.
Admittance for permanent residence authorized.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Benno von Mayrhauser and Oskar von Mayrhauser, of Kiel, Germany, shall be admitted to the United States of America for permanent residence here, notwithstanding any provision of the immigration laws of the United States now in effect.

Approved, August 10, 1939.

[CHAPTER 679]

AN ACT

August 10, 1939
[H. R. 6728]
[Private, No. 247]

For the relief of Stacy C. Mosser, receiver for the Great Northern Majestic Building Corporation.

Great Northern Majestic Building Corporation.
Payment to receiver.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Stacy C. Mosser, receiver for the Great Northern Majestic Building Corporation, Chicago, Illinois, the sum of $6,267.49. The payment of such sum shall be in full settlement of all claims against the United States by Stacy C. Mosser as receiver for the Great Northern Majestic Building Corporation arising out of the leasing of the Great Northern Theatre to Works Progress Administration, Federal theater project numbered 1, Cook County, Illinois, for use in connection with the official project numbered 894–310 during the period from December 18, 1938, to January 15, 1939. Such theater was leased under a license agreement signed by the agent cashier of Works Progress Administration, Federal theater project numbered 1, but payment has been denied on the ground that rent paid under a previous expired lease was paid without proper procedure or authority: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 680]

AN ACT

August 10, 1939
[H. R. 6805]
[Private, No. 248]

For the relief of Sam E. Woods.

Sam E. Woods.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Sam E. Woods, American Commercial Attaché, Berlin, Germany, the sum of $278.50, in full settlement of all claims against the Government of the United States for expenses incurred for ocean transportation and per diem while on board vessel in connection with official travel from Prague, Czechoslovakia, to Washington, District of Columbia, during the period February 8 to February 17, 1934, in accordance with

cable instructions dated February 3, 1934, from the Director of the Bureau of Foreign and Domestic Commerce, the ocean portion of said travel having been performed on a vessel of foreign registry: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 681]

AN ACT

For the relief of Matilda Larned Bouck.

August 10, 1939
[H. R. 6808]
[Private, No. 249]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to Matilda Larned Bouck, of Middleburg, New York, the sum of $1,000, in full settlement of all claims against the United States for property damage and personal injuries received by her while riding in automobile driven and owned by Edwin L. Wade, of Schenectady, New York, and which automobile was forced from the Middleburg-Schoharie Highway near Schoharie, New York, on December 3, 1935, by a truck in the service of the Civilian Conservation Corps: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Matilda Larned Bouck.
Payment to.

Proviso. Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 10, 1939.

[CHAPTER 683]

AN ACT

For the relief of John L. Summers, former disbursing clerk, Treasury Department, and for other purposes.

August 10, 1939
[H. R. 7049]
[Private, No. 250]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States be, and he is hereby, authorized and directed to allow in the accounts of John L. Summers, former disbursing clerk, now deceased, Treasury Department, sums aggregating not to exceed $827.14 disallowed in his accounts, without raising charges against the officers who certified the vouchers for payment, covering payments made by him in the period from December 1933 to June 30, 1934; and in the accounts of Guy F. Allen, chief disbursing officer, sums aggregating not to exceed $3,352.60 disallowed in his accounts, without raising charges against the officers who certified the vouchers for payment, covering payments made by him in the period from July 1, 1934, to December 31, 1935.

John L. Summers (deceased).
Adjustment in accounts.

Guy F. Allen.
Adjustment in accounts.

SEC. 2. The Comptroller General of the United States is authorized and directed to allow in the accounts of Frank White, H. T.

Frank White and others.
Adjustment in accounts.

Tate, W. O. Woods, and W. A. Julian sums of not to exceed $16,063.37, $3,231.17, $72,822.49, and $449,160.05, respectively, representing unavailable items in their accounts as former Treasurers and Treasurer of the United States: *Provided*, That any recoveries heretofore or hereafter made in respect of any of the foregoing items may, in the discretion of the Comptroller General of the United States, be applied to offset unavailable items of a similar character hereafter arising in the accounts of the former Treasurers and Treasurer to whose account the recovery pertains, upon a showing that such unavailable items have occurred without fault or negligence on the part of said former Treasurers and Treasurer.

Proviso.
Use of recoveries to offset items of similar character.

Treasurer of United States.
Sum appropriated to cover losses in office of.

SEC. 3. The sum of $1,811.40 is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to cover losses in the office of the Treasurer of the United States due to payment of checks on forged signature of the drawer, or for raised amounts, or on forged endorsements of the payees.

Adjustment of accounts relating to the public debt.

SEC. 4. For the purpose of adjusting the accounts relating to the public debt of the United States, there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $576,340.23. Of this sum, the amount of $542,103.11, or so much thereof as may be necessary, shall be deposited by the Secretary of the Treasury in the accounts of the Treasurer of the United States as public-debt receipts and the amount of $34,237.12, or so much thereof as may be necessary, shall be credited by the Secretary of the Treasury to the proper accounts to adjust overissues and overredemptions of principal of public-debt securities and overpayments of interest on public-debt securities.

Adjustment in national bank note currency accounts.

SEC. 5. The Secretary of the Treasury be, and he is hereby, authorized and directed to adjust discrepancies in certain national bank note currency accounts in the Office of the Comptroller of the Currency, covering the years 1934 and 1935, in the amount of $1,290, and the Treasurer of the United States is authorized and directed to charge the sum of $1,290 against his general account with corresponding credit therein to the fund for retirement of national bank notes established by the Act of July 14, 1890 (26 Stat. 289; U. S. C., title 12, sec. 122).

26 Stat. 289.
12 U. S. C. § 122.

Approved, August 10, 1939.

[CHAPTER 702]

August 11, 1939
[S. 796]
[Private, No. 251]

AN ACT

For the relief of Mato, Miljenko, Bozo, and Augustin Cibilic, or Zibilich.

Mato, Miljenko, Bozo, and Augustin Cibilic, or Zibilich.
Cancelation of deportation order, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws the Secretary of Labor is hereby authorized and directed to cancel the warrant of arrest and the order of deportation against Mato, Miljenko, Bozo, and Augustin Cibilic, or Zibilich, heretofore issued on the ground that admission to the United States has been fraudulently gained and that they shall hereafter be deemed to have been lawfully admitted to the United States for permanent residence at New Orleans, Louisiana.

Admission deemed lawful.

Approved, August 11, 1939.

[CHAPTER 703]

AN ACT

For the relief of Emil Friedrich Dischleit.

August 11, 1939
[S. 1269]
[Private, No. 252]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws Emil Friedrich Dischleit, of Meriden, Connecticut, shall be held and considered to have been legally admitted to the United States for permanent residence on August 21, 1931.

Emil Friedrich Dischleit.
Admission deemed lawful.

SEC. 2. From and after the date of the approval of this Act Emil Friedrich Dischleit shall not again be subject to deportation by reason of the same facts upon which the outstanding proceedings rest.

Not deportable on same grounds.

Approved, August 11, 1939.

[CHAPTER 704]

AN ACT

For the relief of Konstantinos Dionysiou Antiohos (or Gus Pappas).

August 11, 1939
[S. 1538]
[Private, No. 253]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in the administration of the immigration and naturalization laws, the Secretary of Labor is hereby authorized and directed to cancel the warrant of arrest and the order of deportation against Konstantinos Dionysiou Antiohos (or Gus Pappas) and that from and after the approval of this Act he shall be deemed to have been lawfully admitted to the United States for permanent residence.

Konstantinos Dionysiou Antiohos.
Cancelation of order of deportation, etc.

Admission deemed lawful.

Approved, August 11, 1939.

[CHAPTER 705]

AN ACT

For the relief of William E. Cowen.

August 11, 1939
[S. 1823]
[Private, No. 254]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to William E. Cowen, of Washington, District of Columbia, an employee of the custodian's office, Senate Office Building, the sum of $265, in full settlement of his claim against the United States for medical and hospital expenses incurred as a result of injuries sustained on April 29, 1937, when his left foot was crushed between the loading platform and the subway car: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

William E. Cowen.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 11, 1939.

[CHAPTER 706]

AN ACT

August 11, 1939
[S. 2056]
[Private, No. 255]

For the relief of N. F. Clower and Elijah Williams.

N. F. Clower.
Reconveyance of real estate to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury, for and on behalf of the United States of America, be, and he is hereby, authorized and directed to execute to N. F. Clower, of Shelby County, Tennessee, a quitclaim deed conveying any right, title, and interest of the United States of America in the following-described real estate lying and being in Shelby County, Tennessee, and particularly described as follows:

Description.

Being in the second civil district of said county and State, to wit: Twenty-seven and six one-hundredths acres of land bounded on the north by the lands of White; on the east by the lands of Fields; on the south by the lands of Weaver; and on the west by the lands of Ensley or Barrett; and lots 9, 11, 12, and 13 in Clower's subdivision in Shelby County, State of Tennessee, which subdivision was made in January A. D. 1925; said lots are bounded on the north by the lands of N. F. Clower; on the east by the lands of Williams and Birdie Rice; on the south by Mitchell Avenue, and on the west by the Macedonia Missionary Baptist Church lands; said lots 9, 11, 12, and 13 are in block 2 of said subdivision; together with the hereditaments and appurtenances thereunto belonging.

Elijah Williams.
Reconveyance of real estate to.

SEC. 2. That the Secretary of the Treasury, for and on behalf of the United States of America, be, and he is hereby, authorized and directed to execute to Elijah Williams of Shelby County, Tennessee, a quitclaim deed conveying any right, title, and interest of the United States of America in the following-described real estate lying and being in the second civil district, county of Shelby, and State of Tennessee, to wit: Lot 42, block 1, of W. O. Crump's Warford Avenue subdivision, as shown in plat book 8, at page 205, of the register's office for the county of Shelby in the State of Tennessee, said land beginning on the north side of Calvert Avenue at the northwest corner of Branch Street forty feet; thence north parallel with Branch Street one hundred and twenty-five feet; thence east parallel with Calvert Avenue forty feet to the west side of Branch Street; thence south with said west line one hundred and twenty-five feet to the beginning, together with the hereditaments and appurtenances thereunto belonging.

Description.

Clerk of district court to satisfy of record judgment as sureties for Robert Rhone.

SEC. 3. That the clerk of the United States District Court for the Western District of Tennessee, at Memphis, is hereby authorized and directed to satisfy of record the judgment obtained by the United States of America against N. F. Clower and Elijah Williams, as sureties on the forfeited bail bond of Robert Rhone, who was charged with violation of the United States Internal Revenue Act and who failed to appear as required by law but who subsequent to the first setting of his trial and within the same term of court, made his appearance, stood trial July 21, 1937, was convicted, sentenced, and has served his time and been discharged: *Provided, however*, That as a condition precedent to the reconveyance of the property and the satisfaction of the judgment the claimants pay to the United States their proportionate share of the sum of $167.96, said sum representing costs and expenses incurred by the Government.

Proviso.
Payment of Federal costs, etc.

Approved, August 11, 1939.

[CHAPTER 707]

AN ACT

August 11, 1939
[H. R. 1693]
[Private, No. 256]

To confer jurisdiction on the District Court of the United States for the Western District of Missouri to hear, determine, and render judgment upon the claims of certain claimants who suffered loss by flood at or near Bean Lake in Platte County, and Sugar Lake in Buchanan County, in the State of Missouri, during the month of March 1934.

Bean Lake and Sugar Lake, Mo.
Designated claims for flood damages referred to district court.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding the lapse of time or any provisions of law to the contrary jurisdiction is hereby conferred upon the District Court of the United States for the Western District of Missouri to hear, determine, and render judgment without interest, but with costs, under and in accordance with the same provisions of law as if the United States were a private party upon the claims of the following-named people or their heirs, representatives, administrators, executors, successors, or assigns: G. M. McCrary, Paul N. Shouse, Emma Shults, Mrs. C. E. Johnson, Mrs. A. H. Wilber, G. E. Hutson, Elmer Willis, Ethel McDuff, W. J. Huter, W. C. Hood, J. P. Kuhnert, Florence O. Saunders, E. Cobb, James D. Kelly, W. H. Myers, Dora Weldin, Frank Dougherty, M. H. Whitnah, Charles C. Myers, H. A. Whitnah, W. F. Reese, George Willis, N. D. Gasaway, Paul Johnson, Harry Turpin, John H. Chapin, J. D. Fraizer, C. W. Pierson, L. K. Poos, Lula A. Jegglin, Mrs. E. T. Graham, A. F. Russell, E. O. Keene, H. F. Chapin, Goldie Noland, Mrs. Goldie Noland, B. F. Kabel, Oscar Swearinger, Argyle Reese, S. O. Daniels, Belle Wagner, and W. D. Shreve. Said claims arise out of a flood allegedly resulting from the defective or improper placing and construction of dikes or revetments in the Missouri River by the War Department of the United States, at or near Bean Lake in Platte County, and Sugar Lake in Buchanan County, in the State of Missouri, in the month of March 1934. Suit hereunder may be instituted at any time within one year from the date of the enactment of this Act, and proceedings therein, appeals therefrom, and payment of judgment thereon, if any, shall be had in the same manner as in the case of claims over which such court has jurisdiction under the provisions of the Judicial Code.

Institution of suit, etc.

SEC. 2. The United States district attorney for the western district of Missouri is hereby charged with the duty of defending the United States in any suit instituted under the authority of this Act.

Duty of district attorney.

SEC. 3. There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to pay judgments under this Act. Such amounts shall be paid by the Secretary of the Treasury when the judgment of the district court has become final and on presentation to the Secretary of a duly authenticated copy of the judgment. Such payment shall be in full settlement of all claims against the United States on account of claims arising out of such flood damage.

Appropriation authorized for payment of judgment.

Approved, August 11, 1939.

[CHAPTER 708]

AN ACT

August 11, 1939
[H. R. 2440]
[Private, No. 257]

For the relief of Thomas J. Smith.

Thomas J. Smith.
Release of certain charge against.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Thomas J. Smith, of Mankato, Kansas, is hereby relieved of the charge against him in the amount of $69, representing the amount paid to him by the United States as an employee of the Soil Conservation Service,

Department of Agriculture, for per diem in lieu of subsistence, at the rate of $3 per day for the period March 22 to April 15, 1936, in connection with travel incident to change of duty station from Mankato to Salina, Kansas, and while at Salina.

Approved, August 11, 1939.

[CHAPTER 709]

August 11, 1939
[H. R. 3689]
[Private, No. 258]

AN ACT

For the relief of the Columbus Iron Works Company.

Columbus Iron Works Co.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the Columbus Iron Works Company, Columbus, Georgia, the sum of $426.27, in full satisfaction of its claim against the United States for furnishing a quantity of cast-steel fittings to the War Department, United States Engineers Office, at Batesville, Mississippi, under unnumbered contract, dated December 2, 1937, and purchase order numbered 10714, of the same date, issued pursuant thereto (General Accounting Office claim numbered 0416015), covering the loss sustained through its clerical error in submitting bid on cast-iron fittings on lot numbered 2 of invitation numbered 1106-38-110 instead of on cast-steel fittings which the Columbus Iron Works Company was required to furnish: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 11, 1939.

[CHAPTER 710]

August 11, 1939
[H. R. 5350]
[Private, No. 259]

AN ACT

For the relief of Caryl Burbank, Preston A. Stanford, and Fire Association of Philadelphia.

Caryl Burbank.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $197.30 to Caryl Burbank, of Washington, District of Columbia, the sum of $55 to Preston A. Stanford, of Washington, District of Columbia, and the sum of $253.79 to the Fire Association of Philadelphia, of Philadelphia, Pennsylvania, in full settlement of their claims against the United States for property damages occasioned on October 3, 1938, in the city of Washington, District of Columbia, when an automobile in which an injured Works Progress Administration employee was being transported to a hospital collided with an automobile owned and operated by Preston A. Stanford, and insured by the Fire Association of Philadelphia, causing it, in turn, to strike an automobile owned and operated by Caryl Burbank: *Provided*, That, as a condition precedent to the payments directed herein, each claimant shall execute an instrument releasing William A. Farr, owner and operator of the vehicle transporting the injured Works

Preston A. Stanford.
Payment to.

Fire Association of Philadelphia, Philadelphia, Pa.
Payment to.

Provisos.
Condition precedent to payments.

Progress Administration employee, from liability for the damages occasioned to their respective automobiles and other property: *Provided further*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 11, 1939.

[CHAPTER 711]

AN ACT

To pay salary of Ruth Dornsife.

August 11, 1939
[H. R. 5491]
[Private, No. 260]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $104.83 to Ruth Dornsife, Toledo, Ohio, in full settlement of all claims against the United States for annual leave not granted her while she was in the employ of the Farm Security Administration, from December 16, 1935, to August 10, 1937: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Ruth Dornsife.
Payment to.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 11, 1939.

[CHAPTER 712]

AN ACT

For the relief of Mrs. Virgie B. Weaver.

August 11, 1939
[H. R. 5515]
[Private, No. 261]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions and limitations of sections 15 to 20, both inclusive, of the Act entitled "An Act to provide compensation for employees of the United States suffering injuries while in the performance of their duties, and for other purposes", approved September 7, 1916, as amended, are hereby waived in favor of Mrs. Virgie B. Weaver, Waco, Texas, a former employee of the United States of America at Camp McArthur, Texas, and the United States Employees' Compensation Commission is authorized to receive and consider her claim, under the remaining provisions of said Act, for injury and disability alleged to have been sustained in the latter part of 1917 or the early part of 1918 as a result of her employment in such capacity: *Provided*, That claim hereunder shall be filed within ninety days from the approval of this Act: *Provided further*, That no benefits shall accrue prior to the approval of this Act.

Mrs. Virgie B. Weaver.
Provisions of Employees' Compensation Act extended to.

39 Stat. 746, 747.
5 U. S. C. §§ 765–770.

Provisos.
Time for filing claim.

No prior benefits.

Approved, August 11, 1939.

[CHAPTER 713]

AN ACT

August 11, 1939
[H. R. 5704]
[Private, No. 262]

To amend Private Law Numbered 310, Seventy-fifth Congress, first session, an Act for the relief of D. E. Sweinhart.

D. E. Sweinhart.
Payment to estate of.
50 Stat. 1064.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Private Law Numbered 310, Seventy-fifth Congress, first session, an Act for the relief of D. E. Sweinhart, be, and it hereby is, amended as follows:

In section 1, after the words "pay to" and immediately preceding the words "D. E. Sweinhart", insert "Ernest D. Sweinhart, of Albuquerque, New Mexico, administrator of the estate of".

Approved, August 11, 1939.

[CHAPTER 714]

AN ACT

August 11, 1939
[H. R. 5857]
[Private, No. 263]

To amend Private Act Numbered 286, approved June 18, 1934, entitled "An Act for the relief of Carleton-Mace Engineering Corporation."

Carleton-Mace Engineering Corp.
48 Stat. 1407.
Settlement of claim for extra cost on contract.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Private Act Numbered 286, approved June 18, 1934, entitled "An Act for the relief of Carleton-Mace Engineering Corporation", be, and the same is hereby, amended by inserting the word "primarily" after the word "occasioned" and before the word "by"; by repealing the word "the" appearing after the word "preventing" and before the word "completion" and inserting in lieu thereof the words "orderly prosecution and"; by repealing the phrase "such amount, not exceeding"; by repealing the provision "as the Comptroller General may find from the facts and the evidence submitted to him to be the actual amount of the extra cost occasioned by the said embargo" and inserting in lieu thereof the following, "as found and determined by a Navy Board on June 9, 1920"; and by repealing the phrase "or so much thereof as may be necessary,".

Approved, August 11, 1939.

[CHAPTER 715]

AN ACT

August 11, 1939
[H. R. 6492]
[Private, No. 264]

For the relief of John L. Hicks, rural rehabilitation supervisor, Farm Security Administration, Department of Agriculture, Santa Rosa, New Mexico.

John L. Hicks.
Payment to.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, the sum of $77.50 to John L. Hicks, rural rehabilitation supervisor, Farm Security Administration, Department of Agriculture, Santa Rosa, New Mexico, to compensate him for the amount expended by him in satisfying the judgment rendered in the Fourth Judicial District Court, New Mexico, in the case of Luis Gutierrez, plaintiff, against John L. Hicks, defendant (numbered 2615), arising from said John L. Hicks' repossession, in good faith and upon reasonable cause, of certain horses mistakenly supposed to have been mortgaged to the former Resettlement Administration: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

Proviso.
Limitation on attorney's, etc., fees.

Penalty for violation.

Approved, August 11, 1939.

CONCURRENT RESOLUTIONS

CONCURRENT RESOLUTIONS

FIRST SESSION, SEVENTY-SIXTH CONGRESS

JOINT MEETING

January 4, 1939
[H. Con. Res. 3]

Joint meeting of the two Houses to receive communications from the President.

Resolved by the House of Representatives (the Senate concurring), That the two Houses of Congress assemble in the Hall of the House of Representatives on Wednesday, the 4th day of January 1939, at 1 o'clock in the afternoon, for the purpose of receiving such communications as the President of the United States shall be pleased to make to them.

Passed, January 4, 1939.

SESQUICENTENNIAL OF FIRST CONGRESS UNDER THE CONSTITUTION

February 1, 1939
[H. Con. Res. 4]

Sesquicentennial of First Congress under the Constitution.
Joint session in commemoration of, ordered.
Post, p. 1550.

Resolved by the House of Representatives (the Senate concurring), That in commemoration of the one hundred fiftieth anniversary of the First Congress of the United States under the Constitution, begun and held at the city of New York on Wednesday, the 4th of March 1789, the two Houses of Congress shall assemble in the Hall of the House of Representatives at 11 o'clock antemeridian, on Saturday, March 4, 1939.

Joint committee on arrangements.

That a joint committee consisting of five Members of the House of Representatives and five Members of the Senate shall be appointed by the Speaker of the House of Representatives and the President of the Senate, respectively, which is empowered to make suitable arrangements for fitting and proper exercises for the joint session of Congress herein authorized.

Designated invitations to be issued.

That invitations to attend the exercises be extended to the President of the United States and the Members of his Cabinet, the Chief Justice and Associate Justices of the Supreme Court of the United States, the Diplomatic Corps (through the Secretary of State), the General of the Armies, the Chief of Staff of the Army, the Chief of Naval Operations, the Major General Commandant of the Marine Corps, and the Commandant of the Coast Guard, and such other persons as the joint committee on arrangements shall deem proper.

President invited to make an address.

That the President of the United States is hereby invited to address the American people at the joint session of the Congress in commemoration of the one hundred fiftieth anniversary of the First Congress of the United States under the Constitution.

Passed, February 1, 1939.

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February 1, 1939
[H. Con. Res. 5]

"INVESTIGATION OF UN-AMERICAN ACTIVITIES AND PROPAGANDA"

"Investigation of Un-American Activities and Propaganda." Additional copies of House Report on, ordered printed. *Post*, p. 1552.

Resolved by the House of Representatives (the Senate concurring), That there be printed twenty-five thousand additional copies of House Report Numbered 2, current Congress, entitled "Investigation of Un-American Activities and Propaganda", of which three thousand copies shall be for the use of the Senate document room, and twenty-two thousand copies shall be for the use of the House document room.

Passed, February 1, 1939.

February 16, 1939
[H. Con. Res. 8]

SESQUICENTENNIAL OF FIRST CONGRESS UNDER THE CONSTITUTION

Sesquicentennial of First Congress under the Constitution. Hour of holding joint session in commemoration of. *Ante*, p. 1549.

Resolved by the House of Representatives (the Senate concurring), That the first paragraph of House Concurrent Resolution 4 of the Seventy-sixth Congress is hereby amended to read as follows: "That in commemoration of the one hundred fiftieth anniversary of the First Congress of the United States under the Constitution, begun and held at the city of New York on Wednesday, the 4th of March 1789, the two Houses of Congress shall assemble in the Hall of the House of Representatives at 12 o'clock meridian, on Saturday, March 4, 1939."

Passed, February 16, 1939.

March 16, 1939
[H. Con. Res. 12]

SESQUICENTENNIAL OF FIRST CONGRESS UNDER THE CONSTITUTION

Sesquicentennial of First Congress under the Constitution. Proceedings in commemoration of, ordered printed. *Ante*, p. 1549.

Resolved by the House of Representatives (the Senate concurring), That the proceedings at the joint session of the two Houses of Congress held in the House of Representatives on Saturday, March 4, 1939, in commemoration of the one hundred and fiftieth anniversary of the commencement of the First Congress of the United States under the Constitution, together with such additional matter as the Joint Committee on Arrangements in charge of these ceremonies may deem fitting and appropriate, in connection with this historical event, be printed, with illustrations, as a document; and that one million additional copies be printed, of which two hundred thousand copies shall be for the use of the Senate and eight hundred thousand copies for the use of the House of Representatives.

Passed, March 16, 1939.

March 31, 1939
[H. Con. Res. 11]

JOINT COMMITTEE ON FORESTRY

Joint Committee on Forestry. Continuance of, authorized.

52 Stat. 1452. *Post*, p. 1553.

Resolved by the House of Representatives (the Senate concurring), That the special joint committee, which was authorized and directed to study and make investigation of the present and prospective situation with respect to the forest land of the United States, its condition, ownership, and management, as it affects a balanced timber budget, watershed protection, flood control, and the other commodities and social economic benefits which may be derived from such land, be authorized to continue the investigation begun under S. Con. Res. 31 of the Seventy-fifth Congress and for such purposes said

committee shall have the same power and authority as were conferred upon it by S. Con. Res. 31 of the Seventy-fifth Congress, and shall report to the Congress as soon as practicable, and not later than April 1, 1940, the results of its investigation together with its recommendation for necessary legislation.

Report; time limitation.

Passed, March 31, 1939.

STATUE OF WILL ROGERS

April 3, 1939
[S. Con. Res. 1]

Resolved by the Senate (the House of Representatives concurring), That the Will Rogers Memorial Commission be, and it is hereby, authorized to place temporarily in the rotunda of the Capitol a statue of the late Will Rogers, of Oklahoma, and to hold ceremonies in the rotunda on said occasion; and that the Architect of the Capitol be, and he is hereby, authorized to make the necessary arrangements therefor.

Statue of Will Rogers.
Temporary placement and incidental ceremonies in Capitol rotunda, authorized.
Post, pp. 1554, 1555.

Passed, April 3, 1939.

TEMPORARY NATIONAL ECONOMIC COMMITTEE

April 5, 1939
[S. Con. Res. 3]

Resolved by the Senate (the House of Representatives concurring), That in accordance with paragraph 3 of section 2 of the Printing Act approved March 1, 1907, the Temporary National Economic Committee of the Congress be, and is hereby, empowered to procure the printing of five thousand additional copies of part 1 and each subsequent part of the hearings held before the said committee, who are directed by Public Resolution Numbered 113, approved June 16, 1938, to make a full and complete study and investigation with respect to the concentration of economic power in, and financial control over, production and distribution of goods and services.

Temporary National Economic Committee.
Additional copies of hearings before, ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.
52 Stat. 705.

Passed, April 5, 1939.

AUXILIARY VESSELS FOR THE NAVY

April 20, 1939
[S. Con. Res. 14]

Resolved by the Senate (the House of Representatives concurring), That the President of the United States be, and he is hereby, requested to return to the Senate the enrolled bill (S. 828) to permit the President to acquire and convert, as well as to construct, certain auxiliary vessels for the Navy; that if and when the said bill is returned by the President, the action of the Speaker of the House of Representatives and of the Vice President in signing the said bill be deemed to be rescinded; and that the Secretary of the Senate be, and he is hereby, authorized and directed, in the reenrollment of the said bill, to make the following correction, viz: On page 2, line 25, of the engrossed bill, strike out the figures "769" and insert in lieu thereof "768".

Auxiliary vessels for the Navy.
Return of bill (S. 828) requested.

Cancelation of signatures and correction in reenrollment, directed.

Ante, p. 619.

Passed, April 20, 1939.

May 3, 1939
[S. Con. Res. 6]

SPECIAL COMMITTEE ON TAXATION OF GOVERNMENTAL SECURITIES AND SALARIES, SENATE

Special Senate Committee on Taxation of Governmental Securities and Salaries.
Additional copies of hearings before, ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.

Resolved by the Senate (the House of Representatives concurring), That in accordance with paragraph 3 of section 2 of the Printing Act approved March 1, 1907, the Special Committee on Taxation of Governmental Securities and Salaries of the Senate be, and is hereby, authorized and empowered to have printed for its use one thousand additional copies of the hearings held before said committee during the current session on the resolution (S. Res. 303, Seventy-fifth Congress) establishing a special Committee on the Taxation of Governmental Securities and Salaries.

Passed, May 3, 1939.

May 9, 1939
[S. Con. Res. 7]

TENNESSEE VALLEY AUTHORITY

Tennessee Valley Authority.
Additional copies of hearings before special congressional investigating committee, ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.
52 Stat. 154.

Resolved by the Senate (the House of Representatives concurring), That in accordance with paragraph 3 of section 2 of the Printing Act approved March 1, 1907, the special joint congressional committee of the Congress appointed pursuant to Public Resolution Numbered 83, approved April 4, 1938, to make a full and complete investigation of the administration of the Tennessee Valley Authority Act of 1933, as amended, be, and is hereby, empowered to procure the printing of one thousand additional copies of the hearings held before the said committee during its investigation.

Passed, May 9, 1939.

May 9, 1939
[S. Con. Res. 9]

"REPORT OF THE JOINT COMMITTEE OF CONGRESS APPOINTED TO INVESTIGATE THE TENNESSEE VALLEY AUTHORITY"

"Report of the Joint Committee of Congress Appointed to Investigate the Tennessee Valley Authority."
Additional copies of, ordered printed.

Resolved by the Senate (the House of Representatives concurring), That there be printed three thousand additional copies of Senate Document Numbered 56, current session, entitled "Report of the Joint Committee of Congress Appointed to Investigate the Tennessee Valley Authority", which was submitted to the Congress on March 31, 1939, of which one thousand copies shall be for the use of the Senate document room, and two thousand copies for the use of the House document room.

Passed, May 9, 1939.

May 10, 1939
[H. Con. Res. 16]

"INVESTIGATION OF UN-AMERICAN ACTIVITIES AND PROPAGANDA"

"Investigation of Un-American Activities and Propaganda."
Additional copies of House Report on, ordered printed.
Ante, p. 1550.

Resolved by the House of Representatives (the Senate concurring), That there be printed twenty-five thousand additional copies of House Report Numbered 2, current Congress, entitled "Investigation of Un-American Activities and Propaganda", of which three thousand copies shall be for the use of the Senate document room, and twenty-two thousand copies shall be for the use of the House document room.

Passed, May 10, 1939.

VISIT OF THE KING AND QUEEN OF GREAT BRITAIN AND PARTY TO THE CAPITOL

May 23, 1939
[S. Con. Res. 17]

Resolved by the Senate (the House of Representatives concurring), That the two Houses of Congress shall assemble in their respective Houses on Friday, June 9, 1939, at 10:30 o'clock antemeridian, and thereafter, in recess, the Members of each House shall proceed informally to the rotunda of the Capitol at 11 o'clock antemeridian, for the purpose of welcoming Their Majesties the King and Queen of Great Britain, and the members of their party, on the occasion of their visit to the Capitol, and at the conclusion of such ceremonies the two Houses shall reassemble in their respective Chambers.

Visit of the King and Queen of Great Britain and party to the Capitol.
Ceremonies for welcoming Their Majesties, Friday, June 9, 1939, ordered.

That a joint committee consisting of three Members of the Senate, to be appointed by the President of the Senate, and three Members of the House of Representatives, to be appointed by the Speaker of the House, is hereby authorized to make the necessary arrangements for carrying out the purpose of this concurrent resolution.

Joint committee on arrangements.

Passed, May 23, 1939.

SOCIAL SECURITY ACT AMENDMENTS OF 1939

May 24, 1939
[H. Con. Res. 25]

Resolved by the House of Representatives (the Senate concurring), That, in accordance with paragraph 3, section 2, of the Printing Act, approved March 1, 1907, the Committee on Ways and Means of the House of Representatives be, and is hereby, authorized and empowered to have printed for its use five thousand additional copies of the hearings held before said committee during the current session on the bill entitled "Social Security Act Amendments of 1939."

Social Security Act Amendments of 1939.
Additional copies of hearings on bill ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.
Ante, p. 1360.

Passed, May 24, 1939.

JOINT COMMITTEE ON FORESTRY

May 29, 1939
[H. Con. Res. 23]

Resolved by the House of Representatives (the Senate concurring), That the limit of expenditures under S. Con. Res. 31, Seventy-fifth Congress (providing for the establishment of a Joint Committee on Forestry), is hereby increased by $7,000, of which one-half shall be payable from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives upon vouchers approved by the chairman of the committee.

Joint Committee on Forestry.
Limit of expenditure by, increased.
52 Stat. 1452.
Ante, p. 1550.
Division of.

Passed, May 29, 1939.

RECEPTION OF THE KING AND QUEEN OF GREAT BRITAIN IN THE ROTUNDA OF THE CAPITOL

June 13, 1939
[S. Con. Res. 20]

Resolved by the Senate (the House of Representatives concurring), That the expenses incurred by the joint committee appointed pursuant to S. Con. Res. 17, Seventy-sixth Congress, to arrange for the reception of Their Majesties the King and Queen of Great Britain in the rotunda of the Capitol on June 9, 1939, shall be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives upon vouchers approved by the chairman of the joint committee.

Reception of the King and Queen of Great Britain.
Expenses of joint committee on arrangements ordered paid.
Division of.

Passed, June 13, 1939.

June 13, 1939
[H. Con. Res. 28]

Works Progress Administration.
Additional copies of hearings before House investigating subcommittee ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.

WORKS PROGRESS ADMINISTRATION

Resolved by the House of Representatives (the Senate concurring), That, in accordance with paragraph 3, of section 2, of the Printing Act approved March 1, 1907, the Committee on Appropriations of the House of Representatives is hereby authorized and empowered to have printed, with illustrations, for its use two thousand additional copies of each part of the hearings held before a subcommittee of said committee, during the current session, pursuant to the resolution (H. Res. 130) directing the Committee on Appropriations to make an investigation and study of the Works Progress Administration as a basis for legislation.

Passed, June 13, 1939.

June 19, 1939
[S. Con. Res. 21]

Statue of Will Rogers.
Acceptance and thanks of Congress to Oklahoma for.
Ante, p. 1551; *post*, p. 1555.

Copy of resolutions to Governor.

STATUE OF WILL ROGERS

Resolved by the Senate (the House of Representatives concurring), That the statue of Will Rogers, presented by the State of Oklahoma, now in the Capitol Building, is accepted in the name of the United States, and that the thanks of Congress be tendered to the State for the contribution of the statue of one of its most eminent citizens, illustrious for his distinguished civic services.

Resolved, That a copy of these resolutions, suitably engrossed and duly authenticated, be transmitted to the Governor of Oklahoma.

Passed, June 19, 1939.

June 20, 1939
[S. Con. Res. 19]

Transcontinental toll roads.
Additional copies of report on, ordered printed.

Distribution.

TRANSCONTINENTAL TOLL ROADS

Resolved by the Senate (the House of Representatives concurring), That there be printed sixteen thousand additional copies of House Document Numbered 272, entitled "Message From the President of the United States Transmitting a Report of the Bureau of Public Roads on the Feasibility of a System of Transcontinental Toll Roads and a Master Plan for Free Highway Development" of which five thousand copies shall be for the use of the Senate Committee on Post Offices and Post Roads; one thousand copies for the Senate document room; nine thousand copies for the use of the House Committee on Roads and one thousand copies for the House document room.

Passed, June 20, 1939.

June 30, 1939
[S. Con. Res. 22]

Army of the United States.
Descriptive manuscript ordered printed.

Distribution.

ARMY OF THE UNITED STATES

Resolved by the Senate (the House of Representatives concurring), That the manuscript submitted to the Senate by Senator Morris Sheppard on June 7, 1939, and referred to the Committee on Printing, containing a general description of the Army of the United States, its components, its arms, services, and bureaus, its military and non-military activities, be printed, with illustrations, as a public document; and that ten thousand seven hundred additional copies shall be printed, with illustrations, and bound, as may be directed by the Joint Committee on Printing, of which two thousand five hundred copies shall be for the use of the Senate and eight thousand copies for the use of the House of Representatives, and one hundred copies to each of the Committees on Military Affairs of the two Houses of Congress.

Passed, June 30, 1939.

"SURVEY OF EXPERIENCES IN PROFIT SHARING AND POSSIBILITIES OF INCENTIVE TAXATION"

July 13, 1939
[S. Con. Res. 24]

"Survey of Experiences in Profit Sharing and Possibilities of Incentive Taxation."
Additional copies ordered printed.
Distribution.

Resolved by the Senate (the House of Representatives concurring), That there be printed twelve thousand additional copies of Senate Report Numbered 610, a report of a subcommittee of the Committee on Finance submitted pursuant to S. Res. 215 (Seventy-fifth Congress), entitled "Survey of Experiences in Profit Sharing and Possibilities of Incentive Taxation", of which one thousand copies shall be for the use of the Senate document room, ten thousand copies for the use of the Senate Committee on Finance, and one thousand copies for the House document room.

Passed, July 13, 1939.

PROFIT-SHARING SYSTEMS

July 13, 1939
[S. Con. Res. 25]

Profit-sharing systems.
Additional copies of hearings relative to, ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.

Resolved by the Senate (the House of Representatives concurring), That, in accordance with paragraph 3 of section 2 of the Printing Act, approved March 1, 1907, the Committee on Finance of the Senate be, and is hereby, authorized and empowered to have printed for its use ten thousand additional copies of the hearings held before a subcommittee of said committee during the Seventy-fifth Congress pursuant to the resolution (S. Res. 215) providing for an investigation of existing profit-sharing systems between employers and employees in the United States.

Passed, July 13, 1939.

BILL ENTITLED "TRANSPORTATION ACT OF 1939"

July 13, 1939
[S. Con. Res. 26]

"Transportation Act of 1939."
Additional copies of hearings ordered printed.
34 Stat. 1012.
44 U. S. C. § 154.

Resolved by the Senate (the House of Representatives concurring), That, in accordance with paragraph 3 of section 2 of the Printing Act approved March 1, 1907, the Committee on Interstate Commerce of the Senate be, and is hereby, authorized and empowered to have printed for its use one thousand additional copies of the hearings held before said committee during the current session on the bill (S. 2009) entitled "Transportation Act of 1939".

Passed, July 13, 1939.

STATUE OF WILL ROGERS

July 17, 1939
[H. Con. Res. 29]

Statue of Will Rogers.
Proceedings on acceptance of, ordered printed.
Ante, pp. 1551, 1554.

Distribution.

Resolved by the House of Representatives (the Senate concurring), That there be printed with illustrations and bound, in such form and style as may be directed by the Joint Committee on Printing, the proceedings in Congress at the unveiling in the rotunda, together with such other matter as the joint committee may deem pertinent thereto, upon the occasion of the acceptance of the statue of Will Rogers, presented by the State of Oklahoma, five thousand two hundred copies; of which one thousand copies shall be for the use of the Senate, and two thousand seven hundred copies for the use of the House of Representatives, and the remaining one thousand five hundred copies shall be for the use of and distribution by the Senators and Representatives in Congress from the State of Oklahoma.

Illustrations.

SEC. 2. The Joint Committee on Printing is hereby authorized to have the copy prepared for the Public Printer, who shall provide suitable illustrations to be bound with these proceedings.

Passed, July 17, 1939.

July 19, 1939
[S. Con. Res. 28]

DISTRICT OF COLUMBIA REVENUE ACT OF 1939

District of Columbia Revenue Act of 1939.
Corrections in enrollment.

Resolved by the Senate (the House of Representatives concurring), That the Clerk of the House, in the enrollment of the bill (H. R. 6577) to provide revenue for the District of Columbia, and for other purposes, is authorized and directed to make the following changes:

(1) On page 2 of the conference report agreed to by the House on July 18, 1939, under the heading "TABLE OF CONTENTS", in section 4 (a), strike out "resident", and in sections 4 (b) and 5 (c), strike out "and nonresident individuals";

Ante, p. 1086.

(2) On page 7 of such conference report, in the heading of subsection (c) of section 5, strike out "AND NONRESIDENT INDIVIDUALS"; and

Ante, p. 1091.

(3) On page 18 of such conference report, in section 31, strike out "title VI" and insert in lieu thereof "title IX".

Ante, p. 1101.

Passed, July 19, 1939.

July 25, 1939
[H. Con. Res. 10]

AMERICAN ASSOCIATION OF STATE HIGHWAY OFFICIALS

American Association of State Highway Officials.
Preamble.

Whereas this year marks the twenty-fifth anniversary of the organization of the American Association of State Highway Officials, which is composed of officials of the highway departments of all the States, Hawaii, Puerto Rico, the District of Columbia, and the United States Bureau of Public Roads; and

Whereas said association through its members represents the State and Federal governmental agencies which have constructed and maintained a vast system of highways throughout the Nation, which highways are becoming increasingly important in local and interstate transportation; and

Whereas said association has announced that it is planning to celebrate in a fitting manner this quarter century of road building at a national meeting to be held during the month of October 1939 in the cities of Washington, District of Columbia; and Richmond, Virginia: Therefore be it

Sense of Congress that highway development merits appreciation.

Resolved by the House of Representatives (the Senate concurring), That it is the sense of the Congress that the splendid results which have been accomplished in the vital development of our national highway transportation system merit an expression of public appreciation by the Congress.

Conveyance of appreciation by special Congressional committee.

SEC. 2. A special committee of the Congress is hereby established, to consist of three Members of the Senate, to be appointed by the President of the Senate, and three Members of the House of Representatives, to be appointed by the Speaker of the House of Representatives, to convey to the members of the American Association of State Highway Officials at the national meeting of said association to be held in the cities of Washington, District of Columbia, and Richmond, Virginia, during the month of October 1939 an expression of appreciation by the Congress of the praiseworthy accomplishments realized under their leadership and direction in the field of highway development.

Passed, July 25, 1939.

VIRGINIA (MERRIMAC)-MONITOR COMMISSION

August 2, 1939
[H. Con. Res. 32]

Virginia (Merrimac)-Monitor Commission, establishment, composition, etc.

Resolved by the House of Representatives (the Senate concurring), That there is hereby established a commission to be known as the Virginia (Merrimac)-Monitor Commission (hereinafter referred to as the commission) and to be composed of six commissioners, as follows: Three Senators to be appointed by the President of the Senate and three Members of the House of Representatives to be appointed by the Speaker of the House. The commissioners shall serve without compensation and shall select a chairman from among their number.

Memorial in commemoration of battles in Hampton Roads, Va., consideration, etc.

SEC. 2. That it shall be the duty of the commissioners to consider and report as to the feasibility, practicability, and desirability of creating in Hampton Roads, Virginia, or on or near the shores thereof, at a site to be selected by the commission, a suitable memorial in commemoration of the battles in Hampton Roads, Virginia, (1) on March 8, 1862, participated in by the former United States frigate Merrimac, raised after burning, and rechristened the Confederate States Ironclad Virginia, and Cumberland, Congress, Minnesota, Roanoke, and Saint Lawrence; and (2) on March 9, 1862, the first battle in the history of the world between ironclads; that is, the Confederate ironclad Virginia (Merrimac) and the United States ironclad Monitor. The said commission shall report an estimate of the probable cost of said memorial and give due and proper consideration to such plan or plans as may be submitted to them for said memorial; shall confer with such civic associations and organizations and with such other commissions, Federal, State, or municipal, as may be appointed or created for purposes similar to the purposes of this concurrent resolution; shall take such steps as may be necessary to secure the coordination and correlation of plans prepared by such commissions, organizations, or agencies; shall ascertain and report as to the extent to which such commissions, organizations, or agencies will cooperate in creating said memorial and shall do all such other things as may be necessary to carry into full effect the intents and purposes of this concurrent resolution.

Cost, plans, etc.

Conferences with civic, etc., organizations.

Employment of secretary and other personnel.

SEC. 3. That the commission, after selecting a chairman and vice chairman from among their members, may appoint or employ a secretary and such other assistants as may be needed for clerical work connected with the duties of the commission: *Provided*, That said commission can so arrange that no part of the pay or expense of said secretary and other assistants shall be paid by the United States.

Proviso.
Federal expense restriction.

Assistance of Commission of Fine Arts.

SEC. 4. That the said commission be, and the same is hereby, authorized to call upon the Commission of Fine Arts, in Washington, for their assistance and advice in connection with any plan or plans that may be submitted or considered, and the said Commission of Fine Arts is directed to render such assistance and advice as its other duties may permit and as may be within its power.

Report to Congress by April 15, 1940.

SEC. 5. That the commission shall on or before the 15th day of April 1940 make a report to Congress for such enabling legislation, if any, as the Congress may desire.

Duration of commission.

SEC. 6. That the commission hereby created shall expire within two years after the adoption of this concurrent resolution.

Effective date.

SEC. 7. That this concurrent resolution shall take effect immediately.

Passed, August 2, 1939.

August 5, 1939
[H. Con. Res. 33]

SUPREME COURT, SESQUICENTENNIAL

Supreme Court, sesquicentennial of first session.
Joint committee to arrange exercises in commemoration of, authorized.

Resolved by the House of Representatives (the Senate concurring), That a joint committee consisting of five Members of the House of Representatives and five Members of the Senate shall be appointed by the Speaker of the House of Representatives and the President of the Senate, respectively, which is empowered to make plans and suitable arrangements for fitting and proper exercises, to be held on the 1st day of February 1940, in commemoration of the one hundred and fiftieth anniversary of the commencement of the first session of the Supreme Court of the United States, held at the city of New York on Monday, the 1st day of February 1790.

Passed, August 5, 1939.

August 5, 1939
[H. Con. Res. 35]

SIGNING OF ENROLLED BILLS, ETC.

Enrolled bills or joint resolutions.
Signing after adjournment authorized.

Resolved by the House of Representatives (the Senate concurring), That notwithstanding the adjournment of the first session of the Seventy-sixth Congress, the President of the Senate and the Speaker of the House of Representatives be, and they are hereby, authorized to sign any enrolled bills or joint resolutions duly passed by the two Houses and which have been examined by the Committee on Enrolled Bills of each House and found truly enrolled.

Passed, August 5, 1939.

August 5, 1939
[S. Con. Res. 29]

ADJOURNMENT

Adjournment of Congress, August 5, 1939.

Resolved by the Senate (the House of Representatives concurring), That the two Houses of Congress shall adjourn on Saturday, the 5th day of August 1939, and that when they adjourn on said day they stand adjourned sine die.

Passed, August 5, 1939.

TREATIES

NOTICE

In this section are included all instruments, whether called treaties, conventions, protocols, or otherwise, entered into on the part of the United States by the President by and with the advice and consent of the Senate.

TREATIES

Supplementary extradition treaty between the United States of America and Norway. Signed at Washington February 1, 1938; ratification advised by the Senate June 13, 1938; ratified by the President July 6, 1938; ratified by Norway March 10, 1938; ratifications exchanged at Oslo, August 6, 1938; proclaimed August 15, 1938.

February 1, 1938
[T. S. No. 934]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Supplementary extradition treaty with Norway.
Preamble.

WHEREAS a supplementary extradition treaty between the United States of America and the Kingdom of Norway was concluded and signed by their respective plenipotentiaries at Washington on the first day of February, one thousand nine hundred and thirty-eight, the original of which supplementary extradition treaty, being in the English and Norwegian languages, is word for word as follows:

Contracting powers.

The United States of America and the Kingdom of Norway being desirous of enlarging the list of crimes on account of which extradition may be granted under the treaty concluded between the United States of America and Norway on June 7, 1893, with a view to the better administration of justice and prevention of crime within their respective territories and jurisdictions, have resolved to conclude a supplemental treaty for this purpose and have appointed as their Plenipotentiaries:

Amerikas Forente Stater og Kongeriket Norge som ønsker å utvide fortegnelsen over forbrydelser for hvilke utlevering kan innrømmes i henhold til den traktat som blev sluttet mellem Amerikas Forente Stater og Norge den 7. juni 1893, med det formål å bedre strafferettspleien og å forebygge forbrydelser innenfor deres respektive territorier og jurisdiksjoner, har besluttet å avslutte en tilleggstraktat i dette øiemed og har opnevnt som sine befullmektigede:

28 Stat. 1187.

Plenipotentiaries.

The President of the United States of America,

Mr. Cordell Hull, Secretary of State of the United States of America; and

His Majesty the King of Norway:

Mr. Wilhelm Munthe de Morgenstierne, his Envoy Extraordi-

Presidenten for Amerikas Forente Stater,

Herr Cordell Hull, Amerikas Forente Staters Utenriksminister; og

Hans Majestet Norges Konge,

Herr Wilhelm von Munthe av Morgenstierne, sin overordentlige

nary and Minister Plenipotentiary in Washington;

who, having communicated to each other their respective full powers, which were found to be in due and proper form, have agreed to and concluded the following articles:

Sendemann og befullmektigede Minister i Washington;

som, efter å ha meddelt hverandre sine fullmakter, som blev funnet i god og riktig form, er kommet overens om og har sluttet avtale om følgende bestemmelser:

ARTICLE I

ARTIKKEL I

Additions to extraditable crimes.

28 Stat. 1188.

The following crimes are added to the list of crimes numbered 1 to 12 in Article II of the said treaty of June 7, 1893, on account of which extradition may be granted, that is to say:

Følgende forbrydelser føies til i fortegnelsen over forbrydelser, nummerert 1 til 12, i artikkel II i nevnte traktat av 7. juni 1893, for hvilke utlevering kan innrømmes, nemlig:

Crimes or offenses against bankruptcy laws.

13. Crimes or offenses against the bankruptcy laws, provided that the act may be punished in the United States as a felony and in Norway is a crime which, under the General Civil Penal Code, may be punished with a more severe penalty than imprisonment for one year.

13. Konkursforbrydelser, forutsatt at handlingen i De Forente Stater kan straffes som "felony" og i Norge er en forbrydelse som efter den almindelige borgerlige straffelov kan medføre strengere straff enn fengsel i ett år.

Narcotics.

14. Violations of legislation concerning narcotics, if the act, committed in Norway, would be subject to punishment by imprisonment.

14. Overtredelser av lovgivningen om narkotiske midler, forsåvidt handlingen, begått i Norge, vilde kunne medføre fengselsstraff.

ARTICLE II

ARTIKKEL II

Considered part of Treaty of June 7, 1893.

28 Stat. 1187.

The present treaty shall be considered as an integral part of said Extradition Treaty of June 7, 1893, and Article II of the last-mentioned treaty shall be read as if the list of crimes and offenses therein contained had originally comprised the additional crimes and offenses specified and numbered 13 and 14 in the first Article of the present treaty.

Nærværende traktat skal ansees som en integrerende del av nevnte utleveringstraktat av 7. juni 1893, og artikkel II i sistnevnte traktat skal leses som om den fortegnelse over forbrydelser og forseelser den inneholder, oprinnelig hadde omfattet de tilføiede forbrydelser og forseelser som er omhandlet og gitt nummer 13 og 14 i første artikkel i nærværende traktat.

Ratification.

The present treaty shall be ratified by the High Contracting Parties in accordance with their respective constitutional methods,

Nærværende traktat skal ratifiseres av de høie kontraherende parter i overensstemmelse med deres respektive forfatningsmes-

and shall take effect on the date of the exchange of ratifications which shall take place at Oslo as soon as possible.

Effective date.

IN WITNESS WHEREOF, the above-mentioned Plenipotentiaries have signed the present treaty in both the English and Norwegian languages and have hereunto affixed their seals.

Signatures.

DONE, in duplicate, at Washington, this first day of February, nineteen hundred and thirty-eight.

CORDELL HULL [SEAL]
W. MORGENSTIERNE [SEAL]

sige regler og skal tre i kraft fra dagen for utvekslingen av ratifikasjonene som skal finne sted i Oslo så snart som mulig.

Til bekreftelse herav har ovennevnte befullmektigede undertegnet nærværende traktat både i det engelske og det norske sprog og har forsynt den med sine segl.

Utferdiget i to eksemplarer i Washington den 1ste februar 1938.

AND WHEREAS the said supplementary extradition treaty has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Oslo, on the sixth day of August, one thousand nine hundred and thirty-eight;

Exchange of ratifications.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said supplementary extradition treaty to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

Proclamation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifteenth day of August in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

March 18, 1938
[T. S. No. 935]

Convention between the United States of America and the Netherlands providing for the arbitration of a difference relating to payment for certain military supplies. Signed at Washington March 18, 1938; ratification advised by the Senate June 13, 1938; ratified by the President July 6, 1938; ratified by the Netherlands June 16, 1938; ratifications exchanged at Washington August 2, 1938; proclaimed August 15, 1938.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Convention with the Netherlands providing for the arbitration of a difference relating to payment for certain military supplies.
Preamble.

WHEREAS a convention between the United States of America and the Kingdom of the Netherlands providing for the arbitration of a difference between the Government of the United States of America and the Government of the Netherlands in regard to the sufficiency of the payment made by the Government of the United States of America to the Government of the Netherlands for certain military supplies of the Netherlands Government which were requisitioned by the Government of the United States of America in 1917, was concluded and signed by their respective plenipotentiaries at Washington on the eighteenth day of March, one thousand nine hundred and thirty-eight, the original of which convention is word for word as follows:

WHEREAS, in November 1917, the Government of the United States of America requisitioned certain military supplies of the Government of the Netherlands, for which it paid a sum not considered by the Government of the Netherlands to be the full amount to which it was entitled therefor, while the Government of the United States of America considers, on the contrary, that it has paid more than was due,

WHEREAS it has been found impossible to adjust the resulting differences of opinion by diplomacy,

Contracting powers.

WHEREAS the President of the United States of America and Her Majesty, the Queen of the Netherlands, are desirous of reaching an amicable settlement of their differences, by arbitration if necessary, and that a convention be concluded for that purpose, have named as their plenipotentiaries, that is to say:

Plenipotentiaries.

The President of the United States of America:

Cordell Hull, Secretary of State of the United States of America, and

Her Majesty, the Queen of the Netherlands:

Jonkheer H. M. van Haersma de With, Envoy Extraordinary and Minister Plenipotentiary of the Netherlands to the United States of America,

Who, having communicated to each other their respective full powers, found in good and due form, have agreed upon the following articles:

ARTICLE I

Presentation of Memorial by Agent for Netherlands.

First. Within six months from the date of the exchange of ratifications hereof the Agent for the Government of the Netherlands shall present to the Agent for the Government of the United States of America a Memorial in which shall be fully set forth:

(a) the facts on which the Netherlands Government rests its claim against the Government of the United States of America,

(b) the amount of additional compensation demanded, the principal of which compensation shall in no event exceed the difference between the florins alleged to have been expended by the Netherlands Government and the amount in dollars received by it, leaving to the Arbitrator the question as to whether, in the event of an award, interest should be granted,

(c) an explanation of the grounds and theory on which the claim is predicated.

Such Memorial shall be accompanied by all the evidence upon which the claim is considered to be based, it being clearly understood that no further evidence may be injected into the case either during the discussions mentioned in Article II below or during the possible adjudication of the claim, except as hereinafter provided.

Answer to Memorial by Agent for the United States of America.

Second. Within eight months from the date of receipt by the Agent for the Government of the United States of America of such Memorial, he shall present to the Agent for the Government of the Netherlands an Answer to the Memorial, in which shall be fully set forth:

(a) the facts relied upon by the Government of the United States of America in defense of the claim of the Government of the Netherlands and the facts on which the Government of the United States of America rests any counterclaim,

(b) the amount of such counterclaim,

(c) an explanation of the grounds and theory on which the defense and any such counterclaim are predicated.

To such Answer there shall be attached all the evidence upon which the defense of the claim and upon which the counterclaim are considered to be based, and no further evidence shall be injected into the case, either in support or defense, either during the stage of discussions mentioned in Article II below or during possible arbitration, except as hereinafter provided.

Brief by Agent for the Netherlands.

Third. With all issues of fact and law thus defined, the Agent for the Government of the Netherlands shall, within six months from the date of the receipt of the Answer, file with the Agent for the Government of the United States of America a written Brief containing all such factual and legal contentions as he may desire to make in support of the claim and in defense of the counterclaim. In such Brief the Agent for the Netherlands Government, without being allowed to

change the general grounds of the claim as stated in the Memorial, may further explain such grounds in the light of the Answer and the evidence filed therewith and he may file with such Brief only such evidence as is strictly in refutation of the Answer or of the evidence filed with the Answer, but which does not lay the basis of any new grounds for the claim. With the Brief there may be filed also an Answer to the counterclaim, which Answer shall be governed by paragraph "Second" above.

Reply Brief by Agent for the United States.

Fourth. Within six months from the date of the receipt of such Brief the Agent for the Government of the United States of America shall file with the Agent for the Government of the Netherlands a Reply Brief containing all such factual and legal contentions as he may desire to make in defense of the claim and in support of the counterclaim. In such Reply Brief the Agent for the Government of the United States of America, without being allowed to change the general grounds of the defense of the claim or the general grounds of the counterclaim, may further explain such grounds in the light of the Brief of the Government of the Netherlands, the Answer to the counterclaim, and the evidence filed therewith, and he may file with such Reply Brief only such evidence as is strictly in refutation of the Brief or the evidence filed therewith, but which does not lay the basis of any new grounds for defense of the claim or any new grounds for the counterclaim.

ARTICLE II

Reference to arbitration if agreement not reached within designated time.

In the event that the two Governments shall be unable to agree upon a disposition of the claim and the counterclaim or upon any portions thereof within the six months next succeeding the delivery of the Reply Brief of the Government of the United States of America, the pleadings thus exchanged shall be referred to arbitration for the decision of any such unsettled questions, it being clearly understood, however, that in no event shall the issues of the claim or of the counterclaim, either factual or legal, or the contentions of either party, as herein submitted to diplomatic discussion, be changed in character, or the written record above described augmented in the event the matter is so referred to arbitration.

ARTICLE III

Issues to be decided.

The issues to be decided shall be those formulated by the pleadings exchanged in pursuance of Article I hereof, or such of those issues as shall not have been previously settled by agreement of the two Governments.

The Arbitrator shall decide such issues in conformity with applicable law.

ARTICLE IV

Arbitral tribunal.

The arbitral tribunal shall consist of a sole Arbitrator, to be selected by mutual agreement of the two Governments, who shall be a jurist of repute, familiar with the English language, and who shall not be a national of the Netherlands or of the United States of America.

ARTICLE V

Delivery of pleadings to Arbitrator if negotiations fail to result in full settlement.

Within thirty days from the termination of the period specified in Article II above, if the diplomatic negotiations referred to therein shall not have resulted in a full settlement of the claim and counterclaim, the pleadings provided for in Article I above shall be delivered to the Arbitrator by means of a joint communication of the two Agents.

ARTICLE VI

Oral proceedings.

As soon as possible after the date of the receipt of the above-mentioned pleadings by the Arbitrator, and not later than four months from that date, he shall convene the parties at a place to be determined by the two Governments for the purpose of hearing such oral arguments by Agents or Counsel, or both, for each Government, as they may desire to make. The conduct of the oral proceedings shall be under the control of the Arbitrator. Authentic minutes of the meetings shall be kept by a Secretary, to be designated by the Arbitrator, and shall be signed by the Arbitrator and the Secretary.

Time extensions.

The periods of time mentioned in Articles V and VI hereof may be extended by mutual agreement of the two Governments.

ARTICLE VII

Arbitrator's decision; time limitation.

The Arbitrator shall be obligated to render his decision within three months from the date on which the oral arguments close, unless, upon the request of the Arbitrator, the two Governments agree to extend that period.

To be signed in duplicate.

The decision of the Arbitrator shall be rendered in two signed copies, one of which shall be sent to each Government. It shall state the grounds of the decision and shall be in the English language.

Language to be used; translations.

The language of the pleadings and oral proceedings shall be English. All evidence submitted in any language other than English shall be accompanied by a full and correct translation in the English language.

Finality of decision.

The decision of the Arbitrator shall be accepted as final and binding upon the two Governments.

ARTICLE VIII

Payment of expenses.

Each Government shall pay the expenses of the presentation and conduct of its own case before the Arbitrator, all joint expenses, including the honorarium for the Arbitrator, to be borne by the two Governments in equal proportions.

ARTICLE IX

Ratification.

This convention shall be ratified by the High Contracting Parties and shall take effect immediately upon the exchange of ratifications, which shall take place at Washington as soon as possible.

Signatures.

IN WITNESS WHEREOF, the respective plenipotentiaries have signed this convention and have hereunto affixed their seals.

DONE in duplicate at Washington, this eighteenth day of March, 1938.

[SEAL] CORDELL HULL
[SEAL] H. M. VAN HAERSMA DE WITH

Exchange of ratifications.

AND WHEREAS the said convention has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington, on the second day of August, one thousand nine hundred and thirty-eight;

Proclamation.

Now, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said convention to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifteenth day of August in the year of our Lord one thousand nine hundred and thirty-
[SEAL] eight, and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

Treaty between the United States of America and Lithuania defining in certain cases the liability for military service and other acts of allegiance of naturalized persons and persons born with double nationality. Signed at Kaunas October 18, 1937; ratification advised by the Senate June 13, 1938; ratified by the President July 5, 1938; ratified by Lithuania December 30, 1937; ratifications exchanged at Washington July 20, 1938; proclaimed August 15, 1938.

October 18, 1937
[T. S. No. 936]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Liability for military service, etc., of naturalized persons and persons born with double nationality, United States and Lithuania.
Preamble.

WHEREAS a treaty between the United States of America and Lithuania defining in certain cases the liability for military service or any other act of allegiance of nationals of either country who have been or shall become naturalized in the territory of the other country, as well as of certain classes of persons born with double nationality, was concluded and signed by their respective Plenipotentiaries at Kaunas on the eighteenth day of October, one thousand nine hundred and thirty-seven, the original of which treaty being in the English and Lithuanian languages, is word for word as follows:

Contracting powers.

The United States of America and Lithuania being desirous of defining in certain cases the liability for military service or any other act of allegiance of nationals of either country who have been or shall become naturalized in the territory of the other country as well as of certain classes of persons born with double nationality, have resolved to conclude a treaty on the subject and for that purpose have appointed their Plenipotentiaries, that is to say:

Jungtinės Amerikos Valstybės ir Lietuva, norėdamos sutvarkyti tam tikrais atsitikimais karinės prievolės bei kitų ištikimybės veiksmų atlikimą, kiek tai liečia vienos šalies piliečius, kurie buvo arba bus natūralizuoti kitos šalies teritorijoje, arba kai kurių kategorijų asmenis, kurie gimimu yra įgiję abiejų Susitariančių Šalių pilietybę, nutarė sudaryti šiuo reikalu sutartį ir tam tikslui paskyrė savo įgaliotiniais:

Plenipotentiaries.

THE PRESIDENT OF THE UNITED STATES OF AMERICA:

C. PORTER KUYKENDALL, CHARGE D'AFFAIRES AD INTERIM OF THE UNITED STATES OF AMERICA TO LITHUANIA;

and

THE PRESIDENT OF THE REPUBLIC OF LITHUANIA:

JUNGTINIŲ AMERIKOS VALSTYBIŲ PREZIDENTAS:

C. PORTER KUYKENDALL, JUNGTINIŲ AMERIKOS VALSTYBIŲ CHARGE D'AFFAIRES AD INTERIM LIETUVAI;

ir

LIETUVOS RESPUBLIKOS PREZIDENTAS:

STASYS LOZORAITIS, MINISTER OF FOREIGN AFFAIRS;

Who, having communicated to each other their full powers found to be in good and due form, have agreed upon the following articles:

STASĮ LOZORAITĮ, UŽSIENIŲ REIKALŲ MINISTERĮ;

kurie, pateikę vienas antram savo įgaliojimus, rastus gera ir tinkama forma sudarytus, susitarė dėl šių nuostatų:

ARTICLE I

I STRAIPSNIS

Naturalized persons returning to country of former nationality for temporary stay.

Nationals of either country, who have been or shall become naturalized in the territory of the other country shall not, upon returning to the country of former nationality for a temporary stay, be required to perform military service or any other act of allegiance, or punished for the original act of emigration, or for failure to respond to a call for military service, liability for which did not accrue until after bona fide residence was acquired in the territory of the country whose nationality was obtained by naturalization.

Iš vienos Susitariančios Šalies piliečių, kurie buvo arba bus natūralizuoti kitos šalies teritorijoje, laikinai sugrįžusių į savo pirmykštės pilietybės šalį, nebus reikalaujama atlikti karinę prievolę ar bet kokį kitą ištikimybės veiksmą, ir jie nebus baudžiami už pirmykštį emigravimą arba už neatsiliepimą į šaukimus karinę prievolę atlikti, jei tie asmenys neturėjo stoti į karo tarnybą prieš tai, kai bona fide apsigyveno tos šalies teritorijoje, kurios pilietybę įgijo natūralizuodamiesi.

Proviso. Renewal of residence in country of origin.

Provided, that, if a national of either country who comes within the purview of this article shall renew his residence in his country of origin without the intent to return to the country in which he was naturalized, he shall be held to have renounced his naturalization.

Bet jei bet kurios Susitariančių Šalių pilietis, kurį liečia šis straipsnis, vėl apsigyvena savo kilimo šalyje, nebūdamas pasiryžęs grįžti į šalį, kurioje natūralizavosi, tai jis bus laikomas atsisakiusiu nuo natūralizacijos.

Presumption of intent.

The intent not to return may be held to exist when a person naturalized in one country shall have resided more than two years in the other country; but this presumption may be overcome by evidence to the contrary.

Asmenį galima bus laikyti neturinčiu intencijos grįžti tuo atveju, jei jis, natūralizavęsis vienoje šalyje, išgyveno antroje šalyje daugiau kaip dvejus metus; prezumpcija nebus taikoma tuo atveju, kai bus pateikta priešingų įrodymų.

ARTICLE II

II STRAIPSNIS

Persons with double nationality, temporary stay in country of parents but not of birth.

A person born in the territory of one country of parents who are nationals of the other country, and having the nationality of each country under its laws, shall not, if he has his habitual residence, that is, the place of his general abode, in the territory of the

Asmuo, gimęs vienos šalies teritorijoje iš tėvų, kurie yra antrosios šalies piliečiai, ir turįs pagal tų šalių įstatymus abiejų šalių pilietybę, jei nuolat gyvena tos šalies teritorijoje, kurioje gimė, nebus verčiamas atlikti karinę prievolę ar bet kokį kitą ištikimybės

country of his birth, be held liable for military service or any other act of allegiance during a temporary stay in the territory of the other country.

Provided, that, if such stay is protracted beyond the period of two years, it shall be presumed to be permanent, in the absence of sufficient evidence showing that return to the territory of the other country will take place within a short time.

veiksmą, jei laikinai apsigyvens antrosios šalies teritorijoje.

Bet, jei tas laikinas apsigyvenimas truks ilgiau kaip dvejus metus, jis bus laikomas nuolatiniu, nebent bus užtektinų įrodymų, kad sakytasis asmuo greitu laiku grįš į antrosios šalies teritoriją.

Proviso. Presumption of permanent domicile.

ARTICLE III

The present treaty shall be ratified and the ratifications thereof shall be exchanged at Washington. It shall take effect in all its provisions on the day of the exchange of ratifications and shall continue in force for the term of ten years from that day.

If within one year before the expiration of ten years from the day on which the present treaty shall come into force, neither High Contracting Party notifies the other of an intention of terminating the treaty upon the expiration of the aforesaid period of ten years, the treaty shall remain in full force and effect after the aforesaid period and until one year from such a time as either of the High Contracting Parties shall have notified to the other an intention of terminating the treaty.

IN WITNESS WHEREOF, the respective Plenipotentiaries have signed the present treaty and have affixed their seals thereto.

DONE in duplicate, in the English and Lithuanian languages, both authentic, at Kaunas, this eighteenth day of October, nineteen hundred and thirty-seven.

C. PORTER KUYKENDALL
[SEAL]

III STRAIPSNIS

Šita sutartis bus ratifikuota ir ratifikacijomis bus pasikeista Vašingtone. Ji įsigalios visais savo nuostatais dieną, kurią bus pasikeista ratifikacijomis, ir galios dešimtį metų, skaitant nuo tos dienos.

Ratification.

Jei nė viena Aukštųjų Susitariančių Šalių, bent vienus metus prieš sueinant dešimties metų terminui, skaitant nuo šios sutarties įsigaliojimo dienos, nepareikš antrajai noro atšaukti sutartį, minėtam dešimties metų terminui išėjus, tai sutartis bus laikoma prailginta nenustatytam terminui. Po to ji galės būti atšaukta kiekvienu metu, pranešus apie tai kitai Aukštajai Susitariančiai Šaliai vienus metus iš anksto.

Duration.

Šiam paliudyti atitinkami įgaliotiniai pasirašė šią sutartį ir pridėjo savo antspaudus.

Signatures.

Sudaryta dviem egzemplioriais, anglų ir lietuvių kalbomis, laikant abi kalbas autentiškomis, Kaune, tūkstantis devyni šimtai trisdešimts septintais metais spalių mėnesio aštuonioliktą dieną.

LOZORAITIS
[SEAL]

Exchange of ratifications.

AND WHEREAS the said treaty has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington, on the twentieth day of July, one thousand nine hundred and thirty-eight;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said treaty to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifteenth day of August in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:

CORDELL HULL

Secretary of State.

Agreement between the United States of America and Nicaragua providing for the adjustment of certain accounts and refund of income taxes. Signed at Washington April 14, 1938; ratification advised by the Senate June 13, 1938; ratified by the President July 6, 1938; ratified by Nicaragua May 30, 1938; ratifications exchanged at Washington August 24, 1938; proclaimed August 31, 1938.

April 14, 1938
[T. S. No. 937]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Agreement with Nicaragua providing for the adjustment of certain accounts and refund of income taxes.

WHEREAS an Agreement providing for the adjustment of certain accounts of indebtedness and claim for refund of income taxes between the United States of America and the Republic of Nicaragua was concluded and signed by the respective Plenipotentiaries of the two countries at Washington on the fourteenth day of April, one thousand nine hundred and thirty-eight, the original of which Agreement, being in the English and Spanish languages, is word for word as follows:

Preamble.

Contracting powers.

The United States of America and the Republic of Nicaragua:

Considering that the Government of the Republic of Nicaragua is indebted to the Government of the United States of America in the amount of $289,898.78, representing unpaid balance of the principal amount of indebtedness incurred for the purchase from the Government of the United States of America of certain arms and ammunition;

Considering that the Government of the Republic of Nicaragua makes a claim to refund of income taxes from the Government of the United States of America in the principal amount of $372,879.06, representing payment of income taxes to the Government of the United States of America by the Ferrocarril del Pacifico de Nicaragua; and,

Being desirous of adjusting in a mutually satisfactory manner the aforesaid accounts and of strengthening still further the friendly re-

Los Estados Unidos de América y la República de Nicaragua:

Considerando que el Gobierno de la República de Nicaragua adeuda al Gobierno de los Estados Unidos de América, la suma de $289,898.78, que representa el saldo insoluto de la suma principal de la deuda proveniente de la compra, al Gobierno de los Estados Unidos de América, de ciertas armas y municiones;

Considerando que el Gobierno de la República de Nicaragua ha hecho un reclamo al Gobierno de los Estados Unidos de América para el reembolso de impuestos sobre la renta, por la suma principal de $372,879.06, que representa el pago de impuestos sobre la renta efectuado al Gobierno de los Estados Unidos de América por el Ferrocarril del Pacífico de Nicaragua; y

Estando deseosos de arreglar de manera mutuamente satisfactoria las mencionadas cuentas; y de fortalecer más aún, las amistosas

lations which happily exist between the two Governments:

Have decided to enter into an agreement for that purpose and to that end have appointed their plenipotentiaries:

Plenipotentiaries.

The President of the United States of America:

Cordell Hull, Secretary of State of the United States of America, and

The President of the Republic of Nicaragua:

Señor Doctor Don León De Bayle, Envoy Extraordinary and Minister Plenipotentiary of Nicaragua in Washington,

Who, having communicated their respective full powers to each other, which have been found to be in good and due form, have agreed upon the following:

relaciones que felizmente existen entre los dos Gobiernos:

Han decidido concertar un convenio para ese propósito; y con ese fín, han nombrado sus respectivos plenipotenciarios:

El Presidente de los Estados Unidos de América:

Cordell Hull, Secretario de Estado de los Estados Unidos de América, y

El Presidente de la República de Nicaragua:

Señor Doctor Don León De Bayle, Enviado Extraordinario y Ministro Plenipotenciario de Nicaragua en Washington,

Quienes, habiéndose comunicado sus respectivos plenos poderes, los cuales se han hallado en buena y debida forma, han convenido en lo siguiente:

ARTICLE I

Payment by the United States of America.

The Government of the United States of America shall pay to the Government of the Republic of Nicaragua the sum of $72,000 in full settlement of the claim of the Government of the Republic of Nicaragua for refund of $372,879.06, being the principal amount of certain income taxes paid by the Ferrocarril del Pacifico de Nicaragua, and for refund of interest thereon.

ARTICULO I

El Gobierno de los Estados Unidos de América pagará al Gobierno de la República de Nicaragua, la suma de $72,000 en cancelación total, del reclamo hecho por el Gobierno de la República de Nicaragua para el reembolso de la suma de $372,879.06, que representa el principal de ciertos impuestos sobre la renta, pagados por el Ferrocarril del Pacífico de Nicaragua, y para el reembolso de los intereses correspondientes.

ARTICLE II

Acceptance in full settlement by Nicaragua.
Ante, p. 896.

Cancelation of present indebtedness due the United States of America.

The Government of the Republic of Nicaragua agrees to accept the payment of $72,000 in full settlement of its aforesaid claim, and in consideration of such agreement the Government of the United States of America hereby cancels the present indebtedness of the Government of the Republic of Nicaragua to it for arms and ammunition sold to the Government of the Republic of Nicaragua, in the principal amount of $289,898.78, together with interest thereon.

ARTICULO II

El Gobierno de la República de Nicaragua conviene en aceptar el pago de la suma de $72,000, en cancelación total del reclamo arriba mencionado: y en vista de tal acuerdo, el Gobierno de los Estados Unidos de América, cancela, por el presente instrumento, la actual deuda, y sus correspondientes intereses, a cargo del Gobierno de la República de Nicaragua, por armas y municiones, vendidas a éste, cuya suma principal asciende a $289,898.78.

ARTICLE III

The present agreement shall be ratified in accordance with the constitutional methods of the High Contracting Parties and shall take effect immediately on the exchange of ratifications, which shall take place as soon as possible at Washington.

IN WITNESS WHEREOF, the Plenipotentiaries have signed this agreement in duplicate, in the English and Spanish languages, both texts being authentic, and have hereunto affixed their seals.

DONE at the City of Washington the fourteenth day of April, one thousand nine hundred and thirty-eight.

ARTICULO III

El presente convenio se ratificará de acuerdo con los requisitos constitucionales de las Altas Partes Contratantes y entrará en vigor inmediatamente después del cambio de ratificaciones, que se verificará en Wáshington, a la mayor brevedad posible. Ratification.

EN FE DE LO CUAL, los Plenipotenciarios han suscrito este convenio en duplicado, en idioma inglés y español, siendo ambos textos auténticos, y han fijado sus respectivos sellos. Signatures.

DADO en la Ciudad de Wáshington, el día catorce del mes de Abril del año mil novecientos treinta y ocho.

For the President of the United States of America:
CORDELL HULL [SEAL]

For the President of the Republic of Nicaragua:
LEÓN DE BAYLE [SEAL]

AND WHEREAS the said Agreement has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington, on the twenty-fourth day of August, one thousand nine hundred and thirty-eight; Exchange of ratifications.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Agreement to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof. Proclamation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this thirty-first day of August, in the year of our Lord one thousand nine hundred and thirty-
[SEAL] eight, and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

December 13, 1937
[T. S. No. 938]

Inter-American Radio Communications Convention. Signed at Habana December 13, 1937; ratification advised by the Senate June 15, 1938; ratified by the President June 30, 1938; ratification of the United States of America deposited with the Government of Cuba July 21, 1938; proclaimed September 19, 1938.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Inter-American Radio Communications Convention. Preamble.

WHEREAS an Inter-American Radio Communications Convention between the United States of America, Brazil, Canada, Colombia, Cuba, Chile, the Dominican Republic, Guatemala, Haiti, Mexico, Nicaragua, Panama, Peru, Uruguay and Venezuela was concluded and signed by their respective plenipotentiaries at Habana on the thirteenth day of December, one thousand nine hundred and thirty-seven, which Convention in the Spanish, English, Portuguese and French languages is word for word as follows:

Texts.

CONVENCION INTERAMERICANA SOBRE RADIOCOMUNICACIONES

Suscrita en la Habana, el 13 de diciembre de 1937, entre los Gobiernos de los Estados que se mencionan a continuación.

Brasil,	República Dominicana,	Nicaragua,
Canadá,	Estados Unidos de América,	Panamá,
Colombia,	Guatemala,	Perú,
Cuba,	Haití,	Uruguay, y
Chile,	México,	Venezuela.

Los Gobiernos arriba mencionados, reconociendo las ventajas de la cooperación y del mutuo entendimiento que resultan del intercambio de pareceres con respecto a las radiocomunicaciones, han designado a los infrascritos Plenipotenciarios a la Primera Conferencia Interamericana de Radio, reunida en la Ciudad de la Habana, República de Cuba, quienes, de común acuerdo, y bajo reserva de ratificación, han celebrado la siguiente Convención, que se ajusta a las estipulaciones de la Convención Internacional de Telecomunicaciones de Madrid de 1932.

Primera Parte

CONFERENCIAS

ARTÍCULO 1. OBJETO.

Los Gobiernos contratantes convienen en reunirse periódicamente en Conferencias de Plenipotenciarios con el fín de resolver por mútuo acuerdo los problemas que surjan en el campo de las radiocomunicaciones en el Continente Americano.

ARTÍCULO 2. COMPOSICION DE LAS CONFERENCIAS.

Las Conferencias estarán compuestas, en los términos fijados en el Reglamento Interno de las Conferencias Interamericanas de Radio, (Anexo 1 de esta Convención), por los Delegados de todos los Gobiernos del Continente Americano que acepten participar en éllas.

Podrán asistir, además, con el carácter de observadores, representantes de instituciones y organismos vinculados a la radiocomunicación; de empresas o agrupaciones de empresas y de entidades o personas que exploten servicios radioeléctricos, siempre que sean autorizados por sus respectivos Gobiernos.

ARTÍCULO 3. VOTO EN LAS CONFERENCIAS.

A) Sólo tendrá un voto en las Conferencias cada Estado que reuna los siguientes requisitos:

I. Población permanente;
II. Territorio determinado;
III. Gobierno;
IV. Capacidad de entrar en relaciones con los demás Estados.

B) Los países o territorios que no posean esas condiciones podrán tener voz, más no voto en las Conferencias; pero los acuerdos resultantes de las Conferencias estarán abiertos a su adhesión por medio de sus respectivos Gobiernos metropolitanos.

ARTÍCULO 4. LUGAR Y FECHA DE LAS CONFERENCIAS.

A) Las Conferencias se efectuarán con intervalos no mayores de tres años. El páís y la fecha en que deba reunirse cada Conferencia serán fijados en la precedente. Sin embargo, la fecha señalada para una reunión podrá ser adelantada o pospuesta por el Gobierno organizador a petición de cinco o más Gobiernos participantes.

B) El Gobierno del país donde deba reunirse una Conferencia, el cual se denominará Gobierno Organizador, fijará el lugar y la fecha definitiva de la reunión y expedirá por la vía diplomática, con una anticipación no menor de seis meses, las invitaciones de estilo.

ARTÍCULO 5. REGLAMENTO INTERNO DE LAS CONFERENCIAS.

Esta Convención tiene anexo un Reglamento Interno de las Conferencias Interamericanas de Radio (Anexo 1), que fija las modalidades de sus reuniones, y que sólo podrá ser modificado por el voto favorable de las dos terceras partes de los Estados participantes en la respectiva Conferencia.

Segunda Parte.

OFICINA INTERAMERICANA DE RADIO (O. I. R.)

ARTÍCULO 6. OBJETO.

Los Gobiernos Contratantes convienen:

A) En establecer la Oficina Interamericana de Radio (O. I. R.), como organismo interamericano de carácter consultivo que centrali-

zará y facilitará entre las Administraciones de los paises americanos, el intercambio y circulación de información relativa a radiocomunicaciones en todos sus aspectos y colaborará en la organización de las Conferencias mencionadas en la Parte Primera de esta Convención.

B) 1. En comunicar oportunamente a la Oficina Interamericana de Radio todas las disposiciones de legislación de radio internas e internacionales, los reglamentos que rijan en sus territorios, las reformas que se les introduzcan, así como tambien informes estadísticos, técnicos y administrativos sobre la materia.

2. Especificadamente deberán enviar a la Oficina Interamericana de Radio, cada seis meses, una lista oficial de las frecuencias asignadas por éllos a todas las estaciones radiodifusoras, y notificar mensualmente todas las modificaciones y adiciones efectuadas.

Las referidas comunicaciones deberán ser hechas de acuerdo con el procedimiento adoptado en el Reglamento General de Radiocomunicaciones anexo a la Convención Internacional de Telecomunicaciones vigente, debiendo incluir además:

a) Potencia actual usada.
b) Potencia máxima que se intenta usar.
c) Horario de transmisiones.

Estas comunicaciones deberán hacerse, en todos los casos, independientemente de las que se envian a la Oficina de la Unión Internacional de Telecomunicaciones.

ARTÍCULO 7. ATRIBUCIONES.

La Oficina Interamericana de Radio estará encargada:

A) de los trabajos preparatorios de las Conferencias y de los que deriven de sus decisiones;

B) de constituir, de acuerdo con el Gobierno Organizador, la Secretaría de las Conferencias;

C) de publicar y distribuir aquellos documentos ordenados por las Conferencias;

D) de publicar y distribuir informaciones técnicas, distintas de las originadas en las Conferencias, incluyendo el intercambio de datos relativos a la exactitud y estabilidad de las frecuencias, a las interferencias u otras molestias observadas en los territorios de los paises contratantes y a otros estudios que se realicen, tales como propagación de las ondas, características generales de las diferentes antenas, etc.; así como el intercambio de documentos de carácter jurídico, de Tratados y de información general para una mejor inteligencia y perfeccionamiento de las normas de radiocomunicaciones en el Continente Americano;

E) de presentar un informe anual de sus labores, que será comunicado a todos los Gobiernos contratantes; y

F) del desempeño de cualesquiera otras funciones que le correspondan o le sean asignadas por las Conferencias.

ARTÍCULO 8. SOSTENIMIENTO DE LA OFICINA.

A) Los gastos generales de la Oficina Interamericana de Radio (O. I. R.), no excederán la suma de veinticinco mil dolares ($25,000.00) moneda de los Estados Unidos de América, por año;

B) Para sufragar esos gastos, cada uno de los Gobiernos americanos convienen en contribuir en proporción a cierto número de unidades de acuerdo con la categoría a que pertenezca según lo dispuesto en el Reglamento Interno de la Oficina Interamericana de Radio.

Con tal objeto establécense seis categorías a las cuales corresponderán las unidades siguientes:

Categorías:	I	II	III	IV	V	VI
Unidades:	25	20	15	10	5	3

C) Los gastos generales no incluirán los ocasionados por las Conferencias, los cuales serán sufragados por el Gobierno Organizador.

D) Las cantidades necesarias para el sostenimiento de la Oficina deberán pagarse semestralmente por adelantado, por los Gobiernos que formen parte de élla. Si un Estado estuviere en mora en sus pagos, el Gobierno del país sede de la Oficina adelantará las cantidades que se requieran. Las sumas así anticipadas deberán ser reembolsadas por los Gobiernos deudores lo más pronto posible, y a más tardar, dentro de los cuatro meses siguientes a la fecha en que el pago deba hacerse.

ARTÍCULO 9. SEDE Y VIGILANCIA DE LA OFICINA.

A) La sede de la Oficina Interamericana de Radio y el nombramiento del Director serán tema del programa de cada Conferencia.

B) El Gobierno del país en donde la Oficina tenga su sede, tendrá la inspección y vigilancia de su organización, de su presupuesto y de sus finanzas, y efectuará los anticipos necesarios.

C) Las cuentas de la Oficina Interamericana de Radio serán sometidas por el Gobierno del país en donde tenga su sede, a la aprobación de la siguiente Conferencia.

D) La Oficina se establece inicialmente bajo los auspicios del Gobierno de Cuba. Su sede estará en la ciudad de la Habana.

ARTÍCULO 10. REGLAMENTO INTERNO DE LA O. I. R.

Esta Convención tiene anexo un Reglamento Interno de la Oficina Interamericana de Radio (Anexo 2), que determina los detalles de la administración interna de ese organismo y que podrá ser modificado sólo por el voto favorable de las dos terceras partes de los Estados representados en una Conferencia.

Tercera Parte.

DISPOSICIONES ESPECIALES.

ARTÍCULO 11. PRINCIPIOS GENERALES.

A) Los Gobiernos contratantes reconocen el derecho soberano de las naciones al uso de todos los canales de radiodifusión.

B) Los Gobiernos americanos, con la única condición de que no se causen interferencias a los servicios de otro país, pueden asignar cualquier clase de onda y frecuencia a las estaciones de radio que se hallen bajo su jurisdicción.

C) Sin embargo, los Gobiernos reconocen que, hasta tanto el progreso técnico alcance un estado que permita eliminar las interferencias de radio de carácter internacional, los arreglos regionales son esenciales para fomentar la normalización y disminuir las interferencias.

D) Para la solución de aquellos asuntos que por las características especiales de propagación y condiciones de interferencia de las emisiones radioeléctricas en las distintas Zonas geográficas requieran disposiciones especiales, los Gobiernos contratantes convienen en dividir el Continente americano en tres regiones denominadas: Zona septentrional, Zona central y Zona meridional (Anexo 3 de esta Convención).

ARTÍCULO 12. ACUERDOS BILATERALES.

Los Gobiernos contratantes, cuando lo juzguen conveniente, dentro de los límites de esta Convención, concertarán acuerdos bilaterales relativos a la operación de estaciones radiotelegráficas entre sus respectivas naciones, a fin de facilitar las comunicaciones directas entre las mismas.

ARTÍCULO 13. ESTACIONES DE VERIFICACION DE FRECUENCIAS.

Los Gobiernos contratantes se obligan a establecer, en el menor término posible, estaciones de verificación de frecuencias.

ARTÍCULO 14. INTERCAMBIO DE INFORMES.

Los Gobiernos contratantes que no se hayan obligado a remitir a una Oficina Centralizadora Interamericana los datos relativos a radiocomunicaciones en su territorio, intercambiarán con todos los demás Gobiernos americanos los datos a que se refiere el Artículo 6, inciso B) 2 de esta Convención.

ARTÍCULO 15. SEGURIDAD PARA LA VIDA EN EL MAR Y EN EL AIRE.

Para seguridad de la navegación marítima y aérea, los Gobiernos contratantes tomarán las medidas necesarias con el objeto de establecer un servicio adecuado de radio, dependiente del Gobierno o por él autorizado.

ARTÍCULO 16. OBLIGACION DE LAS AERONAVES COMERCIALES DE LLEVAR EQUIPO RADIOELECTRICO.

Los Gobiernos contratantes convienen en:

A) Que toda aeronave destinada al transporte de pasajeros, cuando opere en servicio internacional con itinerario fijo, deberá estar provista de aparatos radioeléctricos de trasmisión y recepción en condiciones de poder funcionar eficientemente, y a cargo de aperador debidamente titulados.

B) Las aeronaves con itinerario fijo destinadas al transporte internacional de pasajeros y que vuelen sobre el mar, más allá de 75 kilómetros de cualquier costa, deberán estar capacitadas para emitir y recibir en la frecuencia de 500 kc/s para poder establecer comunicación de emergencia con las estaciones del servicio radioeléctrico marítimo.

ARTÍCULO 17. ESTABLECIMIENTO DE ESTACIONES AERONAUTICAS RADIOELECTRICAS.

Los Gobiernos contratantes, convienen en tomar, aisladamente o de acuerdo con los países vecinos, las medidas necesarias para establecer un número suficiente de estaciones regionales, operadas o bien autorizadas por él, para proveer la información y seguridad necesarias para el tránsito aéreo y la orientación de las aeronaves.

ARTÍCULO 18. COMUNICACIONES DE EMERGENCIA.

Cualquiera estación radiocmisora podrá, con sujeción a las leyes de su país, efectuar comunicaciones de emergencia con otros puntos distintos de los autorizados normalmente, durante un período excepcional en que se haya interrumpido el funcionamiento normal de las comunicaciones como consecuencia de huracanes, inundaciones, terremotos o desastres similares.

ARTÍCULO 19. RADIODIFUSION CULTURAL.

Los Gobiernos contratantes tomarán las medidas necesarias para facilitar y fomentar la retransmisión e intercambio de programas internacionales de carácter cultural, educativo e histórico de los países del Continente Americano, por medio de sus respectivas estaciones radiodifusoras.

ARTÍCULO 20. RADIOCOMUNICACIONES A MULTIPLES DESTINOS.

Los Gobiernos Americanos convienen en que:

A) Los respectivos Gobiernos estimularán la transmisión, diseminación e intercambio rápidos y económicos de noticias e informaciones entre las naciones de América;

B) A las publicaciones informativas y agencias de noticias, se les facilitará el empleo y disfrute de las ventajas de las radiocomunicaciones de prensa a múltiples destinos, ofreciéndoselas a precios mínimos, para lo cual las tarifas podrán basarse en unidades de tiempo invertido en la transmisión u otros medios que resulten similarmente económicos.

C) Deberán gozar de las bajas tarifas y ventajas que derivan de los principios establecidos en los párrafos anteriores, todas las agencias noticiosas y de información debidamente establecidas, los diarios u otras publicaciones periódicas, las estaciones de radiodifusión, revistas cinematográficas, servicios de reproducción tipográficos, pizarras informativas y cualesquiera otros medios de difusión que puedan desarrollarse.

D) Deberá estimularse el uso y desarrollo de dispositivos y métodos que tengan por fin evitar la intercepción no autorizada de noticias de prensa transmitidas por radio a múltiples destinos.

ARTÍCULO 21. RETRANSMISIONES.

Los Gobiernos contratantes tomarán las medidas adecuadas para evitar que los programas transmitidos por una estación difusora sean retransmitidos o irradiados, total o parcialmente, por otra estación, sin la previa autorización de la estación de origen.

La estación que retransmita cualquier programa deberá anunciar la retransmisión, y a intervalos convenientes, la naturaleza de la irradiación, la ubicación de la estación de origen, y el indicativo de llamada u otra identificación de élla.

ARTÍCULO 22. ESTACIONES CLANDESTINAS.

Los Gobiernos contratantes convienen en prestarse mutuo apoyo para descubrir y suprimir las estaciones emisoras clandestinas.

Cuarta Parte.

DISPOSICIONES GENERALES.

ARTÍCULO 23. VIGENCIA Y RATIFICACIONES.

A) La presente Convención será ratificada por los Estados contratantes de conformidad con sus respectivos procedimientos constitucionales.

B) Las Partes Primera, Tercera y Cuarta de la presente Convención entrarán en vigor el primero de Julio de 1938, siempre que en esa fecha hayan sido depositadas ante el Gobierno del país donde esta Conferencia se ha celebrado, dos ratificaciones o adhesiones definitivas. Si en esa fecha no se hubieren depositado dos ratificaciones o adhesiones definitivas, estas Partes de la Convención entrarán en vigor treinta dias despues de que la segunda ratificación o adhesión definitiva haya sido depositada.

C) Para que éntre en vigor la Parte Segunda de esta Convención, será necesario el depósito de la ratificación o adhesión definitiva de Gobiernos Americanos cuyas contribuciones para el sostenimiento de la Oficina Interamericana de Radio, de acuerdo con lo dispuesto por el Artículo 8, inciso B), representen, sumadas, más de la mitad de las unidades establecidas en el Reglamento Interno de la Oficina Interamericana de Radio (Anexo 2, Artículo 7).

D) El Gobierno depositario notificará, a la mayor brevedad posible, a los Estados Americanos las ratificaciones o adhesiones definitivas que reciba.

ARTÍCULO 24. ADHESIONES.

Esta Convención queda abierta a la adhesión de todos los países americanos no signatarios.

ARTÍCULO 25. RATIFICACIONES Y ADHESIONES PARCIALES.

Las ratificaciones o adhesiones a la presente Convención podrán referirse a la totalidad de élla o a dos o más de sus Partes, siempre que en todo caso se ratifique o adhiera a la Primera y a la Cuarta Partes. (Conferencias y Disposiciones Generales).

ARTÍCULO 26. RECORDATORIOS.

El 1ro. de junio de 1938, y después con intervalos de seis meses, el Gobierno depositario pedirá a los Gobiernos de los Estados Americanos que no hubieren aún ratificado o adherido a la Convención, tengan a bien informar sobre dicha ratificación o adhesión. Estos informes serán transmitidos a todos los demás Gobiernos Americanos.

ARTÍCULO 27. DENUNCIAS.

A) La presente Convención podrá ser denunciada en su totalidad o separadamente las partes Dos y Tres por una notificación dirigida al Gobierno depositario. Esta notificación surtirá efecto un año despues de la fecha en que haya sido recibida, y solo para el Gobierno que la hubiere hecho.

B) El Gobierno depositario notificará a todos los Estados Americanos las denuncias recibidas.

ARTÍCULO 28. IDIOMAS.

La presente Convención ha sido redactada en español, inglés, portugués y francés, cuyos textos harán fé por igual.

ARTÍCULO 29. ACUERDOS ESPECIALES.

Los Gobiernos contratantes se reservan el derecho de efectuar acuerdos especiales o regionales que no atañan a los Gobiernos en general. Estos acuerdos, sin embargo, deberán estar dentro de los límites de esta Convención y de los Reglamentos anexos a la misma, en cuanto se relacionen con la interferencia que pudiera resultar de tales acuerdos con los servicios de otros países.

ARTÍCULO 30. CODIFICACION.

En las próximas Conferencias todas las disposiciones de la presente Convención y de sus Reglamentos que no hayan sido modificadas, se incorporarán con las nuevas normas que se adopten.

ARTÍCULO 31. ARBITRAJE.

A) Si surgiere controversia entre dos o más Gobiernos contratantes con respecto a la ejecución de la presente Convención, que no pudiere arreglarse por la vía diplomática, será sometida a arbitraje a petición de uno de los Gobiernos en desacuerdo.

B) A menos que las partes en controversia acuerden usar un procedimiento ya establecido por tratados bilaterales o multilaterales

concertados entre éllos para la solución de controversias internacionales, o el procedimiento contemplado en el inciso G del presente artículo, los árbitros serán designados en la forma siguiente:

C) 1. Las partes decidirán de mutuo acuerdo si ha de designarse como árbitros a individuos o a Gobiernos; a falta de acuerdo, se recurrirá a Gobiernos.

2. Si ha de confiarse el arbitraje a individuos, los árbitros no podrán ser de la nacionalidad de ninguna de las partes interesadas en la controversia.

3. Si ha de encargarse a Gobiernos, éstos deberán ser escogidos entre las partes adherentes al acuerdo cuya aplicación haya provocado la controversia.

D) La parte que apele al arbitraje será denominada la demandante. Esta designará un árbitro y comunicará su elección a la parte contraria. La demandada deberá entonces designar un segundo árbitro dentro de un plazo de dos meses, a contar de la fecha en que reciba la notificación de la demandante.

E) Si se tratare de más de dos partes, cada grupo de demandantes o demandados procederá a designar un árbitro de acuerdo con el procedimiento previsto en el inciso D.

F) Los dos árbitros así designados se pondrán de acuerdo para nombrar un tercero en discordia, quién, si los árbitros son individuos en vez de Gobiernos, no podrá ser de la nacionalidad de ninguno de los árbitros ni de ninguna de las partes. Si los árbitros no pueden llegar a un acuerdo en cuanto a la designación del tercero en discordia, cada árbitro propondrá a uno que no esté interesado en la controversia.

Se sortearán en seguida los terceros en discordia que hayan sido propuestos. El representante de un Gobierno americano, no interesado en la controversia, escogido por los dos árbitros, efectuará el sorteo.

G) Finalmente, las partes en desacuerdo tendrán la opción de someter su controversia a un solo árbitro. En este caso, o se pondrán de acuerdo respecto a la elección del árbitro o le nombrarán de acuerdo con el método indicado en el inciso F.

H) Los árbitros determinarán libremente el procedimiento.

I) Cada una de las partes sufragará los gastos que le ocasione la instrucción del juicio arbitral. Las expensas del arbitraje serán repartidas por igual entre las partes interesadas.

En fé de lo cual, los respectivos Plenipotenciarios han firmado sendos ejemplares de este instrumento en español, inglés, portugués y francés, los cuales quedarán depositados en los archivos del Gobierno de Cuba, que enviará copia autenticada de éllos, en cada uno de los idiomas, a los demás Gobiernos contratantes.

Hecha en la ciudad de la Habana, República de Cuba, el 13 de diciembre de 1937.

RESERVAS DEL BRASIL

El Gobierno de los Estados Unidos del Brasil, ha autorizado al Jefe de su Delegación en la I Conferencia Interamericana de Radio, a

firmar "ad-referendum" los Acuerdos Internacionales que acaba de adoptar la Conferencia, bajo la reserva de que el Gobierno del Brasil solo confirmará los mismos en el caso de que sus disposiciones no estén en contradicción con el Acuerdo sudamericano de Rio de Janeiro y su Reglamento Interno, ni con cualesquiera otros compromisos Internacionales ya contraidos por el Gobierno Brasileño.

HABANA, *13 de Diciembre de 1937.*

BRASIL:

El Delegado del Brasil firma "ad-referendum" con las reservas que más arriba se consignan.
José Roberto de Macedo-Soares.

CANADA:

Laurent Beaudry.
C. P. Edwards.

COLOMBIA:

Jorge Soto del Corral.
Ricardo Gutiérrez Lee y Rivero.

CUBA:

Wifredo Albanés y Peña.
Andrés Asensio y Carrasco.
Nicolás González de Mendoza y de la Torre.
Alfonso Hernández Catá y Galt.

CHILE:

Emilio Edwards Bello.

REPUBLICA DOMINICANA:

Roberto Despradel.
Máximo Lovatón P.

ESTADOS UNIDOS DE AMERICA:

T. A. M. Craven.

GUATEMALA:

Arturo Cóbar L.

HAITI:

Justin Barau.

MEXICO:

Ignacio Galindo.
Salvador Tayabas.
Fernando Sánchez Ayala.
Rubén Fuentes.

NICARAGUA:

Guillermo Arguedas.

PANAMA:

Ernesto B. Fábrega.

PERU:

Carlos A. Tudela.

URUGUAY:

César Gorri.

VENEZUELA:

Alberto Smith.

ANEXO 1

A la Convencion Interamericana Sobre Radiocomunicaciones Suscrita en la Habana, el 13 de Diciembre de 1937.

REGLAMENTO INTERNO DE LAS CONFERENCIAS INTERAMERICANAS DE RADIO.

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Capitulo 1.

DEFINICIONES.

ART. 1. GOBIERNOS AMERICANOS, DELEGADOS Y REPRESENTANTES.

Cuando en la Convención Interamericana sobre Radiocomunicaciones de la cual este Reglamento es parte, y en este mismo Reglamento se mencionen las expresiones Gobiernos Americanos, Delegados y Representantes, se entenderá por:

A) *Gobiernos Americanos;* Los Gobiernos de los Estados del Continente Americano;

B) *Delegados;* Las personas oficialmente nombradas por los Gobiernos participantes, con poderes suficientes para actuar en su nombre;

C) *Representantes;* Los miembros de las instituciones ú organismos públicos o privados, o individuos interesados notoriamente en las radiocomunicaciones, que sean autorizados por un Gobierno para observar los trabajos de las Conferencias, los cuales no tendrán voz ni voto, pudiendo exponer sus puntos de vista solamente por intermedio de la Delegación de su respectivo país.

Sin embargo, en asuntos técnicos, los representantes tendrán voz en las Comisiones, previa autorización expresa de su Delegación.

Capitulo II.

ORGANIZACION DE LAS CONFERENCIAS.

ART. 2. FUNCIONARIOS DE LA CONFERENCIA.

A) *Presidente Provisional:* El Gobierno Organizador nombrará al Presidente provisional, el cual presidirá la sesión inaugural y con-

tinuará ejerciendo sus funciones hasta que la Conferencia elija su Presidente Permanente.

B) *Presidente Permanente:* El Presidente permanente será elegido por el voto de la mayoría absoluta de las Delegaciones presentes en la Conferencia;

C) *Vicepresidente:* En la primera sesión se sorteará el orden de precedencia de las Delegaciones y, en este orden, los Presidentes de las Delegaciones serán Vicepresidentes y reemplazatan al Presidente en su ausencia;

D) *Secretario General:* El Secretario General de la Conferencia será nombrado por el Gobierno Organizador.

ART. 3. ATRIBUCIONES DE LOS FUNCIONARIOS.

A) *Presidente:* El Presidente dirigirá las labores de la Conferencia; abrirá, suspenderá y levantará las sesiones; concederá la palabra en el orden que le haya sido solicitada; declarará la clausura de las discusiones; someterá a votación los asuntos; anunciará el resultado de los escrutinios; y cuidará el cumplimiento de los Reglamentos:

B) *Vicepresidente:* En caso de ausencia del Presidente, los Vicepresidentes, en el orden de precedencia establecido en el artículo 2, inciso C, asumirán y ejercerán sus funciones;

C) *Secretario General:* El Secretario General tendrá las siguientes atribuciones:

1. Organizar, dirigir y coordinar el trabajo del personal designado para la Secretaría;

2. Recibir la correspondencia oficial de la Conferencia y darle curso;

3. Ser el intermediario entre las Delegaciones y el Gobierno Organizador en todos los asuntos relativos a la Conferencia;

4. Preparar y distribuir las actas de las sesiones, y la información y documentos de la Conferencia y, de acuerdo con instrucciones del Presidente, redactar las ordenes del día.

D) *Secretaría:* El Gobierno Organizador designará el personal de la Secretaría de la Conferencia, el cual estará bajo la dirección del Secretario General.

ART. 4. DE LAS COMISIONES.

Se organizarán Comisiones para el más eficaz funcionamiento de la Conferencia, el estudio adecuado de los temas de su Programa y la simplificación de sus labores. Las comisiones someterán el resultado de sus trabajos a la aprobación de las Sesiones Plenarias de la Conferencia. Las comisiones podrán variar para adaptarse al Programa, pero las siguientes representan, en principio, los tipos que habrán de establecerse:

(A) De Iniciativas;
(B) De Credenciales;
(C) Técnica;
(D) Jurídico-Administrativa; y
(E) De Redacción.

ART. 5. DE LOS MIEMBROS DE LAS COMISIONES.

A) La Comisión de Iniciativas estará compuesta por los Presidentes de las Delegaciones o sus sustitutos y deberá ser presidida por el Presidente de la Conferencia;

B) En la primera sesión plenaria, la Conferencia, a propuesta del Presidente, elegirá una Comisión de Credenciales, compuesta de cinco miembros;

C) Las demás comisiones se compondrán de Delegados, de acuerdo con las designaciones efectuadas por los Presidentes de las respectivas delegaciones, comunicadas al Presidente permanente. Los representantes podrán asistir y participar en las sesiones de las comisiones de acuerdo con las asignaciones hechas por los Presidentes de sus respectivas delegaciones y de conformidad con el Artículo 1 C);

D) Las comisiones pueden invitar a participar en sus trabajos a aquellas personas naturales o jurídicas cuyos consejos o exposiciones puedan considerarse de valor.

ART. 6. DE LA ORGANIZACION DE LAS COMISIONES.

A) Cada comisión será presidida, en su sesión de organización, por el Presidente permanente de la Conferencia y en esa sesión serán elegidos de entre sus miembros, un Presidente y un Vicepresidente;

B) El Presidente de cada comisión podrá nombrar uno o mas relatores;

C) Cada comisión podrá nombrar las subcomisiones que estime conveniente.

ART. 7. DE LAS FUNCIONES DE LAS COMISIONES.

A) *La Comisión de Iniciativas*, coordinará los trabajos de la Conferencia; resolverá las cuestiones de orden interior que se relaciones con la Conferencia, y los asuntos que se le transmitan por otras comisiones o por la Secretaría; decidirá por dos tercios de los votos, sobre los nuevos temas presentados por las delegaciones, de que deba ocuparse la Conferencia, y especialmente, asesorará al Presidente permanente en los asuntos no comprendidos en este Reglamento interno.

B) *La Comision de Credenciales* examinará las credenciales presentadas por los miembros de las Delegaciones, cerciorándose de que estén en buena y debida forma e informará, sin demora, á la Conferencia;

C) *La Comisión Técnica* tendrá a su cargo el estudio de todos los aspectos técnicos relativos a radiocomunicaciones y todas las demás materias que envuelvan prácticas de ingeniería, incluídas en el Programa de la Conferencia;

D) *La Comisión Jurídico-Administrativa* tendrá a su cargo el estudio de todos los aspectos jurídico de los temas del programa, así como también de todos los asuntos que tengan carácter esencialmente administrativo. Como comisión jurídica, fijará la terminología definitiva que haya de usarse en todos los acuerdos o resoluciones, relacionados no sólo con los temas que estén bajo su inmediata jurisdicción, sino con todos los asuntos que emanen de otras comisiones de la Conferencia;

E) *La Comisión de Redacción* estará encargada de la redacción definitiva de los Acuerdos y Resoluciones de la Conferencia, sin alterar el sentido de los mismos, con el propósito de prevenir las duplicaciones o repeticiones, en cuyo caso esos documentos serán devueltos a la comisión de origen para su corrección.

F) Los relatores de las Comisiones:

a) Abrirán la discusión de los temas en estudio y presentarán informes que contengan los antecedentes y un análisis de los distintos aspectos de los asuntos; estos informes servirán de base para la discusión.

b) Al terminarse las discusiones, resumirán los debates en un informe, y redactarán, de conformidad con la opinión de la mayoría de cada Comisión, el proyecto que, una vez aprobado por la Comisión, será sometido a la Conferencia.

c) La minoría de cualquier comisión tendrá derecho á nombrar un relator, quien presentará a la Conferencia las opiniones de la minoría y los proyectos redactados por esta ultima.

Capitulo III

IDIOMAS OFICIALES.

ART. 8. ESPAÑOL, INGLES, PORTUGUES Y FRANCES.

Los idiomas oficiales de la Conferencia serán el español, el inglés, el portugués y el francés. El Gobierno Organizador tomará todas las medidas necesarias para asegurar el cumplimiento de esta disposición.

Capitulo IV.

QUORUM Y VOTACION.

ART. 9. QUORUM.

Para que haya quorum en las sesiones plenarias de la Conferencia, deberá asistir la mayoría de las delegaciones, representadas por uno o más de sus delegados.

Para que haya quorum en las sesiones de las comisiones, la mayoría de las delegaciones deberá asistir, representada por alguno de sus delegados.

ART. 10. VOTACION.

A) La votación se efectuará sobre la base de un solo voto por cada Estado que reuna los siguientes requisitos:

I población permanente.
II territorio determinado.
III gobierno.
IV capacidad para entrar en relaciones con los demás Estados.

Los países o territorios que no posean esos requisitos podrán tener voz mas no voto en las Conferencias; pero los acuerdos resultantes de las Conferencias estarán abiertos a su adhesión por medio de los respectivos Gobiernos metropolitanos.

B) El voto de cada Delegación en las sesiones plenarias y en las de las comisiones deberá ser emitido por el Presidente de la Delegación u otro miembro que actue en su nombre.

C) Las Delegaciones deberán ser llamadas a votar por el orden alfabético del nombre de sus respectivos Estados, expresado en el idioma español.

D) Las proposiciones y modificaciones serán adoptadas solamente cuando obtengan la mayoría de los votos emitidos. En caso de empate se considerarán rechazadas.

Capitulo V.

PROCEDIMIENTO.

ART. 11. SESIONES PLENARIAS

A) La sesión inaugural de la Conferencia se celebrará en la fecha y lugar designados por el Gobierno Organizador, y las demás sesiones se efectuarán en las fechas que determine la Conferencia.

B) Al reunirse una sesión plenaria se leerán, sometiéndolas a su aprobación, las actas de las sesiones anteriores, excepto la de la sesión plenaria inaugural, salvo que las delegaciones acuerden unanimemente prescindir de su lectura.

C) Las actas de las sesiones plenarias serán redactadas por el personal de la Secretaría General. Solamente aparecerán en las actas, en forma breve, las opiniones y proposiciones con sus fundamentos, conjuntamente con un relato sumario de los debates.

No obstante, cualquier delegado, puede solicitar la inserción en las actas, en forma extensa, de sus declaraciones; pero en este caso, suministrará a la Secretaría, inmediatamente después de terminada la sesión plenaria, el texto correspondiente.

D) Los delegados podrán presentar a la Conferencia, por escrito, sus opiniones sobre asuntos sujetos a discusión, y solicitar que sean añadidas a las actas de la sesión en que hayan sido suministradas.

E) Las sesiones plenarias de la Conferencia serán de carácter público. A moción de cualquier delegado las sesiones podrán declararse privadas, por mayoría de votos. Esta moción tendrá precedencia y no estará sujeta a debate.

F) La Conferencia podrá prescindir del procedimiento usual y pasar a considerar un asunto por voto de las dos tercera partes de las delegaciones presentes, excepto en el caso de una cuestión nueva en que serán observadas en todo caso, las reglas de procedimiento prescritas en el artículo 13.

G) Las enmiendas serán sometidas a discusión y votadas antes que la moción que se pretenda enmendar.

H) Las actas de las sesiones plenarias deberán ser firmadas por el Presidente y el Secretario General.

I) En la sesión plenaria de clausura se firmarán los acuerdos y resoluciones adoptados por las diversas comisiones de la Conferencia, y se señalará el país donde deba reunirse la próxima Conferencia y la fecha en que haya de celebrarse.

ART. 12. DE LAS SESIONES DE LAS COMISIONES.

A) El procedimiento para las sesiones plenarias será también observado en las sesiones de las comisiones, en cuanto sea posible.

B) Las actas de las sesiones de las comisiones deberán ser firmadas por el Presidente y el Secretario.

Capitulo VI.

NUEVOS ASUNTOS.

ART. 13. REGLAS DE PROCEDIMIENTO.

Si alguna Delegación propusiere a la consideración de la Conferencia un tema no incluido en el Programa, el nuevo tema pasará al estudio de la Comisión de Iniciativas y despues de que se presente y acepte un informe por el voto de las dos terceras partes de las Delegaciones de la Conferencia se transmitirá a la Comisión correspondiente.

ANEXO 2

A la Convencion Interamericana Sobre Radiocomunicaciones Suscrita en la Habana, el 13 de Diciembre, 1937.

REGLAMENTO INTERNO DE LA OFICINA INTERAMERICANA DE RADIO. (O. I. R.)

INDICE.

Art. 1. Administración.
Art. 2. Nombramiento del primer Director.
Art. 3. Personal de la Oficina.
Art. 4. Presupuesto.
Art. 5. Distribución del Presupuesto.
Art. 6. Cuentas.
Art. 7. Contribuciones a la O. I. R.

ARTÍCULO 1. ADMINISTRACION.

La Oficina Interamericana de Radio estará a cargo de un Director que será nombrada por la Conferencia Interamericana de Radio, á propuesta de una comisión especial de la misma Conferencia.

ARTÍCULO 2. NOMBRAMIENTO DEL PRIMER DIRECTOR.

El primer Director será nombrado por el Gobierno de Cuba.

ARTÍCULO 3. PERSONAL DE LA OFICINA.

El Director nombrará los Auxiliares y funcionarios competentes, incluyendo los intérpretes y traductores que se requieran para el trabajo de la oficina.

ARTÍCULO 4. PRESUPUESTO.

El Director presentara anualmente al Gobierno del país en donde tenga su sede la Oficina, un proyecto de presupuesto de rentas y gastos para el año siguiente.

Aprobado el presupuesto por el mencionado Gobierno, será comunicado a los demás Gobiernos participantes, indicándoles la cuota que a cada uno de ellos corresponda, de acuerdo con la distribución hecha en el Artículo 7.

ARTÍCULO 5. DISTRIBUCION DEL PRESUPUESTO.

Los sueldos del personal de la Oficina no excederán las dos terceras partes del presupuesto anual.

ARTÍCULO 6. CUENTAS.

El Director tendrá a su cargo la recaudación y empleo de los fondos de la Oficina.

Deberá presentar mensualmente al Gobierno del país sede de la misma una relación de ingresos y egresos; y semestralmente las cuentas generales de la administración.

Dicho Gobierno, despues de examinarlas, las someterá a la consideración de la Conferencia subsiguiente.

ARTÍCULO 7. CONTRIBUCION A LA O. I. R.

De acuerdo con el Artículo 8 (B) de la Convención, las contribuciones de los Estados del continente Americano se distribuyen en las siguientes categorías:

Categorías.	I	II	III	IV	V	VI
Unidades	25	20	15	10	5	3
Países	Argentina Canadá. Estados Unidos de America.		Brasil. México.	Cuba.	Colombia. Chile. Perú. Venezuela.	Bolivia. Costa Rica. República Dominicana. Ecuador. Guatemala. Haití. Honduras. Nicaragua. Panamá. Paraguay. Salvador. Uruguay.

ANEXO 3

A la Convencion Interamericana Sobre Radiocomunicaciones Suscrita en la Habana, el 13 de Diciembre de 1937.

Para los efectos del Artículo 11, Inciso D) de la Convención Interamericana sobre Radiocomunicaciones, se entiende por:

ZONA SEPTENTRIONAL: la que comprende los países situados al Norte de Guatemala y al Norte de la costa Sur de la República Dominicana y de Haití;

ZONA CENTRAL: la que comprende los países y porciones de países situados al Sur de México y al Sur de la costa meridional de la República Dominicana y de Haití, hasta el paralelo 5° de latitud Sur; y

ZONA MERIDIONAL: la que comprende los países y porciones de países situados al Sur del paralelo 5° de latitud Sur.

INTER-AMERICAN RADIOCOMMUNICATIONS CONVENTION

concluded at Havana, on December 13th, 1937 among the Governments of the States named below: Contracting governments.

Brazil,	Dominican Republic,	Nicaragua,
Canada,	United States of America,	Panama,
Colombia,	Guatemala,	Peru,
Cuba,	Haiti,	Uruguay and
Chile,	Mexico,	Venezuela.

Purpose.

The governments named above, recognizing the benefits of cooperation and mutual understanding resulting from the exchange of views with respect to radiocommunications, have designated the undersigned plenipotentiaries to the first Inter-American Radio Conference, held in the City of Havana, Republic of Cuba, who by common consent and subject to ratification, have concluded the following Convention, in conformity with the provisions of the International Telecommunications Convention of Madrid, 1932. 49 Stat. 2391.

Part One

CONFERENCES

ARTICLE 1. OBJECTIVE

Conferences; objective.

The contracting governments agree to meet periodically in conferences of plenipotentiaries for the purpose of resolving by common understanding such problems as may arise in the field of radiocommunications in the American continent.

ARTICLE 2. COMPOSITION OF THE CONFERENCES

Composition of the conferences. *Post*, p. 1602.

The conferences shall be composed, as provided in the Internal Regulations of the Inter-American Radio Conferences, (Annex 1 of this Convention), of the delegates of all the Governments of the American Continent which agree to attend.

Observers.

Representatives of institutions and organizations associated with radiocommunications, of enterprises or groups of enterprises and bodies or persons engaged in the operation of radio services may also attend, as observers, provided they are authorized by their respective Governments.

ARTICLE 3. VOTING

Qualifications for voting, etc.

A) Only one vote shall be had in the Conferences by each State that meets the following qualifications:

I a permanent population;
II a defined territory;
III government;
IV capacity to enter into relations with the other States.

B) Countries or territories not possessing these qualifications may have voice but no vote in the conferences; but agreements resulting from the conferences shall be open for their adherence through the medium of their respective home governments.

ARTICLE 4. PLACE AND DATE OF CONFERENCES

Place and date of conferences.

The conferences shall be held at intervals not greater than three years. The country and the date at which each conference is to meet shall be fixed by the preceding conference. However, the date scheduled for a meeting may be advanced or postponed by the organizing government at the request of five or more participating governments.

The government of the country in which the conference is scheduled to be held, hereafter referred to as the organizing government, shall fix the place and the final date of the meeting and shall send out the invitations for attendance through the customary diplomatic channels, at least six months in advance.

ARTICLE 5. INTERNAL REGULATIONS FOR CONFERENCES

Internal regulations for conferences.

Post, p. 1602.

This convention has annexed Internal Regulations for the Inter-american Radio Conference (Annex 1) which establish the procedure to be followed at the meetings and which may be amended only by the affirmative vote of two-thirds of the states participating at the Conference in question.

Part Two

INTER-AMERICAN RADIO OFFICE, (O. I. R.)

ARTICLE 6. OBJECT

Inter-American Radio Office (OIR), establishment, and object.

The contracting governments agree:

(A) To establish the Inter-American Radio Office, (OIR), as an Inter-American organization of a consultative character which shall centralize and facilitate, among the administrations of the American countries, the interchange and circulation of information relative to radiocommunications in all their aspects, and collaborate in the organization of the conferences mentioned in Part One of this convention; and

(B) 1.–To communicate at the proper time to the Inter-American Radio Office all provisions of internal and international radio legislation and the regulations in force in their territories, and such amendments as may be introduced in these provisions; as well as statistical, technical and administrative reports relative thereto; and

2.–Specifically, to transmit to the OIR every six months an official list of the frequencies assigned by them to all broadcasting stations and to notify monthly all changes and additions thereto.

Such notification shall be made in accordance with the procedure adopted in the current General Radio Regulations annexed to the International Telecommunication Convention and shall also include:

49 Stat. 2445.

a. Power actually in use.
b. Maximum contemplated power.
c. Hours of transmission.

The required notifications referred to shall be made in all cases, independently of the usual notification sent to the Bureau of the International Telecommunication Union.

ARTICLE 7. FUNCTIONS

Functions.

The Inter-American Radio Office shall be charged with:

(A) the preparatory work of conferences and the work resulting from their decisions;

(B) providing in accord with the organizing government concerned, the Secretariat of the conferences;

(C) the issuance of such publications as may be established by conferences;

(D) the publication and circulation of technical information other than that resulting from conferences, including the exchange of data relating to the accuracy and stability of frequencies, to interference or other disturbances observed in the territories of the contracting countries, and such other studies as may be carried on, such as the propagation of waves, the general characteristics of antennas, etc.; also the exchange of documents of a legal nature, treaties and general information designed for a better understanding and raising of the standards of radiocommunications in the American continent;

(E) the submission of an annual report of its work, which shall be communicated to all contracting governments;

(F) the performance of such other duties as may pertain to it or be assigned to it by the conferences.

ARTICLE 8. MAINTENANCE OF THE OFFICE

Office maintenance expenses.

(A) The general expenses of the Inter-American Radio Office shall not exceed the sum of Twenty Five Thousands Dollars ($25,000.00) currency of the United States of America, per annum.

(B) In order to defray these expenses each of the American governments agrees to contribute in proportion to a certain number of units corresponding to the category to which it belongs, as provided in the Internal Regulations of the O. I. R. For this purpose six categories are established with the units assigned to each as shown below:

Post, p. 1607.

Categories:	I	II	III	IV	V	VI
Units:	25	20	15	10	5	3

(C) The general expenses will not include the expenses incidental to the work of conferences, which shall be borne by the organizing government.

(D) The funds required for the Office shall be payable half yearly in advance by the governments forming part of the Inter-American Radio Office. If any country is in arrears of payment the government of the country in which the Office is located shall advance amounts as required. The sums thus advanced must be reimbursed by the debtor governments as soon as possible and at the latest at the expiration of the fourth month following the date on which payments are due.

ARTICLE 9 SEAT AND SUPERVISION OF THE OFFICE

Seat and supervision of the office.

(A) The seat of the Inter-American Radio Office and appointment of Director will form a subject of the Agenda for each conference.

(B) The Government of the country where the Office has its seat shall exercise general supervision over its organization, budget and finances and make the necessary advances of funds.

(C) The accounts of the Inter-American Radio Office shall be submitted by the Government where the Office is located to the next succeeding conference for approval.

(D) The Office is placed initially under the auspices of the Government of Cuba. Its headquarters shall be in the city of Havana.

ARTICLE 10. INTERNAL REGULATIONS FOR O. I. R.

Internal Regulations for O. I. R.
Post, p. 1607.

This Convention has annexed Internal Regulations of the Inter-American Radio Office (Annex 2), which provide the details for the internal administration of this organization and which may be amended only by the affirmative vote of two-thirds of the States represented at a conference.

Part Three

SPECIAL PROVISIONS.

ARTICLE 11. GENERAL PRINCIPLES

Recognition of sovereign rights over broadcasting channels.

(A) The contracting Governments recognize the sovereign right of all nations to the use of every radio broadcasting channel.

Assignment of frequencies, etc.

(B) The American Governments, upon the sole condition that no interference will be caused to the services of another country, may assign any frequency and any type of wave to any radio station under their authority.

Regional arrangements.

(C) Nevertheless, the Governments recognize that, until technical development reaches a state that permits the elimination of radio interference of international character, regional arrengements are essential in order to promote standardization and to minimize such interference.

Geographical zones.

(D) For the solution of those problems which, because of special propagation characteristics and interference conditions of radio transmission in the various geographical zones require special provisions, the contracting Governments agree to divide the American continent into three regions, designated as the northern zone, the central zone, and the southern zone (Annex 3)

Post, p. 1608.

ARTICLE 12. BILATERAL AGREEMENTS

Bilateral agreements.

The contracting governments whenever they shall deem it desirable within the scope of this convention shall negotiate bilateral agreements concerning the operation of radiotelegraph stations as between their respective nations in order to facilitate direct communication.

ARTICLE 13. FREQUENCY MEASURING STATIONS

Frequency measuring stations.

The contracting governments agree to establish frequency measuring stations as soon as possible.

ARTICLE 14. EXCHANGE OF INFORMATION

Exchange of information.

The contracting governments which have not undertaken to communicate data relating to radiocommunications to an Inter-American centralizing office, shall interchange with all the other American governments the data referred to in Article 6, paragraph B (2), of this Convention.

ARTICLE 15. SAFETY OF LIFE AT SEA AND IN THE AIR

Safety of life at sea and in the air.

The contracting Governments shall take appropriate measures to ensure the maintenance of an adequate radio service, operated or licensed by the Government for the safety of navigation by sea and air.

ARTICLE 16. OBLIGATION OF ALL COMMERCIAL AIRCRAFT TO CARRY RADIO EQUIPMENT

The contracting Governments agree that:

Commercial aircraft, obligation to carry radio equipment.

(A) All aircraft when operating on International scheduled services and carrying passengers shall compulsorily be provided with radio apparatus, both sending and receiving, which must be in efficient operating condition and in charge of properly licensed operators; and

(B) Aircraft used for the transportation of passengers on international scheduled services making journeys over the sea beyond seventy five kilometers from any coast, shall be able to transmit and receive on the frequency of 500 kc/s. for the purpose of establishing emergency communication with stations in the marine radio service.

ARTICLE 17. ESTABLISHMENT OF AERONAUTICAL RADIO STATIONS

Aeronautical radio stations, establishment.

The contracting Governments agree independently or in accord with neighbouring countries to take the steps necessary to establish a sufficient number of regional stations, operated or licensed by the Government, to furnish meteorological and safety information necessary for air traffic and aircraft guidance.

ARTICLE 18 EMERGENCY COMMUNICATIONS

Emergency communications.

Subject to the internal regulations of each country, any radio transmitting station, may, during a period of emergency in which normal communication facilities are disrupted as a result of hurricane, flood, earthquake or similar disaster, carry on emergency communication with points other than those normally authorized.

ARTICLE 19. CULTURAL BROADCASTING

Cultural broadcasting.

The contracting governments shall take the necessary measures in order to facilitate and promote the retransmission and exchange of international cultural, educational and historical programs of the countries of the American continent by their respective broadcasting stations.

ARTICLE 20. PRESS TRANSMISSIONS TO MULTIPLE DESTINATIONS

Press transmissions to multiple destinations.

The contracting Governments agree that:

(A) The respective governments shall encourage the rapid and economical transmission, dissemination and interchange of news and information among the nations of America;

(B) Informative publications and news agencies be granted the use and enjoyment of the advantages of press radiocommunications to multiple destinations, these being offered at minimum prices, for which the tariffs may be based on units of time devoted to the transmission, or other means similarly economical;

(C) The low rates and other advantages, deriving from the principles established in the foregoing paragraphs of this article be enjoyed by all regularly constituted news and information agencies, newspapers and other periodicals, broadcast stations, news reels, news by printer services, bulletin boards, and any other proper means which may be developed;

(D) Encouragement should be given to the use and development of devices and methods designed to prevent unauthorized interception of press radio multiple address transmissions.

ARTICLE 21. RETRANSMISSIONS

Retransmissions.

The contracting Governments shall take appropriate measures to ensure that no program transmitted by a broadcasting station may be retransmitted or rebroadcast, in whole or in part, by any other station without the previous authorization of the station of origin.

The rebroadcasting station shall announce at suitable periods during the retransmission the nature of the broadcast, the location and the official call letters or other identification of the station of origin.

ARTICLE 22. CLANDESTINE STATIONS

Clandestine stations.

The contracting Governments agree to give mutual support in discovering and suppressing clandestine transmitting stations whenever this becomes necessary.

Part Four

GENERAL PROVISIONS

ARTICLE 23. ENTRY INTO FORCE OF THE CONVENTION AND RATIFICATION

Ratification.

A) The present Convention shall be ratified by the contracting States in conformity with their respective consitutional procedures.

Entry into force, Parts 1, 3, and 4. *Ante*, pp. 1593, 1596.

B) Parts One, Three and Four of the present Convention shall come into force on the first day of July, 1938, if at that date two ratifications or final adherences have been deposited with the government of the country where the conference was held. If two ratifications or final adherences have not been deposited on that date those Parts of the Convention shall come into force thirty days after the second ratification or adherence has been deposited.

C) In order that Part Two of this Convention shall come into force, it will be necessary that the ratifications or final adherences deposited by the American governments shall represent, when added together, more than one-half of the contributory units established for the maintenance of the Inter-American Radio Office (O. I. R.), in accordance with Article 8, paragraph B, of this Convention, as classified in the Internal Regulations of the O. I. R. (Annex 2, article 7). Part 2. *Ante*, p. 1594. *Ante*, p. 1595; *post*, p. 1608.

D) The depository government shall notify, as soon as possible, the ratifications and adherences which are received to all the governments of the States of the American Continent. Notices by depository government.

ARTICLE 24. ADHERENCES

This Convention shall be open to adherence by all non-signatory American countries. Adherences.

ARTICLE 25. DIVISIBILITY OF CONVENTION

The ratifications or adherences to the present Convention may refer to the totality thereof or to two or more of its parts; provided that, in every case Parts One and Four (Conferences and General Provisions) be ratified or adhered to. Divisibility of convention. *Ante*, pp. 1593, 1598.

ARTICLE 26. REPORTS OF RATIFICATIONS AND ADHERENCES

On June 1, 1938, and subsequently at intervals of six months, the depository government shall request those governments of the Americas which may not have ratified or adhered to this Convention, to report regarding such ratification or adherence. These reports shall be communicated to all the other governments of the American Continent. Reports of ratifications and adherences.

ARTICLE 27 DENUNCIATION

A) This Convention may be denounced in its entirety, or Parts Two and Three separately, by notice addressed to the depository government. This notice shall become effective one year after date of receipt thereof, and shall be effective only for the Government denouncing. Denunciation.

B) The depository government shall notify all the governments of the States of the Americas of the denunciations received. Notification.

ARTICLE 28. LANGUAGES

The present Convention has been drafted in Spanish, English, Portuguese and French, all of which shall be authentic. Languages.

ARTICLE 29. SPECIAL AGREEMENTS

The contracting governments reserve for themselves the right to make special or regional agreements which do not concern the governments in general. These agreements, however, must be within the limits of this Convention and the Regulations annexed thereto so far as concerns the interference which may result from such agreements with the services of the other countries. Special or regional agreements. Restriction.

ARTICLE 30. CODIFICATION

Codification.

At future conferences all provisions of this Convention remaining unchanged shall be included with the new provisions that may be adopted.

ARTICLE 31. ARBITRATION

Arbitration provisions.

A) In case of disagreement between two or more contracting governments concerning the execution of the present Convention, the dispute, if it is not settled through diplomatic channels, shall be submitted to arbitration at the request of one of the governments in disagreement.

B) Unless the parties in disagreement agree to adopt a procedure already established by bilateral or multilateral treaties concluded among them for the settlement of international disputes or the procedure provided for in Paragraph *G* of this article, arbitrators shall be appointed in the following manner:

C) (1) The parties shall decide, by mutual agreement, whether the arbitration is to be entrusted to individuals or to governments; failing an agreement on this matter, governments shall be resorted to.

(2) In case the arbitration is to be entrusted to individuals the arbitrators must not be of the same nationality as any one of the parties concerned in the dispute.

(3) In case the arbitration is to be entrusted to governments, the latter must be chosen from among the parties adhering to the agreement, the application of which caused the dispute.

D) The party appealing to arbitration shall be considered as the plaintiff. This party shall designate an arbitrator and notify the opposing party thereof. The defendant must then appoint a second arbitrator, within two months after the receipt of plaintiff's notification.

E) If more than two parties are involved, each group of plaintiffs or of defendants shall appoint an arbitrator, observing the same procedure as in Paragraph (D).

F) The two arbitrators thus appointed shall agree in designating an umpire who, if the arbitrators are individuals and not governments, must not be of the same nationality as either of them or either of the parties involved. Failing an agreement of the arbitrators as to the choice of the umpire, each arbitrator shall propose an umpire in no way concerned in the dispute.

Lots shall then be drawn between the umpires proposed. The representative of an American government, not interested in the dispute, selected by the two arbitrators, will draw the lots.

G) Finally, the parties in dispute shall have the right to have their disagreement settled by a single arbitrator. In this case, either they shall agree on the choice of the arbitrator, or the latter shall be designated in conformity with the method indicated in Paragraph (F).

H) The arbitrators shall be free to decide on the procedure to be followed.

I) Each party shall bear the expenses it shall have incurred in the investigation of the dispute. The cost of the arbitration shall be apportioned equally among the parties involved.

In witness whereof, the respective delegates have signed copies of this instrument, one each in Spanish, English, Portuguese and French, to be deposited in the archives of the Government of Cuba, which shall forward an authenticated copy thereof in each language to the other contracting Governments. Deposit of signed copies.

Done in the city of Havana, Republic of Cuba, on the 13th. day of December, 1937.

RESERVATIONS OF BRAZIL

The Government of the United States of Brazil has authorized the Chief of its Delegation to the First Inter-American Radio Conference to sign "ad-referendum" the International Agreements just adopted by the Conference, under the reservation that the Government of Brazil will only ratify same, in case their provisions are not in conflict with the South American Agreement of Rio Janeiro and its Internal Regulations, nor with any other International Commitments already entered into by the Brazilian Government. Reservations of Brazil.

HAVANA, *December 13th, 1937.*

BRAZIL:

The Brazilian Delegate signs "Ad-Referendum" with the reservations as stated above. Signatures.

José Roberto de Macedo-Soares.

CANADA:

Laurent Beaudry.
C. P. Edwards.

COLOMBIA:

Jorge Soto del Corral.
Ricardo Gutiérrez Lee y Rivero.

CUBA:

Wifredo Albanés y Peña.
Andrés Asensio y Carrasco.
Nicolás González de Mendoza y de la Torre.
Alfonso Hernández Catá y Galt.

CHILE:

Emilio Edwards Bello.

DOMINICAN REPUBLIC:

Roberto Despradel.
Máximo Lovatón P.

UNITED STATES OF AMERICA:

T. A. M. Craven.

GUATEMALA:

Arturo Cóbar L.

HAITI:

Justin Barau.

MEXICO:

Ignacio Galindo.
Salvador Tayabas.
Fernando Sánchez Ayala.
Rubén Fuentes.

NICARAGUA:
Guillermo Arguedas.

PANAMA:
Ernesto B. Fábrega.

PERU:
Carlos A. Tudela.

URUGUAY:
César Gorri.

VENEZUELA:
Alberto Smith.

ANNEX 1

To the Inter-American Radiocommunications Convention Signed in Havana, on December 13, 1937.

INTERNAL REGULATIONS OF THE INTER-AMERICAN CONFERENCES.

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Chapter I

DEFINITIONS

ARTICLE 1. AMERICAN GOVERNMENTS, DELEGATES, AND REPRESENTATIVES

Definitions.

When in the Inter-American Convention concerning Radiocommunications, of which these Regulations form a part, the words American Governments, Delegates, and Representatives are mentioned, they shall be understood to mean:

American Governments.

A) *American Governments:* the Governments of the States of the American Continent;

Delegates.

B) *Delegates:* the persons officially appointed by the participating Governments with sufficient powers to act on their behalf;

Representatives.

C) *Representatives:* Members of public or private institutions or bodies, or private individuals, of recognized interest in radiocommunications, who are accredited by a Government to observe the

proceedings of the conference; who shall have neither voice nor vote, and who may express their points of view only through the delegation of their respective country.

However, representatives shall have voice, in technical matters, in the committes when expressly authorized to do so by their delegation.

Chapter II

ORGANIZATION OF THE CONFERENCE

ARTICLE 2. OFFICERS OF THE CONFERENCE — Officers.

A) *Provisional President:* The organizing Government will appoint the Provisional President who will preside over the inaugural session and continue in office until the Conference has elected its Permanent President. — Provisional President.

B) *Permanent President:* The Permanent President shall be elected by a majority vote of the Delegations present at the Conference. — Permanent President.

C) *Vice-President:* Lots shall be drawn at the first session to establish the order of precedence of the Delegations; and the Chairmen of the Delegations shall be Vice-Presidents in this order and act as President in his absence. — Vice-President.

D) *Secretary General:* The Secretary General of the Conference will be appointed by the organizing Government. — Secretary General.

ARTICLE 3. DUTIES OF THE OFFICERS — Duties of officers.

A) *President:* The President shall direct the work of the Conference, announce the opening, suspension and adjournment of the meetings of the Conference, accord the right to speak in the order requested, declare the debates to be closed, put the questions to vote, announce the result of the voting, and ensure the observance of the Regulations. — President.

B) *Vice-President:* In the absence of the President the Vice-Presidents in the order of precedence established in article 2, paragraph C, will assume and exercise his duties. — Vice-President.

C) *Secretary General:* The Secretary General is responsible for: — Secretary General.

1. The organization, direction and coordination of the work of the staff appointed to the Secretariat;

2. Receiving and disposing of the official correspondence of the Conference;

3. Acting as intermediary between the delegations and the organizing Government in all matters relating to the conference;

4. Preparation and circulation of minutes of the meetings and information and documents of the conference and, in accordance with instructions of the President, orders of the day.

D) *Secretariat:* The organizing Government shall form the Secretariat staff of the Conference under the direction of the Secretary General. — Secretariat.

ARTICLE 4. COMMITTEES

For the more effective functioning of the Conference, comprehensive study of the subjects forming the agenda and expedition of its work, committees shall be formed, the results of whose labors shall be submitted to the plenary sessions for approval. While the committees — Committees, formation, etc.

to be established may vary to conform to the agenda of the conferences, the following shall represent, in principle, the type of committees to be established:

(A) Committee on Initiatives;
(B) Credentials Committee;
(C) Technical Committee;
(D) Juridical and Administrative Committee;
(E) Drafting Committee.

ARTICLE 5. MEMBERSHIP OF COMMITTEES

Membership of committees.

A) The Committee on Initiatives shall be composed of the Chairmen of the Delegations or their alternates, and shall be presided over by the President of the Conference.

B) At the first plenary session the Conference, on the proposal of the President, shall appoint a Committee on Credentials of five members.

C) The remaining committees shall be composed of delegates in accordance with assignments made by the chairmen of the respective delegations and submitted to the permanent president. Representatives may attend and participate in the meetings of the committees in accordance with assignments made by their respective delegation chairmen and in conformity with article 1–(C).

D) The committees may invite to participate in their work individuals or juridical persons whose advice or statements may be considered to be of value.

ARTICLE 6. ORGANIZATION OF COMMITTEES

Organization of committees.

A) Each committee shall, at its organization meeting, be presided over by the permanent president of the conference and at that meeting shall choose from among its members a chairman and a vice-chairman.

B) The chairman of each committee may appoint one or more reporters.

C) Each committee may appoint such special subcommittees as it may deem desirable.

ARTICLE 7. DUTIES OF COMMITTEES

Duties of committees.
Committee on Initiatives.

A) *The Committee on Initiatives* shall coordinate the business of the conference, rule upon questions of policy as related to the conference, resolve matters referred to it by other committees or the secretariat, decide by two thirds majority of the votes cast on new matters presented by the delegations, which should be considered by the conference, and advise the permanent president particularly with respect to matters not comprehended by these internal regulations.

Credentials Committee.

B) *The Credentials Committee* shall examine the credentials submitted by members of delegations, ascertain that they are in good and proper form and report without delay to the conference.

Technical Committee.

C) *The Technical Committee* shall have charge of the study of all technical phases of radiocommunication and all matters involving engineering practices included in conference agenda.

Juridical and Administrative Committee.

D) *The Juridical and Administrative Committee* shall have charge of the study of all legal phases of the agenda subjects as well as of all

matters of an essentially administrative character. In its legal character it shall pass upon the final terminology to be used in all agreements or resolutions pertaining, not only to matters within its immediate jurisdiction, but to all material emanating from other committees of the conference.

Drafting Committee.

E) *The Drafting Committee* shall be entrusted with the final drafting of conference agreements and resolutions, without altering their sense, for the purpose of ensuring against duplication or repetition in which event the material shall be referred to the committee of origin for correction.

F) The reporters of the committees shall:

Reporters of the committees.

(a) Open the discussion of the questions under consideration and submit reports containing the facts and an analysis of the various aspects of the questions; those reports shall serve as the basis for discussion,

(b) At the end of the discussions make summaries of the debates in a report, and draft, in accordance with the opinion of the majority of each committee, the projects which, upon approval by the committee, will be submitted to the conference,

(c) The minority in any committee shall have the right to appoint a reporter who shall submit to the conference the opinions of the minority and the projects drafted by the latter.

Chapter III

OFFICIAL LANGUAGES

ARTICLE 8. SPANISH, ENGLISH, PORTUGUESE, FRENCH.

Official languages.

The official languages of the conferences shall be Spanish, English, Portuguese and French. The organizing Government shall take appropriate measures to insure fulfillment of this provision.

Chapter IV

QUORUM AND VOTING

ARTICLE 9. QUORUM

Quorum.

A majority of the delegations of the Conference must be in attendance, represented by one or more of their Delegates, in order to have a quorum at the plenary sessions of the conference.

A majority of the Delegations must be in attendance, represented by some of their delegates in order to have a quorum at committee meetings.

ARTICLE 10. VOTING.

Voting.

A) Voting shall be on the basis of only one vote for each State having the following qualifications:

I a permanent population;
II a defined territory;
III government;
IV capacity to enter into relations with other States.

Countries or territories not possessing these qualifications may have voice but no vote in the conferences, but agreements resulting from the conferences shall be opened for their adherence through the medium of their respective home governments.

B) The vote of each delegation shall, in plenary sessions and committee meetings, be cast by the delegation chairman or other member acting in his behalf.

C) The vote may be taken by delegates rising in their seats, or in any other agreed manner. But at the request of any delegation, or by decision of the chairman, the vote must take place by "calling the roll" in the alphabetical order of the names of their respective states as expressed in the Spanish language.

D) Propositions and amendments will be adopted only when they obtain a majority of the votes cast. In case of a tie vote, they will be considered rejected.

Chapter V

PROCEDURE

ARTICLE 11. PLENARY SESSIONS

Plenary sessions.

A) The inaugural session of the conference shall be held at the time and place designated by the organizing government, and the further sessions on such days as the Conference may determine.

B) Upon the convening of a plenary session, the minutes of the preceding meeting, except in the case of the inaugural plenary session, will be read and submitted for approval, unless by unanimous consent the assembly of the delegations agrees to omit this reading.

C) The minutes of the Plenary Sessions will be drafted by the staff of the General Secretariat, only the opinions and propositions with their fundamentals, in a brief form, will appear in the minutes, together with a brief statement of the debates.

Any Delegate may, however, request the insertion "in extenso" in the minutes of any declaration he has expressed; but in this case, he shall furnish the Secretariat with the corresponding text immediately after the closing of the Plenary Session.

D) The delegates may submit to the conference their opinions in writing on matters under discussion, and request that they be added to the minutes of the session or meeting at which they are submitted.

E) The Plenary sessions of the conference shall be of a public character. On motion of any delegate the sessions may be declared private by a majority vote. Such motion shall have precedence and is not debatable.

F) By a vote of two thirds of the delegations present the conference may dispense with the usual procedure and proceed to consider a question except in the case of new matter, when the rules of procedure promulgated in article 13 shall, under all circumstances, be observed.

G) Amendments shall be submitted for discussion and be voted upon before the motion which they purport to amend.

H) The minutes of plenary sessions shall be signed by the President and Secretary General.

I) At the closing plenary session the agreements and resolutions adopted by the different committees of the Conference shall be signed, and the country and date of the next conference shall be designated.

ARTICLE 12. COMMITTEE MEETINGS

A) The procedure for Plenary Sessions shall also be followed in the committee meetings as far as practicable. Committee meetings.

B) Minutes of the committee meetings shall be signed by the Chairman and Secretary.

Chapter VI

NEW MATTER

ARTICLE 13.—RULES OF PROCEDURE

If any delegation should propose a topic not included in the agenda, for the consideration of the conference, the new matter should be referred to the Committee on Initiatives and after a report is submitted and accepted by a vote of two thirds of the delegations at the Conference, it shall be referred to the appropriate committee. Rules of procedure.

ANNEX 2

Inter-American Radiocommunications Convention Signed at Havana on December 13, 1937.

INTERNAL REGULATIONS FOR THE INTER-AMERICAN RADIO OFFICE (O. I. R.)

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Art. 1. Administration.
Art. 2. First Director.
Art. 3. Appointment of Staff.
Art. 4. Budget.
Art. 5. Salaries of the Staff.
Art. 6. Accounts.
Art. 7. Contributions to O. I. R.

ARTICLE 1. ADMINISTRATION

The Inter-American Radio Office shall be in charge of a Director who shall be appointed by the Inter-American Radio Conference on the recommendation of a special committee thereof. Administration.

ARTICLE 2. FIRST DIRECTOR

The first Director shall be appointed by the Government of Cuba. First Director.

ARTICLE 3. APPOINTMENT OF STAFF

The Director shall appoint such competent assistants and staff, including interpreters and translators, as may be required for the work of the office. Appointment of staff.

ARTICLE 4. BUDGET

The Director shall submit annually to the government of the country where the office is established a draft budget of revenues and expenditures for the ensuing year. When the budget has been approved by the aforesaid government it shall be communicated to the Budget.

other participating governments with a statement of the amount that each is to pay, pursuant to the quota established in Article 7.

ARTICLE 5. SALARIES OF THE STAFF

Salaries. The salaries of the personnel of the office shall not exceed two thirds of the annual budget.

ARTICLE 6. ACCOUNTS

Accounts. The Director shall be charged with the collection and disbursement of the funds of the office. He shall submit to the government where the office is established a monthly report of receipts and expenditures and a semi-annual report on the general accounts of the administration. After examining the latter the said government shall submit them to the ensuing Conference for consideration.

ARTICLE 7. CONTRIBUTIONS TO O. I. R.

Contributions to O. I. R. In accordance with Article 8 (B) of the Convention the contribution of the States of the American continent will be assigned under the following categories:

Category.	I	II	III	IV	V	VI
Units.	25	20	15	10	5	3
States	Argentine, Canada, United States of America.		Brazil Mexico	Cuba	Colombia Chile, Perú, Venezuela	Bolivia Costa Rica Dominican Rep. Ecuador Guatemala Haití Honduras Nicaragua Panama Paraguay Salvador Uruguay

ANNEX 3

To the Inter-American Radiocommunications Convention Signed in Havana on December 13, 1937.

DEFINITION OF ZONES

Definition of zones. For the purpose of Article 11, paragraph D, of the Inter-American Radiocommunications Convention, it shall be understood that:

Northern. NORTHERN ZONE, is that which comprises the countries located to the North of Guatemala and North of the Southern coast of the Dominican Republic and Haiti;

Central. CENTRAL ZONE, is that which comprises the countries or portions of countries located South of Mexico and the Southern coast of the Dominican Republic and Haiti and extending to parallel 5° of South latitude;

Southern. SOUTHERN ZONE, is that which comprises the countries or portions of countries to the South of parallel 5°. of the South latitude.

CONVENÇÃO INTERAMERICANA SOBRE RADIOCOMMUNICAÇÕES

celebrada em Havana, em 13 de Dezembro de 1937, entre os Governos dos Estados que se mencionam a continuação:

Brasil,	República Dominicana,	Nicaragua,
Canada,	Estados Unidos de América,	Panamá,
Chile,	Guatemala,	Perú,
Colombia,	Haiti,	Uruguay, e
Cuba,	Mexico,	Venezuela.

Os Governos acima mencionados, reconhecendo as vantagens da cooperação a mutuo entendimento que resultam do intercambio de pareceres com respeito ás radiocommunicações, designaram os abaixo assignados plenipotenciarios á Primeira Conferencia Interamericana de Radiocommunicações reunida na cidade de Havana, República de Cuba, os quaes, de commum accôrdo e sob reserva de ratificação, celebraram a seguinte Convenção, que se ajusta ás estipulações da Convenção Internacional de Telecommunicações de Madrid, de

Primeira Parte

CONFERENCIA

ARTIGO 1.—OBJECTO.

Os Governos contractantes convêm em reunir-se periodicamente em Conferencias de Plenipotenciarios com o fim de resolver por mutuo accôrdo os problemas que surjam no campo das radiocommunicações no Continente americano.

ARTIGO 2.—COMPOSIÇÃO DAS CONFERENCIAS.

As Conferencias serão compostas, nos termos fixados pelo Regulamento Interno das Conferencias Interamericanas de Radio (Annexo 1 desta Convenção), pelos Delegados de todos os Governos americanos que acceitem participar.

Além disso, a ellas poderão assistir, com o caracter de observadores, representantes de instituições e organismos vinculados ás radiocommunicações, de empresas ou agrupações de empresas e de entidades ou pessôas que explorem serviços radioeléctricos, desde que estejam autorizados por seus respectivos Governos.

ARTIGO 3.—VOTO NAS CONFERENCIAS

A) Só terão voto nas Conferencias os Estados que reunam os seguintes requisitos:

I.—População permanente.
II.—Territorio determinado.
III.—Governo.
IV.—Capacidade para entrar em relações com os demas Estados.

B) Os paizes ou territorios que não reunam essas condições poderão ter voz, mas não voto nas Conferencias; porém, os accôrdos resultantes das Conferencias estarão abertos a sua adhesão por meio de seus respectivos Governos metropolitanos.

ARTIGO 4.—LUGAR E DATA DAS CONFERENCIAS

A) As Conferencias se effectuarão com intervallo não maior de tres annos. O paiz e a data em que deva reunir-se cada Conferencia serão fixados na precedentes. No entanto, a data indicada para uma reunião poderá ser adeantada ou adiada pelo Governo Organizador a pedido de cinco ou mais Governos participantes.

B) O Governo do paiz onde deva reunir-se uma Conferencia, o qual se denominará Governo Organizador, fixará o logar e a data definitiva da reunião e expedirá pela via diplomatica, com uma antecipação não menor de seis mezes, os convites de estylo.

ARTIGO 5.—REGULAMENTO INTERNO PARA AS CONFERENCIAS

Esta Convenção tem como annexo um Regulamento Interno das Conferencias Interamericanas de Radiocommunicações (Annexo 1), que fixa as modalidades de suas reuniões, e que só poderá ser modificado pelo voto favoravel das duas terceiras partes dos Estados participantes na respectiva Conferencia.

Segunda Parte

REPARTIÇÃO INTERAMERICANA DE RADIOCOMMUNICAÇÕES

("Oficina Interamericana de Radio" O. I. R.)

ARTIGO 6.—OBJECTO

Os Governos Contractantes convêm:

A) Em estabelecer a Repartição Interamericana de Radiocommunicações (O. I. R.) como organismo interamericano de caracter consultivo que centralizará e facilitará entre as Administrações dos paizes americanos, o intercambio e circulação de informações relativas ás radiocommunicações em todos os seus aspectos e collaborará na organização das Conferencias mencionadas na Parte Primeira desta Convenção;

B) 1.—Em communicar opportunamente á Repartição Interamericana de Radiocommunicações (O. I. R.) todas as disposições legaes sobre radiocommunicação, internas e internacionaes, os regulamentos vigentes em seus territorios, as reformas nelles introduzidas assim como tambem informes estatisticos, technico e administrativos sobre a materia; e

2.—Especificamente deverão enviar ao Departamento Interamericano de Radiocommunicações, cada seis mezes, uma lista official das frequencias assignadas por elles a todas as estações radiodiffusoras e notificar mensalmente todas as modificações e additamentos effectuados.

As referidas communicações deverão fazer-se de accôrdo com o procedimento adoptado no Regulamento Geral de Radiocommunicações annexo á Convenção Internacional de Telecommunicações vigente, devendo incluir tambem:

a) Potencia actual usada.
b) potencia maxima que se intentar usar.
c) Horario das transmissões.

Estas communicações deverão fazer-se, independentemente, em todos os casos, das que se remettem ao Departamento da União Internacional de Telecommunicações.

ARTIGO 7.—ATTRIBUIÇÕES

O Repartição Interamericano de Radiocommunicações estará encarregado:

A) Dos trabalhos preparatorios das Conferencias e dos que derivam de suas decissões;

B) De constituir, de accôrdo com o Governo Organizador, a Secretaría das Conferencias;

C) De publicar e distribuir os documentos exigidos pelas Conferencias;

D) De publicar e distribuir informações téchnicas differentes das originadas nas Conferencias, incluindo o intercambio de dados relativos á exactidão e estabilidade das frequencias, ás interferencias e outros inconvenientes observados nos territorios dos paizes contractantes e a outros estudos que se realizem, taes como propagação das ondas, caracteristicas garaes das differentes antennas, etc. assim como o intercambio de documentos de caracter juridico, de Tratados e de Informação geral para uma melhor intelligencia e aperfeiçoamento das normas de radiocommunicações no Continente americano.

E) De apresentar um informe annual de seus trabalhos, o qual será communicado a todos os Governos contractantes; e,

F) Do desempenho de quaesquer outras funcções que lhe correspondam ou lhe sejam assignadas pelas Conferencias.

ARTIGO 8.—MANUTENÇÃO DA REPARTIÇÃO

A) As despesas geraes do Repartição Interamericana de Radiocommunicações (O. I. R.) não excederão a somma de vinte e cinco mil dollars ($25.000.00), moeda dos Estados Unidos de America, por anno;

B) Para suffragar essas despesas cada Governo americano convem em contribuir em proporção a certo numero de unidades, de accôrdo com a categoria a que pertença, segundo o disposto no Regulamento Interno da Repartição Interamericana de Radiocommunicações (O. I. R.). Com esse fim estabelece-se seis categorias, ás quaes corresponderão as seguintes unidades:

Categorías:	I	II	III	IV	V	VI
Unidades:	25	20	15	10	5	3

C) As despesas geraes não incluirão as motivadas pela das Conferencias, as quaes serão suffragadas pelo Governo Organizador.

D) As quantias necessarias para a manutenção da Repartição deverão ser pagas por semestres adeantados, pelos Governos que della facam parte. Se um Governo estiver atrazado em seus pagamentos, o Governo do paiz séde do Departamento adeantará as quantias que se requeiram. As sommas assim antecipadas deverão ser reembolsadas perlo Governo devedor o mais prompto possivel, e ao mais tardar, dentro dos quatro mezes seguintes á data em que o pagamento devia ter sido effectuado.

ARTIGO 9.—SÉDE E VIGILANCIA DA REPARTIÇÃO

A) A séde da Repartição Interamericana de Radiocommunicações e a nomeação do Director serão thema do programma de cada Conferencia.

B) O Governo do paiz onde a Repartição tiver a sua séde terá a seu cargo a inspecção e vigilancia de sua organização, orçamento e finanças e effectuará os adeantamentos necessarios.

C) As contas da Repartição Interamericana de Radiocommunicações serão submettidas pelo Governo do paiz onde tiver a sua séde, á approvação da seguinta Conferencia.

D) A Repartição se estabelece inicialmente sob os auspicios do Governo de Cuba. Sua séde será na cidade de Havana.

ARTIGO 10.—REGULAMENTO INTERNO DA REPARTIÇÃO (O. I. R.)

Esta Convenção tem annexo um Regulamento Interno da Repartição Interamericana de Radiocommunicações (Annexo 2) que determina os detalhes da administração interna desse organismo e que só poderá ser modificado pelo voto favoravel das duas terceiras partes dos Estados representados em uma Conferencia.

Terceira Parte

DISPOSIÇÕES ESPECIAES

ARTIGO 11.—PRINCIPIOS GERAES

A) Os Governos contractantes reconhecem o direito soberano das nações no uso de todos os canaes da radiodiffusão.

B) Os Governos americanos, com a unica condição de que não causar interferencia aos serviços de outro paiz, pódem assignar qualquer classe de onda e frequencia ás estações de radiocommunicações que se encontrem sob sua jurisdicção.

C) No entanto, os Governos reconhecem que, até quando o progresso téchnico alcance um estado que permitta eliminar as interferencias de radiocommunicações de caracter internacional, os ajustes regionaes são essenciaes para fomentar a normalização e diminuir as interferencias.

D) Para a solução daquelles assumptos que pelas caracteristicas especiaes de propagação e condições de interferencia das emissões radioelectricas nas differentes zonas geograficas requeiram disposições especiaes, os Governos contractantes convêm em dividir o Continente

americano, em tres regiões denominadas: Zona septentrional, Zona central e Zona meridional. (Annexo 3 desta Convenção)

ARTIGO 12.—ACCORDOS BILATERAES

Os Governos contractantes, quando o julgarem conveniente, dentro dos limites desta Convenção, celebrarão accôrdos bilateraes relativos á operação de estações radiotelegraphicas entre seus respectivos paizes, afim de facilitar as communicações directas entre as mesmas.

ARTIGO 13.—ESTAÇÕES DE VERIFICAÇÃO DE FREQUENCIAS

Os Governos contractantes obrigam-se a estabelecer, no menor periodo de tempo possivel, estações de verificação de frequencias.

ARTIGO 14.—INTERCAMBIO DE INFORMES

Os Governos contractantes, que não se tenham obrigado a remetter a uma Repartição Centralizadora Interamericana os dados relativos a radiocommunicações em seu territorio, inter-trocarão com todos os demais Governos americanos os dados a que se refere o artigo 6, inciso B) 2 de esta Convenção.

ARTIGO 15.—SEGURANCAS PARA A VIDA NO MAR E NO AR

Para a segurança da navegação maritima e aerea os Governos contractantes tomarão as medidas necessarias afim de assegurar um serviço de radiocommunicações adequado, dependente do Governo ou por elle autorizado.

ARTIGO 16.—OBRIGAÇÃO DAS AERONAVES COMMERCIAES DE LEVAR APPARELHAMENTO RADIOELECTRICO

Os Governos contractantes convêm em:

A) Que toda aeronave destinada ao transporte de passageiros quando opere em serviço internacional com itinerario fixo, deverá estar provista de apparelhos radioelectricos de transmissão e recepção, em condições de poder funccionar efficientemente e a cargo de operadores devidamente titulados.

B) As aeronaves com itinerario fixo destinadas ao transporte internacional de passageiros e que vôem sobre o mar, mais além de setenta e cinco kilometros de qualquer costa, deverão estar capacitadas para emittir e receber na frequencia de 500 Kc/s para poder estabelecer communicação de emergencia com as estações do serviço radioeléctrico marítimo.

ARTIGO 17. ESTABELECIMENTO DE ESTAÇÕES AERONAUTICAS RADIOELECTRICAS

Os Governos contractantes convêm em tomar isoladamente, ou de accôrdo com os paizes visinhos, as medidas necessarias para estabelecer um número sufficiente de estações regionaes, operadas ou

autorizadas por elles, para prover á informação e seguridade necessarias para o trafico aereo e a orientação das aeronaves.

ARTIGO 18 COMMUNICAÇÕES DE EMERGENCIA

Qualquer estação radioemissora poderá de accòrdo com as leis do seu paiz, effectuar communicações de emergencia com pontos outros que os autorizados normalmente, durante um periodo excepcional em que houver sido interrompido o funccionamento normal das communicações, como consequencia de tufões, inundações, tremores de terra ou desastres similares.

ARTIGO 19.—RADIODIFFUSÃO CULTURAL

Os Governos contractantes tomarão as medidas necessarias, para facilitar e fomentar a retransmissão e intercambio de programmas internacionaes de caracter cultural, educativo e historico dos paizes do Continente americano, por meio de suas respectivas estações radiodiffusoras.

ARTIGO 20.—RADIOCOMMUNICAÇÕES A MULTIPLOS DESTINOS

Os Governos americanos convêm em que:

A) Os respectivos Governos estimularão a transmissão, disseminação e intercambio rapidos e economicos de noticias e informações entre as nações de América;

B) Ás publicações informativas e agencias de noticias, se lhes facilitará o emprego e desfrute das vantagens das radiocommunicações de imprensa a multiplos destinos, offerecendo-as a preços minimos, para o que as tabellas poderão basear-se em unidades de tempo invertido na transmissão ou outros meios que resultem similarmente economicos.

C) Deverão gozar das tabellas baixas e vantagens que derivam dos principios estabelecidos nos paragraphos anteriores, todas as agencias de noticias e de informação devidamente estabelecidas, os diarios e outras publicações periodicas, as estações de radiodiffusão, revistas cinematographicas, serviços de reproducção tipographicos, "placards" informativas e quaesquer outros meios de diffusão que possam desenvolver-se

D) Deverá estimular-se o uso e desenvolvimento de dispositivos e methodos que tenham por fim evitar a intercepção não autorizada de noticias da imprensa transmittidas por radio a multiplos destinos.

ARTIGO 21.—RETRANSMISSÕES

Os Governos contractantes tomarão medidas adequadas para evitar que os programmas transmittidos por uma estação diffusora sejam retransmittidos ou irradiados, total ou parcialmente, por outras estações, sem previa autorização da estação de origem.

A estação que retransmitta qualquer programma deverá annunciar a retransmissão e, a intervallos convenientes, a natureza da irradiação, a situação da estação de origem e o indicativo de chamada ou outra identificação da mesma.

ARTIGO 22.—ESTAÇÕES CLANDESTINAS

Os Governos contractantes convêm em prestar-se mutuo apoio para descobrir e supprimir as estações emissoras clandestinas.

Quarta Parte

DISPOSIÇÕES GERAES

ARTIGO 23.—VIGENCIA E RATIFICACÕES

A) A presente Convenção será ratificada pelos Estados contractantes de conformidade com seus respectivos preceitos constitucionaes.

B) As Partes Primeira, Terceira e Quarta da presente Convenção entrarão em vigor no 1ro. de Julho de 1938, desde que nessa data tiverem sido depositadas perante o Governo do paiz onde esta Conferencia foi realizada duas ratificações ou adhesões definitivas. Se nessa data não houvessem sido depositadas duas ratificações ou adhesões definitivas, estas Partes da Convenção entrarão em vigor trinta dias depois de depositada a segunda ratificação ou adhesão definitiva.

C) Para que entre em vigor a Parte Segunda desta Convenção, será necessario o deposito da ratificação ou adhesão definitiva de Governos Americanos cujas contribuições para a manutenção da Repartição Interamericana de Radiocommunicações, de accôrdo com o disposto no artigo 8, inciso B, representem mas da metade das unidades estabelecidas no Regulamento Interno da Repartição Interamericana de Radiocommunicações (Annexo 2, Artigo 7).

D) O Governo depositario notificará, com a maior brevidade possivel, aos Estados Americanos as ratificações ou adhesões definitivas que receba.

ARTIGO 24. ADHESÕES

Esta convenção fica aberta á adhesão de todos os paizes americanos não signatarios.

ARTIGO 25. RATIFICAÇÕES E ADHESÕES PARCIAES

As ratificações ou adhesões á presente Convenção poderão referir-se á totalidade della ou a dois ou mais de suas Partes, sempre que em todo o caso se ratifique ou adhira ás Primeira e Quarta Partes. (Conferencias e Disposições Geraes).

ARTIGO 26.—AVISOS

A 1ro. de Junho de 1938, e depois com intervallos de seis mezes, o Governo depositario pedirá aos Governos dos Estados Americanos que não houvessem ainda ratificado ou adherido á Convenção, tenham a bem informar sobre a mencionada ratificação ou adhesão. Estes informes serão transmittidos a todos os demais Governos americanos.

ARTIGO 27.—DENUNCIAS

A) A presente Convenção poderá ser denunciada em sua totalidade ou separadamente as partes Duas e Tres por uma notificação dirigida ao Governo depositario. Esta notificação surtirá effeito um anno depois da data em que tiver sido recebida, e unicamente para o Governo que a tiver feito.

B) O Governo depositario notificará a todos os Estados Americanos as denuncias recebidas.

ARTIGO 28.—IDIOMAS

A presente Convenção foi redactada em espanhol, inglez, portuguez e francez, cujos textos darão fé por igual.

ARTIGO 29.—ACCÔRDOS ESPECIAES

Os Governos contractantes se reservam o direito de effectuar accôrdos especiaes ou regionaes que não affectem aos Governos em geral. Estes accôrdos, no entanto, deverão estar dentro dos limites de esta Convenção e dos Regulamentos annexos á mesma, emquanto se relacionem com a interferencia que pudesse resultar de taes accôrdos com os serviços de outros paizes.

ARTIGO 30. CODIFICAÇÃO

Nas proximas Conferencias todas as disposições da presente Convenção e dos seus Regulamentos que não tiverem sido modificadas, se incorporarão com as novas normas que se adoptem.

ARTIGO 31.—ARBITRAGEM

A) Se surgisse controversia entre dois ou mais Governos contractantes com respeito á execução da presente Convenção, que não podesse resolver-se pela via diplomatica, será submetida a arbitragem a petição de um dos Governos em dessacôrdo.

B) Ao menos que as partes em controversia accôrdem usar um procedimento já estabelecido por tratados bilateraes ou multilateraes celebrados entre ellas para a solução de controversias internacionaes, ou o procedimento contemplado no inciso G) do presente artigo, os arbitros serão designados na forma seguinte:

C) (1).—As partes decidirão de mutuo accôrdo se devem designar-se como arbitros a individuos ou a Governos; á falta de accôrdo, se recorrerá a Governos.

(2).—Se houver de confiar-se o arbitragem a individuos, os arbitros não poderão ser da nacionalidade de nenhuma das partes interessadas na controversia.

(3).—Se houver de encarregar-se a Governos, estes deverão ser escolhidos entre as partes adherentes ao accôrdo cuja applicação tenha provocado a controversia.

D) A parte que appelle á arbitragem será denominada demandante. Esta designará um arbitro e communicará sua eleição á parte contraria. A demandada deverá então designar um segundo

arbitro dentro de um prazo de dois mezes, a contar da data em que receba a notificação da demandante.

E) Se se tratar de mais de duas partes, cada grupo de demandantes ou demandados procederá a designar um arbitro de accôrdo com o procedimento previsto no inciso D.

F) Os dois arbitros assim designados devem pôr-se de accôrdo para nomear um terceiro árbitro o qual, se os arbitros são individuos em vez de Governos, não poderão ser da nacionalidade de nenhum dos arbitros nem de nenhuma das partes. Se os arbitros não podem chegar a um accôrdo em quanto á designação de terceiro arbitro, cada arbitro deverá propôr a um que não esteja interessado na controversia.

Em seguida serão sorteados os terceiros arbitros propostos. O representante de um Governo americano, não interessado na controversia, escolhido pelos dois arbitros, effectuará o sorteio.

G) Finalmente, as partes em dessaccôrdo terão a opção de submeter sua controversia a um só arbitro. Neste caso, ou chegarão a um accôrdo com respeito á eleição do arbitro, ou elle será nomeado de accôrdo com o methodo indicado no inciso F.

H) Os arbitros escolherão livremente o procedimento.

I) Cada uma das partes pagará as despesas que lhe occasione a instrucção do juizo arbitral. As despesas da arbitragem serão repartidas na mesma proporção pelas duas partes interessadas.

Em fé do que os respectivos Plenipotenciarios assignaram varios exemplares do presente Instrumento em espanhol, inglez, portuguez e francez que serão depositados nos archivos do Governo cubano, o qual encaminhará aos outros Governos contractantes uma copia authenticada em cada uma dessas linguas.

Feito na cidade de Havana, em 13 de Dezembro de 1937.

RESERVAS DO BRASIL.

O Governo dos Estados Unidos do Brasil autorizou o Chefe da sua Delegação á Primeira Conferencia Interamericana de Radio a assignar "ad referendum" os Accôrdos internacionaes que acaba de adoptar a mesma Conferencia sob a reserva de que o Governo do Brasil só os confirmará no caso de que as suas disposições não estejam em contradicção com o Accôrdo sul-americano de radio-communicações do Rio de Janeiro e seu regulamento interno nem com quaesquer outros compromissos internacionaes já assumidos pelo Governo brasileiro.

HAVANA, *em 13 de Dezembro de 1937.*

BRASIL:

O Delegado do Brasil assigna "ad referendum" com as reservas que se leem acima.

José Roberto de Macedo-Soares

CANADA:

Laurent Beaudry
C. P. Edwards

COLOMBIA:

Jorge Soto del Corral
Ricardo Gutierrez Lee y Rivero

CUBA:
Wifredo Albanés y Peña
Andrés Asensio y Carrasco
Nicolas Gonzalez de Mendoza y de la Torre
Alfonso Hernandez Catá y Galt

CHILE:
Emilio Edwards Bello

REPUBLICA DOMINICANA:
Roberto Despradel
Máximo Lovaton P.

ESTADOS UNIDOS DA AMERICA:
T. A. M. Craven

GUATEMALA:
Arturo Cóbar L.

HAITI:
Justin Barau

MEXICO:
Ignacio Galindo
Salvador Tayabas
Fernando Sanchez Ayala
Ruben Fuentes

NICARAGUA:
Guillermo Arguedas

PANAMA:
Ernesto B. Fábrega

PERU:
Carlos A. Tudela

URUGUAY:
César Gorri

VENEZUELA:
Alberto Smith

ANNEXO 1

Da Convenção Interamericana Sobre Radiocommunicações Assignada em Havana, em 13 de Dezembro de 1937

REGULAMENTO INTERNO DAS CONFERENCIAS INTERAMERICANAS DE RADIOCOMMUNICAÇÕES

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Capitulo I

DEFINIÇÕES

ARTIGO 1.—GOVERNOS AMERICANOS, DELEGADOS E REPRESENTANTES

Quando na Convenção Interamericana sobre Radiocommunicações da qual faz parte este Regulamento, e neste se mencionem as expressões Governos Americanos, Delegados e Representantes, devem entender-se por:

A) *Governos Americanos:* Os Governos dos Estados do Continente Americanos;

B) *Delegados:* As pessoas officialmente nomeadas pelos Governos participantes, com poderes sufficientes para actuar em seu nome;

C) *Representantes:* Os membros de instituições ou organismos publicos ou privados, ou individuos notoriamente interessados em radiocommunicações, que sejam autorizados por um Governo para observar os trabalhos da Conferencia, os quaes não terão voz nem voto em assumptos administrativos, podendo expôr seus pontos de vista sómente por intermedio da Delegação do seu respectivo paiz.

Todavia, em assumptos téchnicos, os representantes terão voz nas Commissões, com a autorização previa e expressa de sua Delegação.

Capitulo II

ORGANIZAÇÃO DAS CONFERENCIAS

ARTIGO 2.—FUNCCIONARIOS DA CONFERENCIA

A) *Presidente Provisorio:* O Governo Organizador nomeará o Presidente Provisorio, o qual presidirá á sessão inaugural e continuará exercendo suas funcções até que a Conferencia escolha seu Presidente Permanente.

B) *Presidente Permanente:* O Presidente Permanente será eleito pelo voto da maioria absoluta das Delegações presentes na Conferencia.

C) *Vice-Presidente:* Na Primeira sessão se sorteará a ordem de precedencia das Delegações e, nesta ordem, os Presidentes das Delegações serão Vice-Presidentes e substituirão o Presidente na sua ausencia.

D) *Secretario Geral:* O Secretario Geral da Conferencia será nomeado pelo Governo Organizador.

ARTIGO 3.—ATTRIBUIÇÕES DOS FUNCCIONARIOS

A) *Presidente:* O Presidente encaminhará os trabalhos da Conferencia, abrirá, suspenderá e levantará as sessões; concederá a palavra na ordem em que houver sido pedida; declarará o encerramento das discussões; submeterá á votação os assumptos; annunciará o resultado dos escrutinios, e zelará pelo cumprimento dos Regulamentos.

B) *Vice-Presidente:* Na ausencia do Presidente, os Vice-Presidentes na ordem de precedencia estabelecida no artigo 2, inciso C), assumirão e exercerão suas funcções.

C) *Secretario Geral:* O Secretario Geral terá as seguintes attribuições:

1.—Organizar, encaminhar e coordinar o trabalho do pessoal designado para a Secretaria.

2.—Receber a correspondencia official da Conferencia e distribuil-a.

3.—Ser o intermediario entre as Delegações e o Governo Organizador, em todos os assumptos relativos á Conferencia.

4.—Preparar e distribuir as actas das sessões e a informação e documentos da Conferencia e, de accôrdo com as instrucções do Presidente, redactar as Ordens do Dia.

D) *Secretaria*: O Governo Organizador designará o pessoal da Secretaria da Conferencia, o qual estará sob a direcção do Secretario Geral.

ARTIGO 4.—DAS COMMISSÕES

Serão organizadas Commissões para o mais efficaz funccionamento da Conferencia, o estudo adequado dos themas de seu Programma e a simplificação dos seus trabalhos. As commissões submeterão o resultado de seus trabalhos á approvação das Sessões Plenarias da Conferencia. As commissões poderão variar para adaptar-se ao Programma, porém as seguintes representam, em principio, os typos que deverão estabelecer-se:

(A) De Iniciativas;
(B) De Credenciaes;
(C) Téchnica;
(D) Juridico-Administrativa; e
(E) De Redacção.

ARTIGO 5.—DOS MEMBROS DAS COMMISSÕES

A) A Commissão de Iniciativas deverá estar composta pelos Presidentes das Delegações ou seus substitutos e deverá ser presidida pelo Presidente da Conferencia.

B) Na primeira sessão plenaria, a Conferencia, a proposta do Presidente, elegerá uma Commissão de Credenciaes, composta de cinco membros.

C) As demais commissões serão compostas de Delegados, de accôrdo com as designações effectuadas pelos Presidentes das respectivas Delegações, communicadas ao Presidente Permanente. Os representantes poderão assistir e tomar parte nas sessões das commissões de accôrdo com as designações feitas pelos Presidentes das suas respectivas delegações e de conformidade con o artigo 1 letra (C).

D) As commissões pódem convidar a participar nos seus trabalhos aquellas pessôas naturaes ou juridicas cujos conselhos ou exposições possam ser consideradas de valor.

ARTIGO 6.—DA ORGANIZAÇÃO DAS COMMISSÕES

A) Cada commissão será presidida, na sua sessão de organização, pelo Presidente Permanente da Conferencia e nessa sessão serão eleitos, entre os seus membros, um Presidente e um Vice-Presidente;

B) O Presidente de cada commissão poderá nomear um o mais relatores.

C) Cada commissão poderá nomear as sub-commissões que estime conveniente.

ARTIGO 7.—DAS FUNCÇÕES DAS COMMISSÕES

A) *A Commissão de Iniciativas:* coordinará os trabalhos da Conferencia: resolverá as questões de ordem interno que tenham relação

com a Conferencia e os assumptos que lhe sejam transmittidos por outras Commissões ou pela Secretaría; decidirá por dois terços dos votos sobre os novos themas appresentados pelas delegações de que deva occupar-se a Conferencia e, especialmente auxiliará o Presidente Permanente nos assumptos não comprehendidos neste Regulamento Interno.

B) *A Commissão de Credenciaes:* procederá ao exame das credenciaes apresentadas pelos membros das delegações, comprovando que estejam em bôa e devida forma e informará sem demora a Conferencia.

C) *A Commissão Téchnica:* terá a seu cargo o estudo de todos os aspectos téchnicos relativos á radiocommunicações e todas as demas materias que envolvam normas de engenharia, incluidas no Programma da Conferencia.

D) *A Commissão Juridico-Administrativa:* terá a seu cargo o estudo de todos os aspectos juridicos dos themas do programma, assim como tambem de todos os assumptos que tenham caracter essencialmente administrativo. Como Commissão Juridica, fixará a terminologia definitiva que se deverá usar em todos os accôrdos ou resoluções, relacionados não só com os themas que estejam sob sua immediata jurisdicção, mas ainda com todos os assumptos que emanem de outras Commissões da Conferencia.

E) *A Commissão de Redacção:* estará encarregada da redacção definitiva dos Accôrdos e Resoluções da Conferencia, sem alterar o sentido dos mesmos, com o proposito de evitar as duplicações ou repetições em cujo caso esses documentos serão restituidos á commissão de origem para sua correcção.

F) Os relatores das Commissões:

a) Abrirão a discussão dos themas em estudo e apresentarão informes que contenham os antecedentes e uma analyse dos differentes aspectos dos assumptos; estes informes servirão de base para a discussão.

b) Ao findar as discussões, resumirão os debates em um informe, e redactarão, de conformidade com a opinião da maioria de cada Commissão, o projecto que, uma vez approvado pela Commissão, será submetido á Conferencia.

c) A minoria de qualquer Commissão terá direito a nomear um relator, o qual apresentará á Conferencia as opiniões da minoria e os projectos redactados por esta ultima.

Capitulo III

IDIOMAS OFFICIAES

ARTIGO 8.—ESPANHOL, INGLEZ, PORTUGUEZ E FRANCEZ

Os idiomas officiaes da Conferencia serão o espanhol, o inglez o portuguez e o francez. O Governo Organizador tomará todas as medidas necessarias para assegurar o cumprimento desta disposição.

Capitulo IV

QUORUM E VOTAÇÃO

ARTIGO 9.—QUORUM

Para que haja quorum nas Sessões Plenarias da Conferencia deverá estar presente a maioria das Delegações, representadas por um ou mais de seus delegados.

Para que haja quorum nas sessões das Commissões a maioria das delegações deverão estar presentes, representadas por algum de seus delegados.

ARTIGO 10 VOTAÇÃO

A) A votação se effectuará sobre a base de um só voto por Estado que reuna os seguintes requisitos:

I povoação permanente.
II territorio determinado.
III governo.
IV capacidade para entrar em relações com os demais Estados.

Os paizes ou territorios que não possuam esses requisitos poderão ter voz, mas não voto, nas Conferencias; porém os accôrdos resultantes das Conferencias estarão abertos á sua adhesão por meio dos respectivos Governos metropolitanos.

B) O voto de cada Delegação nas sessões plenarias e nas das commissões deverá ser emittido pelo Presidente da Delegação ou outro membro que estiver actuando em seu nome.

C) As Delegações deverão ser chamadas a votar pela ordem alphabetica do nome de seus respectivos Estados, expressado no idioma espanhol.

D) As proposições e modificações serão adoptadas sómente quando obtiverem a maioria dos votos emittidos. No caso de empate se considerarão rejeitadas.

Capitulo V

PROCEDIMENTO

ARTIGO 11.—SESSÕES PLENARIAS

A) A sessão inaugural da Conferencia se celebrará na data e lugar designados pelo Governo Organizador, e as demais sessões se effectuarão nas datas que determinar a Conferencia.

B) Ao reunir-se uma sessão plenaria deverão lêr-se, submetendo-as a sua approvação, as actas das sessões anteriores, excepto a da sessão plenaria inaugural, salvo se as delegações accôrdem unanimente em prescindir da sua leitura.

C) As actas das sessões plenarias serão redactadas pelo pessoal da Secretaria Geral. Sómente apparecerão nas actas, de maneira breve, as opiniões e proposições com seus fundamentos, conjuntamente com uma relação summaria dos debates.

No entanto, qualquer delegado pode solicitar a inserção nas actas, por extenso, de suas declarações mas, neste caso, subministrará á

Secretaria, immediatamente depois de terminada a sessão plenaria, o texto respectivo.

D) Os delegados poderão apresentar á Conferencia, por escripto, suas opiniões sobre assumptos sujeitos á discussão, e solicitar que sejam additadas ás da sessão em que tiverem sido subministradas.

E) As sessões plenarias da Conferencia serão de caracter publico. A pedido de qualquer delegado as sessões poderão declararse privadas, por maioria de votos. Este pedido terá precedencia e não estará sujeito a debate.

F) A Conferencia poderá prescindir do procedimento usual e passar a considerar um assumpto pelo voto das duas terceiras partes das delegações presentes, excepto no caso de uma questão nova em que serão observadas, em todo caso, as regras de procedimento estabelecidas no artigo 13.

G) As emendas serão submetidas á discussão e votadas antes da moção que se pretenda emendar.

H) As actas das sessões plenarias deverão ser assignadas pelo Presidente e o Secretario Geral.

I) Na sessão plenaria de encerramento se assignarão os accôrdos e resoluções adoptados pelas diversas commissões da Conferencia, e se determinará o paiz onde deva reunir-se a proxima Conferencia e a data em que houver de celebrar-se.

ARTIGO 12.—DAS SESSÕES DAS COMMISSÕES

A) O procedimento para as sessões plenarias será tambem observado nas sessões das commissões, em quanto seja possivel.

B) As actas das sessões das commissões deverão ser assignadas pelo Presidente e o Secretario.

Capitulo VI

NOVOS ASSUMPTOS

ARTIGO 13.—DAS REGRAS DE PROCEDIMENTO

Se por alguma delegação fosse proposto á consideração da Conferencia, um thema não incluido no Programma, o novo thema passará ao estudo da Commissão de Iniciativas, e depois de que se apresente e fôr acceito um informe pelo voto das duas terceiras partes das delegações da Conferencia, será transmittido á commissão respectiva.

ANNEXO 2

Da Convenção Interamericana Sobre Radiocommunicações Assignada em Havana, em 13 de Dezembro, 1937

REGULAMENTO INTERNO DA REPARTIÇÃO INTERAMERICANA DE RADIOCOMMUNICAÇÕES (O. I. R.)

INDICE

Art. 1.—Administração.
Art. 2.—Nomeação do primeiro Director.
Art. 3.—Pessoal da Repartição
Art. 4.—Orcamento.
Art. 5.—Distribuição do Orçamento.
Art. 6.—Contas.
Art. 7.—Contribuições á Repartição ("O. I. R.")

ARTIGO 1.—ADMINISTRAÇÃO

A Repartição Interamericana de Radio estará a cargo de um Director que será nomeado pela Conferencia Interamericana de Radiocommunicações por proposta de uma commissão especial da mesma Conferencia.

ARTIGO 2.—NOMEAÇÃO DO PRIMEIRO DIRECTOR

O primeiro Director será nomeado pelo Governo de Cuba.

ARTIGO 3.—PESSOAL DA REPARTIÇÃO

O Director nomeará os Auxiliares e funccionarios competentes, incluindo os interpretes e traductores que se requeiram para o trabalho da Repartição.

ARTIGO 4.—ORÇAMENTO

O Director apresentará annualmente ao Governo do paiz onde tiver a sua séde a Repartição um projecto de orçamento das rendas e despesas para o anno seguinte.

Approvado o orçamento pelo mencionado Governo será communicado aos demais Governos participantes indicando-lhes a quota que a cada um delles corresponda de accôrdo com a distribuição feita no artigo 7.

ARTIGO 5.—DISTRIBUIÇÃO DO ORÇAMENTO

Os vencimentos do pessoal da Repartição não excederá as duas terceiras partes do orçamento annual.

ARTIGO 6.—CONTAS

O Director terá a seu cargo a receita e emprego dos fundos da Repartição.

Deverá apresentar mensalmente ao Governo do paiz séde da mesma uma relação de ingressos e egressos; e semestralmente as contas gereas da administração.

O mencionado Governo, depois de examinal-as, as submeterá á consideração da Conferencia subsequente.

ARTIGO 7.—CONTRIBUIÇÃO Á REPARTIÇÃO (O. I. R.).

De accôrdo com o Artigo 8 (B) da Convenção, as contribuições dos Estados do continente americano serão as seguintes:

Categorías:	I	II	III	IV	V	VI
Unidades:	25	20	15	10	5	3
Paizes.	Argentina Canada Estados Unidos da America.		Brasil Mexico	Cuba	Colombia Chile Perú Venezuela.	Bolivia Costa-Rica Republica Dominicana Equador Guatemala Haiti Honduras Nicaragua Panama Paraguay Salvador Uruguay

ANNEXO 3

Da Convenção Interamericana Sobre Radiocommunicaçoes Assignada em Havana, em 13 de Dezembro de 1937

Aos effeitos do artigo 11, inciso D, da Convenção Interamericana sobre Radiocommunicações, se entende por:

ZONA SEPTENTRIONAL a que comprehende os paizes situados ao Norte de Guatemala e ao Norte da costa Sul das Republicas Dominicana e de Haiti;

ZONA CENTRAL a que comprehende os paizes e porções de paizes situados ao Sul do Mexico e ao Sul da costa meridional das Republicas Dominicana e de Haiti até o parallelo 5o. de latitude Sul; e

ZONA MERIDIONAL a que comprehende os paizes e porções de paizes situados ao Sul do parallelo 5o. de latitude Sul.

PREMIERE CONFERENCE INTERAMERICAINE
DE RADIO-COMMUNICATIONS

La Havane 1937.

CONVENTION INTERAMERICAINE DE RADIO-COMMUNICATIONS.

arrêtée à La Havane, le 13 décembre 1937, entre les Gouvernements des pays suivants:

Brésil	République Dominicaine,	Nicaragua,
Canada,	Etats Unis d'Amérique,	Panama,
Chili,	Guatemala,	Pérou,
Colombie,	Haïti,	Uruguay et
Cuba,	Méxique,	Vénézuela.

Reconnaissant les avantages de la coopération et de l'entente mutuelle qui résultent de l'échange d'idées au sujet de Radio-Communications, les Gouvernements ci-dessus ont désigné les plénipotentiaires soussignés à la Première Conférence Interaméricaine de Radio-Communications qui a eu lieu à La Havane, République de Cuba, lesquels, d'un commun accord et sujet à ratification, ont arrêté la Convention suivante, en conformité avec les dispositions de la Convention Internationales de Télé-Communications de Madrid 1932.

Premiere Partie.

CONFERENCES.

ARTICLE 1.—OBJET.

Les Gouvernements contractants ont décidé de se réunir périodiquement en Conférences de Plénipotentiaires pour y résoudre, de commun accord les problèmes qui pourraient se présenter dans le domaine des radio-communications dans le Continent Américain.

ARTICLE 2.—COMPOSITION DES CONFERENCES.

Les Conférences se composeront d'accord avec les termes fixés par le Réglement intérieur des Conférences Intéraméricaines de Radio-Communications, (Annexe 1 de la présente Convention) des Délégués de tous les Gouvernements du Continent Américain qui accepteront d'y prendre part.

Des représentants d'institutions et d'organisations interessées dans les Radio-communications, d'entreprises ou de groupements d'entreprises, d'entités ou de personnes qui exploitent des services radio-électriques, peuvent aussi y prendre part comme observateurs à condition d'y être autorisés par leurs gouvernements respectifs.

ARTICLE 3.—VOTATION.

A) Les Etats qui réunissent les conditions suivantes:

I.—Une population permanente,
II.—Un territoire déterminé,
III.—Un Gouvernement,
IV.—La capacité d'engager des relations avec les autres Etats,

n'auront qu'une voix.

B) Les pays ou territoires qui ne possèdent pas les conditions ci-dessus, pourront prendre part aux débats, mais non pas voter au cours des conférences; mais ils pourront adhérer aux accords, résultats de ces Conférences, par l'intermédiaire de leurs Gouvernements métropolitains respectifs.

ARTICLE 4.—LIEU ET DATE DES CONFERENCES

a) les Conférences auront lieu à des intervalles qui ne dépasseront pas trois ans. Le Pays et la date de réunion de chaque Conférence seront fixés par la Conférence antérieure. Cependant la date signalée pour une réunion pourra être avancée ou retardée, par le Gouvernement organisateur, à la demande de cinq ou de plus de cinq Gouvernements participants.

b) Le Gouvernement du Pays où doit se réunir une Conférence, qui sera appellé le Gouvernement Organisateur, fixera le lieu et la date définitive de la réunion et enverra, par la voie diplomatique, au moins six mois d'avance les invitations d'usage.

ARTICLE 5.—REGLEMENT INTERIEUR DES CONFERENCES

Un Réglement Intérieur des Conférences intéraméricaines de Radio-communications, (annexe 1) qui fixe la procédure des réunions de la Conférence et qui ne pourra être modifié que par un vote favorable d'une majorité des deux tiers des Etats participants à la Conférence mentionnée, est annexé à cette Convention.

Deuxieme Partie

BUREAU INTERAMERICAIN DE RADIO-COMMUNICATIONS. (O. I. R.)

ARTICLE 6.—OBJET

Les Gouvernements contractants ont convenu:

A) D'établir le Bureau Intéraméricain de Radio-communications (O. I. R.) comme organisme Intéraméricain de caractére consultatif qui centralisera et facilitera l'échange et la circulation d'information concernant les Radio-communications sous tous leurs aspects, entre les Administrations des pays américains, et qui collaborera à l'organisation des Conférences mentionnées dans la première partie de cette Convention.

B) 1. De communiquer oportunèment au Bureau Interaméricain de Radio-communication toutes les dispositions de législation intérieure et intérnationale qui sont en vigueur sur leurs territoires ainsi que les rapports de statistiques, téchniques et administratifs concernant les radio-communications et de même les modifications qui se feront à ces dispositions; et

2. Ils devront remettre spécialement au Bureau Interaméricain de Radio-communications, tous les six mois, une liste officielle des fréquences par eux assignées à toutes les stations de radio-diffuseurs et en plus, tous les mois, ils devront rapporter toutes les modifications et toutes les additions qui y auront été faites.

Ces communications devront être faites d'accord avec la procédure adoptée dans le réglement général de radio-communications annexé à la Convention Internationale de Télécommunications en vigueur et on devra y inclure en plus:

A) Puissance actuellement employée.
B) Puissance maximum que l'on se propose d'employer.
C) Horaire des Transmisions.

Ces communications devront se faire dans tous les cas independamment de celles qui se remettent au Bureau de l'Union Intérnationale de Télé-communications.

ARTICLE 7.—ATTRIBUTIONS.

Le Bureau Intéraméricain de Radio-communications se chargera:

A) des travaux préparatoires aux Conférences et de ceux qui dérivent de leurs décisions.

B) de créer d'accord avec le Gouvernement organisateur, le Secrétariat des Conférences.

C) de publier et de distribuer les documents désignés par les Conférences;

D) de publier et de distribuer des informations téchniques autres que celles qui résultent des Conférences, comprennent l'échange de renseignements relatifs à l'exactitude et à la stabilité des fréquences, aux interférences et aux autres dérangements observés sur le territoire des pays contractants et aux autres études qui se feront par exemple sur les caractéristiques generals des ondes de différentes antennes, etc, ainsi que l'échange de documents de caractère juridique, de Traités et d'information générale pour une meilleure compréhension et un meilleur perfectionnement des régles de radio-communications dans le continent américain.

E) de présenter un rapport annuel de ses travaux qui sera communiqué à tous les gouvernements contractants; et

F) de remplir n'importe quelle autre fonction qui lui corresponde ou qui lui soit attribuée par les Conférences.

ARTICLE 8.—SUBVENTION DU BUREAU

A) Les frais généraux du Bureau Intéraméricain de radio-communications (O. I. R.) ne dépasseront pas la somme de vingt cinq mille dollars ($25.000) en monnaie des Etats Unis d'Amérique, par an;

B) pour payer kes frais chacun des Gouvernements Américains accepte de contribuer dans la proportion d'un certain nombre d'unités correspondant à la catégorie à laquelle il appartient, telle que prévue par le Réglement Intérieur de l' O. I. R.—Dans ce but 6 catégories sont établies avec les unités correspondant à chacune telles qu'indiquées ci-dessous:

Catégories:	I	II	III	IV	V	VI
Unités:	25	20	15	10	5	3

C) les frais généraux ne comprendront pas les frais causés par les Conférences; ces derniers seront payés par le Gouvernement organisateur.

D) les fonds néccessaires pour subventionner le Bureau devront etre payées d'avance tous les 6 mois par les Gouvernements qui font partie du Bureau intéraméricain de radio-communications. Si un gouvernement retardáit ses payements le gouvernement du pays siège du bureau avancera les fonds qui seront nécessaires; les fonds avancés par ce gouvernement devront être remboursées par le gouvernement débiteur le plus tôt possible, et au plus tard, au cours des 4 mois qui suivront la date à laquelle le payement aurait dû être fait.

ARTICLE 9.—SIEGE ET SURVEILLANCE DU BUREAU.

A) le siège du bureau intéraméricain de radio-communication et la désignation de directeur sera un des sujets du programme de chaque Conférence.

B) le Gouvernement du pays où le bureau a son siège sera chargé de son inspection et de la surveillance de son organisation, de son budget et de ses finances, et fera les avances nécéssaires.

C) les comptes du Bureau international de Radio-communication seront soumis, par le Gouvernement du pays où siège le bureau, à l'aprobation de la Conférence suivante.—

D) le bureau s'établira en premier lieu sous les auspices du Gouvernement de Cuba; son siège sera la ville de La Havane.

ARTICLE 10.—REGLEMENT INTERIEUR DE L'O. I. R.

Un réglement intérieur du Bureau intéramérícain de Radio-communications est annexé à cette Convention (Annexe 2.) ce Réglement fixe les détails de cette organisation; il ne pourra être modifié que par une décision qui réunisse une majorité des deux tiers des voix des Etats représentés à une Conférence.

Troisieme Partie

DISPOSITIONS SPECIALES

ARTICLE 11.—PRINCIPES GENERAUX

A) Les Gouvernements contractants reconnaissent le droit souverain de toutes les nations à l'usage de toutes les voies de radio-diffusion.

B) Les Gouvernements américains, sous la seule condition de ne causer aucune interférence aux services des autres pays, peuvent assigner n'importe quelle espèce d'ondes et n'importe quelle fréquence aux stations de radio-diffusion que se trouvent sous leur jurisdiction.

C) Cependant les Etats reconnaissent que jusqu'à ce que le progrés téchnique atteigne un point qui permette d'éliminer les interférences de radio-communications de caractère international, les accords régionaux sont essentiels pour établir la normalisation et diminuer les interférences.

D) Pour résoudre les problèmas qui, à cause des caractéristiques spéciales de propagation et des conditions d'interférence des émissions radio-éléctriques dans les diverses zones géographiques, necessitent de dispositions spéciales, les Gouvernements contractants accordent de diviser en trois régions le Continent américain; la zone septentrionale, la zone centrale, et la zone méridionale. (Annexe 3).

ARTICLE 12.—ACCORDS BI-LATERAUX.

Les Gouvernements contractants, quand ils le jugeront opportun, et dans les límites de cette Convention, arrêteront des accords bilatéraux entre leurs nations respectives concernant le fonctionnement des stations radio-télégraphiques pour faciliter les communications directes entre celles-ci.

ARTICLE 13.—POSTES DE CONTROLE DE FREQUENCES.

Les Gouvernements contractants s'engagent à établir dans le délai le plus court possible, des postes de contrôle de fréquence.

ARTICLE 14.—ECHANGE DE RAPPORTS.

Les Gouvernements contractants qui ne se sont pas engagés à remettre à un Bureau Intéraméricain Centralisateur des rapports relatifs aux radio-communications sur son territoire, échangeront avec tous les autres gouvernements américains tous les rensoignements auxquels se rapporte l'article 6 alinéa B) 2 de la présente Convention.

ARTICLE 15.—SECURITE DE LA VIE SUR MER ET DANS L'AIR.

Les Gouvernements contractants prendront les mesures nécessaires pour fournir un service de radio-communications approprié dépendant du Gouvernement, ou autorisé par celui-ci, pour la securité de la navigation maritime et aérienne.

ARTICLE 16.—OBLIGATION POUR TOUTE AERONEF COMMERCIALE D'ETRE MUNIE D'UN EQUIPEMENT RADIO-ELECTRIQUE

Les Gouvernements contractants décident:

A) que toute aéronef destinée au transport de passagers, faisant un service international de passagers, avec itinéraire fixe, devra être obligatoirement munie d'appareils radio-éléctriques de transmission et de reception qui puissent fonctionner avec efficacité et manipulés par des opérateurs dûment diplomés.

B) que les aéronefs destinées au transport international de passagers, dont le service suit un itinéraire fixe, et qui volent sur la mer à

plus de 75 kilomètres des côtes, devront être en mesure d'émettre et de recevoir sur la fréquence de 500 Kc/s., pour pouvoir établir des communications de secours avec les stations du service radio-éléctrique maritime.

ARTICLE 17.—ETABLISSEMENT DES STATIONS AERONAUTIQUES RADIO-ELECTRIQUES.

Les Gouvernements contractants ont convenu:

de prendre individuellement ou d'accord avec les pays voisins les mesures nécessaires pour établir un nombre suffisant de stations régionales administrées, ou autorisées par eux, pour fournir les renseignements météorologiques et de securité nécessaires au trafic aérien et au guidage des aéronefs.

ARTICLE 18.—COMMUNICATIONS D'URGENCE.

Sujet aux lois de son pays, n'importe quel poste radio-émetteur, pourra, en cas d'urgence et lorsque les communications normales sont interrompues à la suite d'ouragans, d'inondations, de tremblements de terre et de catastrophes semblables, établir des communications d'urgence avec des points autres que ceux qui sont normalement autorisés.

ARTICLE 19.—RADIO-DIFFUSION CULTURALE.

Les Gouvernements contractants prendront les mesures nécessaires pour faciliter et stimuler la retransmission et l'échange de programmes internationaux d'un caractère cultural, éducatif et historique, des pays du Continent Américain, au moyen de leurs postes de radio-diffusion respectifs.

ARTICLE 20.—RADIO-COMMUNICATIONS ADRESSEES A DES MULTIPLES DESTINATIONS.

Les Gouvernements américains ont convenu:

A) Les Gouvernements respectifs encourageront la transmision, dissémination et échanges rapides et économiques de nouvelles et d'informations entre les pays d'Amérique.

B) On facilitera aux publications informatives et aux agences de nouvelles l'emploi et la jouissance des avantages des radio-communications de presse, adressées à de multiples destinations en les leur offrant a des prix minimum; pour cela on pourrait établir les tarifs en rapport avec les unités de temps employées pour les transmettre ou par d'autres moyens dont les résultats économique serait similaire.

C) Toutes les agences de nouvelles ou d'information dûment établies, les journaux ou autres publications périodiques, les postes de radio-diffusion, les revues cinématographiques, les services de reproduction tipographique, les tableaux informatifs et tous les autres moyens de diffusion qui puissent se developper, devront jouir de tarifs bas et des avantages qui dérivent des principes établis par les articles antérieurs.

D) On devra stimuler l'usage et le développement des dispositifs et des méthodes qui ont pour but d'éviter l'intérception non autorisée de nouvelles de presse transmises par radio-communications à de multiples adresses.

ARTICLE 21.—RETRANSMISIONS.

Les Gouvernements contractants prendront les mesures nécessaires pour éviter que les programmes transmis par une station de radio-diffusion soient retransmis ou émis, totalement ou partiellement par une autre station sans avoir obtenu auparavant l'autorisation de la station d'origine.

Le poste qui retransmettra n'importe quel programme devra annoncer la retransmision, et, à intervalles appropiés, la nature de l'émission, la position du poste d'origine et l'indicatif d'appel ou toute autre identification de celui-ci.

ARTICLE 22.—POSTES CLANDESTINS.

Les Gouvernements contractants ont convenu qu'ils se prêteront une aide mutuelle pour découvrir et supprimer les postes émetteurs clandestins.

Quatrieme Partie.

DISPOSITIONS GENERALES.

ARTICLE 23.—ENTREE EN VIGUEUR ET RATIFICATIONS.

A) La présente Convention sera ratifiée par tous les Etats contractants conformément à leurs procédures constitutionnelles respectives.

B) Les Première, Troisième et Quatrième Parties de la présente Convention entreront en vigueur le 1o. juillet 1938, si à cette date, se trouvent déposées, par-devant le Gouvernement du pays où la Conférence a eu lieu, deux ratifications ou adhésions définitives. Si à cette date, deux ratifications ou deux adhésions n'ont pas été déposées, ces Parties de la Convention entreront en vigueur trente jours aprés la déposition de la deuxiéme ratification ou adhésion définitive.

C) La Seconde Partie de cette Convention entrera en vigueur quand se trouvera déposée la ratification ou l'adhésion définitive des Gouvernements Américains dont les contributions pour la subvention du Bureau intéraméricain de Radio-Communications, d'accord avec ce que prévoit l'article 8, alinéa B), représentent, une fois additionnées, plus de la moitié des unités établies par le Réglement intérieur du Bureau intéraméricain de Radio-communications (Annexe 2, article 7).

D) Le Gouvernement dépositaire communiquera, dans le plus court délai possible, à tous les Etats américains, les ratifications ou les adhésions définitives.

ARTICLE 24.—ADHESIONS.

Cette Convention restera ouverte à l'adhésion de tous les pays américains non-signataires.

ARTICLE 25.—DIVISIBILITE DE LA CONVENTION.

Les ratifications ou les adhésions à la présente Convention pourront se rapporter à son ensemble ou à deux parties ou plus, si, dans tous les cas on ratifie la Première et la Quatrième Partie, ou on y adhére. (Conférences et Dispositions générales)

ARTICLE 26.—RAPPORTS DES RATIFICATIONS ET DES ADHESIONS

Le 1er. juin 1938, et après cette date, tous les six mois, le Gouvernement dépositaire demandera aux Gouvernements des Etats américains qui n'auraient pas ratifié la présente Convention ou qui n'y auraient pas adhéré, de bien vouloir rendre un rapport sur cette ratification ou cette adhésion. Ces rapports seront communiqués à tous les autres Gouvernements américains.

ARTICLE 27.—DENONCIATION.

A) On pourra dénoncer la présente Convention totalement, ou seulement ses Parties Deux et Trois, par une communication adressée au Gouvernement dépositaire. Cette communication prendra effet un an à partir du jour où elle aura été reçue, et seulement pour le Gouvernement qui l'aura signifié.

B) Le Gouvernement dépositaire communiquera à tous les Etats américains les dénonciations reçues.

ARTICLE 28.—LANGUES.

La présente Convention à été rédigée en espagnol, en anglais, en portuguais et en francais; ces textes feront également foi.

ARTICLE 29.—ACCORDS SPECIAUX.

Les Gouvernements contractants de la Convention intéraméricaine de Radio-Communication se réservent le droit d'établir des accords spéciaux ou régionaux, qui ne se rapportent pas aux Gouvernements en général. Cependant ces accords ne devront pas enfreindre les limites de la présente Convention et des autres Réglements qui y sont annéxés pour tout ce qui se rapporte à l'interférence qui pourrait résulter de ces accords, avec les services des autres pays.

ARTICLE 30.—CODIFICATION.

Dans les prochaines Conférences, toutes les dispositions de la présente Convention et de ses Réglements qui n'auront pas été modifées, s'incorporeront aux autres règles qui s'y adopteront.

ARTICLE 31.—ARBITRAGE.

A) En cas de désaccord entre deux ou plusieurs gouvernements contractants relativemement à l'éxécution de la présente Convention, le différend, s'il n'est réglé par la voie diplomatique, sera soumis à un jugement arbitral à la demande d'un quelconque des gouvernements en désaccord.

B) A moins que les Parties en désaccord ne s'entendent pour faire usage d'une procédure déja établie par des traités (bilatéraux ou multilatéraux), (conclus entre elles pour le réglement des conflits internationaux, ou de celle prévue au paragraphe G du présent article) il sera procédé comme il suit à la désignation des arbitres:

C) (1) Les Parties décident, après entente réciproque, si l'arbitrage doit être confié à des personnes ou à des gouvernements; à défaut d'entente, il sera recouru à des gouvernements.

(2) Dans le cas ou l'arbitrage doit être confié à des personnes, les arbitres ne pourront être de la nationalité d'aucune des Parties intéressées dans le différend.

(3) Dans le cas où l'arbitrage doit être confié à des gouvernements ceux-ci doivent être choisis parmi les Parties adhérentes à l'accord dont l'application a provoqué le différend.

D) La Partie qui fait appel à l'arbitrage est considérée comme Partie démanderesse. Elle désigne un arbitre et le notifie à la partie adverse. La Partie défenderesse devra alors désigner un second arbitre dans un délai de deux mois, à partir de la date où elle a reçu la communication de la démanderesse.

E) S'il s'agit de plus de deux Parties, chaque groupe de démanderesses ou défenderesses procédera à la nomination d'un arbitre en observant le procédé indiqué par l'alinéa D.

F) Les deux arbitres ainsi nommés s'entendront pour désigner un surarbitre, qui, si les arbitres sont des personnes et non pas de gouvernements, ne pourra être de la nationalité d'aucun d'eux et d'aucune des Parties. Si les arbitres ne se mettent pas d'accord sur le choix du surarbitre, chaque arbitre propose un surarbitre désintéressé dans le différend.

Il est ensuite tiré au sort entre les surarbitres proposés. Le Délégué d'un Gouvernement américain désintéressé dans le differend, et choisi par les deux arbitres, fera le tirage au sort.

G.—Enfin, les Parties en désaccord ont la faculté de faire juger leur differend par un seul arbitre. Dans ce cas ou bien elles s'entendent sur le choix de l'arbitre, ou bien celui-ci est désigné conformément à la méthode indiquée par l'alinéa F.

H.—Les arbitres arrêtent librement la procédure à suivre.

I.—Chaque Partie supporte les dépenses que lui occasionne l'instruction du différend. Les frais d'arbitrage sont répartis de façon égale entre les Parties en cause.

En foi de quoi les Délégués respectifs ont signé des copies de ce document en espagnol, en anglais, en portuguais et en francais, lesquelles seront déposées aux archives du Gouvernement de Cuba qui en adressera une copie certifiée en chaque langue aux autres Gouvernements contractants.

Fait à la Havane, République de Cuba, le 13 décembre 1937.

RESERVES DU BRESIL

Le Gouvernement du Brésil a autorisé le Président de sa Délégation a la Premiere Conférence Inter-Americaine de Radio-Communications

a signer "ad referendum" les Accords internationaux que cette Conférence vient d'adopter, sous la réserve suivante: le Gouvernement du Brésil ne confirmera ces Accords que si leurs dispositions ne sont pas en désaccord avec l'Accord sud-américain de Rio de Janeiro, avec son Réglement intérieur, avec tout autre engagement international déja contracté par le Gouvernement brésilien.

LA HAVANE, *13 décembre 1937.*

BRESIL:
Le Délégué du Brésil signe "ad referendum" avec les réserves indiquées ci-dessus.
José Roberto de Macedo-Soares.

CANADA:
Laurent Beaudry.
C. P. Edwards.

COLOMBIE:
Jorge Soto del Corral.
Ricardo Gutierrez Lee y Rivero.

CUBA:
Wifredo Albanés y Peña.
Andrés Asensio y Carrasco.
Nicolás González de Mendoza y de la Torre.
Alfonso Hernández Catá y Galt.

CHILI:
Emilio Edwards Bello.

REPUBLIQUE DOMINICAINE:
Roberto Despradel.
Máximo Lovatón P.

ETATS UNIS D'AMERIQUE:
T. A. M. Craven.

GUATEMALA:
Arturo Cóbar L.

HAITI:
Justin Barau.

MEXIQUE:
Ignacio Galindo.
Salvador Tayabas.
Fernando Sanchez Ayala.
Rubén Fuentes.

NICARAGUA:
Guillermo Arguedas.

PANAMA:
Ernesto B. Fábrega.

PEROU:
Carlos A. Tudela.

URUGUAY:
César Gorri.

VENEZUELA:
Alberto Smith.

ANNEXE 1

A la Convention Interamericaine de Radio-Communications. Signee a la Havane, le 13 Decembre 1937.

REGLEMENT INTERIEUR DES CONFERENCES INTERAMERICAINES DE RADIO-COMMUNICATIONS.

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Chapitre I.

DEFINITIONS.

ARTICLE 1.—GOUVERNEMENTS AMERICAINS, DELEGUES ET REPRESENTANTS.

Lorsque le présent Reglement fera partie d'une Convention Interaméricaine concernant la Radio-communication, et lorsqu'apparaitront dans le présent Reglement les expressions Gouvernements américains, Délégués et Représentants, on interpretera:

a) *Gouvernements américains:* Comme les Gouvernements des Etats du continent américain.

b) *Délégués:* comme les personnes qui ont été désignées officiellement par les Gouvernements qui font partie de la Conférence et qui ont reçu de ceux-ci des pouvoirs suffisants pour voter et signer en leur nom.

c) *Représentants:* comme les membres des institutions ou des organisations publiques ou privées, ou comme les individus spécialement interessés par la radio-communication, qui sont accredités par un Gouvernement pour observer les travaux des Conférences; ils ne pourront pas prendre part aux débats ni voter, et ne pourront exprimer leurs vue que par l'intermédiaire de la délégation de leurs pays respectifs. Cependant les représentants pourront prendre part aux débats, sur les questions téchniques, dans les commissions, lorsqu'ils y seront expressement autorisés par leurs délégations.—

Chapitre II.

ORGANISATION DES CONFERENCES

ARTICLE 2.—FONCTIONNAIRES DE LA CONFERENCE.

a) *Président Provisoire:* Le Gouvernement organisateur désignera le Président provisoire, qui présidera la séance d'inauguration et qui continuera dans l'exercice de ses fonctions jusqu'à ce que la Conférence désigne son Président permanent.

b) *Président Permanent:* Le Président Permanent sera élu par une majorité absolue des Délégations présentes à la Conférence.

c) *Vice-Président:* Pendant la première séance on tirera au sort l'ordre de préseance des Délégations, et dans le même ordre, les Présidents des Délégations deviendront Vice-Présidents et remplaceront le Président pendant son absence.

d) *Secrétaire Général:* Le Secrétaire Général de la Conférence sera designé par le Gouvernement organisateur.

ARTICLE 3.—ATTRIBUTIONS DES FONCTIONNAIRES.

a) *Président:* Le Président dirigera les travaux de la Conférence ouvrira, suspendra et lévera les séances; donnera la parole dans l'ordre dans lequel elle aura été demandée; déclarera les discussions closes; mettra les questions aux voix; proclamera les résultats du scrutinñ et veillera à l'observation des Réglements.

b) *Vice-Président:* En cas d'absence du Président, les Vice-Présidents, dans l'ordre de préseance établi par l'article 2, alinéa c) assumeront et exerceront ses fonctions;

c) *Secrétaire Général:* Le Secrétaire Général aura les attributions suivantes:

1.—Organiser, diriger et coordonner le travail du personnel désigné pour le Secrétariat;

2.—Recevoir la correspondance officielle de la Conférence et lui faire suivre son cours.

3.—Etre l'intermédiaire entre les Délégations et le Gouvernement organisateur, pour tous les sujets rélatifs à la Conférence;

4.—Préparer et distribuer les compte-rendus des séances, ainsi que l'information et les documents de la Conférence et d'accord avec les instructions du président, rédiger les ordre-du-jour.—

d) *Secrétariat:* Le Gouvernement organisateur désignera le personnel du Secrétariat de la Conférence qui se placera sous la direction du Secrétaire, Général:—

ARTICLE 4.—DES COMMISSIONS.

Des Commissions seront organisées pour un plus éfficace fonctionnement de la Conférence, pour une étude plus approfondie des thèmes de son programme et pour la simplification de ses travaux.—Les Commissions soumettront le résultat de leurs travaux à l'approbation des Séances plénières de la Conférence. Il pourra y avoir plusieurs Commissions pour mieux s'adapter au Programme, mais en principe,

les Commissions suivantes représentent les types de Commissions qui devront être établies:

(A) D'Initiatives;
(B) De vérification de pouvoirs;
(C) Téchnique;
(D) Juridique-Administrative; et
(E) De Redaction.

ARTICLE 5.—MEMBRES DES COMMISSIONS.

a) La Commission d'initiatives sera composée par les Présidents des Délégations ou par leurs substituts, et devra être présidée par le Président de la Conférence;

b) Pendant la premiere séance plénière, la Conférence, sous la proposition de son président, élira une commission de verification de pouvoirs composée de cinq membres;

c) Les autres commissions seront composées par des Délégués d'accord avec les désignations faites par les Présidents de leurs Délégations respectives, et communiquées au Président permanent. Les représentants pourront assister et participer aux séances des commissions d'accord avec les assignations faites par les Présidents de leurs Délégations respectives, et conformement à l'article 1 c).—

d) Les commissions peuvent inviter pour collaborer à leur travaux des spécialistes ou juristes dont les conseils ou les rapports peuvent être considerés comme ayant une grande valeur.

ARTICLE 6.—ORGANISATION DES COMMISSIONS.

a) Chaque Commission sera présidée, pendant sa séance d'organisation par le Président Permanent de la Conférence, et on y élira entre ses membres, son président et son vice-président;

b) Le Président de chaque commission pourra désigner un ou plusieurs rapporteurs.

c) Chaque Commission pourra créer toutes les sous-Commissions qu'elle juge nécessaires.

ARTICLE 7.—FONCTIONS DES COMMISSIONS.

a) *La Commission d'Initiatives* coordonnera les travaux de la Conférence; tranchera les questions d'ordre intérieur concernant la Conférence et celles qui lui seront présentées par les autres Commissions ou par le Sécretariat; elle prendra des résolutions par deux tiers de majorité, sur les nouveaux sujets du ressort de la Conférence, qui seront présentés par les Délégations et surtout conseillera le Président Permanent pour tous les sujets non inclus dans le présent Reglement intérieur.

b) *La Commission de vérification de pouvoirs* examinera les pouvoirs presentés par les membres des Délégations, s'assurera qu'ils sont en bonne et due forme, et en fera, sans délai, rapport à la Conférence;

c) *La Commission technique* se chargera de l'étude de tous les aspects techniques concernant la radio-communication, et de toutes les autres matieres comprises dans le programme de la Conférence au sujet de la technique.

d) *La Commission Juridique-administrative* se chargera de l'étude de tous les aspects juridiques des sujets du programme ainsi que de tous les sujets qui ont un caractère essentiellement administratif.

Comme Commission juridique elle fixera le lexique définitif qui devra être employé pour tous les accords ou résolutions, concernant non seument les sujets qui se trouvent directement sous sa jurisdiction, mais encore tous les autres sujets qui émanent des autres Commissions de la Conférence.

e) *La Commission de Rédaction* se chargera de la rédaction définitive des Accords et Resolutions de la Conférence, sans altérer leur sens, dans le but de prévenir les répétitions ou duplications; dans ce cas les documents seront remis à la Commission d'origine pour etre corrigés.

f) *Les rapporteurs des Commissions:*

a) ouvrivont la discussion des sujets en étude et présenteront des rapports contenant les antécedents et une analyse des divers aspects des sujets; ces rapports serviront de base à la discussion.

b) Une fois close la discussion, les débats seront résumés dans un rapport, et on rédigera d'accord avec la majorité de chaque Commission un projet qui, une fois approuvé par la Commission, sera soumis à la Conférence.

c) La minorité de n'importe quelle commission aura le droit de désigner un rapporteur qui exposera à la Conférence les opinions de la minorité et les projets rédigés par celle-ci.

Chapitre III.

LANGUES OFFICIELLES.

ARTICLE 0 [8].—ESPAGNOL, ANGLAIS, PORTUGUAIS ET FRANCAIS.

Les langues officielles seront l'espagnol, l'anglais, le portuguais et le francais. Le Gouvernement organisateur prendra toutes les mesures nécessairés pour assurer l'accomplissement de cette disposition.

Chapitre IV.

QUORUM ET VOTATION.

ARTICLE 9.—QUORUM.

Pour qu'il y ait quorun dans les Séances Plénières de la Conférence, la majorité des Délégations devra être présente; un ou plusieurs délégués pourront représenter chaque Délégation.

Pour qu'il y ait quorum dans les séances des commissions la majorité des Délégations devra être présente. Chaque Délegation pourra être représentée par un ou plusieurs délégués.

ARTICLE 10.—VOTATION.

a) la votation se fera sur la base d'une seule voix par Etat qui réunisse les conditions suivantes:

I. Une population permanente.
II. Un territoire déterminé.
III. Un gouvernement.
IV. La capacité pour engager des relations avec les autres Etats.

Les pays ou territoires qui ne réuniront pas ces conditions pourront prendre port aux débats mais non pas voter dans les Conférences;

mais ils pourront s'adhérer aux accords, qui résultent de ces Conférences, par l'intermédiaire de leurs Gouvernements métropolitains respectifs.

b) Le Président de la Délegation ou le membre qui le représente, devra voter au nom de chaque Délégation dans les Séances Plénieres et dans les séances des Commissions.

c) Les délégués voteront en se levant ou de toute autre maniére convenue. Mais à la demande d'une délégation quelconque ou par décision du Président, la votation devra se faire par l'appel nominal dans l'ordre alphabétique des noms des pays respectifs, établi en espagnol.

d) Les propositions et modifications ne seront adoptées qu'une fois obtenue la majorité des voix. En cas d'égalité des elles seront considérées comme non acceptées.

Chapitre V.

PROCEDURE.

ARTICLE 11.—SEANCES PLENIERES.

a) La séance d'inauguration de la Conférence aura lieu au jour et lieu fixés par le Gouvernement organisateur, et les autres séances auront lieu aux dates fixées par la Conférence.

b) Quand une séance plénière aura lieu, on lira, pour les soumettre à son approbation, les comptes-rundus des séances antérieures, excepté celui de la séance d'inauguration, à moins que, par unanimité, les Délégations conviennet d'omettre cette lecture.

c) Les comptes-rendus des séances plénières seront rédigés par le personnel du Secrétariat général. Les opinions et les propositions avec leurs arguments, n'apparaitrent que sous forme résumée dans les compte rendus des séances, avec une relation sommaire des débats.

Tout délégué cependant, pourra demander l'insertion complète dans le compte-rendu, de toute déclaration qu'il ait faite mais dans ce cas il fournira au Sécretariat, aussitôt close la Séance Plénière, le texte correspondant.

d) Les Déléguês pourront présenter à la Conférence, par écrit leurs opinions sur les sujets en discussion, et solliciter qu'elles soient ajoutées aux compte-rendus des séances ou elles ont été faites.

e) Les séances plénières de la Conférence seront ouvertes au public. A la demande de n'importe quel délégué les séances peuvent être déclarées secrétes, si cette proposition obtient une majorité de voix. Cette proposition sera considérée comme ayant une préseance, et ne sera pas discutée.

f) La Conférence pourra ne pas observer le procedé d'usage et passer à la considération d'un sujet, par une majorité des deux tiers des Délegations présentes, excepté quand il s'agira d'un nouveau sujet; dans ce dernier cas les régles de procedé qui apparaissent dans l'article 13, seront toujours suivies.

g) Les modifications seront présentées pour être discutées et mises aux voix avant la proposition qu'on veut modifier.

h) Les compte-rendus des séances plénieres devront etre signés par le Président et par le Secrétaire Général.

i) Dans la séance plénière de clôture, les accords et résolutions adoptés par les différentes commissions de la Conférence seront signés, et on signalera le pays où se réunira la prochaine Conférence ainsi que la date de son inauguration.

ARTICLE 12.—SEANCES DES COMMISSIONS.

a) La procédure concernant les séances plénieres sera autant que possible, suivie dans les séances des commissions.

b) Les comptes-rendus des commissions devront être signés par le Président et par le Secrétaire.

Chapitre VI.

NOUVEAUX SUJETS.

ARTICLE 13.—REGLES DE PROCEDURE.

Si une Délégation soumet à la consideration de la Conférence un sujet non inclus dans son programme, le nouveau sujet sera soumis pour être étudié a la Commission d'iniciatives, et après la présentation et l'approbation d'un rapport par une majorité des deux tiers des Délégations de la Conférence, il sera remis à la Commission compétente.

ANNEXE 2

A la Convention Interamericaine de Radio-Communications, Signee a la Havane, le 13 Decembre 1937.

REGLEMENT INTERIEUR DU BUREAU INTERAMERICAIN DE RADIO-COMMUNICATIONS. (O.I.R.)

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Art. 2.—Premier Directeur.
Art. 3.—Désignation du personnel du Bureau.
Art. 4.—Budget.
Art. 5.—Traitemant du personnel.
Art. 6.—Comptes.
Art. 7.—Contributions pour l'O.I.R.

ARTICLE 1.—ADMINISTRATION.

Le Bureau interaméricain de Radio-communications sera administré par un Directeur qui sera designé par la Conférence Interaméricaine de Radio-Communication sur la proposition d'une commission spéciale de la même Conférence.

ARTICLE 2.—PREMIER DIRECTEUR

Le premier Directeur sera designé par le Gouvernement cubain.

ARTICLE 3.—DESIGNATION DU PERSONNEL DU BUREAU.

Le Directeur désignera les auxiliaires et les fonctionnaires compétents, y compris les interprètes et les traducteurs dont il soit besoin pour les traveaux du Bureau.

ARTICLE 4.—BUDGET.

Le Directeur présentera annuellement au Gouvernement du pays au siège le Bureau, un projet de budget de dépenses et de recettes, pour l'année suivante.

Une fois que ce budget aura été approuvé par le Gouvernement en question, il sera communiqué aux autres Gouvernements participants en leur indiquant la contribution qui leur correspond individuellement d'accord avec la distribution faite par l'article 7.

ARTICLE 5.—TRAITEMENT DU PERSONNEL.

Les traitements du personnel du Bureau ne devront pas dépasser les deux tiers du budget annuel.

ARTICLE 6.—COMPTES.

Le Directeur aura à sa charge la perception et l'emploi des fonds du Bureau.

Il devra présenter mensuellement au Gouvernement du pays siège du Bureau, un compte-fendu des recettes et des dépenses; et, tous les six mois, les comptes généraux de l'administration.

Ce Gouvernement, apres les avoir examinées, les soumettra à la considération de la Conférence suivante.

ARTICLE 7.—CONTRIBUTION POUR L'O.I.R.

D'accord avec l'article 8 (b) de la Convention, les contributions des Etats du continent Américain seront les suivantes:

Catégorie.	I	II	III	IV	V	VI
Unités.	25	20	15	10	5	3
Pays	Argentine Canada Etats-Unis d'Amérique.		Brésil Méxique	Cuba	Colombie Chili Pérou Venezuela.	Bolivie Costa-Rica République Dominicaine. Equateur. Guatemala Haiti Honduras Nicaragua Panama Paraguay Salvador Uruguay.

ANNEXE 3

A la Convention Interamericaine de Radio-Communications.

DEFINITIONS DES ZONES

Pour les fins de l'article 11, alinéa D. de la Convention intéraméricaine de Radio-Communications, on entendrá par:

ZONE SEPTENTRIONALE: la zone qui comprend le pays situés an nord du Guatémala et au nord de la côte sud des Républiques de Haïti et de St. Domingue.

ZONE CENTRALE: la zone qui comprend les pays et fractions de pays, situés au sud du Méxique et de la côte sud des Républiques de Haïti et de Saint Domingue, et s'étendant jusqu'au parallèle 5_o latitude sud

ZONE MÉRIONALE: la zone qui comprend les pays et fractions de pays, situés au sud du parallèle 5_o. latitude sud.

AND WHEREAS it is provided in Section (B) of Article 23 of the said Convention that Parts One, Three and Four thereof shall come into force on the first day of July, one thousand nine hundred and thirty-eight, if at that date two ratifications or final adherences have been deposited with the Government of the country where the conference was held, namely, Cuba;

Deposit of ratifications by Cuba and Haiti.

AND WHEREAS the ratifications of the said Convention by the Governments of Cuba and Haiti were deposited with the Government of Cuba at Habana on the twelfth day of January, one thousand nine hundred and thirty-eight and the twenty-seventh day of June, one thousand nine hundred and thirty-eight, respectively, Parts One, Three and Four of the said Convention thus coming into force on the first day of July, one thousand nine hundred and thirty-eight;

By United States of America.

AND WHEREAS the said Convention has been duly ratified on the part of the United States of America and the instrument of ratification of the United States of America was deposited with the Government of Cuba at Habana on the twenty-first day of July, one thousand nine hundred and thirty-eight, Parts One, Three and Four of the Convention thus coming into force with respect to the United States of America;

Provisions concerning maintenance of the Inter-American Radio Office.

AND WHEREAS it is provided in Section (C) of Article 23 of the said Convention that in order that Part Two of the said Convention shall come into force it will be necessary that the ratifications or final adherences deposited by the American Governments shall represent, when added together, more than one-half of the contributory units established for the maintenance of the Inter-American Radio Office in accordance with Article 8, paragraph (B), of the Convention, as classified in the Internal Regulations of the Inter-American Radio Office (Annex two, Article 7);

Ante, pp. 1595, 1608.

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Inter-American Radio Communications Convention to be made public to the ends that Parts One, Three and Four thereof shall be observed and fulfilled with good faith by the United States of America and the citizens thereof, and that Part Two thereof shall be so observed and fulfilled at and from the time when that Part shall have come into force in accordance with Section (C) of the aforesaid Article 23.

Ante, pp. 1593, 1596, 1598.

Ante, p. 1594.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this nineteenth day of September in the year of our Lord one thousand nine hundred and thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:

CORDELL HULL

Secretary of State.

Convention and protocol between the United States of America and other powers regarding the abolition of the capitulations in Egypt. Signed at Montreux May 8, 1937; ratification advised by the Senate of the United States June 13, 1938; ratified by the President July 5, 1938; ratification of the United States of America deposited at Cairo August 29, 1938; proclaimed September 19, 1938. And related papers.

May 8, 1937
[T. S. No. 939]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Multilateral convention and protocol regarding the abolition of the capitulations in Egypt.
Preamble.

WHEREAS a convention regarding the abolition of the capitulations in Egypt and defining the rights of the United States of America and of the other capitulatory powers in Egypt consequent upon the abolition of the capitulatory regime in that country and a protocol were signed in behalf of Egypt on the one part and in behalf of the United States of America, Belgium, Great Britain and Northern Ireland, Australia, New Zealand, South Africa, the Irish Free State, India, Denmark, Spain, France, Greece, Italy, Norway, the Netherlands, Portugal and Sweden on the other part, at Montreux, Switzerland, on the eighth day of May, one thousand nine hundred and thirty-seven, the original of which convention and protocol, being in the French and English languages, is word for word as follows:

CONVENTION CONCERNANT L'ABOLITION DES CAPITULATIONS EN ÉGYPTE

Signée a Montreux, le 8 Mai 1937

SA MAJESTÉ LE ROI D'ÉGYPTE, d'une part,

et

LE PRÉSIDENT DES ÉTATS-UNIS D'AMÉRIQUE; SA MAJESTÉ LE ROI DES BELGES; SA MAJESTÉ LE ROI DE GRANDE-BRETAGNE, D'IRLANDE ET DES DOMINIONS BRITANNIQUES AU DELA DES MERS, EMPEREUR DES INDES; SA MAJESTÉ LE ROI DE DANEMARK; LE PRÉSIDENT DE LA RÉPUBLIQUE ESPAGNOLE; LE PRÉSIDENT DE LA RÉPUBLIQUE FRANÇAISE; SA MAJESTÉ LE ROI DES HELLÈNES; SA MAJESTÉ LE ROI D'ITALIE, EMPEREUR D'ÉTHIOPIE; SA MAJESTÉ LE ROI DE NORVÈGE; SA MAJESTÉ LA REINE DES PAYS-BAS; LE PRÉSIDENT DE LA RÉPUBLIQUE PORTUGAISE; SA MAJESTÉ LE ROI DE SUÈDE, d'autre part;

Considérant que le régime des Capitulations jusqu'ici en vigueur en Egypte ne correspond plus à la situation nouvelle à laquelle ce pays est parvenu par le progrès de ses institutions et qu'il doit en conséquence y être mis fin;

Estimant qu'à la suite de l'abolition, convenue d'un commun accord, dudit régime, il convient d'établir entre eux des relations basées sur le respect de l'indépendance et de la souveraineté des Etats et sur le droit commun international;

Animés du sincère désir de faciliter entre eux la plus large et la plus confiante collaboration;

Ont décidé de conclure une convention à cet effet et ont nommé pour leurs Plénipotentiaires, savoir:

LE PRÉSIDENT DES ÉTATS-UNIS D'AMÉRIQUE:

M. Bert Fish, Envoyé extraordinaire et Ministre plénipotentiaire des Etats-Unis d'Amérique au Caire;

SA MAJESTÉ LE ROI DES BELGES:

M. Pierre Forthomme, Grand Croix de l'Ordre de la Couronne, Grand Officier de l'Ordre de Léopold, ancien Ministre, Envoyé extraordinaire et Ministre plénipotentiaire;

SA MAJESTÉ LE ROI DE GRANDE-BRETAGNE, D'IRLANDE ET DES DOMINIONS BRITANNIQUES AU DELA DES MERS, EMPEREUR DES INDES:

Pour la Grande-Bretagne et l'Irlande du Nord:

Le Très Honorable Capitaine David Euan Wallace, M. C., M. P., Sous-Secrétaire d'Etat Parlementaire aux Affaires étrangères, Secrétaire Parlementaire au Board of Trade, Secrétaire du Département du Commerce d'outre-mer;

CONVENTION REGARDING THE ABOLITION OF THE CAPITULATIONS IN EGYPT

Signed at Montreux, on May 8th, 1937

Signatory Powers.

HIS MAJESTY THE KING OF EGYPT, of the one part,

and

THE PRESIDENT OF THE UNITED STATES OF AMERICA; HIS MAJESTY THE KING OF THE BELGIANS; HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA; HIS MAJESTY THE KING OF DENMARK; THE PRESIDENT OF THE SPANISH REPUBLIC; THE PRESIDENT OF THE FRENCH REPUBLIC; HIS MAJESTY THE KING OF THE HELLENES; HIS MAJESTY THE KING OF ITALY, EMPEROR OF ETHIOPIA; HIS MAJESTY THE KING OF NORWAY; HER MAJESTY THE QUEEN OF THE NETHERLANDS; THE PRESIDENT OF THE PORTUGUESE REPUBLIC: HIS MAJESTY THE KING OF SWEDEN, of the other part;

Purposes declared.

Whereas the régime of Capitulations hitherto in force in Egypt is no longer in harmony with the new situation to which that country has attained through the progress of its institutions and whereas it should in consequence be brought to an end;

Considering that, following upon the abolition by common agreement of the said régime, there should be established between them relations based on respect for the independence and sovereignty of States and on ordinary international law;

Prompted by the sincere desire to facilitate the most extensive and friendly co-operation between them;

Have decided to conclude a Convention for that purpose and have appointed as their Plenipotentiaries:

Plenipotentiaries.

THE PRESIDENT OF THE UNITED STATES OF AMERICA:

Mr. Bert Fish, Envoy Extraordinary and Minister Plenipotentiary of the United States of America at Cairo;

HIS MAJESTY THE KING OF THE BELGIANS:

M. Pierre Forthomme, Grand Cross of the Order of the Crown, Grand Officer of the Order of Leopold, former Minister, Envoy Extraordinary and Minister Plenipotentiary;

HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA:

For Great Britain and Northern Ireland:

Captain the Right Honourable David Euan Wallace, M. C., M. P., a Parliamentary Under-Secretary of State for Foreign Affairs, a Parliamentary Secretary to the Board of Trade, Secretary of the Department of Overseas Trade;

M. David Victor Kelly, C. M. G., M. C., Conseiller à l'Ambassade de Sa Majesté Britannique au Caire;
M. William Eric Beckett, C. M. G., Deuxième Conseiller Juridique au Foreign Office;

Pour le Commonwealth d'Australie:

Le Très Honorable Capitaine David Euan Wallace, M. C., M. P.;

Pour le Dominion de Nouvelle-Zélande:

Le Très Honorable Capitaine David Euan Wallace, M. C., M. P.;

Pour l'Union Sud-Africaine:

M. le Dr. Stefanus François Naudé Gie, Ministre de l'Union Sud-Africaine à Berlin;
M. Harry Thomson Andrews, Délégué permanent auprès de la Société des Nations;

Pour l'État Libre d'Irlande:

M. Francis T. Cremins, Délégué permanent auprès de la Société des Nations;

Pour l'Inde:

Le Très Honorable Capitaine David Euan Wallace, M. C., M. P.;

Sa Majesté le Roi de Danemark:

M. Niels Peter Arnstedt, Envoyé extraordinaire et Ministre plénipotentiaire au Caire;
M. Niels Vilhelm Boeg, Membre de la Cour d'Appel à Copenhague, ancien juge près les Tribunaux de la Réforme en Egypte, ancien Président du Tribunal arbitral mixte turco-grec;

Sa Majesté le Roi d'Égypte:

Moustapha El-Nahas Pacha, Président du Conseil des Ministres, Ministre de l'Intérieur et de l'Hygiène publique;
Dr. Ahmed Maher, Président de la Chambre des Députés;
Wacyf Boutros Ghali Pacha, Ministre des Affaires étrangères;
Makram Ebeid Pacha, Ministre des Finances;
Abdel Hamid Badaoui Pacha, Président du Comité du Contentieux de l'Etat;

La Président de la République Espagnole:

M. Antonio Fabra Ribas, Envoyé extraordinaire et Ministre plénipotentiaire à Berne;
M. Mariano Gomez, Président de la Cour Suprême de Justice et ancien Recteur de l'Université de Valence;

Le Président de la République Française:

M. François de Tessan, Député, Sous-Secrétaire d'Etat à la Présidence du Conseil;
M. Max Hymans, Député, ancien Président de la Commission des douanes et des Conventions commerciales;

Mr. David Victor Kelly, C. M. G., M. C., Counsellor in His Britannic Majesty's Embassy at Cairo;
Mr. William Eric Beckett, C. M. G., Second Legal Adviser to the Foreign Office;

For the Commonwealth of Australia:

Captain the Right Honourable David Euan Wallace, M. C., M. P.;

For the Dominion of New Zealand:

Captain the Right Honourable David Euan Wallace, M. C., M. P.;

For the Union of South Africa:

Dr. Stefanus François Naudé Gie, Minister of the Union of South Africa in Berlin;
Mr. Harry Thomson Andrews, Permanent Delegate to the League of Nations;

For the Irish Free State:

Mr. Francis T. Cremins, Permanent Delegate to the League of Nations;

For India:

Captain the Right Honourable David Euan Wallace, M. C., M. P.;

HIS MAJESTY THE KING OF DENMARK:

M. Niels Peter Arnstedt, Envoy Extraordinary and Minister Plenipotentiary at Cairo;
M. Niels Vilhelm Boeg, Member of the Court of Appeal at Copenhagen, former Judge of the Mixed Tribunals in Egypt, former President of the Mixed Greco-Turkish Arbitration Tribunal;

HIS MAJESTY THE KING OF EGYPT:

Mustapha El-Nahas Pasha, President of the Council of Ministers, Minister of the Interior and of Public Health;
Dr. Ahmed Maher, President of the Chamber of Deputies;
Wacyf Boutros Ghali Pasha, Minister for Foreign Affairs;
Makram Ebeid Pasha, Minister of Finance;
Abdel Hamid Badaoui Pasha, President of the *Comité du Contentieux de l'Etat;*

THE PRESIDENT OF THE SPANISH REPUBLIC:

M. Antonio Fabra Ribas, Envoy Extraordinary and Minister Plenipotentiary at Berne;
M. Mariano Gomez, President of the Supreme Court of Justice; former Rector of the University of Valencia;

THE PRESIDENT OF THE FRENCH REPUBLIC:

M. François de Tessan, Deputy, Under-Secretary of State in the Department of the President of the Council;
M. Max Hymans, Deputy, former President of the Commission for Customs and Commercial Conventions;

SA MAJESTÉ LE ROI DES HELLÈNES:

M. Nicolas Politis, Envoyé extraordinaire et Ministre plénipotentiaire de Grèce à Paris, ancien Ministre des Affaires étrangères;

M. Georges Roussos, Envoyé extraordinaire et Ministre plénipotentiaire, ancien Ministre des Affaires étrangères;

M. Constantin Vryakos, Envoyé extraordinaire et Ministre plénipotentiaire, ancien Ministre de la Justice;

M. Constantin Sakellaropoulo, Envoyé extraordinaire et Ministre plénipotentiaire, Directeur des Affaires politiques au Ministère des Affaires étrangères;

SA MAJESTÉ LE ROI D'ITALIE, EMPEREUR D'ÉTHIOPIE:

Le Comte Luigi Aldrovandi Marescotti di Viano, Ambassadeur de Sa Majesté le Roi d'Italie, Empereur d'Ethiopie;

M. Salvatore Messina, Président de Section de la Cour de Cassation;

M. Piero Parini, Ministre plénipotentiaire, Directeur général des Italiens à l'étranger;

M. Pellegrino Ghigi, Envoyé extraordinaire et Ministre plénipotentiaire de Sa Majesté le Roi d'Italie, Empereur d'Ethiopie, au Caire;

SA MAJESTÉ LE ROI DE NORVÈGE:

M. Michael Hansson, ancien Président de la Cour d'appel mixte d'Egypte, Membre pour la Norvège de la Cour permanente d'arbitrage à La Haye, Président de l'Office International Nansen pour les réfugiés;

SA MAJESTÉ LA REINE DES PAYS-BAS:

M. W. C. Beucker Andreae, Chef de la Direction des Affaires Juridiques au Ministère des Affaires étrangères;

M. le Chevalier J. J. B. Bosch de Rosenthal, Chargé d'affaires des Pays-Bas au Caire;

Le Comte W. F. L. de Bylandt, Conseiller à la Légation des Pays-Bas à Paris;

LE PRÉSIDENT DE LA RÉPUBLIQUE PORTUGAISE:

M. le Dr. J. Caeiro Da Matta, ancien Ministre des Affaires étrangères, Professeur et Recteur de l'Université de Lisbonne;

SA MAJESTÉ LE ROI DE SUÈDE:

M. K. K. F. Malmar, Directeur de la Division juridique du Ministère des Affaires étrangères;

LESQUELS, après avoir déposé leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des dispositions suivantes:

ARTICLE PREMIER.

Les Hautes Parties contractantes déclarent accepter, chacune en ce qui la concerne, l'abolition complète des Capitulations en Egypte à tous les points de vue.

HIS MAJESTY THE KING OF THE HELLENES:

M. Nicolas Politis, Envoy Extraordinary and Minister Plenipotentiary of Greece in Paris, former Minister for Foreign Affairs;

M. Georges Roussos, Envoy Extraordinary and Minister Plenipotentiary, former Minister for Foreign Affairs;

M. Constantin Vryakos, Envoy Extraordinary and Minister Plenipotentiary, former Minister of Justice;

M. Constantin Sakellaropoulo, Envoy Extraordinary and Minister Plenipotentiary, Director of Political Affairs in the Ministry of Foreign Affairs;

HIS MAJESTY THE KING OF ITALY, EMPEROR OF ETHIOPIA:

Count Luigi Aldrovandi Marescotti di Viano, Ambassador of His Majesty the King of Italy, Emperor of Ethiopia;

M. Salvatore Messina, President of Section in the Court of Cassation;

M. Piero Parini, Minister Plenipotentiary, Director-General of Italians abroad;

M. Pellegrino Ghigi, Envoy Extraordinary and Minister Plenipotentiary of His Majesty the King of Italy, Emperor of Ethiopia, at Cairo;

HIS MAJESTY THE KING OF NORWAY:

M. Michael Hansson, former President of the Egyptian Mixed Court of Appeal, Norwegian Member of the Permanent Court of Arbitration at The Hague, President of the Nansen International Office for Refugees;

HER MAJESTY THE QUEEN OF THE NETHERLANDS:

M. W. C. Beucker Andreae, Head of the Directorate of Legal Affairs in the Ministry of Foreign Affairs;

M. le Chevalier J. J. B. Bosch de Rosenthal, Chargé d'Affaires of the Netherlands at Cairo;

Count W. F. L. de Bylandt, Counsellor in the Netherlands Legation in Paris;

THE PRESIDENT OF THE PORTUGUESE REPUBLIC:

Dr. J. Caeiro Da Matta, former Minister for Foreign Affairs, Professor and Rector of the University of Lisbon;

HIS MAJESTY THE KING OF SWEDEN:

M. K. K. F. Malmar, Director of the Legal Division of the Ministry of Foreign Affairs;

WHO, having deposited their full powers, found in good and due form, have agreed on the following provisions:

ARTICLE 1.

Agreement to complete abolition of capitulations declared.

The High Contracting Parties declare that they agree, each in so far as he is concerned, to the complete abolition in all respects of Capitulations in Egypt.

ARTICLE 2.

Sous réserve des principes du droit international, les étrangers seront soumis à la législation égyptienne en matière pénale, civile, commerciale, administrative, fiscale ou autre.

Il est entendu que la législation à laquelle les étrangers seront soumis ne sera pas incompatible avec les principes généralement adoptés dans les législations modernes, et ne comportera pas, spécialement en matière fiscale, de discrimination au détriment des étrangers ou au détriment des sociétés constituées conformément à la loi égyptienne dans lesquelles les étrangers ont des intérêts sérieux.

La disposition qui précède, en tant qu'elle ne constitue pas une règle reconnue de droit international, ne sera applicable que durant la période transitoire.

ARTICLE 3.

La cour d'appel mixte et les tribunaux mixtes existants sont maintenus jusqu'au 14 octobre 1949.

A partir du 15 octobre 1937, ils seront régis par une loi égyptienne portant Règlement d'organisation judiciaire dont le texte est annexé à la présente Convention.

A la date visée à l'alinéa premier, toutes les affaires pendantes devant les tribunaux mixtes seront transférées en l'état et sans frais aux tribunaux nationaux pour y être poursuivies jusqu'à leur solution définitive.

La période allant du 15 octobre 1937 jusqu'au 14 octobre 1949 sera dénommée "période transitoire".

ARTICLE 4.

Les magistrats, fonctionnaires et employés des tribunaux mixtes et du parquet mixte en service au 14 octobre 1937 sont maintenus en fonctions.

ARTICLE 5.

Les règles applicables par les tribunaux nationaux égyptiens en matière d'actions accessoires seront les mêmes que celles qui sont prévues pour les tribunaux mixtes par l'article 37 du Règlement d'organisation judiciaire mixte.

ARTICLE 6.

Les tribunaux nationaux connaîtront des poursuites contre les auteurs et complices, quelle que soit leur nationalité, des crimes et délits visés à l'article 45 du Règlement d'organisation judiciaire mixte lorsqu'il s'agit des magistrats et officiers de justice de ces tribunaux, de leurs sentences et mandats, ou lorsqu'il s'agit d'une banqueroute simple ou frauduleuse dans les cas de faillite prononcée par ces tribunaux.

ARTICLE 2.

Application of Egyptian law to foreigners.

Subject to the application of the principles of international law, foreigners shall be subject to Egyptian legislation in criminal, civil, commercial, administrative, fiscal and other matters.

Restriction against discrimination. *Post*, p. 1673.

It is understood that the legislation to which foreigners will be subject will not be inconsistent with the principles generally adopted in modern legislation and will not, with particular relation to legislation of a fiscal nature, entail any discrimination against foreigners or against companies incorporated in accordance with Egyptian law wherein foreigners are substantially interested.

Application of provision.

The immediately preceding paragraph, in so far as it does not constitute a recognised rule of international law, shall apply only during the transition period.

ARTICLE 3.

Judicial organizations.

The Mixed Court of Appeal and the Mixed Tribunals now existing shall be maintained until October 14th, 1949.

As from October 15th, 1937, they shall be governed by an Egyptian law establishing the *Règlement d'organisation judiciaire* the text of which is annexed to the present Convention.[1]

On the date mentioned in paragraph 1 above, all cases pending before the Mixed Tribunals shall be remitted, at the stage which they have then reached and without involving the parties in the payment of any fees, to the National Tribunals to be continued therein until they are finally disposed of.

Transition period.

The period from October 15th, 1937 to October 14th, 1949 shall be known as "the transition period".

ARTICLE 4.

Retention of personnel of Mixed Tribunals, etc.

The judges, officials and staff of the Mixed Tribunals and of the Mixed Parquet, who are employed there on October 14th, 1937 shall be retained in office.

ARTICLE 5.

Third party actions, rules.

The rules to be applied by the Egyptian National Courts in regard to third party actions shall be the same as those prescribed for the Mixed Tribunals in Article 37 of the *Règlement d'organisation judiciaire mixte*. *Post*, p. 1682.

ARTICLE 6.

Jurisdiction of National Courts over designated crimes and misdemeanors.

The National Courts shall also have jurisdiction in respect of the prosecution of persons of any nationality, accused as principals or accomplices of any of the crimes and misdemeanours referred to in Article 45 of the *Règlement d'organisation judiciaire mixte* involving judges and judicial officials of those courts or their judgments or orders or of bankruptcy offences where the bankruptcy proceedings have taken place before the said courts. *Post*, p. 1684.

[1] *Post*, p. 1661; translation, *post*, p. 1676.

ARTICLE 7.

Le changement de nationalité de l'une des parties survenu en cours d'instance devant les tribunaux nationaux ne pourra modifier la compétence du tribunal saisi.

ARTICLE 8.

Sous réserve des dispositions de l'article 9 ci-après, aucune action civile, commerciale, de statut personnel ou pénale, ne sera reçue à partir du 15 octobre 1937 devant les juridictions consulaires en Egypte.

Les causes commencées devant ces juridictions avant la date précitée seront continuées par devant lesdites juridictions jusqu'à leur solution définitive, à moins qu'elles ne soient transférées aux tribunaux mixtes dans les conditions prévues à l'article 53 du Règlement d'organisation judiciaire.

ARTICLE 9.

Chacune des Hautes Parties contractantes qui a des tribunaux consulaires en Egypte, pourra les conserver à l'effet d'exercer la juridiction en matière de statut personnel, dans tous les cas où la loi applicable est la loi nationale de cette Haute Partie contractante.

Toute Haute Partie contractante qui désirerait user de cette faculté devra en donner avis au Gouvernement royal égyptien en même temps qu'elle déposera ses instruments de ratification à la présente Convention.

Au cours de la période transitoire, chaque Haute Partie contractante pourra déclarer qu'elle renonce à sa juridiction consulaire. Cette déclaration sortira ses effets à partir du 15 octobre qui suivra la date à laquelle elle aura été faite. Aucune affaire nouvelle ne pourra être introduite après la date à laquelle la renonciation aura pris effet, mais les procédures en cours pourront être suivies jusqu'à la solution définitive du litige.

Les juridictions consulaires ne seront pas maintenues après le 14 octobre 1949. A cette date, toutes les affaires pendantes devant ces juridictions seront transférées en l'état aux tribunaux nationaux.

ARTICLE 10.

En matière de statut personnel, la loi applicable déterminera la juridiction compétente.

Le statut personnel comprendra les matières définies à l'article 28 du Règlement d'organisation judiciaire mixte.

La loi applicable sera déterminée d'après les règles énoncées aux articles 29 et 30 dudit Règlement.

ARTICLE 7.

Changes in nationality in course of proceedings.

A change in the nationality of one of the parties in the course of proceedings before the National Courts shall not affect the competence of the Court before which the proceedings have been brought.

ARTICLE 8.

Suspension of Consular Courts after October 15, 1937.

Subject to the provisions of Article 9, no civil or commercial action, no action in matters of personal status and no criminal cause shall be instituted before any Consular Court in Egypt after October 15th, 1937.

Disposition of pending proceedings.

Proceedings already brought prior to the above date in any such courts shall be continued before them until finally disposed of, unless they are remitted to the Mixed Tribunals under the conditions specified in Article 53 of the *Règlement d'organisation judiciaire*.

Post, p. 1686.

ARTICLE 9.

Existing Consular Courts, jurisdiction over matters of personal status under national law.

Any of the High Contracting Parties who possess at present Consular Courts in Egypt, may retain such courts for the purposes of jurisdiction in matters of personal status in all cases in which the law applicable is the national law of the High Contracting Party concerned.

Any such High Contracting Party who desires to exercise the above right shall notify the Royal Egyptian Government to this effect at the time of the deposit of his instrument of ratification of the present Convention.[1]

Declaration of renunciation of consular jurisdiction during transition period.

At any time during the transition period any High Contracting Party may make a declaration renouncing his consular jurisdiction. Such declaration shall take effect as from October 15th following the date on which it is made.[2] No new proceeding shall be entertained after the date on which a renunciation of jurisdiction takes effect, but any proceeding already instituted may be continued until finally disposed of.

Termination of Consular Courts; transfer of pending proceedings.

No Consular Court shall be maintained after October 14th, 1949. On that date all proceedings pending before the said Consular Courts shall be remitted to the National Tribunals at the stage they have then reached.

ARTICLE 10.

Matters of personal status.

In matters of personal status, the jurisdiction which is competent shall be determined by the law to be applied.

The expression "personal status" refers to the matters specified in Article 28 of the *Règlement d'organisation judiciaire mixte*.

Post, p. 1681.

The law to be applied shall be ascertained in conformity with the rules set out in Articles 29 and 30 of the said *Règlement*.

Post, p. 1681.

[1] See procès-verbal of deposit of ratification of the United States, *post*, p. 1727, and notification given by the American Minister to Egypt, *post*, p. 1728.

[2] See the President's proclamation, October 9, 1937, *post*, p. 1729.

ARTICLE 11.

Les consuls étrangers seront soumis à la juridiction des tribunaux mixtes, sous les réserves admises par le droit des gens. Ils ne pourront notamment pas être poursuivis à raison d'actes accomplis dans l'exercice de leurs fonctions.

Sous condition de réciprocité, ils exerceront les attributions communément reconnues aux consuls en matière d'actes d'état civil, de contrats de mariages et autres actes notariés, de succession, de représentation en justice de leurs nationaux absents et de navigation maritime, et jouiront de l'immunité personnelle.

Jusqu'à la conclusion de conventions consulaires et, éventuellement, durant un délai de trois années à partir de la date de la signature de la présente Convention, les consuls continueront à jouir des immunités qui leur sont actuellement reconnues en ce qui concerne les locaux du consulat et en matière d'impôts, droits de douane et autres contributions publiques.

ARTICLE 12.

Les Hautes Parties contractantes s'engagent à conserver en Egypte durant la période transitoire tous les documents judiciaires de leurs tribunaux consulaires.

Les juridictions du pays pourront prendre connaissance de ces documents toutes les fois qu'elles le jugeront nécessaire pour une affaire de leur compétence; des copies certifiées conformes desdits documents leur seront fournies sur demande.

ARTICLE 13.

Tout différend entre les Hautes Parties contractantes au sujet de l'interprétation ou de l'application des dispositions de la présente Convention qu'elles ne seraient pas parvenues à résoudre par les moyens diplomatiques sera soumis, à la demande de l'une des Parties au différend, à la Cour permanente de justice internationale.

Toutefois, s'il existe actuellement entre l'une des Hautes Parties contractantes et Sa Majesté le Roi d'Egypte un traité d'arbitrage prévoyant un autre tribunal, celui-ci sera, pendant la durée de la Convention, substitué à la Cour permanente de Justice internationale aux fins du présent article, même si ledit traité d'arbitrage cesse d'exister à d'autres fins.

ARTICLE 14.

La présente Convention, à l'exception de l'annexe visée à l'article 3, est établie en un seul exemplaire en langues française et anglaise. Les deux textes feront également foi pour son interprétation.

Pour l'annexe susvisée, le texte français fera seul foi.

ARTICLE 11.

Foreign consuls subject to jurisdiction of Mixed Tribunals.

Without prejudice to the exceptions recognised by international law, foreign consuls shall be subject to the jurisdiction of the Mixed Tribunals. In particular, they may not be prosecuted in respect of acts performed by them in the performance of their official duties.

Powers.

Subject to reciprocity, they shall exercise the powers customarily granted to consuls as regards registration in matters of personal status, as regards contracts of marriage and other notarial acts, inheritance, the representation before the Courts of the interests of their absent nationals and maritime navigation, and shall enjoy personal immunity.

Immunities.

Until Consular Conventions are concluded, and in any case during a period of three years as from the date of the signature of the present Convention, consuls shall continue to enjoy the immunities which they possess at present in respect of consular premises and in the matter of taxes, customs duties and other public dues.

ARTICLE 12.

Judicial records of Consular Courts.

The High Contracting Parties undertake to maintain in Egypt, during the transition period, all the judicial records of their Consular Courts.

These records shall be open for inspection by the Courts in Egypt whenever such inspection is required in connection with a case coming within their jurisdiction; certified copies of such records shall be furnished upon the request of any such court.

ARTICLE 13.

Submission of disputes to Permanent Court of International Justice.

Any dispute between the High Contracting Parties relating to the interpretation or application of the provisions of the present Convention, which they are unable to settle by diplomatic means, shall, on the application of one of the Parties to the dispute, be submitted to the Permanent Court of International Justice.

Substitution.

If, however, there is at present in force between any of the High Contracting Parties and His Majesty the King of Egypt a treaty of arbitration providing for another tribunal, this tribunal shall, for the duration of this Convention, be substituted for the Permanent Court of International Justice for the purposes of this Article, even though such treaty of arbitration may have ceased to exist for other purposes.

ARTICLE 14.

Convention drawn in single copy; exception.

The present Convention, with the exception of the annex referred to in Article 3, has been drawn up in a single copy in the English and French languages. Both texts shall be equally authentic for the purposes of its interpretation.

Authentic texts.

In the case of the annex aforesaid the French text alone shall be authentic.[1]

[1] *Post*, p. 1661; translation, *post*, p. 1676.

ARTICLE 15.

La présente Convention sera ratifiée et les instruments de ratification seront déposés le plus tôt possible au Caire. Le Gouvernement royal égyptien se chargera de faire enregistrer la Convention au Secrétariat de la Société des Nations.

Le Gouvernement royal égyptien informera les Gouvernements des Hautes Parties contractantes et le Secrétaire général de la Société des Nations du dépôt de chaque ratification.

La présente Convention entrera en vigueur le 15 octobre 1937 si trois instruments de ratification ont été déposés. Elle n'entrera néanmoins en vigueur à l'égard des autres signataires qu'à la date du dépôt de leurs instruments de ratification respectifs.

ARTICLE 15.

The present Convention shall be ratified and the instruments of ratification shall be deposited as soon as possible at Cairo. The Royal Egyptian Government shall undertake the registration of the Convention with the Secretariat of the League of Nations. Ratification; deposit of instruments of ratification.

The Royal Egyptian Government shall inform the Governments of the High Contracting Parties and the Secretary-General of the League of Nations of the deposit of each ratification. Notice to other Powers.

The present Convention shall come into force on October 15th, 1937 if three instruments of ratification have been deposited. It shall not however come into force in respect of the other signatories before the date of the deposit of their respective instruments of ratification. Date of coming into force.

Signatures.

EN FOI DE QUOI les Plénipotentiaires susmentionnés ont signé la présente Convention.

FAIT à Montreux, le huit mai mil neuf cent trente-sept, en un seul exemplaire, revêtu des sceaux des Plénipotentiaires, qui sera déposé dans les archives du Gouvernement royal égyptien et dont les copies certifiées conformes seront remises aux Gouvernements des Puissances signataires.

IN FAITH WHEREOF the abovementioned Plenipotentiaries have signed the present Convention.

DONE at Montreux, on the eighth day of May, one thousand nine hundred and thirty-seven, in a single copy, bearing the seals of the Plenipotentiaries, which shall be deposited in the archives of the Royal Egyptian Government and of which certified true copies shall be delivered to the Governments of the signatory Powers.

[SEAL] BERT FISH
[SEAL] P. FORTHOMME
[SEAL] DAVID EUAN WALLACE
[SEAL] DAVID VICTOR KELLY
]SEAL] WILLIAM ERIC BECKETT
[SEAL] DAVID EUAN WALLACE
[SEAL] DAVID EUAN WALLACE
[SEAL] S. F. N. GIE
[SEAL] H. T. ANDREWS
[SEAL] F. T. CREMINS
[SEAL] DAVID EVAN WALLACE
[SEAL] N. P. ARNSTEDT
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[SEAL] MOUSTAPHA EL-NAHAS
[SEAL] A. MAHER
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[SEAL] A. FABRA RIBAS
[SEAL] MARIANO GOMEZ
[SEAL] F. DE TESSAN
[SEAL] HYMANS
[SEAL] N. POLITIS
[SEAL] G. ROUSSOS
[SEAL] C. VRYAKOS
[SEAL] C. M. SAKELLAROPOULO
[SEAL] L. ALDROVANDI
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[SEAL] PIERO PARINI
[SEAL] GHIGI
[SEAL] MICHAËL HANSSON
[SEAL] W. C. BEUCKER ANDREAE
[SEAL] J. BOSCH DE ROSENTHAL
[SEAL] W. DE BYLANDT
[SEAL] J. CAEIRO DA MATTA
[SEAL] MALMAR

ANNEXE [1]

Règlement d'Organisation Judiciaire

I. ORGANISATION ET COMPOSITION

ARTICLE PREMIER.

Sont maintenus la cour d'appel mixte d'Alexandrie et les trois tribunaux mixtes de première instance du Caire, d'Alexandrie et de Mansourah, avec leurs circonscriptions territoriales actuelles.

Ces circonscriptions peuvent être modifiées par décret après avis de la cour.

ARTICLE 2.

La cour d'appel sera composée de 18 conseillers dont 11 étrangers. Le cas échéant, deux conseillers, dont un étranger, pourront être nommés en sus de ce nombre. Il sera pourvu aux vacances qui se produiront parmi les conseillers étrangers de la cour d'appel par voie de promotion de juges étrangers des tribunaux de première instance.

ARTICLE 3.

Les tribunaux du Caire, d'Alexandrie et de Mansourah seront composés, à la date du 15 octobre 1937, de 61 juges, dont 40 étrangers.

Au fur et à mesure des vacances qui se produiront par voie de mise à la retraite, décès, démission ou promotion parmi les juges étrangers, ces magistrats seront remplacés par des magistrats égyptiens.

Toutefois, le nombre des juges étrangers des tribunaux de première instance ne pourra être inférieur au tiers du nombre des magistrats composant ces tribunaux.

ARTICLE 4.

Il ne sera fait aucune distinction basée sur la nationalité des magistrats tant pour la composition des chambres que pour la désignation aux différents postes de l'organisation judiciaire, y compris la présidence des tribunaux et des chambres.

Le président de la cour d'appel sera de nationalité étrangère et le vice-président, de nationalité égyptienne.

Dans le cas où le président d'un tribunal serait de nationalité égyptienne, le vice-président sera de nationalité étrangère et réciproquement.

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[1] For translation, see *post*, p. 1676.

ARTICLE 5.

Les arrêts de la cour d'appel sont rendus par cinq conseillers. Toutefois la loi peut fixer à trois conseillers la composition des chambres statuant sur des affaires qui en premier ressort sont de la compétence d'un juge unique.

La cour d'assises est composée de cinq magistrats dont trois conseillers à la cour d'appel.

Les jugements des tribunaux de première instance, tant en matière civile qu'en matière pénale, sont rendus par trois juges.

En matière commerciale, les troix juges peuvent, en vertu d'une loi, être assistés de deux assesseurs avec voix consultative.

En matière de référés, de justice sommaire et de simple police, les jugements sont rendus par un juge unique.

ARTICLE 6.

Les magistrats sont nommés par décret.

Ils sont inamovibles.

La limite d'âge pour la mise à la retraite d'office est fixée à 65 ans pour les juges de première instance et à 70 ans pour les conseillers à la cour d'appel.

Le passage d'un juge d'un tribunal à un autre ainsi que son avancement ne peuvent avoir lieu que sur avis conforme de l'assemblée générale de la cour.

ARTICLE 7.

Les présidents et vice-présidents de la cour d'appel et des tribunaux sont nommés pour un an, par décret, sur désignation de l'assemblée générale de la cour à la majorité absolue des voix. Pour les tribunaux de première instance, la désignation a lieu sur une liste alphabétique dressée par l'assemblée générale de chaque tribunal et comprenant trois candidats à Alexandrie et au Caire et deux candidats à Mansourah.

Les présidents de chambre de la cour d'appel sont désignés chaque année par l'assemblée générale de la cour.

Les présidents de chambre de chaque tribunal sont désignés chaque année par l'assemblée générale de la cour sur présentation de l'assemblée générale du tribunal.

ARTICLE 8.

Les traitements des magistrats sont fixés par la loi.

ARTICLE 9.

Les fonctions de magistrat sont incompatibles avec l'exercice du commerce ou avec toute fonction salariée.

ARTICLE 10.

La discipline des magistrats est réservée à la cour d'appel. Le règlement général judiciaire détermine les mesures disciplinaires et la procédure à suivre en cette matière.

ARTICLE 11.

Les audiences sont publiques, sauf le cas où le tribunal ordonne, par décision motivée, le huis-clos dans l'intérêt des bonnes moeurs ou de l'ordre public.

La défense est libre.

ARTICLE 12.

Les langues judiciaires employées devant les tribunaux mixtes pour les plaidoiries et la rédaction des actes et sentences sont: l'arabe, l'anglais, le français et l'italien.

Le dispositif des sentences sera prononcé dans deux langues judiciaires dont l'une sera obligatoirement l'arabe. Après le prononcé, les sentences rédigées en langue étrangère seront intégralement traduites en langue arabe et celles rédigées en langue arabe seront intégralement traduites en langue étrangère.

En cas de divergence entre le texte original et la traduction, le premier fera foi.

ARTICLE 13.

Sous réserve des exceptions prévues par les codes, les lois ou les règlements, les parties ne peuvent être représentées en justice que par des personnes admises à exercer comme avocats devant les tribunaux mixtes. Le règlement général judiciaire détermine l'organisation du barreau et les conditions de la discipline des avocats.

ARTICLE 14.

Le personnel auxiliaire de la cour d'appel et des tribunaux comprend: les greffiers, les commis-greffiers, les interprètes, les huissiers et autres agents.

Le règlement géneral judiciaire détermine les conditions de discipline du personnel susvisé.

ARTICLE 15.

L'exécution des sentences est effectuée sur l'ordre du tribunal par ses huissiers, avec l'assistance des autorités administratives lorsqu'elle est requise.

II. PARQUET

ARTICLE 16.

Le parquet près les tribunaux mixtes exerce les attributions prévues ci-après ainsi que celles qui lui sont conférées par la loi.

Il est dirigé par un procureur général de nationalité étrangère.

ARTICLE 17.

Le procureur général est assisté d'un premier avocat général de nationalité égyptienne et d'un deuxième avocat général de nationalité étrangère.

En cas d'absence ou d'empêchement, le procureur général est remplacé par le premier avocat général en matière civile et au point de vue administratif, et par le deuxième avocat général en matière pénale.

Le procureur général a en outre sous sa direction des substituts en nombre suffisant.

ARTICLE 18.

Les magistrats du parquet sont nommés par décret. Ils sont amovibles et relèvent exclusivement de leurs chefs hiérarchiques et, en dernier lieu, du ministre de la justice.

ARTICLE 19.

Le ministère public, en la personne du procureur général, d'un des avocats généraux ou d'un substitut, peut siéger à toutes les chambres et à toutes les assemblées générales de la cour et des tribunaux.

ARTICLE 20.

En matière pénale, le parquet exerce l'action publique. Il dirige la police judiciaire dans toute affaire rentrant dans la juridiction des tribunaux mixtes.

Les fonctionnaires auxquels la loi reconnaît la qualité d'officiers de police judiciaire sont, comme tels, placés sous les ordres du parquet.

ARTICLE 21.

Le procureur général donne son avis lorsqu'il y a lieu d'appliquer, à l'égard d'un étranger, les dispositions du code pénal et du code d'instruction criminelle concernant la remise totale ou partielle ou la commutation d'une peine ainsi que l'exécution de la peine capitale.

ARTICLE 22.

Le procureur général a la surveillance des prisons et des établissements pénitentiaires dans lesquels des étrangers sont détenus. Il a également à tout moment libre accès à tout autre lieu où un étranger serait détenu.

Il signale au ministre de la justice les irrégularités qu'il constate et lui fait toutes autres communications que comporte la surveillance dont il est chargé.

ARTICLE 23.

Le ministère public intervient dans toute affaire ayant trait au statut personnel ou à la nationalité. Il peut aussi intervenir dans les affaires intéressant des mineurs ou des incapables ainsi que dans tous autres cas prévus par le code de procédure civile.

Il lui appartient en outre d'ordonner et de faire exécuter les mesures qu'il juge opportunes pour la sauvegarde des intérêts des mineurs ou des incapables.

ARTICLE 24.

Le parquet a la surveillance du service des fonds judiciaires et de la caisse spéciale des dépôts et consignations.

Il contrôle en outre les services des greffes et des huissiers dont la direction est réservée aux présidents de la cour et des tribunaux.

III. COMPÉTENCE

ARTICLE 25.

Aux fins de la compétence des tribunaux mixtes, le mot "étrangers" comprend les ressortissants des Hautes Parties contractantes à la Convention de Montreux concernant l'abolition des Capitulations en Egypte, ainsi que les ressortissants de tout autre Etat qui pourrait être visé par décret.

Aucun ressortissant égyptien ne pourra se prévaloir de la protection d'une Puissance étrangère.

Les ressortissants de la Syrie et du Liban ainsi que ceux de la Palestine et de la Transjordanie seront justiciables de la juridiction nationale tant en matière civile qu'en matière pénale.

Les ressortissants étrangers (citoyens, sujets et protégés) appartenant à des religions, confessions ou rites pour lesquels il existe des tribunaux égyptiens de statut personnel, continueront, dans les mêmes conditions que dans le passé, à être jugés, en cette matière, par lesdits tribunaux.

Les ressortissants susvisés auront en outre la faculté d'opter en matière civile et commerciale entre la juridiction mixte et la juridiction nationale. Lorsqu'un desdits ressortissants sera cité, dans l'une de ces matières, devant un tribunal national, dans une affaire à propos de laquelle il n'aura pas préalablement accepté la compétence de la juridiction nationale, il devra, s'il désire décliner la compétence du tribunal saisi, le faire par lettre recommandée ou exploit d'huissier, ou au plus tard à la première audience, faute de quoi le tribunal sera compétent.

A. Compétence en Matière Civile et Commerciale.

ARTICLE 26.

Les tribunaux mixtes connaissent de toutes contestations en matière civile et commerciale entre étrangers et entre étrangers et justiciables des tribunaux nationaux.

Toutefois, les tribunaux nationaux sont compétents en ces matières à l'égard de tout étranger qui accepte de se soumettre à leur juridiction.

Cette soumission peut résulter d'une clause attributive de compétence ou du fait: 1° que l'étranger a lui-même introduit la procédure devant les tribunaux nationaux; 2° qu'il n'a pas décliné la compétence de ces tribunaux avant le prononcé d'un jugement dans une procédure où il a comparu comme défendeur ou intervenant.

Le fait de se soumettre à la juridiction d'un tribunal de premier degré entraîne la soumission à la juridiction des tribunaux supérieurs du même ordre.

ARTICLE 27.

Les tribunaux mixtes connaissent également des contestations et des questions relatives au statut personnel dans les cas où la loi applicable aux termes de l'article 29 est une loi étrangère.

ARTICLE 28.

Le statut personnel comprend: les contestations et les questions relatives à l'état et à la capacité des personnes; au droit de famille, notamment aux fiançailles, au mariage, aux droits et devoirs réciproques des époux, à la dot et au régime des biens entre époux, au divorce, à la répudiation, à la séparation, à la filiation, à la reconnaissance et au désaveu de paternité, aux relations entre ascendants et descendants, à l'obligation alimentaire entre les parents et entre les alliés, à la légitimation, à l'adoption, à la tutelle, à la curatelle, à l'interdiction, à l'émancipation; aux donations, aux successions, aux testaments et autres dispositions à cause de mort; à l'absence et à la présomption de décès.

ARTICLE 29.

L'état et la capacité des personnes sont régis par leurs lois nationales.

Les conditions de fond relatives à la validité du mariage sont régies par la loi nationale de chacun des époux.

Dans les matières relatives aux rapports entre époux, y compris la séparation, le divorce et la répudiation, et à leurs effets quant aux biens, la loi applicable sera la loi nationale du mari au moment de la célébration du mariage.

Les droits et devoirs réciproques entre parents et enfants sont régis par la loi nationale du père.

L'obligation alimentaire est régie par la loi nationale du débiteur.

Les matières relatives à la filiation, à la légitimation, à la reconnaissance et au désaveu de paternité sont régies par la loi nationale du père.

Les questions relatives à la validité de l'adoption sont régies par la loi nationale de l'adoptant aussi bien que par celle de l'adopté. Les effets de l'adoption sont régis par la loi nationale de l'adoptant.

La tutelle, la curatelle et l'émancipation sont régies par la loi nationale de l'incapable.

Les successions et les testaments sont régis par la loi nationale du de cujus ou du testateur.

Les donations sont régies par la loi nationale du donateur au moment de la donation.

Les règles du présent article ne portent pas atteinte aux dispositions relatives au régime de la propriété immobilière en Egypte.

ARTICLE 30.

A défaut de nationalité connue, ou si une personne a simultanément, au regard de plusieurs Etats étrangers, la nationalité de chacun d'eux, le juge déterminera la loi applicable.

Si une personne possède simultanément, au regard de l'Egypte, la nationalité égyptienne et, au regard d'un ou plusieurs Etats étrangers, la nationalité de ces Etats, la loi applicable sera la loi égyptienne.

ARTICLE 31.

Par le terme "loi nationale", on doit entendre les dispositions internes de cette loi à l'exclusion de ses dispositions de droit international privé.

ARTICLE 32.

Les règles de procédure prévues par une loi étrangère ne sont pas applicables en tant qu'elles sont incompatibles avec les règles de procédure égyptiennes.

ARTICLE 33.

Sous réserve des dispositions des articles 34, 35, 36 et 37, la compétence des tribunaux mixtes est déterminée uniquement par la nationalité des parties réellement en cause, sans égard aux intérêts mixtes qui pourraient être indirectement engagés.

ARTICLE 34.

Dans leurs contestations avec des justiciables des tribunaux nationaux, les sociétés de nationalité égyptienne déjà constituées, dans lesquelles entrent des intérêts étrangers sérieux, sont justiciables des tribunaux mixtes, à moins que leurs statuts ne contiennent une clause attributive de compétence aux tribunaux nationaux ou qu'elles n'aient accepté la juridiction de ces tribunaux conformément à l'article 26.

ARTICLE 35.

Les tribunaux mixtes sont de même compétents en matière de faillite d'un justiciable des tribunaux nationaux, si l'un des créanciers parties à la procédure est étranger.

ARTICLE 36.

Le seul fait de la constitution d'une hypothèque en faveur d'un étranger sur les biens immeubles, quels que soient le possesseur et le propriétaire, rend les tribunaux mixtes compétents pour statuer sur la validité de l'hypothèque et sur toutes ses conséquences, jusques et y compris la vente forcée de l'immeuble ainsi que la distribution du prix.

ARTICLE 37.

Les tribunaux mixtes ne peuvent pas connaître d'une action qui n'est pas en soi de leur compétence, même si elle se présente comme accessoire à une action déjà introduite devant eux. Toutefois, ils connaîtront de ladite action accessoire lorsque la juridiction qui en aura été saisie estimera, dans l'intérêt de la justice, devoir renvoyer les parties se pourvoir devant eux.

Les tribunaux mixtes peuvent, s'ils estiment devoir le faire dans l'intérêt de la justice, renvoyer les parties se pourvoir devant les tribunaux nationaux lorsque l'action introduite devant eux se présente comme une action accessoire à une action principale déjà introduite devant lesdits tribunaux nationaux.

ARTICLE 38.

Ne sont pas soumises aux tribunaux mixtes les demandes des étrangers contre un wakf en revendication de la propriété d'immeubles de ce wakf; mais ces tribunaux sont compétents pour statuer sur la demande intentée sur la question de possession légale, quel que soit le demandeur ou le défendeur.

Ne sont pas non plus de la compétence des tribunaux mixtes les contestations ayant directement ou indirectement pour objet la constitution d'un wakf, la validité, l'interprétation ou l'application de ses clauses, ou la nomination ou révocation du nazir.

Les tribunaux mixtes peuvent toutefois déclarer inopposable aux créanciers du constituant la constitution en wakf d'un bien, faite en fraude de leurs droits.

ARTICLE 39.

Lorsque, dans une instance, une exception relative au statut personnel d'une partie justiciable en cette matière d'une autre juridiction est soulevée, les tribunaux mixtes, s'ils reconnaissent la nécessité de faire statuer au préalable sur l'exception, doivent surseoir au jugement du fond et fixer un délai à la partie contre laquelle la question préjudicielle a été soulevée pour la faire juger définitivement par le juge compétent. Si cette nécessité n'est pas reconnue, il sera passé outre au jugement du fond.

ARTICLE 40.

La cession d'un droit à un étranger, la mise en cause d'un étranger ou la constitution d'un prête-nom étranger ne peut donner compétence aux tribunaux mixtes pour statuer sur des contestations de la compétence des tribunaux nationaux, lorsque la cession, la mise en cause ou la constitution du prête-nom a pour but de distraire des tribunaux nationaux la connaissance de ces litiges.

Est présumée avoir été faite dans ce but toute cession consentie en cours d'instance. Le tribunal peut toutefois, dans de cas exceptionnels, admettre la preuve du contraire.

Sous réserve de la disposition de l'alinéa précédent, l'exception de prête-nom ne saurait être opposée lorsqu'il s'agit de cessions par voie d'endossement d'effets de commerce.

L'endossement irrégulier ou en recouvrement d'un effet de commerce à un étranger ne donne pas compétence aux tribunaux mixtes pour des contestations de la compétence des tribunaux nationaux.

ARTICLE 41.

Lorsque le plaideur, dont le caractère étranger donnait compétence aux tribunaux mixtes, ne se trouve plus, avant la clôture des débats, être partie à l'instance, ces tribunaux, sur l'exception soulevée par l'une des parties, cesseront d'avoir compétence dans l'affaire qui sera transférée en l'état aux tribunaux nationaux.

ARTICLE 42.

Le changement de nationalité de l'une des parties, survenu en cours d'instance, ne pourra modifier la compétence du tribunal régulièrement saisi.

ARTICLE 43.

Les tribunaux mixtes ne peuvent connaître directement ou indirectement des actes de souveraineté. Ils ne peuvent pas statuer sur la validité de l'application aux étrangers des lois ou règlements égyptiens.

Ils ne peuvent pas, non plus, statuer sur la propriété du domaine public.

Mais, sans pouvoir interpréter un acte d'administration ou en arrêter l'exécution, ils sont compétents pour connaître: 1° en matière civile ou commerciale, de toutes contestations mobilières ou immobilières entre les étrangers et l'Etat; 2° de toute action en responsabilité civile intentée par un étranger contre l'Etat à raison de mesures administratives prises en violation des lois ou règlements.

B. Compétence Pénale.

ARTICLE 44.

Les tribunaux mixtes connaissent de toute poursuite contre un étranger pour un fait punissable par la loi.

ARTICLE 45.

Les tribunaux mixtes connaissent en outre des poursuites contre les auteurs ou complices, quelle que soit leur nationalité, des crimes et délits suivants:

1° crimes et délits commis directement contre les magistrats et officiers de justice des tribunaux mixtes dans l'exercice ou à l'occasion de l'exercice de leurs fonctions;

2° crimes et délits commis directement contre l'exécution des sentences et des mandats de justice des tribunaux mixtes;

3° crimes et délits imputés aux juges et officiers de justice, quand ils sont accusés de les avoir commis dans l'exercice de leurs fonctions ou par suite d'un abus de ces fonctions;

4° crimes et délits de banqueroute simple ou frauduleuse dans les cas de faillites mixtes.

Sont compris sous la désignation d'officiers de justice, dans les paragraphes 1 et 3 ci-dessus, les greffiers, les commis greffiers assermentés, les interprètes attachés au tribunal et les huissiers titulaires, mais non les personnes chargées accidentellement, par délégation du tribunal, d'une signification ou d'un acte d'huissier.

ARTICLE 46.

En matière pénale, les tribunaux de simple police jugent les faits qualifiés contraventions par la loi et les délits comportant une peine ne dépassant pas trois mois d'emprisonnement.

Les tribunaux correctionnels jugent les faits qualifiés délits par la loi, autres que ceux visés à l'alinéa précédent, et les appels contre les jugements rendus par les tribunaux de simple police.

Les cours d'assises jugent les faits qualifiés crimes par la loi.

ARTICLE 47.

Les arrestations d'étrangers et les perquisitions au domicile d'étrangers, sauf dans les cas de flagrant délit ou de demande de secours venant de l'intérieur du domicile, seront effectuées par les soins ou en présence d'un membre du parquet mixte ou d'un officier de la police judiciaire auquel ces fonctions auront été déléguées par le parquet mixte.

ARTICLE 48.

En matière criminelle, si le parquet estime qu'il y a lieu de poursuivre, il doit saisir de l'affaire le juge d'instruction.

En matière correctionnelle, le parquet saisit également le juge d'instruction, à moins qu'il n'estime que les éléments recueillis dans une information sommaire sont suffisants pour poursuivre l'instruction de l'affaire à l'audience. Dans ce cas, si l'inculpé a été entendu ou si son absence ou l'impossibilité de trouver son domicile a été dûment constatée, le parquet peut le citer directement devant le tribunal.

Le tribunal peut toutefois, soit à la demande de l'inculpé ou du parquet, soit d'office, prononcer l'annulation de la citation et ordonner le renvoi de l'affaire devant le juge d'instruction.

ARTICLE 49.

La détention de tout étranger est immédiatement signalée au parquet qui doit, dans les conditions fixées par le code d'instruction criminelle et au plus tard dans les quatre jours, ordonner la mise en liberté du détenu ou le déférer au juge d'instruction.

Tout étranger en état de détention préventive a le droit d'aviser de sa détention son consul et son avocat par l'intermédiaire du parquet.

Le consul et l'avocat du détenu peuvent lui rendre visite dans la prison suivant les modalités approuvées par le parquet.

ARTICLE 50.

Sauf en cas d'urgence, si l'inculpé n'a pas de défenseur, il lui en sera désigné un, s'il le demande, au moment de l'interrogatoire, à peine de nullité.

Il sera en outre désigné un défenseur d'office dans un délai raisonnable avant l'audience à tout accusé déféré à la cour d'assises.

IV. DISPOSITIONS GÉNÉRALES ET TRANSITOIRES

ARTICLE 51.

Les tribunaux mixtes rendent la justice en Notre Nom.

ARTICLE 52.

En cas de silence, d'insuffisance ou d'obscurité de la loi, le juge se conformera aux principes du droit naturel et aux règles de l'équité.

ARTICLE 53.

Les causes commencées avant le 15 octobre 1937 devant une juridiction consulaire seront continuées devant cette juridiction jusqu'à leur solution définitive.

Il en sera de même des causes commencées avant cette date devant les tribunaux mixtes et qui, en vertu de la présente loi, seraient de la compétence des tribunaux nationaux.

En matière civile, les causes visées aux deux alinéas ci-dessus pourront, à la demande des parties et avec le consentement de tous les intéressés, être déférées aux tribunaux compétents suivant les dispositions des articles précédents pour y être poursuivies et jugées en l'état de la procédure où elles se trouvent.

En matière pénale, les juridictions consulaires pourront également déférer aux tribunaux mixtes les affaires commencées avant le 15 octobre 1937.

ARTICLE 54.

Les jugements et ordonnances des tribunaux consulaires garderont l'autorité de la chose jugée et seront exécutés, le cas échéant, par l'entremise des tribunaux mixtes.

ARTICLE 55.

Les prescriptions et forclusions qui étaient applicables dans les matières de la compétence des tribunaux consulaires garderont leur effet devant les tribunaux mixtes.

ARTICLE 56.

Nonobstant les dispositions de l'article 27, les tribunaux mixtes ne seront pas compétents en matière de statut personnel lorsque la loi applicable conformément aux dispositions de l'article 29 est celle d'une Puissance partie à la Convention concernant l'abolition des Capitulations en Egypte qui, conformément à l'article 9 de ladite Convention, a réservé à ses tribunaux consulaires la juridiction en matière de statut personnel et n'a pas retiré cette réserve.

ARTICLE 57.

Les dispositions du règlement général judiciaire actuel, en tant qu'elles n'ont pas été abrogées ou modifiées par les dispositions précédentes, continueront à être en vigueur.

Toute modification audit règlement proposée par l'assemblée générale de la cour ne sera rendue exécutoire que si elle est promulguée par un décret sur la proposition du ministre de la justice.

ARTICLE 58.

Sont abrogés le Règlement d'organisation judiciaire actuel pour les procès mixtes en Egypte, ainsi que toutes dispositions contraires à la présente loi.

PROTOCOLE

Au moment de signer la Convention concernant l'abolition des Capitulations en Egypte, portant la date de ce jour,

LES PLÉNIPOTENTIAIRES SOUSSIGNÉS,

Désireux de préciser certaines des dispositions de la Convention et de son annexe,

SONT CONVENUS DE CE QUI SUIT:

I.

Il est entendu que les dispositions du deuxième alinéa de l'article 2 de la Convention relatives à la règle de non discrimination et applicables pendant la période transitoire, doivent être interprétées à la lumière de la pratique internationale concernant les engagements de cette nature entre pays jouissant de la souveraineté législative.

II.

Au sujet de l'article 6, alinéa premier, du Règlement d'organisation judiciaire, il est entendu que le choix des magistrats étrangers appartient au Gouvernement royal égyptien, mais que, pour être rassuré lui-même sur les garanties que présenteront les personnes dont il fera choix, il s'adressera officieusement aux ministres de la justice à l'étranger et n'engagera que les personnes munies de l'acquiescement de leur gouvernement.

PROTOCOL

On signing the Convention regarding the abolition of the Capitulations in Egypt bearing this day's date,

THE UNDERSIGNED PLENIPOTENTIARIES,

Being desirous of determining exactly some of the provisions of the Convention and of its Annex,

HAVE AGREED AS FOLLOWS:

I.

It is understood that the provisions of Article 2, paragraph 2, of the Convention relating to the non-discrimination rule and applicable during the transition period must be interpreted in the light of international practice relating to undertakings of that nature between countries enjoying legislative sovereignty.

Ante, p. 1653.

II.

With reference to Article 6, paragraph 1, of the *Règlement d'organisation judiciaire*, it is understood that the selection of foreign judges is a matter for the Royal Egyptian Government, but that, in order to satisfy itself regarding the suitability of the persons whom it may select, the Royal Egyptian Government will approach unofficially the Ministers of Justice of the foreign countries concerned and will appoint only persons of whom their respective Governments approve.

Post, p. 1677.

Signatures.

FAIT à Montreux, en un seul exemplaire en français et en anglais, les deux textes faisant également foi, le huit mai mil neuf cent trente-sept.

DONE at Montreux, in a single copy in French and English, both texts being equally authentic, on the eighth day of May one thousand nine hundred and thirty-seven.

BERT FISH
P. FORTHOMME
DAVID EUAN WALLACE
DAVID VICTOR KELLY
WILLIAM ERIC BECKETT
DAVID EUAN WALLACE
DAVID EUAN WALLACE
S. F. N. GIE
H. T. ANDREWS
F. T. CREMINS
DAVID EUAN WALLACE
N. P. ARNSTEDT
N. V. BOEG
MOUSTAPHA EL-NAHAS
A. MAHER
WACYF BOUTROS GHALI
MAKRAM EBEID
A. BADAOUI
A. FABRA RIBAS
MARIANO GOMEZ
F. DE TESSAN
HYMANS
N. POLITIS
G. ROUSSOS
C. VRYAKOS
C. M. SAKELLAROPOULO
L. ALDROVANDI
SALVATORE MESSINA
PIERO PARINI
GHIGI
MICHAËL HANSSON
W. C. BEUCKER ANDREAE
J. BOSCH DE ROSENTHAL
W. DE BYLANDT
J. CAEIRO DA MATTA
MALMAR

Effective date of convention.

AND WHEREAS the said convention came into force on October 15, 1937 in accordance with the third paragraph of Article 15 thereof, the Governments of Egypt, Belgium, Italy, Greece, Sweden, Great Britain and Northern Ireland, and Denmark having prior to that date deposited their instruments of ratification at Cairo;

Deposit of ratification.

AND WHEREAS the said convention and protocol have been duly ratified on the part of the United States of America, and the instrument of ratification of the United States of America was deposited at Cairo on the twenty-ninth day of August, one thousand nine hundred and thirty-eight, on which day the convention and protocol came into force in respect of the United States of America, in accordance with the third paragraph of Article 15 of the said convention;[1]

Entry into force in respect of United States.

Retention of American consular courts for purposes designated.

AND WHEREAS at the time of the deposit of the said ratification at Cairo the Government of the United States of America, as provided in Article 9 of the said convention, formally notified the Royal Egyptian Government that it is the intention of the Government of the United States of America to retain American consular courts in Egypt for the purposes of jurisdiction in matters of personal status in all cases in which the law applicable is the national law of the United States of America;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said convention and protocol to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof subject to the notification aforesaid.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this nineteenth day of September in the year of our Lord one thousand nine hundred and
[SEAL] thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

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[1] In addition to the ratification of the United States of America, instruments of ratification of the convention had been deposited at Cairo as follows: By Egypt, September 4, 1937; by Belgium, September 11, 1937; by Italy, September 25, 1937; by Greece, September 25, 1937; by Sweden, September 28, 1937; by Great Britain and Northern Ireland, October 12, 1937; by Denmark, October 13, 1937; by the Netherlands, January 22, 1938; by New Zealand, March 23, 1938; by Norway, April 13, 1938; by Australia, April 27, 1938; by India, May 19, 1938; by the Union of South Africa, May 19, 1938; and by Spain, June 2, 1938.

[Translation]

ANNEX [1]

Regulations of the Judicial Organisation

I. ORGANISATION AND COMPOSITION

ARTICLE 1

The Mixed Court of Appeal at Alexandria and the three Mixed Tribunals of first instance at Cairo, Alexandria, and Mansurah shall be maintained with their existing territorial areas of jurisdiction.

These areas of jurisdiction may be altered by decree after consultation with the Court.

ARTICLE 2

The Court of Appeal shall be composed of 18 judges, 11 of whom shall be foreigners. Should occasion arise, two judges, of whom one must be a foreigner, may be appointed in addition to that number. Vacancies occurring among the foreign judges of the Court of Appeal shall be filled by the promotion of foreign judges of the Tribunals of first instance.

ARTICLE 3

The Tribunals at Cairo, Alexandria and Mansurah shall, on October 15th, 1937, be composed of 61 judges, of whom 40 shall be foreigners.

As vacancies occur among the foreign judges of first instance as a result of retirement, death, resignation or promotion, such judges shall be replaced by Egyptian judges.

Nevertheless, the number of foreign judges in the Tribunals of first instance shall not be less than one-third of the total number of judges of the said Tribunals.

ARTICLE 4

No distinction based on the nationality of judges shall be made either in the matter of the composition of the Chambers or in that of appointments to the various posts in the judicial organisation, including the presidency of Tribunals and Chambers.

The President of the Court of Appeal shall be of foreign nationality, and the Vice-President of Egyptian nationality.

Should the President of a Tribunal be of Egyptian nationality, the Vice-President shall be of foreign nationality, and *vice versa*.

ARTICLE 5

The judgments of the Court of Appeal shall be given by five judges. Nevertheless, the law may prescribe that three judges shall compose Chambers to decide matters which are in first instance within the competence of a judge sitting alone.

[1] See articles 3 and 14 of the convention, *ante*, pp. 1653 and 1657.

The Assize Court shall consist of five judges, of whom three shall be Judges of the Court of Appeal.

The judgments of Tribunals of first instance, both in civil and criminal matters, shall be given by three judges.

In commercial matters, the three judges may, in virtue of a law, be assisted by two assessors in a consultative capacity.

In interlocutory matters, in civil cases of a summary nature, and for petty offences, judgments shall be given by a judge sitting alone.

ARTICLE 6

Judges shall be appointed by decree.

They shall be irremovable.

The age at which magistrates may be required to retire shall be 65 years for judges of first instance and 70 years for judges of the Court of Appeal.

Judges shall not be transferred from one Tribunal to another, nor shall they be promoted except in conformity with the recommendation of the General Assembly of the Court of Appeal.

ARTICLE 7

The Presidents and Vice-Presidents of the Court of Appeal and of the Tribunals shall be appointed for one year, by decree, on the nomination of the General Assembly of the Court by an absolute majority of votes. In the case of Tribunals of first instance, nominations shall be made from an alphabetical list drawn up by the General Assembly of each Tribunal and comprising three candidates at Alexandria and at Cairo and two candidates at Mansurah.

The Presidents of the Chambers of the Court of Appeal shall be nominated annually by the General Assembly of the Court.

The Presidents of the Chambers of each Tribunal shall be nominated annually by the General Assembly of the Court on the recommendation of the General Assembly of the Tribunal.

ARTICLE 8

The salaries of judges are fixed by law.

ARTICLE 9

Judges are debarred from engaging in business and from occupying any salaried position.

ARTICLE 10

Discipline over judges shall be exercised exclusively by the Court of Appeal. The General Judicial Regulations shall determine the disciplinary measures and the procedure to be followed in this matter.

ARTICLE 11

Proceedings shall be public, except in cases where the court by reasoned decision orders the hearing to be held *in camera* in the interests of morality or public order.

The accused shall be free to defend himself against the charge.

ARTICLE 12

The judicial languages employed in the Mixed Tribunals for the conduct of cases and for the drafting of official documents and judgments shall be: Arabic, English, French and Italian.

The operative part of judgments shall be pronounced in two of the judicial languages, of which one must be Arabic. After the pronouncement, judgments drawn up in a foreign language shall be translated in their entirety into Arabic and those drawn up in Arabic shall be translated in their entirety into a foreign language.

In the event of divergence between the original text and the translation, the former shall be authentic.

ARTICLE 13

Subject to the exceptions provided for by the Codes, laws or regulations, parties shall be represented at law only by persons authorised to practise as barristers in the Mixed Tribunals. The General Judicial Regulations determine the organisation of the Bar and the conditions for the exercise of discipline over barristers.

ARTICLE 14

The auxiliary staff of the Court of Appeal and of the Tribunals shall include: clerks of the courts, assistant clerks, interpreters, bailiffs and other agents.

The General Judicial Regulations determine the conditions for the exercise of discipline over the above-mentioned staff.

ARTICLE 15

Judgments shall be executed on the order of the court by its bailiffs, with the assistance of the administrative authorities when such assistance is requested.

II. THE PARQUET

ARTICLE 16

The Parquet of the Mixed Tribunals shall exercise the powers specified hereinafter together with those conferred upon it by law.

It shall be directed by a Procurator General of foreign nationality.

ARTICLE 17

The Procurator General shall be assisted by a First Advocate General of Egyptian nationality and by a Second Advocate General of foreign nationality.

Should the Procurator General be absent or otherwise prevented from discharging his duties, he shall be replaced in civil matters and for the purposes of administration by the First Advocate General and in criminal matters by the Second Advocate General.

The Procurator General shall, in addition, have under his direction an adequate number of deputies.

ARTICLE 18

The members of the Parquet shall be appointed by decree. They shall be removable and responsible only to their administrative chiefs and, ultimately, to the Minister of Justice.

ARTICLE 19

The "Ministère public," in the person of the Procurator General, one of the Advocates General or a deputy, may sit in all the Chambers and in all the General Assemblies of the Court and of the Tribunals.

ARTICLE 20

In criminal matters, the parquet shall conduct public prosecutions. It shall control the judicial police in all cases falling within the jurisdiction of the Mixed Tribunals.

Officials recognised by law as being members of the judicial police shall, as such, be under the orders of the parquet.

ARTICLE 21

The Procurator General shall be called upon to give his opinion on the application to any foreigner of the provisions of the Criminal Code and of the "Code d'Instruction criminelle" concerning total or partial remission or commutation of any penalty and the execution of death sentences.

ARTICLE 22

The Procurator General shall supervise prisons and penitentiaries in which foreigners are detained. He shall, in addition, have free access at all times to any other place wherein a foreigner may be detained.

He shall notify the Minister of Justice of all irregularities of which he becomes aware, and shall make to him any other communications called for in the exercise of the supervision for which he is responsible.

ARTICLE 23

The "Ministère public" shall intervene in all matters involving questions of personal status or nationality. It may furthermore intervene in matters concerning minors or persons under an incapacity, and also in all other cases specified in the Code of Civil Procedure.

It shall further be empowered to order and to have carried out any measures which it may consider proper to safeguard the interests of minors or of persons under an incapacity.

ARTICLE 24

The parquet shall supervise the administration of judicial funds and the special deposit and consignment fund.

It shall also supervise the clerks of the court and the bailiffs, who shall be under the exclusive control of the Presidents of the Court and Tribunals.

III. COMPETENCE

ARTICLE 25

For the purposes of determining the competence of the Mixed Tribunals, the word "foreigners" shall be taken to mean nationals of the High Contracting Parties to the Montreux Convention concerning the Abolition of Capitulations in Egypt, together with nationals of any other State that may be specified by decree.

No Egyptian national may avail himself of the protection of a foreign Power.

Nationals of Syria and of the Lebanon and also those of Palestine and Trans-Jordan shall come within the competence of the National jurisdiction as regards both civil and criminal matters.

Foreign nationals (citizens, subjects and protected persons) belonging to religions, confessions or sects for which there exist Egyptian Tribunals dealing with matters of personal status, shall continue to have their cases heard by the said Tribunals in such matters under the same conditions as in the past.

The nationals specified above shall, moreover, have the right to opt between the Mixed jurisdiction and the National jurisdiction in civil and commercial matters. When one of the said nationals is summoned in respect of either of the said matters before a National Tribunal, in a case in connection with which he has not previously accepted the competence of the National jurisdiction, he shall, if he wishes to challenge the competence of the Tribunal before which the case is brought, do so by registered letter or by service of a writ, or at the latest at the first hearing, failing which the Tribunal shall be competent.

(*A*) *Competence in Civil and Commercial Matters*

ARTICLE 26

The Mixed Tribunals shall take cognizance of all civil and commercial suits between foreigners or between foreigners and parties subject to the jurisdiction of the National Courts.

Nevertheless, the National Tribunals shall be competent in the aforesaid matters in respect of any foreigner who agrees to submit himself to their jurisdiction.

Such submission may result from a clause attributing competence or from the fact (1) that the foreigner has himself initiated the proceedings before the National Courts; or (2) that he has not challenged the competence of the said courts before the pronouncement of a judicial decision in proceedings wherein he has appeared as defendant or as an intervening party.

Submission to the jurisdiction of a court of first instance entails submission to the jurisdiction of superior courts of the same category.

ARTICLE 27

The Mixed Tribunals shall also take cognizance of suits and matters relating to personal status in cases wherein the law to be applied according to the terms of Article 29 is a foreign law.

ARTICLE 28

Personal status comprises: suits and matters relating to the status and capacity of persons, legal relations between members of a family, more particularly betrothal, marriage, the reciprocal rights and duties of husband and wife, dowry and their rights of property during marriage, divorce, repudiation, separation, legitimacy, recognition and repudiation of paternity, the relation between ascendants and descendants, the duty of support as between relatives by blood or marriage, legitimation, adoption, guardianship, curatorship, interdiction, emancipation, and also gifts, inheritance, wills and other dispositions *mortis causa*, absence and the presumption of death.

ARTICLE 29

The status and capacity of persons shall be governed by their national laws.

The fundamental conditions of the validity of marriage shall be governed by the national law of each of the parties thereto.

In matters concerning relations between the husband and wife, including separation, divorce and repudiation and the effects thereof upon their property, the law to be applied shall be the national law of the husband at the time of the celebration of the marriage.

Reciprocal rights and duties as between parents and children shall be governed by the national law of the father.

The duty of maintenance shall be governed by the national law of the party against whom the claim is made.

Matters relating to filiation, legitimation, and the recognition and repudiation of paternity shall be governed by the national law of the father.

Questions relating to the validity of adoption shall be governed by the national law of the adopting party as well as by that of the adopted person. The effects of adoption shall be governed by the national law of the adopting party.

Guardianship, curatorship and emancipation shall be governed by the national law of the person under the incapacity.

Inheritance and wills shall be governed by the national law of the deceased or of the testator.

Gifts shall be governed by the national law of the donor at the time of the gift.

The rules of the present article shall not affect provisions relating to the legal position of immovable property in Egypt.

ARTICLE 30

Should the nationality of a person be unknown, or should he simultaneously possess, under the laws of several foreign States, the nationality of each of them, the judge shall decide what law shall be applied.

Should a person simultaneously possess the nationality of Egypt under Egyptian law and of one or more foreign States under the law of the State or States concerned, the law to be applied shall be the Egyptian law.

ARTICLE 31

The term "national law" shall be understood to mean the municipal law of the country in question to the exclusion of the provisions of private international law.

ARTICLE 32

Rules of procedure prescribed by a foreign law shall not apply in so far as they are incompatible with Egyptian rules of procedure.

ARTICLE 33

Subject to the provisions of Articles 34, 35, 36 and 37, the competence of the Mixed Tribunals shall be determined solely by the nationality of the parties directly concerned, without regard to any mixed interests which may be indirectly concerned.

ARTICLE 34

Companies of Egyptian nationality already incorporated, in which there are substantial foreign interests shall, in their suits with persons subject to the jurisdiction of the National Tribunals, be subject to the jurisdiction of the Mixed Tribunals unless the terms of their incorporation contain a clause attributing competence to the National Tribunals, or unless they have accepted the jurisdiction of the said courts in accordance with Article 26.

ARTICLE 35

The Mixed Tribunals shall similarly be competent in matters arising out of the bankruptcy of a person subject to the jurisdiction of the National Tribunals if one of the creditors party to the proceedings is a foreigner.

ARTICLE 36

The creation of a charge in favor of a foreigner over immovable property, whoever may be the person in possession or the owner thereof, renders the Mixed Tribunals *ipso facto* competent to determine the validity of the charge and all its consequences up to and including the forced sale of the said property and also the distribution of the monies realised thereby.

ARTICLE 37

The Mixed Tribunals shall not take cognizance of an action not in itself falling within their competence, even if it arises as subsidiary to an action already constituted before them. Nevertheless, they shall take cognizance of the said subsidiary action when the jurisdiction before which it has been brought, decides in the interests of justice, to remit it to be pleaded before them.

The Mixed Tribunals may, if they consider that the interests of justice so require, remit to be pleaded before the National Courts an action instituted before them, which is subsidiary to a principal action already instituted before the said National Courts.

ARTICLE 38

Suits by foreigners against a Wakf involving a claim to the ownership of immovable property of the said Wakf shall not be submitted to the Mixed Tribunals. Nevertheless, the said Tribunals shall be competent to give judgment on claims brought in respect of legal possession, whoever may be plaintiff or defendant.

Furthermore, suits directly or indirectly concerning the constitution of a Wakf or the validity, interpretation or application of its clauses, or the appointment or removal of the Nazir shall not come within the competence of the Mixed Tribunals.

The Mixed Tribunals may, nevertheless, declare void as against creditors the constitution of property as a Wakf in fraud of the rights of such creditors.

ARTICLE 39

When, in the course of proceedings, an issue is raised concerning the personal status of a party coming in that respect within the jurisdiction of some other court, the Mixed Tribunals shall, if they consider it necessary to secure a preliminary decision upon that issue, suspend judgment on the main issue and prescribe a time limit within which the party against whom the interlocutory plea has been raised must have the matter finally decided by the competent court. If such a preliminary decision is not considered necessary, they shall proceed to give a decision on the main issue.

ARTICLE 40

The cession of a right to a foreigner, the citing of a foreigner as third party, or a fictitious assignment to a foreigner shall not render the Mixed Tribunals competent to decide suits coming within the competence of the National Courts if the object of the said cession, citation as third party or fictitious assignment is to remove such litigation from the cognizance of the National Tribunals.

Any cession of a right to a foreigner agreed to during the course of the proceedings shall be presumed to have been made with the above object. The Court may, however, in exceptional cases, admit proof to the contrary.

Subject to the provisions of the preceding paragraph, the competence of the Mixed Tribunals cannot be challenged on the ground that the assignment is fictitious where the assignment is made by means of the endorsement of a negotiable instrument.

The irregular endorsement of a negotiable instrument to a foreigner, or its endorsement to a foreigner for purposes of collection, shall not give competence to the Mixed Tribunals in the case of suits that are within the competence of the National Courts.

ARTICLE 41

Should the litigant whose foreign character gave competence to the Mixed Tribunals cease before the close of the hearing to be a party to the proceedings, the said Tribunals shall, on objection being raised by one of the parties, cease to have competence in the matter, which shall be transferred as it stands to the National Courts.

ARTICLE 42

A change in the nationality of one of the parties during the course of the proceedings shall have no effect on the competence of the court before which a case has been properly brought.

ARTICLE 43

The Mixed Tribunals may not directly or indirectly pass judgment on acts of sovereignty. They may not give decisions on the validity of the application of Egyptian laws or regulations to foreigners.

Furthermore, they may not give decisions on the ownership of public property.

Nevertheless, though they may not interpret an administrative act or arrest the execution thereof, they shall be competent to hear (1) all civil and commercial actions between foreigners and the State concerning movable or immovable property; (2) civil actions brought by foreigners against the State in respect of administrative measures taken in violation of laws or regulations.

(*B*) *Criminal Competence*

ARTICLE 44

The Mixed Tribunals shall hear all prosecutions of foreigners in respect of acts punishable by law.

ARTICLE 45

The Mixed Tribunals shall further hear all prosecutions against principal offenders or their accomplices, of whatever nationality, in respect of the following crimes and misdemeanors:—

(1) crimes and misdemeanors committed directly against judges and judicial officers of the Mixed Tribunals in the performance, or in connection with the performance, of their duties;

(2) crimes and misdemeanors committed directly to hinder the execution of judgments and warrants of the Mixed Tribunals;

(3) crimes and misdemeanors alleged against judges and judicial officers if they are accused of having committed them in the performance of their duties or in abuse of their powers;

(4) bankruptcy offences, whether crimes or misdemeanors with or without fraud, where the bankruptcy proceedings are before the Mixed Tribunals.

The term judicial officers in paragraphs (1) and (3) above shall comprise: clerks of the Court, sworn assistant clerks, interpreters attached to the Tribunal, and the official bailiffs, but not persons incidentally entrusted, by delegation from the Tribunal, with the service or execution of writs or warrants.

ARTICLE 46

In criminal matters the police courts shall deal with offences defined as contraventions by law and misdemeanors carrying a penalty of not more than three months' imprisonment.

The correctional courts shall deal with offences defined as misdemeanors by law other than those referred to in the preceding paragraph, and shall hear appeals against decisions given by the police courts.

The assize courts shall deal with offences defined as crimes by law.

ARTICLE 47

Arrests and domiciliary searches of foreigners, except in cases of "*flagrant délit*" or a call for help from within the dwelling-house shall be carried out by, or in the presence of, a member of the Mixed Parquet or an officer of the judicial police to whom such functions have been delegated by the Mixed Parquet.

ARTICLE 48

In criminal matters, if the Parquet considers there are grounds for prosecution, it must refer the case to the investigating magistrate.

In correctional matters also, the Parquet shall refer the case to the investigating magistrate unless it decides that the information received on summary enquiry is sufficient for the case to be brought to trial. In such a case, if the accused has been heard, or if his absence or the impossibility of finding his residence has been duly established, the Parquet may summon him directly before the Tribunal.

Nevertheless, at the request of the accused or of the Parquet, or without being moved thereto, the tribunal may declare the summons to be annulled and order the case to be referred to the investigating magistrate.

ARTICLE 49

The detention of any foreigner shall at once be notified to the Parquet. The Parquet is bound within the time specified in the Code d'Instruction criminelle and, at longest, within four days either to order the release of the person detained or to send him before the investigating magistrate.

Any foreigner who is detained pending trial shall have the right to inform his Consul and his lawyer of his detention through the intermediary of the Parquet.

The Consul and the lawyer of the detained person may visit him in prison under conditions approved by the Parquet.

ARTICLE 50

Except in cases of urgency, if the accused has no defending counsel one shall be appointed for him, if he so requests, at the time of his interrogation, failing which the proceedings shall be void.

A defending counsel shall further be officially appointed within a reasonable time before the hearing of the case to every accused person committed for trial before the Assize Court.

IV. GENERAL AND TRANSITORY PROVISIONS

ARTICLE 51

The Mixed Tribunals shall administer justice in Our Name.

ARTICLE 52

Where the law is silent, insufficient or obscure, the judge shall act in conformity with the principles of natural law and with the rules of equity.

ARTICLE 53

Actions begun prior to October 15th, 1937, before a Consular jurisdiction shall be continued before that jurisdiction until a final judgment has been given.

The same shall apply to actions which have been begun prior to that date before the Mixed Tribunals and which, by virtue of the present law, would come within the competence of the National Tribunals.

In civil matters, actions referred to in the two paragraphs above may, on the request of the parties thereto and with the consent of all persons having an interest therein, be referred at the stage which they have reached to the courts which are competent according to the provisions of the preceding Articles in order that they may be continued and decided therein.

In criminal matters also, Consular jurisdictions may refer cases begun prior to October 15th, 1937, to the Mixed Tribunals.

ARTICLE 54

Judgments and orders of the Consular Courts shall continue to have the force of *res judicata* and shall, when necessary, be executed through the agency of the Mixed Tribunals.

ARTICLE 55

Prescriptions and foreclosures which were applicable in cases when within the competence of the Consular Courts shall continue to apply when they come before the Mixed Tribunals.

ARTICLE 56

Notwithstanding the provisions of Article 27, the Mixed Tribunals shall not have competence in matters of personal status where the law applicable in accordance with the provisions of Article 29 is that of a High Contracting Party to the Convention regarding the abolition of the Capitulations in Egypt, which, in accordance with Article 9 of that Convention, has reserved jurisdiction in personal status for its Consular Courts and that reservation has not been withdrawn.

ARTICLE 57

The provisions of the existing General Judicial Regulations shall remain in force in so far as they are not abrogated or modified by the preceding provisions.

No modification of the said Regulations proposed by the General Assembly of the Court shall take effect until promulgated by decree on the proposal of the Minister of Justice.

ARTICLE 58

The present *Règlement d'organisation judiciaire pour les procès mixtes en Égypte* and any provisions contrary to the present law are hereby abrogated.

PIÈCES CONNEXES

Acte Final

La Conférence des Capitulations s'est réunie sur l'invitation du Gouvernement de Sa Majesté le Roi d'Egypte, à Montreux, le 12 avril 1937.

Les Gouvernements dont l'énumération suit ont été représentés à la Conférence par les délégations ci-après:

UNION SUD-AFRICAINE

Délégués:

M. le Dr Stefanus François Naudé GIE, Envoyé extraordinaire et Ministre plénipotentiaire à Berlin;

M. Harry Thomson ANDREWS, Délégué permanent auprès de la Société des Nations;

Secrétaire:

M. R. JONES, Vice consul à Hambourg;

ÉTATS-UNIS D'AMÉRIQUE

Délégué:

M. Bert FISH, Envoyé extraordinaire et Ministre plénipotentiaire au Caire;

Experts:

M. Paul H. ALLING, Sous-Chef de la Section des Affaires du Proche-Orient au Département d'Etat;

M. Francis Colt de WOLF, Division des Traités du Département d'Etat;

AUSTRALIE

Délégué:

Le Très Honorable Capitaine David Euan WALLACE, M. C., M. P.;

BELGIQUE

Délégués:

M. P. FORTHOMME, ancien Ministre de la Couronne, Envoyé extraordinaire et Ministre plénipotentiaire, *Président de la Délégation;*

M. J. WATHELET, Conseiller royal honoraire du Gouvernement égyptien;

M. G. DELCOIGNE, Secrétaire de Légation;

M. A. HERMENT, Soux-Directeur au Ministère des Affaires étrangères;

RELATED PAPERS

Final Act

The Capitulations Conference met at the invitation of the Government of His Majesty the King of Egypt, at Montreux, on April 12th, 1937.

The Governments enumerated below were represented at the Conference by the following delegations:

UNION OF SOUTH AFRICA.

Delegates:

Dr. Stefanus François Naudé GIE, Envoy Extraordinary and Minister Plenipotentiary in Berlin;

Mr. Harry Thomson ANDREWS, Permanent Delegate to the League of Nations.

Secretary:

Mr. R. JONES, Vice Consul at Hamburg;

UNITED STATES OF AMERICA.

Delegate:

Mr. Bert FISH, Envoy Extraordinary and Minister Plenipotentiary, at Cairo;

Experts:

Mr. Paul H. ALLING, Assistant-Chief, Division of Near Eastern Affairs, Department of State;

Mr. Francis Colt de WOLF, Treaty Division, Department of State;

AUSTRALIA.

Delegate:

Captain the Right Honourable David Euan WALLACE, M. C., M. P.;

BELGIUM.

Delegates:

M. P. FORTHOMME, former Minister of the Crown, Envoy Extraordinary and Minister Plenipotentiary, *President of the Delegation;*

M. J. WATHELET, Honorary Royal Counsellor of the Egyptian Government;

M. G. DELCOIGNE, Secretary of Legation;

M. A. HERMENT, Assistant-Director in the Ministry of Foreign Affairs;

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD

Délégués:

Le Très Honorable Capitaine David Euan WALLACE, M. C., M. P., Sous-Secrétaire d'Etat parlementaire aux Affaires étrangères, Secrétaire parlementaire au Board of Trade, Secrétaire du Département du Commerce d'outre-mer;

Secrétaire privé: M. Patrick MUNRO, M. P., Secrétaire parlementaire privé du Capitaine Wallace;

M. David Victor KELLY, C. M. G., M. C., Conseiller à l'Ambassade de Sa Majesté Britannique au Caire;

M. William Eric BECKETT, C. M. G., Deuxième Conseiller juridique au Foreign Office;

Secrétaire général:

M. J. S. SÔMERS COCKS;

DANEMARK

Délégués:

M. Niels Peter ARNSTEDT, Envoyé extraordinaire et Ministre plénipotentiaire au Caire, *Président de la Délégation;*

M. Niels Vilhelm BOEG, Conseiller à la Cour d'Appel de Copenhague, ancien Juge près les Tribunaux de la Réforme en Egypte, ancien Président du Tribunal arbitral mixte turco-grec;

ÉGYPTE

Délégués:

MOUSTAPHA EL-NAHAS Pacha, Président du Conseil des Ministres, Ministre de l'Intérieur et de l'Hygiène publique;

Dr AHMED MAHER, Président de la Chambre des Députés;

WACYF BOUTROS GHALI Pacha, Ministre des Affaires étrangères;

MAKRAM EBEID Pacha, Ministre des Finances;

ABDEL HAMID BADAOUI Pacha, Président du Comité du Contentieux de l'Etat;

Conseillers techniques:

M. E. F. W. BESLY, Secrétaire légal du Conseiller judiciaire;

M. Maurice JACQUET, Conseiller royal;

Secrétaire général:

Georges DUMANI Bey, Contrôleur général du Bureau politique européen;

Secrétaire général-adjoint:

Mohamed SALAH EDDINE Bey, Secrétaire général-adjoint du Conseil des Ministres;

Secrétaires techniques:

A. ASSABGHY Bey, Chef du Parquet du Tribunal mixte du Caire;

M. J. FELDMAN, Substitut au Contentieux de l'Etat;

M. H. BAHGAT BADAOUI, Substitut au Contentieux de l'Etat;

M. L. DICHY, Secrétaire du Conseil économique;

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND.

Delegates:

Captain the Right Honourable David Euan WALLACE, M. C., M. P., a Parliamentary Under-Secretary of State for Foreign Affairs, a Parliamentary Secretary to the Board of Trade, Secretary of the Department of Overseas Trade;

Private Secretary: Mr. Patrick MUNRO, M. P. (Private Parliamentary Secretary to Captain Wallace);

Mr. David Victor KELLY, C. M. G., M. C., Counsellor in His Britannic Majesty's Embassy at Cairo;

Mr. William Eric BECKETT, C. M. G., Second Legal Adviser to the Foreign Office;

Secretary-General:

Mr. J. S. SÔMERS COCKS;

DENMARK.

Delegates:

M. Niels Peter ARNSTEDT, Envoy Extraordinary and Minister Plenipotentiary, at Cairo, *President of the Delegation;*

M. Niels Vilhelm BOEG, Member of the Court of Appeal at Copenhagen, former Judge of the Mixed Tribunals in Egypt, former President of the Mixed Greco-Turkish Arbitration Tribunal;

EGYPT.

Delegates:

MUSTAPHA EL-NAHAS Pasha, President of the Council of Ministers, Minister of the Interior and of Public Health;

Dr. AHMED MAHER, President of the Chamber of Deputies;

WACYF BOUTROS GHALI Pasha, Minister for Foreign Affairs;

MAKRAM EBEID Pasha, Minister of Finance;

ABDEL HAMID BADAOUI Pasha, President of the *Comité du Contentieux de l'Etat;*

Technical advisers:

Mr. E. F. W. BESLY, Legal Secretary to the Judicial Adviser;

M. Maurice JACQUET, Royal Counsellor;

Secretary-General:

Georges DUMANI Bey, Controller-General of the European Political Bureau;

Deputy Secretary-General:

Mohamed SALAH EDDINE BEY, Deputy Secretary-General of the Council of Ministers;

Technical Secretaries:

A. ASSABGHY Bey, Head of the Parquet of the Mixed Tribunal at Cairo;

M. J. FELDMAN, *Substitut au Contentieux de l'Etat;*

M. H. BAHGAT BADAOUI, *Substitut au Contentieux de l'Etat;*

M. L. DICHY, Secretary of the Economic Council.

Secrétaires:

M. Fouad EL PHARAONY, Attaché à la Légation Royale d'Egypte à Paris;

M. Aram STEPHAN, Attaché à la Légation Royale d'Egypte à Paris;

ESPAGNE

Délégués:

M. Antonio FABRA RIBAS, Envoyé extraordinaire et Ministre plénipotentiaire à Berne;

M. le Dr Mariano GOMEZ, Président de la Cour Suprême de Justice, ancien Recteur de l'Université de Valence;

M. Benito PABON, Président de la Commission Consultative Juridique;

Secrétaire:

M. Rafael TOLSA;

FRANCE

Délégués:

M. François de TESSAN, Député, Sous-Secrétaire d'Etat à la Présidence du Conseil;

M. Max HYMANS, Député, ancien Président de la Commission des douanes et des Conventions commerciales;

Délégués-adjoints:

M. Jean POZZI, Ministre plénipotentiaire;

M. Ernest LAGARDE, Ministre plénipotentiaire, Sous-Directeur d'Afrique-Levant;

M. Paul CHARGUÉRAUD, Conseiller juridique du Ministère des Affaires étrangères;

Conseiller:

M. Maurice LINANT DE BELLEFONDS, ancien Conseiller royal du Gouvernement égyptien;

Secrétaire général:

M. Roger GARREAU, Conseiller d'Ambassade;

Secrétaires:

M. Roger Robert DU GARDIER, Secrétaire d'Ambassade, *Secrétaire général-adjoint;*

M. Albert CHAMBON, Secrétaire interprète d'Extrême-Orient;

M. Henri BRADIER, Attaché au Ministère des Affaires étrangères;

Experts:

M. Jean CABOUAT, Chef de cabinet du Sous-Secrétaire d'Etat à la Présidence du Conseil;

M. Raoul AGHION, Conseiller du commerce extérieur de la France;

Secretaries:

M. Fouad EL PHARAONY, Attaché in the Royal Egyptian Legation in Paris;

M. Aram STEPHAN, Attaché in the Royal Egyptian Legation in Paris;

SPAIN.

Delegates:

M. Antonio FABRA RIBAS, Envoy Extraordinary and Minister Plenipotentiary at Berne;

Dr. Mariano GOMEZ, President of the Supreme Court of Justice, former Rector of the University of Valencia;

M. Benito PABON, President of the Legal Advisory Committee;

Secretary:

M. Rafael TOLSA;

FRANCE.

Delegates:

M. François DE TESSAN, Deputy, Under-Secretary of State in the Department of the President of the Council;

M. Max HYMANS, Deputy, former President of the Commission for Customs and Commercial Conventions;

Deputy-delegates:

M. Jean POZZI, Minister Plenipotentiary;

M. Ernest LAGARDE, Minister Plenipotentiary, *Sous-Directeur d'Afrique-Levant*;

M. Paul CHARGUÉRAUD, Legal Adviser to the Ministry of Foreign Affairs;

Adviser:

M. Maurice LINANT DE BELLEFONDS, former Royal Counsellor of the Egyptian Government;

Secretary-General:

M. Roger GARREAU, Counsellor of Embassy;

Secretaries:

M. Roger Robert DU GARDIER, Secretary of Embassy, *Deputy Secretary-General;*

M. Albert CHAMBON, Far-Eastern Secretary-Interpreter;

M. Henri BRADIER, Attaché in the Ministry of Foreign Affairs;

Experts:

M. Jean CABOUAT, *Chef de Cabinet* of the Under-Secretary of State in the Department of the President of the Council;

M. Raoul AGHION, Adviser on French Foreign Trade;

GRÈCE

Délégués:

M. Nicolas POLITIS, Ministre de Grèce à Paris, ancien Ministre des Affaires étrangères, *Président de la Délégation;*

M. Georges ROUSSOS, Envoyé extraordinaire et Ministre plénipotentiaire, ancien Ministre des Affaires étrangères;

M. Constantin VRYAKOS, Envoyé extraordinaire et Ministre plénipotentiaire, ancien Ministre de la Justice;

M. Constantin SAKELLAROPOULO, Envoyé extraordinaire et Ministre plénipotentiaire, Directeur des Affaires politiques au Ministère des Affaires étrangères;

Secrétaire général:

M. Michel MELAS, Premier Secrétaire de Légation;

INDE

Délégué:

Le Trés Honorable Capitaine David Euan WALLACE, M. C., M. P.;

ÉTAT LIBRE D'IRLANDE

Délégué:

F. T. CREMINS, Délégué permanent auprès de la Société des Nations;

ITALIE

Délégués:

Le Comte Luigi ALDROVANDI MARESCOTTI DI VIANO, Ambassadeur de Sa Majesté le Roi d'Italie, Empereur d'Ethiopie, *Président de la Délégation;*

M. Salvatore MESSINA, Président de Section à la Cour de Cassation;

M. Piero PARINI, Ministre plénipotentiaire, Directeur général des Italiens à l'étranger;

M. Pellegrino GHIGI, Envoyé extraordinaire et Ministre plénipotentiaire de Sa Majesté le Roi d'Italie, Empereur d'Ethiopie, au Caire;

Secrétaire général:

Le Comte Vittorio ZOPPI, Conseiller de Légation;

Experts:

M. Alberto d'AGOSTINO, Directeur général au Sous-Secrétariat d'Etat pour les échanges et les devises;

M. Leopoldo PICCARDI, Conseiller d'Etat;

M. Alberto CALISSE, Sous-Directeur pour les Affaires commerciales au Ministère des Affaires étrangères;

M. Gaetano MORELLI, Professeur de Droit international;

Secrétaires:

M. Giacomo PROFILI;

M. Mario PIRODDI;

GREECE.

Delegates:

M. Nicolas POLITIS, Greek Minister in Paris, former Minister for Foreign Affairs, *President of the Delegation;*

M. Georges ROUSSOS, Envoy Extraordinary and Minister Plenipotentiary, former Minister for Foreign Affairs;

M. Constantin VRYAKOS, Envoy Extraordinary and Minister Plenipotentiary, former Minister of Justice;

M. Constantin SAKELLAROPOULO, Envoy Extraordinary and Minister Plenipotentiary, Director of Political Affairs in the Ministry of Foreign Affairs;

Secretary-General:

M. Michel MELAS, First Secretary of Legation;

INDIA.

Delegate:

Captain the Right Honourable David Euan WALLACE, M. C., M. P.;

IRISH FREE STATE.

Delegate:

Mr. F. T. CREMINS, Permanent Delegate to the League of Nations;

ITALY.

Delegates:

Count Luigi ADLROVANDI MARESCOTTI di VIANO, Ambassador of His Majesty the King of Italy, Emperor of Ethiopia, *President of the Delegation;*

M. Salvatore MESSINA, President of Section in the Court of Cassation;

M. Piero PARINI, Minister Plenipotentiary, Director-General of Italians abroad;

M. Pellegrino GHIGI, Envoy Extraordinary and Minister Plenipotentiary of His Majesty the King of Italy, Emperor of Ethiopia, at Cairo;

Secretary-General:

Count Vittorio ZOPPI, Counsellor of Legation;

Experts:

M. Alberto d'AGOSTINO, Director-General in the Department of the Under-Secretary of State, for Trade and Exchange;

M. Leopoldo PICCARDI, Counsellor of State;

M. Alberto CALISSE, Assistant Director of Commercial Affairs in the Ministry of Foreign Affairs;

M. Gaetano MORELLI, Professor of International Law;

Secretaries:

M. Giacomo PROFILI;

M. Mario PIRODDI;

NORVÈGE

Délégué:

M. Michael HANSSON, ancien Président de la Cour d'Appel mixte d'Egypte, Membre pour la Norvège de la Cour permanente d'arbitrage à La Haye, Président de l'Office International Nansen pour les réfugiés;

Expert technique:

Georges CORONI Bey, Directeur administratif de l'Office International Nansen, ancien Greffier en chef de la Cour d'Appel mixte d'Egypte;

NOUVELLE-ZÉLANDE

Délégué:

Le Très Honorable Capitaine David Euan WALLACE, M. C., M. P.;

PAYS-BAS

Délégués:

M. W. C. BEUCKER, ANDREAE, Chef de la Direction des Affaires juridiques au Ministère des Affaires étrangères;

M. le Chevalier J. J. B. BOSCH DE ROSENTHAL, Chargé d'affaires en Egypte;

Le Comte W. F. L. DE BYLANDT, Conseiller à la Légation des Pays-Bas à Paris;

PORTUGAL

Délégué:

M. le Dr J. CAEIRO DA MATTA, ancien Ministre des Affaires étrangères, Professeur et Recteur de l'Université de Lisbonne;

SUÈDE

Délégué:

M. K. K. F. MALMAR, Directeur de la Division juridique du Ministère des Affaires étrangères.

M. Th. AGHNIDES, Directeur de la Section du Désarmement au Secrétariat de la Société des Nations, a rempli les fonctions de Secrétaire général de la Conférence.

Dans une série de réunions tenues du 12 avril au 8 mai 1937, où les Délégués précités ont été constamment animés du désir de réaliser les intentions de leurs Gouvernements d'établir, à la suite de leur accord au sujet de l'abolition du régime des Capitulations en Egypte, les bases de la plus confiante collaboration entre cette Puissance et les autres Hautes Parties contractantes, la Conférence a arrêté, pour être soumis à la signature des Plénipotentiaires, le texte des Convention, Règlement et Protocole et a pris connaissance et acte des Déclaration et Lettres, énumérés ci-après et annexés au présent Acte final:

I. Convention concernant l'abolition des Capitulations en Egypte.
II. Règlement d'organisation judiciaire (*Annexe à la Convention*).
III. Protocole.
IV. Déclaration du Gouvernement royal égyptien.
V. Lettres.

NORWAY.

Delegate:

M. Michael HANSSON, former President of the Egyptian Mixed Court of Appeal, Norwegian Member of the Permanent Court of Arbitration at The Hague, President of the Nansen International Office for Refugees;

Technical Expert:

Georges CORONI Bey, Administrative Director of the Nansen International Office, Former Chief Registrar of the Egyptian Mixed Court of Appeal;

NEW ZEALAND.

Delegate:

Captain the Right Honorable David Euan WALLACE, M. C., M. P.;

NETHERLANDS.

Delegates:

M. W. C. BEUCKER ANDREAE, Head of the Legal Section in the Ministry of Foreign Affairs, The Hague;

M. le Chevalier J. J. B. BOSCH DE ROSENTHAL, Chargé d'Affaires in Egypt;

Count W. F. L. DE BYLANDT, Counsellor of the Netherlands Legation in Paris;

PORTUGAL.

Delegate:

Dr. J. CAEIRO DA MATTA, Former Minister for Foreign Affairs, Professor and Rector of the University of Lisbon;

SWEDEN.

Delegate:

M. K. K. F. MALMAR, Director of the Legal Division at the Ministry of Foreign Affairs.

M. Th. AGHNIDES Director of the Disarmament Section of the Secretariat of the League of Nations, discharged the duties of Secretary-General of the Conference.

In a series of meetings held from April 12th to May 8th 1937, throughout which the above-mentioned delegates were constantly animated by the desire to realise their Governments' intentions to establish, following upon their agreement regarding the abolition of the Capitulatory system in Egypt, the bases of the most confident collaboration between that Power and the other High Contracting Parties, the Conference drew up for signature by the Plenipotentiaries the text of the Convention, *Règlement* and Protocol and took cognizance and note of the Declaration and Letters enumerated hereunder and annexed to the present Final Act:

I. Convention regarding the abolition of the Capitulations in Egypt.
II. *Règlement d'organisation judiciaire* (Annex to the Convention).
III. Protocol.
IV. Declaration by the Royal Egyptian Government.
V. Letters.

Signatures.

EN FOI DE QUOI les Plénipotentiaires ont signé le présent Acte.

FAIT à Montreux, le huit mai mil neuf cent trente-sept, en un seul exemplaire qui sera déposé dans les archives du Gouvernement royal égyptien et dont des copies certifiées conformes seront remises aux Gouvernements des Puissances signataires.

IN FAITH WHEREOF the Plenipotentiaries have signed the present Act.

DONE at Montreux, this eighth day of May, one thousand nine hundred and thirty-seven, in a single copy which shall be deposited in the archives of the Royal Egyptian Government and of which certified true copies shall be delivered to the Governments of the signatory Powers.

Le Président de la Conférence:
MOUSTAPHA EL-NAHAS

Le Secrétaire général de la Conférence:
TH. AGHNIDES

The President of the Conference:
MOUSTAPHA EL-NAHAS

The Secretary-General of the Conference:
TH. AGHNIDES

UNION SUD-AFRICAINE / UNION OF SOUTH AFRICA

S. F. N. GIE
H. T. ANDREWS

ETATS-UNIS D'AMÉRIQUE / UNITED STATES OF AMERICA

BERT FISH

AUSTRALIE / AUSTRALIA

DAVID EUAN WALLACE

BELGIQUE / BELGIUM

P. FORTHOMME

GRANDE-BRETAGNE ET IRLANDE DU NORD / GREAT BRITAIN AND NORTHERN IRELAND

DAVID EUAN WALLACE
DAVID VICTOR KELLY
WILLIAM ERIC BECKETT

DANEMARK / DENMARK

N. P. ARNSTEDT
N. V. BOEG

EGYPTE / EGYPT

MOUSTAPHA EL-NAHAS
A. MAHER
WACYF BOUTROS GHALI
MAKRAM EBEID
A. BADAOUI

ESPAGNE / SPAIN

A. FABRA RIBAS
MARIANO GOMEZ

FRANCE	FRANCE
F. DE TESSAN	
HYMANS	
GRÈCE	GREECE
N. POLITIS	
G. ROUSSOS	
C. VRYAKOS	
C. M. SAKELLAROPOULO	
INDE	INDIA
DAVID EUAN WALLACE	
ETAT LIBRE D'IRLANDE	IRISH FREE STATE
F. T. CREMINS	
ITALIE	ITALY
L. ALDROVANDI	
SALVATORE MESSINA	
PIERO PARINI	
GHIGI	
NORVÈGE	NORWAY
MICHAËL HANSSON	
NOUVELLE-ZÉLANDE	NEW ZEALAND
DAVID EUAN WALLACE	
PAYS-BAS	NETHERLANDS
W. C. BEUCKER ANDREAE	
J. BOSCH DE ROSENTHAL	
W. DE BYLANDT	
PORTUGAL	PORTUGAL
CAEIRO DA MATTA	
SUÈDE	SWEDEN
MALMAR	

Déclaration du Gouvernement Royal Égyptien

LES SOUSSIGNÉS, agissant en vertu de leurs pleins pouvoirs, procèdent à la déclaration suivante:

1. COMPÉTENCE DES TRIBUNAUX MIXTES.

Le Gouvernement royal égyptien, se référant à l'article 25 alinéa premier du Règlement d'organisation judiciaire, a déjà décidé d'étendre par décret la compétence des tribunaux mixtes aux ressortissants des huit Etats suivants: Allemagne, Autriche, Hongrie, Pologne, Roumanie, Suisse, Tchécoslovaquie et Yougoslavie.

2. RÈGLE DE NON DISCRIMINATION.

En ce qui concerne l'article 2 alinéa 2 de la Convention et le Protocole relatif à ce texte, le fait d'avoir limité à la durée de la période transitoire l'effet de la règle de non discrimination visée dans l'article 2 précité n'implique pas, de la part du Gouvernement royal égyptien, l'intention de suivre en cette matière, à la fin de ladite période, une politique opposée, de discrimination au détriment des étrangers. Le Gouvernement royal égyptien est d'ailleurs disposé à conclure des traités d'établissement et d'amitié avec les diverses Puissances.

3. STATUT PERSONNEL.

Ayant déjà spontanément adopté le principe de la personnalité des lois en matière de statut personnel, notamment dans les traités d'établissement conclus avec l'Iran et la Turquie, le Gouvernement royal égyptien entend suivre en cette matière à l'avenir le même principe.

Quant aux règles de procédure que le Gouvernement royal égyptien se propose d'édicter en matière de statut personnel, elles seront appliquées sous réserve qu'une règle de fond de la loi nationale étrangère ne fasse pas obstacle à cette application.

4. EXPULSION

L'abolition des Capitulations entraînant la suppression de toutes les restrictions au droit du Gouvernement royal égyptien d'expulser les étrangers se trouvant sur le territoire de l'Egypte, il n'entre pas cependant dans les intentions de ce Gouvernement d'exercer, durant la période transitoire, son droit d'expulsion à l'égard d'un étranger justiciable des tribunaux mixtes qui aura résidé en Egypte pendant au moins cinq années, ni de lui refuser l'accès du territoire égyptien s'il l'a temporairement quitté, sauf dans l'un des cas suivants:

a) s'il a été condamné pour un crime ou pour un délit punissable de plus de trois mois d'emprisonnement;

Declaration by the Royal Egyptian Government

THE UNDERSIGNED, acting in virtue of their full powers, make the following declaration:

1. COMPETENCE OF THE MIXED TRIBUNALS.

With reference to Article 25, paragraph 1, of the *Règlement d'organisation judiciaire*, the Royal Egyptian Government has already decided to extend by decree the competence of the Mixed Tribunals to nationals of the following eight States: Austria, Czechoslovakia, Germany, Hungary, Poland, Roumania, Switzerland, Yugoslavia.

2. NON-DISCRIMINATION RULE.

With reference to Article 2, paragraph 2, of the Convention and the Protocol relating thereto, the fact that the effect of the non-discrimination rule referred to in the above-mentioned Article 2 is limited to the duration of the transition period, does not imply any intention on the part of the Royal Egyptian Government to pursue thereafter in this matter any contrary policy of discrimination against foreigners. The Royal Egyptian Government is, moreover, prepared to conclude Establishment Treaties and Treaties of Friendship with the various Powers.

3. PERSONAL STATUS.

The Royal Egyptian Government, having already, and more particularly in the Establishment Treaties which it has concluded with Iran and Turkey, spontaneously adopted the principle that, in matters of personal status, the personal law should apply, intends to adopt the same principle with regard thereto in the future.

As regards the rules of procedure, which the Royal Egyptian Government intends to enact for cases of personal status, these will be applied provided that no substantive rule of the foreign national law prevents their application.

4. DEPORTATION.

Although the abolition of Capitulations entails the removal of all the existing restrictions on the Royal Egyptian Government's right to deport foreigners who are within Egyptian territory, nevertheless that Government does not intend to exercise during the transition period its right of deportation in respect of a foreigner subject to the jurisdiction of the Mixed Tribunals, who shall have resided in Egypt for at least five years, or to refuse such a foreigner access to Egyptian territory, if he has temporarily quitted that territory, unless:

(*a*) he has been convicted in respect of a crime or misdemeanour punishable by more than three months' imprisonment, or

b) s'il s'est rendu coupable d'activités de nature subversive ou portant atteinte à l'ordre public ou à la tranquillité, la morale ou la santé publiques;

c) s'il est indigent et à la charge de l'Etat.

Le Gouvernement royal égyptien se propose en outre d'instituer une commission administrative consultative dont fera partie le Procureur général près les tribunaux mixtes, en vue de faire examiner par elle, le cas échéant, les contestations au sujet soit de l'identité ou de la nationalité de la personne dont l'expulsion est envisagée, soit de la durée de son séjour en Egypte, soit de l'existence des faits sur lesquels l'expulsion est basée.

5. EXTRADITION.

Conformément à la pratique généralement adoptée en matière d'extradition, le Gouvernement royal égyptien a l'intention d'adopter en cette matière la procédure judiciaire. Les tribunaux mixtes auront donc à se prononcer sur la vérification de la régularité de la demande d'extradition, lorsqu'elle concernera un étranger justiciable de ces tribunaux.

6. CLAUSE ATTRIBUTIVE DE COMPÉTENCE.

Se référant à l'article 26 du Règlement d'organisation judiciaire, le Gouvernement royal égyptien n'a pas l'intention d'insérer dans les contrats du gouvernement (y compris les contrats des administrations publiques et des municipalités) de clause attributive de compétence juridictionnelle.

7. MAGISTRATS, FONCTIONNAIRES ET BARREAU.

Il n'entre pas dans les intentions du Gouvernement royal égyptien de modifier les conditions de service ou les traitements actuels des magistrats des tribunaux mixtes.

De même, le Gouvernement n'a pas l'intention de modifier les traitements actuels des fonctionnaires et employés desdits tribunaux. Il examinera avec bienveillance à l'occasion de l'établissement du nouveau cadre actuellement à l'étude la situation desdits fonctionnaires et employés au point de vue des classes et conditions d'augmentation ou de promotion.

(*b*) he has been guilty of activities of a subversive nature or to the prejudice of public order or public tranquillity, morality or health, or

(*c*) he is indigent and a burden upon the State.

The Royal Egyptian Government further proposes to set up an administrative advisory committee, of which the Procurator General of the Mixed Tribunals shall be a member, for the purpose of examining any disputes on the subject of the identity or the nationality of the person whose deportation is under consideration, or of the length of his residence in Egypt, or of the existence of the facts which constitute the grounds for deportation.

5. EXTRADITION.

In conformity with the practice generally adopted in regard to extradition, the Royal Egyptian Government intends to adopt judicial procedure in this matter. It will therefore be necessary for the Mixed Tribunals to pronounce upon the regularity of the request for extradition when such request relates to a foreigner within the jurisdiction of the said Tribunals.

6. CLAUSE RELATING TO THE JURISDICTION TO WHICH DISPUTES SHOULD BE SUBMITTED.

With reference to Article 26 of the *Règlement d'organisation judiciaire*, the Royal Egyptian Government does not intend to insert in Government contracts (including contracts made by public administrations and municipalities) any clause relating to the jurisdiction to which disputes should be submitted.

7. JUDGES, OFFICIALS AND MEMBERS OF THE BAR.

The Royal Egyptian Government does not intend to alter either the existing conditions of service or the present salaries of judges of the Mixed Tribunals.

Similarly, the Government does not intend to alter the present salaries of officials and employees of the said Tribunals.

It will give sympathetic consideration to their treatment in respect of grading, rules for increase of salary and promotion, when the new cadre now being considered is introduced.

Le cas de ceux de ces fonctionnaires et employés qui seraient licenciés à la fin de la période transitoire fera l'objet d'un examen particulier en tenant compte des circonstances propres à chaque cas. Si ces circonstances le justifient, certains avantages pourront être accordés au point de vue de la pension ou de l'indemnité.

Le Gouvernement a l'intention, quant aux pensions des magistrats, fonctionnaires et employés étrangers, d'éviter la double imposition.

En ce qui concerne, en outre, les avocats inscrits au barreau mixte, le Gouvernement se propose de prendre les mesures nécessaires pour leur permettre d'obtenir sans condition, à la fin de la période transitoire, leur inscription avec leur rang d'ancienneté au tableau de l'ordre des avocats près les tribunaux nationaux.

FAIT à Montreux, le huit mai mil neuf cent trente sept.

The case of any such officials and employees who may be retired at the end of the transition period will receive special consideration, the circumstances peculiar to each individual being taken into account. Should such circumstances justify it, certain advantages may be granted in the matter of the pension or compensation to be paid.

As regards the pensions of foreign judges, officials and employees, the Government intends to ensure that they are not prejudiced by double taxation.

Furthermore, in the case of advocates admitted to practise at the Mixed Bar the Egyptian Government intends to take the necessary measures to enable such advocates, at the end of the transition period, to obtain unconditionally the inscription of their names and the recognition of their professional seniority on the roll of the Order of Advocates practising in the National Tribunals.

DONE at Montreux on May 8th, 1937.

MOUSTAPHA EL-NAHAS

A. MAHER

WACYF BOUTROS GHALI

MAKRAM EBEID

A. BADAOUI

Letters Relating to Educational, Medical, and Charitable Institutions (Associations or Foundations)

a) Letter from the President of the Egyptian Delegation to the President of the Delegation of the United States of America.

MONTREUX, *May 8th 1937.*

SIR,

As Your Excellency has expressed a desire to receive detailed information concerning the situation of the educational, medical and charitable institutions (associations or foundations) of the United States of America in Egypt, I have the honour to state that the Royal Egyptian Government is prepared to assure you that pending the conclusion of a subsequent agreement or, in any case until the end of the transition period, all the above-mentioned institutions, actually existing in the country at the date of the Convention signed this day, may continue freely to carry on their activities in Egypt, whether educational, scientific, medical or charitable, subject to the following conditions:

(1) They shall be subject to the jurisdiction of the Mixed Tribunals and shall be subject to Egyptian laws and regulations, including fiscal laws, under the same conditions as similar Egyptian institutions, and also to all measures necessary for the preservation of public order in Egypt.

(2) They shall retain their legal status and shall, as regards their organisation and operation, be governed by their charters or other instruments under which they were created and also in the case of educational institutions, by their own curricula.

(3) They may, without prejudice to the laws relating to expropriation for purposes of public utility, possess the movable and immovable property necessary to enable them to attain their objects, and may administer and dispose of their property for these purposes.

(4) They may continue to employ their existing staff and may also, each within the scope of its organisation, employ either Egyptians or foreigners, whether established in Egypt or elsewhere, without prejudice in all cases to the application of the Egyptian laws which are now applicable to them or to the Egyptian Government's general right of control over the entry of foreigners into Egypt.

Furthermore, within the limits of the customs recognised in Egypt regarding religions other than the State religion, freedom of worship shall continue to be assured to all religious institutions of the United States of America on condition that there is no offence against public order or morals.

A list of the institutions referred to in this letter shall be drawn up as soon as possible in agreement between the Egyptian Government and the Government of the United States of America.

I have the honour to be, Sir,

Your obedient servant.

Moustapha EL-NAHAS
President of the Egyptian Delegation.

Reply by the President of the Delegation of the United States of America to the President of the Egyptian Delegation.

MONTREUX, *May 8th, 1937.*

SIR,

I have the honour to acknowledge the receipt of Your Excellency's letter bearing to-day's date. I welcome the assurances which it contains with regard to the régime to be enjoyed henceforth by the educational, medical and charitable institutions (associations or foundations) of the United States of America in Egypt.

I have great pleasure in thanking Your Excellency. I do not doubt, moreover, that Egypt, which has always shown a sympathetic interest in such undertakings and has given proof of the most liberal spirit of unterstanding in regard to them, will continue to assist them in carrying on the very valuable work which they have always performed to the mutual profit of our two countries.

I have the honour to be, Sir,

Your obedient servant.

BERT FISH
President of the Delegation of the United States of America.

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b) Letter from the President of the Egyptian Delegation to the President of the Delegation of the United Kingdom.

MONTREUX, *May 8th, 1937.*

SIR,

As Your Excellency has expressed a desire to receive detailed information concerning the situation of the educational, medical and charitable institutions (associations or foundations) of the United Kingdom in Egypt, I have the honour to state that the Royal Egyptian Government is prepared to assure you that pending the conclusion of a subsequent agreement or, in any case until the end of the transition period, all the above-mentioned institutions, actually existing in the country at the date of the Convention signed this day, may continue freely to carry on their activities in Egypt, whether educational, scientific, medical or charitable, subject to the following conditions:

(1) They shall be subject to the jurisdiction of the Mixed Tribunals and shall be subject to Egyptian laws and regulations, including fiscal

laws, under the same conditions as similar Egyptian institutions, and also to all measures necessary for the preservation of public order in Egypt.

(2) They shall retain their legal status and shall, as regards their organisation and operation, be governed by their charters or other instruments under which they were created and also in the case of educational institutions, by their own curricula.

(3) They may, without prejudice to the laws relating to expropriation for purposes of public utility, possess the movable and immovable property necessary to enable them to attain their objects, and may administer and dispose of their property for these purposes.

(4) They may continue to employ their existing staff and may also, each within the scope of its organisation, employ either Egyptians or foreigners, whether established in Egypt or elsewhere, without prejudice in all cases to the application of the Egyptian laws which are now applicable to them or to the Royal Egyptian Government's general right of control over the entry of foreigners into Egypt.

Furthermore, within the limits of the customs recognised in Egypt regarding religions other than the State religion, freedom of worship shall continue to be assured to all religious institutions of the United Kingdom on condition that there is no offence against public order or morals.

A list of the institutions referred to in this letter shall be drawn up as soon as possible in agreement between the Egyptian Government and the Government of the United Kingdom.

I have the honour to be, Sir,

Your obedient servant,

Moustapha EL-NAHAS

President of the Egyptian Delegation.

Reply by the President of the Delegation of the United Kingdom to the President of the Egyptian Delegation.

MONTREUX, *May 8th, 1937.*

SIR,

I have the honour to acknowledge the receipt of Your Excellency's letter of to-day's date. It is with pleasure that I note the assurances contained therein on the subject of the régime which will in future govern the educational, medical and charitable institutions (associations or foundations) of the United Kingdom in Egypt.

I thank Your Excellency for these assurances which are received with much satisfaction. I do not doubt moreover that Egypt, which has always shown a benevolent interest in the work of these institutions and has given proof of the most liberal spirit of understanding towards them, will continue to facilitate the useful activities which they have always exercised to the mutual profit of our two countries.

I have the honour to be, Sir,

Your obedient servant,

Euan WALLACE

President of the Delegation of the United Kingdom.

c) Lettre du Président de la délégation égyptienne au Président de la délégation espagnole.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur de déclarer que les institutions relevant de l'Espagne en Egypte feront l'objet, de la part du Gouvernement égyptien, du même traitement que celui qui est indiqué dans la lettre adressée au Président de la délégation du Royaume-Uni en ce qui concerne les institutions similaires du Royaume-Uni et aux mêmes conditions.

Veuillez agréer, Monsieur le Président, les assurances de ma haute considération.

Moustapha EL-NAHAS,
Président de la délégation égyptienne.

[Translation]

c) Letter from the President of the Egyptian delegation to the President of the Spanish delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to declare that the institutions of Spain in Egypt will be subject on the part of the Egyptian Government to the same treatment as that which is indicated in the letter addressed to the president of the delegation of the United Kingdom as regards the similar institutions of the United Kingdom, and under the same conditions.

Please accept, Mr. President, the assurances of my high consideration.

MOUSTAPHA EL-NAHAS,
President of the Egyptian delegation.

Réponse du Président de la délégation espagnole au Président de la délégation égyptienne.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur d'accuser réception à Votre Excellence de la lettre suivante qu'Elle a bien voulu m'adresser en date d'aujourd'hui:

«J'ai l'honneur de déclarer que les institutions relevant de l'Espagne en Egypte feront l'objet, de la part du Gouvernement égyptien, du même traitement que celui qui est indiqué dans la lettre adressée au Président de la délégation du Royaume-Uni en ce qui concerne les institutions similaires du Royaume-Uni et aux mêmes conditions.»

En remerciant Votre Excellence de cette obligeante communication dont je prends acte au nom de mon Gouvernement, je saisis cette occasion pour réitérer à Votre Excellence les assurances de ma haute considération.

A. Fabra RIBAS,
Président de la délégation espagnole.

[Translation]

Reply of the President of the Spanish delegation to the President of the Egyptian delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to acknowledge the receipt from Your Excellency of the following letter which you were good enough to address to me today:

"I have the honor to declare that the institutions of Spain in Egypt will be subject on the part of the Egyptian Government to the same treatment as that which is indicated in the letter addressed to the president of the delegation of the United Kingdom as regards the similar institutions of the United Kingdom, and under the same conditions."

In thanking Your Excellency for this kind communication which I acknowledge in the name of my Government, I avail myself of this occasion to repeat to Your Excellency the assurances of my high consideration.

A. FABRA RIBAS,
President of the Spanish delegation.

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d) Lettre du Président de la délégation égyptienne au Président de la délégation française.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

Votre Excellence ayant exprimé le désir de recevoir des précisions en ce qui concerne la situation en Egypte des établissements (associations ou fondations) scolaires, médicaux et d'assistance relevant de la France, j'ai l'honneur de déclarer que le Gouvernement royal égyptien est disposé à reconnaître que les établissements précités existant à la date de la Convention signée ce jour et mentionnés dans la liste ci-annexée, pourront, jusqu'à la conclusion d'un accord ultérieur et, éventuellement, durant la période transitoire, continuer à exercer librement leur activité, qu'elle ait un objet pédagogique ou scientifique, d'hospitalisation ou d'assistance, en Egypte, aux conditions suivantes:

1° Ils seront justiciables des tribunaux mixtes et soumis aux lois et règlements égyptiens, y compris les lois fiscales, dans les mêmes conditions que les établissements similaires égyptiens, ainsi qu'à toute mesure qu'exigerait l'observation de l'ordre public égyptien.

2° Ils garderont leur capacité légale et seront régis, au point de vue de leur organisation et de leur fonctionnement, par leurs actes constitutifs ou par leur statut propre ainsi que, pour ce qui concerne les établissements scolaires, par leurs programmes d'enseignement.

3° Ils pourront, sans préjudice des lois d'expropriation pour cause d'utilité publique, posséder les biens meubles et immeubles qui leur permettent de réaliser leurs fins, les gérer et en disposer en vue également de ces fins.

4° Ils pourront continuer à employer leur personnel actuel, de même qu'ils pourront employer, dans les limites de leur organisation, soit des Egyptiens soit des étrangers établis ou non en Egypte, sans préjudice, dans tous les cas, des lois égyptiennes actuellement applicables et du droit général de contrôle du Gouvernement royal égyptien sur l'entrée des étrangers en Egypte.

D'autre part, dans les limites des usages établis en Egypte pour les religions autres que la religion d'Etat, la libre pratique du culte continuera à être assurée aux établissements religieux relevant de la France à la condition qu'il ne soit pas porté atteinte à l'ordre public et aux bonnes mœurs.

Veuillez agréer, Monsieur le Président, les assurances de ma haute considération.

Moustapha EL-NAHAS
Président de la délégation égyptienne.

ANNEXE

La liste à arrêter d'un commun accord entre le Gouvernement français et le Gouvernement égyptien comprendra notamment:

1° Institut français d'archéologie orientale.
2° Ecole française de droit du Caire.
3° Etablissements de la Mission laïque française.
4° Etablissements d'enseignement appartenant à des congrégations religieuses.
5° Cours de l'Alliance française et autres organisations d'enseignement.
6° Couvents et séminaires.
7° Institutions paroissiales, épiscopales et patriarcales.
8° Hôpitaux, asiles, dispensaires et crêches.

[Translation]

d) Letter from the President of the Egyptian delegation to the President of the French delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

Your Excellency, having expressed the desire to receive detailed information concerning the situation of the educational, medical and charitable institutions (associations or foundations) of France in Egypt, I have the honor to state that the Royal Egyptian Government is prepared to assure you that pending the conclusion of a subsequent agreement or, in any case until the end of the transition period, all the above-mentioned institutions existing in the country at the date of the Convention signed this day, and mentioned in the list annexed hereto, may continue freely to carry on their activities in Egypt, whether educational, scientific, medical or charitable, subject to the following conditions:

1. They shall be subject to the jurisdiction of the Mixed Tribunals and shall be subject to Egyptian laws and regulations, including

fiscal laws, under the same conditions as similar Egyptian institutions, and also to all measures necessary for the preservation of public order in Egypt.

2. They shall retain their legal status and shall, as regards their organization and operation, be governed by their charters or by their own by-laws and also in the case of educational institutions by their own curricula.

3. They may, without prejudice to the laws relating to expropriation for purposes of public utility, possess the movable and immovable property necessary to enable them to attain their objects, and may administer and dispose of their property for these purposes.

4. They may continue to employ their existing staff and may also, within the scope of their organization, employ either Egyptians or foreigners, whether established in Egypt or not, without prejudice in all cases to the application of the Egyptian laws which are now applicable to them or to the Egyptian Government's general right of supervision over the entry of foreigners into Egypt.

Furthermore within the limits of the customs established in Egypt regarding religions other than the state religion, freedom of worship shall continue to be assured to the religious institutions of France on condition that there is no offense against public order or good morals.

Please accept, Mr. President, the assurances of my high consideration.

MOUSTAPHA EL-NAHAS,
President of the Egyptian delegation.

ANNEX

The list to be drawn up by common agreement between the French Government and the Egyptian Government shall include in particular:

1. French Institute of Oriental Archaeology.
2. French Law School at Cairo.
3. Establishments of the French lay mission.
4. Educational institutions belonging to religious congregations.
5. Courses of l'Alliance Française and other educational organizations.
6. Convents and seminaries.
7. Parish, episcopal and patriarchal institutions.
8. Hospitals, asylums, dispensaries, and crêches.

Réponse du Président de la délégation française au Président de la délégation égyptienne.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur d'accuser réception à Votre Excellence de Sa lettre en date de ce jour. Il m'est bien agréable d'y trouver des assurances au sujet du régime dont bénéficieront désormais en Egypte les établissements (associations ou fondations) scolaires, médicaux et d'assistance qui relèvent de la France.

C'est avec satisfaction que j'en remercie Votre Excellence. Je ne doute d'ailleurs pas que l'Egypte, qui a toujours marqué un intérêt bienveillant à ces œuvres et fait preuve, à leur égard, du plus libéral esprit de compréhension, ne veuille continuer à leur faciliter l'activité si heureuse qu'elles n'ont cessé de déployer au profit mutuel de nos deux pays.

Je saisis cette occasion pour renouveler à Votre Excellence les assurances de ma haute considération.

F. DE TESSAN
Président de la délégation française.

[Translation]

Reply from the President of the French delegation to the President of the Egyptian delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to acknowledge the receipt of Your Excellency's letter bearing to-day's date. I welcome the assurances which it contains with regard to the régime to be enjoyed henceforth by the educational, medical and charitable institutions (associations or foundations) of France in Egypt.

I have great pleasure in thanking Your Excellency. I do not doubt, moreover, that Egypt, which has always shown a sympathetic interest in such undertakings and has given proof of the most liberal spirit of understanding in regard to them, will continue to assist them in carrying on the very valuable work which they have always performed to the mutual profit of our two countries.

I avail myself of this occasion to renew to Your Excellency the assurances of my high consideration.

F. DE TESSAN,
President of the French delegation.

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d) Lettre du Président de la délégation égyptienne au Président de la délégation hellénique.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

Votre Excellence ayant exprimé le désir de recevoir des précisions en ce qui concerne la situation en Egypte des établissements (associations ou fondations) scolaires, médicaux et d'assistance relevant de la Grèce, j'ai l'honneur de déclarer que le Gouvernement royal égyptien est disposé à reconnaître que les établissements précités existant à la date de la Convention signée ce jour etmentionnés dans la liste ci-annexée, pourront, jusqu'à la conclusion d'un accord ultérieur et, éventuellement, durant la période transitoire, continuer à exercer librement leur activité, qu'elle ait un objet pédagogique ou scientifique, d'hospitalisation ou d'assistance, en Egypte, aux conditions suivantes:

1° Ils seront justiciables des tribunaux mixtes et soumis aux lois et règlements égyptiens, y compris les lois fiscales, dans les mêmes

conditions que les établissements similaires égyptiens, ainsi qu'à toute mesure qu'exigerait l'observation de l'ordre public égyptien.

2° Ils garderont leur capacité légale et seront régis, au point de vue de leur organisation et de leur fonctionnement, par leurs actes constitutifs ou par leur statut propre ainsi que, pour ce qui concerne les établissements scolaires, par leurs programmes d'enseignement.

3° Ils pourront, sans préjudice des lois d'expropriation pour cause d'utilité publique, posséder les biens meubles et immeubles qui leur permettent de réaliser leurs fins, les gérer et en disposer en vue également de ces fins.

4° Ils pourront continuer à employer leur personnel actuel, de même qu'ils pourront employer, dans les limites de leur organisation, soit des Egyptiens soit des étrangers établis ou non en Egypte, sans préjudice, dans tous les cas, des lois égyptiennes actuellement applicables et du droit général de contrôle du Gouvernement égyptien sur l'entrée des étrangers en Egypte.

D'autre part, dans les limites des usages établis en Egypte pour les religions autres que la religion d'Etat, la libre pratique du culte continuera à être assurée aux établissements religieux relevant de la Grèce à la condition qu'il ne soit pas porté atteinte à l'ordre public et aux bonnes mœurs.

Veuillez agréer, Monsieur le Président, les assurances de ma haute considération.

Moustapha EL-NAHAS,
Président de la délégation égyptienne.

ANNEXE

Cette liste a un caractère provisoire et est destinée à être remplacée par une liste définitive établie d'un commun accord.

I. ASSOCIATIONS DE DROIT PRIVÉ DÉNOMMÉES « COMMUNAUTÉS HELLÉNIQUES ».

1° *Alexandrie.* L'association possède et gère : onze écoles (primaires et secondaires, classiques et commerciales) soit de filles soit de garçons ; *b)* cinq églises; *c)* un cimetière; *d)* un asile de vieillards; *e)* un hôpital; *f)* une cuisine populaire.

2° *Le Caire.* L'association du Caire possède et gère : *a)* une école complète de filles, une école primaire de garçons et une école primaire de filles ; *b)* deux églises ; *c)* un hôpital. — Il est à noter, en outre, que la colonie hellène de cette circonscription est intéressée de manière très importante à la Fondation « Abet » et participe à son administration.

3° *Mansourah.* L'association possède et gère une école primaire et une école secondaire, une église et un cimetière.

4° *Assouan.* L'association possède et gère une église et une école primaire.

5° *Benha.* L'association possède et gère une église et une école primaire.

6° *Beni Suef.* L'association possède et gère une église, un cimetière avec chapelle et une école élémentaire.

7° *Assiout.* L'association possède et gère une église et une école primaire.

8° *Damanhour.* L'association possède et gère une église et une école primaire.

9° *Zagazig.* L'association possède et gère une église, une école primaire, une école secondaire, un cimetière avec chapelle.

10° *Zifteh.* L'association possède et gère une église et une école primaire.

11° *Zeitoun.* L'association possède et gère une église et une école primaire.

12° *Héliopolis.* L'association possède et gère une école primaire.

13° *Ismailieh.* L'association possède et gère deux églises et une école primaire.

14° *Kafr el Zayat.* L'association possède et gère une église et une école primaire.

15° *Kantara.* L'association possède et gère une église et une école primaire.

16° *Minieh.* L'association de Minieh possède et gère une église, une école primaire, un cimetière avec chapelle.

17° *Minet el Gamh.* L'association possède et gère une église et une école primaire.

18° *Marsa Matrouh.* L'association possède et gère une église, une chapelle et une école primaire.

19° *Mehallet el Kébir.* L'association possède et gère une église et une école primaire logée dans un immeuble, propriété du Gouvernement hellénique.

20° *Mit Ghamr.* L'association possède et gère une église et une école primaire.

21° *Port-Saïd.* L'association possède et gère deux églises, une école primaire et une école supérieure à Port-Saïd et également une école primaire et une école supérieure à Port-Fouad.

22° *Shibin el Qom.* L'association possède et gère une église et une école primaire.

23° *Ibrahimieh* (faubourg d'Alexandrie). L'association possède et gère une école primaire de garçons, une école primaire de filles et deux églises.

24° *Suez.* L'association possède et gère deux églises, une école primaire et une école supérieure à Suez; elle possède et gère aussi à Port-Tewfik une école primaire, une école supérieure et une église.

25° *Tantah.* L'association possède et gère une église, un cimetière avec chapelle, une école primaire et une école secondaire.

26° *Facous.* L'association possède et gère une église et une école primaire.

27° *Fayoum.* L'association possède et gère deux églises et une école primaire.

28° *Helouan.* L'association possède et gère une église et une école primaire.

29° *Kafr el Daouar.* L'association possède et gère une chapelle.

NOTA.—Plusieurs de ces associations possèdent un cimetière.

II. AUTRES ETABLISSEMENTS (FONDATIONS OU ASSOCIATIONS).

a) *Alexandrie.*

1° Association Eschyle-Arion, laquelle possède et gère une école primaire et un orphelinat de garçons (Kaniskérion) avec une église.

2° Fondation Bénachion, orphelinat de jeunes filles avec église.

3° Union de dames hellènes ⟨⟨Mana⟩⟩ qui possède et gère une crèche et un orphelinat mixte.

4° Club nautique hellénique.

5° Hôpital Cotsicas, propriété du Gouvernement hellénique, géré par la ⟨⟨Communauté hellénique d'Alexandrie⟩⟩.

6° Ligue nationale des dames hellènes qui possède et gère l'asile ⟨⟨Zerbinion⟩⟩.

7° Association de bienfaisance ⟨⟨Philoptochos⟩⟩.

8° Association de bienfaisance ⟨⟨Eleimosini⟩⟩.

9° Association ⟨⟨Les amis des vieillards⟩⟩.

10° Association de jeunes filles ⟨⟨Melissa⟩⟩ (bienfaisance).

11° Association des anciens élèves des écoles de la Communauté hellénique d'Alexandrie.

b) *Le Caire.*

1° Orphelinat pour garçons et filles sis à Héliopolis, fondation des époux G. Spétséropoulos, dénommé ⟨⟨Spétseropoulion⟩⟩.

2° Cuisine économique, fondation charitable.

3° Association de bienfaisance ⟨⟨Philoptochos⟩⟩.

4° Union philanthropique des dames hellènes.

c) *Ibrahimieh.*

1° Fondation charitable (cuisine économique).

2° Association de bienfaisance ⟨⟨Philoptochos⟩⟩.

Des associations charitables dénommées ⟨⟨Philoptochos⟩⟩ (amis des pauvres) existent également dans les localités suivantes: Zagazig, Tantah, Kafr el Zayat, Mansourah, Port-Saïd, Ismailieh, Suez, Damanhour.

Enfin, dans les localités de: 1° Deirut, 2° Tahtah, 3° Cherbin et 4° Belkas, il existe quatre chapelles du rite orthodoxe grec, fondées et entretenues par les Hellènes qui y habitent.

En recevant de la délégation hellénique la liste ci-dessus, la délégation égyptienne a déclaré ne pouvoir y donner son assentiment avant d'en avoir fait l'examen détaillé auquel elle se réserve de procéder dès son retour en Egypte à l'effet de s'assurer

a) qu'il n'y est compris aucun établissement reconnu comme national égyptien;

b) que les établissements qui y sont énumérés rentrent dans les catégories convenues dans la lettre à laquelle la liste est annexée.

M. N.

[Translation]

d) Letter from the President of the Egyptian delegation to the President of the Hellenic delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

Your Excellency, having expressed the desire to receive detailed information concerning the situation of the educational, medical and charitable institutions (associations or foundations) of Greece in Egypt, I have the honor to state that the Royal Egyptian Government is prepared to assure you that pending the conclusion of a subsequent agreement or in any case until the end of the transition period all the above-mentioned institutions existing in the country at the date of the Convention signed this day, and mentioned in the list annexed hereto, may continue freely to carry on their activities in Egypt, whether educational, scientific, medical or charitable, subject to the following conditions:

1. They shall be subject to the jurisdiction of the Mixed Tribunals and shall be subject to Egyptian laws and regulations, including fiscal laws, under the same conditions as similar Egyptian institutions, and also to all measures necessary for the preservation of public order in Egypt.

2. They shall retain their legal status and shall, as regards their organization and operation, be governed by their charters or by their own by-laws and also in the case of educational institutions by their own curricula.

3. They may, without prejudice to the laws relating to expropriation for purposes of public utility, possess the movable and immovable property necessary to enable them to attain their objects, and may administer and dispose of their property for these purposes.

4. They may continue to employ their existing staff and may also, within the scope of their organization, employ either Egyptians or foreigners, whether established in Egypt or not, without prejudice in all cases to the application of the Egyptian laws which are now applicable to them or to the Egyptian Government's general right of supervision over the entry of foreigners into Egypt.

Furthermore within the limits of the customs established in Egypt regarding religions other than the state religion, freedom of worship shall continue to be assured to the religious institutions of Greece on condition that there is no offense against public order or good morals.

Please accept, Mr. President, the assurances of my high consideration.

MOUSTAPHA EL-NAHAS,
President of the Egyptian delegation.

ANNEX

This list has a provisional character and is to be replaced by a definitive list drawn up by common agreement.

I. ASSOCIATIONS OF PRIVATE LAW DENOMINATED "HELLENIC COMMUNITIES"

1. *Alexandria.* The association possesses and administers: eleven schools (primary and secondary, classical and commercial), whether for girls or for boys; (*b*) five churches; (*c*) a cemetery; (*d*) an old men's home; (*e*) a hospital; (*f*) people's kitchen.

2. *Cairo.* The Cairo association possesses and administers: (*a*) a complete school for girls, a primary school for boys and a primary school for girls; (*b*) two churches; (*c*) a hospital.—It is to be noted also that the Hellenic Colony of this district has a very important interest in the Abet Foundation, and takes part in its administration.

3. *Mansourah.* The association possesses and administers a primary school and a secondary school, a church and a cemetery.

4. *Assouan.* The association possesses and administers a church and a primary school.

5. *Benha.* The association possesses and administers a church and a primary school.

6. *Beni Suef.* The association possesses and administers a church, a cemetery with a chapel and an elementary school.

7. *Assiout.* The association possesses and administers a church and a primary school.

8. *Damanhour.* The association possesses and administers a church and a primary school.

9. *Zagazig.* The association possesses and administers a church, a primary school, a secondary school and a cemetery with chapel.

10. *Zifteh.* The association possesses and administers a church and a primary school.

11. *Zeitoun.* The association possesses and administers a church and a primary school.

12. *Heliopolis.* The association possesses and administers a primary school.

13. *Ismailieh.* The association possesses and administers two churches and a primary school.

14. *Kafr el Zayat.* The association possesses and administers a church and a primary school.

15. *Kantara.* The association possesses and administers a church and a primary school.

16. *Minieh.* The association of Minieh possesses and administers a church, a primary school and a cemetery with chapel.

17. *Minet el Gamh.* The association possesses and administers a church and a primary school.

18. *Marsa Matrouh.* The association possesses and administers a church, a chapel and a primary school.

19. *Mehallet el Kebir.* The association possesses and administers a church and a primary school, situated in a building which is owned by the Hellenic Government.

20. *Mit Ghamr.* The association possesses and administers a church and a primary school.

21. *Port-Saïd.* The association possesses and administers two churches, a primary school and a superior school at Port-Saïd and likewise a primary school and a superior school at Port-Fouad.

22. *Shibin el Qom.* The association possesses and administers a church and a primary school.

23. *Ibrahimieh.* (Suburb of Alexandria). The association possesses and administers a primary school for boys, a primary school for girls and two churches.

24. *Suez.* The association possesses and administers two churches, a primary school and a superior school at Suez; it possesses and administers also at Port-Tewfik a primary school, a superior school and a church.

25. *Tantah.* The association possesses and administers a church, a cemetery with chapel, a primary school and a secondary school.

26. *Facous.* The association possesses and administers a church and a primary school.

27. *Fayoum.* The association possesses and administers two churches and a primary school.

28. *Helouan.* The association possesses and administers a church and a primary school.

29. *Kafr el Daouar.* The association possesses and administers a chapel.

NOTE.—Several of these associations possess a cemetery.

II. OTHER ESTABLISHMENTS (FOUNDATIONS OR ASSOCIATIONS)

a) *Alexandria.*

1. The Eschylus-Arion Association which possesses and administers a primary school and a boys' orphanage (Kaniskerion) with a church.

2. Benachion Foundation, an orphanage for young girls (with church).

3. Union of Hellenic Ladies, "Mana", which possesses and administers a crêche and a mixed orphanage.

4. Hellenic Nautical Club.

5. Cotsicas Hospital, property of the Hellenic Government, administered by the "Hellenic Community of Alexandria".

6. National League of Hellenic Ladies which possesses and administers the asylum "Zerbinion".

7. "Philoptochos" Charitable Association.

8. "Eleimosini" Charitable Association.

9. The association "Friends of the Old".

10. The "Melissa" association of young girls (charity).

11. Association of former pupils of the schools of the Hellenic community of Alexandria.

b) *Cairo.*

1. Orphanage for boys and girls situated at Héliopolis, founded by the spouses, G. Spétséropoulos, denominated the "Spétseropoulion."
2. Cheap kitchen, a charitable foundation.
3. "Philoptochos" charity association.
4. Philanthropic Union of Hellenic Ladies.

c) *Ibrahimieh.*

1. The Charitable Foundation (cheap kitchen).
2. "Philoptochos" Charitable Association.

Charitable associations called "Philoptochos" (friends of the poor) exist likewise in the following localities: Zagazig, Tantah, Kafr el Zayat, Mansourah, Port-Said, Ismailieh, Suez, Damanhour.

Lastly, in the localities of: 1. Deirut; 2. Tahtah; 3. Cherbin, and 4. Belkas; there are four chapels of the Orthodox Greek rite, founded and maintained by the Hellenes who live there.

In receiving from the Hellenic delegation the above list, the Egyptian delegation has declared that it could not give its assent thereto before having made the detailed examination which it reserves the right to make as soon as it returns to Egypt for the purpose of assuring itself:

a) That there is included therein no establishment recognized as a national Egyptian one;

b) That the establishments enumerated therein belong to the categories agreed upon in the letter to which it is annexed.

M. N.

Réponse du Président de la délégation hellénique au Président de la délégation égyptienne.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur d'accuser réception à Votre Excellence de Sa lettre en date de ce jour. Il m'est bien agréable d'y trouver des assurances au sujet du régime dont bénéficieront désormais en Egypte les établissements (associations ou fondations) scolaires, médicaux et d'assistance qui relèvent de la Grèce.

C'est avec satisfaction que j'en remercie Votre Excellence. Je ne doute d'ailleurs pas que l'Egypte, qui a toujours marqué un intérêt bienveillant à ces œuvres et fait preuve, à leur égard, du plus libéral esprit de compréhension, ne veuille continuer à leur faciliter l'activité si heureuse qu'elles n'ont cessé de déployer au profit mutuel de nos deux pays.

Je saisis cette occasion pour renouveler à Votre Excellence les assurances de ma haute considération.

N. POLITIS
Président de la délégation hellénique.

[Translation]

Reply of the President of the Hellenic delegation to the President of the Egyptian delegation.

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to acknowledge the receipt of Your Excellency's letter bearing to-day's date. I welcome the assurances which it contains with regard to the régime to be enjoyed henceforth by the educational, medical and charitable institutions (associations or foundations) of Greece in Egypt.

I have great pleasure in thanking Your Excellency. I do not doubt, moreover, that Egypt, which has always shown a sympathetic interest in such undertakings and has given proof of the most liberal spirit of understanding in regard to them, will continue to assist them in carrying on the very valuable work which they have always performed to the mutual profit of our two countries.

I avail myself of this occasion to renew to Your Excellency the assurances of my high consideration.

N. POLITIS,
President of the Hellenic delegation.

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e) *Lettre du Président de la délégation égyptienne au Président de la délégation italienne.*

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

Votre Excellence ayant exprimé le désir de recevoir des précisions en ce qui concerne la situation en Egypte des établissements (associations ou fondations) scolaires, médicaux et d'assistance relevant de l'Italie, j'ai l'honneur de déclarer que le Gouvernement royal égyptien est disposé à reconnaître que les établissements précités existant à la date de la Convention signée ce jour et mentionnés dans la liste ci-annexée pourront, jusqu'à la conclusion d'un accord ultérieur et, éventuellement, durant la période transitoire, continuer à exercer librement leur activité, qu'elle ait un objet pédagogique ou scientifique, d'hospitalisation ou d'assistance, en Egypte, aux conditions suivantes:

1° Ils seront justiciables des tribunaux mixtes et soumis aux lois et règlements égyptiens, y compris les lois fiscales, dans les mêmes conditions que les établissements similaires égyptiens ainsi qu'à toute mesure qu'exigerait l'observation de l'ordre public égyptien.

2° Ils garderont leur capacité légale et seront régis, au point de vue de leur organisation et de leur fonctionnement, par leurs actes constitutifs ou par leur statut propre ainsi que, pour ce qui concerne les établissements scolaires, par leurs programmes d'enseignement.

3° Ils pourront, sans préjudice des lois d'expropriation pour cause d'utilité publique, posséder les biens meubles et immeubles qui leur permettent de réaliser leurs fins, les gérer et en disposer en vue également de ces fins.

4° Ils pourront continuer à employer leur personnel actuel, de même qu'ils pourront employer, dans les limites de leur organisation, soit des Egyptiens soit des étrangers établis ou non en Egypte, sans préjudice, dans tous les cas, des lois égyptiennes actuellement applicables et du droit général de contrôle du Gouvernement égyptien sur l'entrée des étrangers en Egypte.

D'autre part, dans les limites des usages établis en Egypte pour les religions autres que la religion d'Etat, la libre pratique du culte continuera à être assurée aux établissements religieux relevant de l'Italie à la condition qu'il ne soit pas porté atteinte à l'ordre public et aux bonnes mœurs.

Veuillez agréer, Monsieur le Président, les assurances de ma haute considération.

Moustapha EL-NAHAS
Président de la délégation égyptienne.

LISTE PROVISOIRE

La liste définitive à arrêter d'un commun accord entre le Gouvernement italien et le Gouvernement égyptien comprendra notamment:

1° les ⟨⟨Regie Scuole Italiane⟩⟩;
2° les ⟨⟨Scuole dell'Associazione Nazionale Italica Gens⟩⟩ avec les immeubles destinés aux religieux qui les gèrent;
3° les hôpitaux, asiles et crêches;
4° les Oeuvres dépendantes du Fascio destinées à l'assistance pécuniaire ou spirituelle en tant qu'elles s'occupent d'assistance à l'exclusion d'autres activités.
5° les institutions épiscopales et paroissiales, couvents et séminaires.

[Translation]

e) Letter from the President of the Egyptian delegation to the President of the Italian delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

Your Excellency, having expressed the desire to receive detailed information concerning the situation of the educational, medical and charitable institutions (associations or foundations) of Italy in Egypt, I have the honor to state that the Royal Egyptian Government is prepared to assure you that pending the conclusion of a subsequent agreement or in any case until the end of the transition period all the above-mentioned institutions existing in the country at the date of the Convention signed this day, and mentioned in the list annexed hereto, may continue freely to carry on their activities in Egypt, whether educational, scientific, medical or charitable, subject to the following conditions:

1. They shall be subject to the jurisdiction of the Mixed Tribunals and shall be subject to Egyptian laws and regulations, including fiscal laws, under the same conditions as similar Egyptian institutions, and also to all measures necessary for the preservation of public order in Egypt.

2. They shall retain their legal status and shall, as regards their organization and operation, be governed by their charters or by their own by-laws and also in the case of educational institutions by their own curricula.

3. They may, without prejudice to the laws relating to expropriation for purposes of public utility, possess the movable and immovable property necessary to enable them to attain their objects, and may administer and dispose of their property for these purposes.

4. They may continue to employ their existing staff and may also, within the scope of their organization, employ either Egyptians or foreigners, whether established in Egypt or not, without prejudice in all cases to the application of the Egyptian laws which are now applicable to them or to the Egyptian Government's general right of supervision over the entry of foreigners into Egypt.

Furthermore within the limits of the customs established in Egypt regarding religions other than the state religion, freedom of worship shall continue to be assured to the religious institutions of Italy on condition that there is no offense against public order or good morals.

Please accept, Mr. President, the assurances of my high consideration.

MOUSTAPHA EL-NAHAS,
President of the Egyptian delegation.

PROVISIONAL LIST

The definitive list to be drawn up by common agreement between the Italian Government and the Egyptian Government will include in particular:

1. The "Royal Italian Schools";
2. The "Schools of the National Association Italica Gens", with the buildings used by the monks who administer them;
3. Hospitals, asylums and crêches;
4. The charitable works dependent on the Fascio intended for pecuniary or spiritual assistance in so far as they are occupied with assistance to the exclusion of other activities.
5. Episcopal and parish institutions, convents and seminaries.

Réponse du Président de la délégation italienne au Président de la délégation égyptienne.

MONSIEUR LE PRÉSIDENT, MONTREUX, *le 8 mai 1937.*

J'ai l'honneur d'accuser réception à Votre Excellence de Sa lettre en date de ce jour. Il m'est bien agréable d'y trouver des assurances au sujet du régime dont bénéficieront désormais en Egypte les établissements (associations ou fondations) scolaires, médicaux et d'assistance qui relèvent de l'Italie.

C'est avec satisfaction que j'en remercie Votre Excellence. Je ne doute d'ailleurs pas que l'Egypte, qui a toujours marqué un intérêt bienveillant à ces œuvres et fait preuve, à leur égard, du plus libéral esprit de compréhension, ne veuille continuer à leur faciliter l'activité

si heureuse qu'elles n'ont cessé de déployer au profit mutuel de nos deux pays.

Je saisis cette occasion pour renouveler à Votre Excellence les assurances de ma haute considération.

L. ALDROVANDI
Président de la délégation italienne.

[Translation]

Reply of the President of the Italian delegation to the President of the Egyptian delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to acknowledge the receipt of Your Excellency's letter bearing to-day's date. I welcome the assurances which it contains with regard to the régime to be enjoyed henceforth by the educational, medical and charitable institutions (associations or foundations) of Italy in Egypt.

I have great pleasure in thanking Your Excellency. I do not doubt, moreover, that Egypt, which has always shown a sympathetic interest in such undertakings and has given proof of the most liberal spirit of understanding in regard to them, will continue to assist them in carrying on the very valuable work which they have always performed to the mutual profit of our two countries.

I avail myself of this occasion to renew to Your Excellency the assurances of my high consideration.

L. ALDROVANDI,
President of the Italian delegation.

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h) Lettre du Président de la délégation égyptienne au Président de la délégation néerlandaise.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur de déclarer que les institutions relevant des Pays-Bas en Egypte feront l'objet, de la part du Gouvernement égyptien, du même traitement que celui qui est indiqué dans la lettre adressée au Président de la délégation du Royaume-Uni en ce qui concerne les institutions similaires du Royaume-Uni et aux mêmes conditions.

Veuillez agréer, Monsieur le Président, les assurances de ma haute considération.

Moustapha EL-NAHAS
Président de la délégation égyptienne.

[Translation]

h) Letter from the President of the Egyptian delegation to the President of the Netherland delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to state that the institutions of the Netherlands, in Egypt, will receive on the part of the Egyptian Government the

same treatment as that which is indicated in the letter addressed to the President of the delegation of the United Kingdom as regards the similar institutions of the United Kingdom and under the same conditions.

Please accept, Mr. President, the assurances of my high consideration.

MOUSTAPHA EL-NAHAS,
President of the Egyptian delegation.

Réponse du Président de la délégation néerlandaise au Président de la délégation égyptienne.

MONTREUX, *le 8 mai 1937.*

MONSIEUR LE PRÉSIDENT,

J'ai l'honneur d'accuser réception à Votre Excellence de la lettre suivante qu'Elle a bien voulu m'adresser en date d'aujourd'hui:

«J'ai l'honneur de déclarer que les institutions relevant des Pays-Bas en Egypte feront l'objet, de la part du Gouvernement égyptien, du même traitement que celui qui est indiqué dans la lettre adressée au Président de la délégation du Royaume-Uni en ce qui concerne les institutions similaires du Royaume-Uni et aux mêmes conditions.»

En remerciant Votre Excellence de cette obligeante communication dont je prends acte au nom de mon Gouvernement, je saisis cette occasion pour réitérer à Votre Excellence les assurances de ma haute considération.

W. C. BEUCKER ANDREAE,
Président de la délégation néerlandaise.

[Translation]

Reply from the President of the Netherland delegation to the President of the Egyptian delegation

MONTREUX, *May 8, 1937.*

MR. PRESIDENT:

I have the honor to acknowledge receipt to Your Excellency of the following letter which you were good enough to address to me today:

"I have the honor to state that the institutions of the Netherlands, in Egypt, will receive on the part of the Egyptian Government the same treatment as that which is indicated in the letter addressed to the President of the delegation of the United Kingdom as regards the similar institutions of the United Kingdom and under the same conditions."

In thanking Your Excellency for this kind communication, of which I acknowledge receipt in the name of my Government, I avail myself of this occasion to repeat to Your Excellency the assurances of my high consideration.

W. C. BEUCKER ANDREAE,
President of the Netherland delegation.

Letters Concerning the Participation of Canada in the Conference

a) Letter from the High Commissioner for Canada in London to the President of the Conference.

LONDON, *April 14th, 1937.*

SIR,

I have the honour on behalf of the Government of Canada to inform Your Excellency as President of the Capitulations Conference that in view of lack of any interest special to Canada, the Government of Canada have not considered Canadian representation in the present Conference to be necessary, and will accept the provisions of any Convention drawn up at Montreux which is signed and ratified in respect of other members of the British Commonwealth of Nations.

This acceptance by the Government of Canada is naturally on the understanding that Canada can claim under the Convention the same rights as those States in whose respect it has been signed and ratified.

I request Your Excellency that copies of this note be communicated to all the delegations at the Conference and recorded in the archives of the Conference.

I have the honour to be, Sir,

Your obedient servant,

Vincent MASSEY.

b) Reply by the President of the Conference to the High Commissioner for Canada in London.

MONTREUX, *April 19th, 1937.*

SIR,

I have the honour to acknowledge receipt of your letter of April 14th, in which on behalf of the Government of Canada you were good enough to inform me, as President of the Capitulations Conference, of the reasons for the Government of Canada not being represented at the present Conference.

In compliance with the wish expressed in the last paragraph of your letter, I have circulated copies of your communication to all the delegations and have given instructions that it shall be recorded in the archives of the Conference.

I have the honour to be, Sir,

Your obedient servant,

Moustapha EL-NAHAS.
President of the Conference.

Procès-Verbal

DE DÉPÔT DE L'INSTRUMENT DE RATIFICATION DES ETATS-UNIS D'AMÉRIQUE SUR LA CONVENTION CONCERNANT L'ABOLITION DES CAPITULATIONS EN EGYPTE, SIGNÉE À MONTREUX LE 8 MAI 1937.

Conformément aux dispositions de l'article 15 de la Convention concernant l'Abolition des Capitulations en Egypte, signée à Montreux le 8 mai 1937, Son Excellence Monsieur Bert Fish Envoyé Extraordinaire et Ministre Plénipotentiaire des Etats-Unis d'Amérique en Egypte, s'est présenté aujourd'hui au Ministère des Affaires Etrangères du Royaume d'Egypte, à l'effet de procéder au dépôt de l'instrument de ratification de Son Excellence Monsieur le Président des Etats-Unis d'Amérique sur la Convention précitée.

Cet instrument ayant été, après examen, trouvé en bonne et due forme, a été déposé dans les archives du Ministère des Affaires Etrangères du Royaume d'Egypte, pour y être conservé évec le présent procès-verbal.

Ledit dépôt sera notifié aux Etats parties à la Convention ainsi qu'à Monsieur le Secrétaire Général de la Société des Nations.

En procédant à ce dépôt, Son Excellence Monsieur Bert Fish, a déclaré par une lettre que son Gouvernement désire user de la faculté prévue à l'article 9 de la Convention et conserver ses Tribunaux Consulaires en Egypte à l'effet d'exercer la juridiction en matière de statut personnel dans tous les cas où la loi applicable est la loi nationale des Etats-Unis d'Amérique.

Fait en double exemplaire à Bulkeley, le 29 Août 1938

Le Ministre des Affaires Etrangères
A. YEHIA

Le Ministre des Etats-Unis d'Amérique
BERT FISH

Le Directeur des Affaires Politiques et Commerciales p. i.
W. ROSTUM

[Translation]

Procès-Verbal

OF THE DEPOSIT OF THE INSTRUMENT OF RATIFICATION OF THE UNITED STATES OF AMERICA OF THE CONVENTION CONCERNING THE ABOLITION OF THE CAPITULATIONS IN EGYPT, SIGNED AT MONTREUX ON MAY 8, 1937.

In accordance with the provisions of Article 15 of the Convention concerning the Abolition of the Capitulations in Egypt, signed at Montreux on May 8, 1937, Mr. Bert Fish, Envoy Extraordinary and Minister Plenipotentiary of the United States of America in Egypt, appeared today at the Ministry of Foreign Affairs of the Kingdom of Egypt for the purpose of proceeding to the deposit of the instrument of ratification of the President of the United States of America of the Convention above-mentioned.

This instrument having been examined and found in good and due form, has been deposited in the archives of the Ministry of Foreign Affairs of the Kingdom of Egypt to be preserved with the present proces-verbal.

The States which are parties to the Convention and the Secretary of the League of Nations will be notified of the said deposit.

In proceeding to this deposit, Mr. Bert Fish stated by a letter [1] that his Government desires to avail itself of the option provided by Article 9 of the Convention and to retain its Consular Courts in Egypt for the purpose of exercising jurisdiction in matters of personal status in all cases in which the law applicable is the national law of the United States of America.

Done in duplicate at Bulkeley, August 29, 1938.

The Minister of Foreign Affairs — *The Minister of the United States of America*

A. YEHIA — BERT FISH

The Director of Political and Commercial Affairs a. i.

W. ROSTUM

[1] *Post*, p. 1728.

Letter From the American Minister to the Egyptian Minister of Foreign Affairs

No. 550. LEGATION OF THE UNITED STATES OF AMERICA,
[*Bulkeley,*] *Ramleh, August 29, 1938.*

EXCELLENCY:

With reference to the deposit this day of the ratification of the President of the United States of America of the Convention and annexed protocol, signed at Montreux on May 8, 1937, regarding the abolition of the capitulations in Egypt, I have the honor, in accordance with my instructions, to inform Your Excellency that as provided in Article 9 of the Convention, it is the intention of the Government of the United States of America to retain American Consular courts in Egypt for the purposes of jurisdiction in matters of personal status in all cases in which the law applicable is the national law of the United States of America.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

BERT FISH
American Minister

His Excellency
ABDEL FATTAH YEHIA PASHA,
Minister of Foreign Affairs,
Cairo.

Suspension of Certain Jurisdiction of American Extraterritorial Courts in Egypt

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

WHEREAS by a Presidential proclamation issued on March 27, 1876, pursuant to the authority of the act of Congress approved March 23, 1874, the judicial functions theretofore exercised in Egypt by the minister, consuls, or other functionaries of the United States pursuant to the act of Congress approved June 22, 1860, were suspended, during the pleasure of the President, so far as the jurisdiction of certain Egyptian tribunals embraced matters cognizable by the minister, consuls, or other functionaries of the United States in Egypt, except as to cases actually commenced before the date of the said proclamation; 51 Stat. 397. 19 Stat. 662. 18 Stat. 23. 12 Stat. 72.

WHEREAS at the time of the issuance of the said proclamation the jurisdiction of the said Egyptian tribunals did not extend to certain categories of cases within the jurisdiction of the minister, consuls, or other functionaries of the United States which were accordingly retained within the jurisdiction of, and have continued to the present time to be exercised by, those functionaries;

WHEREAS the Government of the United States and other governments concluded a convention with the Government of Egypt on May 8, 1937, providing for the termination of the capitulatory rights now enjoyed by the United States and other powers in Egypt and providing that, during the period October 15, 1937–October 14, 1949, the judicial functions now exercised by consular courts would be exercised by the Mixed Tribunals of Egypt, except as to personal status matters—as defined in article 28 of the *Règlement d'Organisation Judiciaire* annexed to and forming a part of the said convention of May 8, 1937—with respect to which the said convention provides that the signatory governments may retain existing consular courts for the purpose of jurisdiction in cases involving the personal status of their respective nationals during the period October 15, 1937–October 14, 1949;

WHEREAS, pending the ratification of the said convention by the Government of the United States, it is in the interest of the United States to cooperate with the Government of Egypt and the other capitulatory powers by suspending the jurisdiction now exercised by the minister, consuls, or other functionaries of the United States in Egypt and consenting to the transfer of that jurisdiction to the Mixed Tribunals of Egypt, except jurisdiction in matters involving the personal status of citizens of the United States; and

WHEREAS satisfactory information has been received by me that the said Mixed Tribunals of Egypt are organized on a basis likely to secure to citizens of the United States in Egypt the impartial justice which they now enjoy under the judicial functions exercised by the minister, consuls, or other functionaries of the United States pursuant to the said act of Congress of June 22, 1860:

NOW, THEREFORE, I, Franklin D. Roosevelt, President of the United States of America, by virtue of the power and authority conferred upon me by the said act of Congress approved March 23, 1874, do hereby suspend, effective October 15, 1937, during the pleasure of the President, the judicial functions now exercised by the minister, consuls, or other functionaries of the United States in Egypt, except as to cases actually commenced before October 15, 1937, and except as to matters involving the personal status of citizens of the United States as defined in article 28 of the *Règlement d'Organisation Judiciaire* annexed to the said convention of May 8, 1937.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this 9th day of October, in the year of our Lord nineteen hundred and thirty-seven, and of [SEAL] the Independence of the United States of America the one hundred and sixty-second.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

[No. 2255]

Treaty of friendship, commerce and navigation, final protocol and exchange of notes between the United States of America and Siam. Signed at Bangkok November 13, 1937; ratification advised by the Senate June 13, 1938; ratified by the President July 5, 1938; ratified by Siam March 4, 1938; ratifications exchanged at Bangkok October 1, 1938; proclaimed October 5, 1938. And related notes.

November 13, 1937
[T. S. No. 940]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Treaty of Friendship, Commerce and Navigation with Siam.
Preamble.
Post, pp. 1741, 1743.

WHEREAS a Treaty of Friendship, Commerce and Navigation between the United States of America and the Kingdom of Siam, a Final Protocol thereto, and an Agreement in regard to monopolies, effected by an Exchange of Notes, were signed by the respective Plenipotentiaries of the United States of America and Siam at Bangkok on the thirteenth day of November, one thousand nine hundred and thirty-seven, which Treaty, Final Protocol and Exchange of Notes in the English language are word for word as follows:

Treaty of Friendship, Commerce and Navigation Between the United States of America and Siam.

Contracting Powers.

The United States of America and the Kingdom of Siam, desirous of strengthening the bond of peace which happily prevails between them, by arrangements designed to promote friendly intercourse between their respective territories through provisions responsive to the spiritual, cultural, economic and commercial aspirations of the peoples thereof, have resolved to conclude a Treaty of Friendship, Commerce and Navigation and for that purpose have appointed as their Plenipotentiaries:

Plenipotentiaries.

THE PRESIDENT OF THE UNITED STATES OF AMERICA: Edwin L. Neville, Envoy Extraordinary and Minister Plenipotentiary of the United States of America;

and

HIS MAJESTY THE KING OF SIAM: Luang Pradist Manudharm (Pridi Banomyong), Minister of Foreign Affairs;

Who, having communicated to each other their full powers found to be in due form, have agreed upon the following articles:

ARTICLE 1.

Declaration of peace and friendship.
Reciprocal liberty of travel, residence, commerce, etc.

There shall be constant peace and perpetual friendship between the United States of America and the Kingdom of Siam. The nationals of each of the High Contracting Parties shall be permitted

to enter, travel and reside in the territories of the other, to carry on their commerce and manufacture, to trade in all kinds of merchandise of lawful commerce, to engage in religious, educational and charitable work, to own or lease and occupy houses, manufactories, warehouses and shops, to employ agents of their choice, to lease land for residential, commercial, industrial, religious and charitable purposes, and for use as cemeteries, and generally to do anything incident to or necessary for the enjoyment of any of the foregoing privileges upon the same terms as nationals of the State of residence, submitting themselves to the laws and regulations there established.

Equality of taxes, etc.

They shall not be compelled, under any pretext whatsoever, to pay any internal charges or taxes other or higher than those that are or may be paid by nationals of the State of residence.

Protection of persons and property.

The nationals of each of the High Contracting Parties shall receive, in the territories of the other, the most constant protection and security for their persons and property, and shall enjoy in this respect the same rights and privileges as are or may be granted to nationals of the State of residence on their submitting themselves to the conditions imposed upon nationals of the State of residence. They shall also enjoy in this respect that degree of protection and security that is required by international law. Their property shall not be taken without due process of law or without payment of just compensation.

Exemption from military service, contributions, etc.

They shall be exempt in the territories of the other from compulsory military service on land, on sea, or in the air, in the regular forces, or in the national guard, or in the militia; from all contributions in money or in kind, imposed in lieu of personal military service, and from all forced loans or military contributions. They shall not be subjected, in time of peace or in time of war, to military requisitions except as imposed upon nationals.

Liberty of conscience and worship.

The nationals of each of the High Contracting Parties shall enjoy in the territories of the other entire liberty of conscience, and, subject to the local laws, ordinances and regulations, shall enjoy the right of private and public exercise of their worship.

Callings and professions.

In all that relates to callings and professions, the nationals of each of the High Contracting Parties shall throughout the whole extent of the territories of the other on condition of reciprocity be placed in all respects on the same footing as the nationals of the most favored nation. Furthermore, upon compliance with the provisions of local law, the nationals, including corporations, partnerships and associations of each of the High Contracting Parties, shall, in the territory of the other High Contracting Party, have the right to acquire, possess and dispose of every kind of movable property on the same terms as the nationals, including corporations, partnerships and associations, of such other Party.

Acquisition, etc., of movable property.

Immovable property.

In all that relates to the acquisition, possession and disposition of immovable property the nationals, including corporations, partnerships, associations and other legal entities of each High Contracting Party shall in the territory of the other High Contracting Party

be subject exclusively to the applicable laws of the situs of such immovable property. The applicable laws of the situs of immovable property as herein used shall in reference to the nationals of Siam be understood and construed to mean the laws applicable to immovable property of the state, territory or possession of the United States of America in which such immovable property is situate; and nothing herein shall be construed to change, affect or abrogate the laws applicable to immovable property of any state, territory or possession of the United States of America.

It is expressly agreed that nationals of the United States of America, including corporations, partnerships and associations, who are legal residents of or are organized under the laws of any state, territory or possession of the United States of America which accords to nationals of Siam the right to acquire, possess and dispose of immovable property, shall, in return, be accorded all the rights respecting immovable property in Siam which are or may hereafter be accorded to the nationals, including corporations, partnerships or associations of any other country, upon the principle of non-discriminatory treatment.

Mining privileges.

The nationals, including corporations and associations, of either High Contracting Party shall enjoy in the territories of the other Party, upon compliance with the conditions there imposed, most-favored-nation treatment in respect of the exploration for and exploitation of mineral resources; provided that neither Party shall be required to grant rights and privileges in respect of the mining of coal, phosphate, oil, oil shale, gas and sodium on the public domain, or in respect of the ownership of stock in domestic corporations engaged in such operations, greater than its nationals, corporations and associations receive from the other Party. It is understood, however, that neither High Contracting Party shall be required by anything in this paragraph to grant any application for any such right or privilege if at the time such application is presented the granting of all similar applications shall have been suspended or discontinued.

Restriction.

ARTICLE 2.

Buildings and other property to be respected.

The dwellings, warehouses, manufactories, shops and other places of business and all other property of the nationals of each of the High Contracting Parties in the territories of the other, and all premises appertaining thereto used for any purposes set forth in Article 1 shall be respected. It shall not be allowable to proceed to make a domiciliary visit to, or a search of, any such buildings and premises, or to examine or inspect books, papers, or accounts, except under the conditions and in conformity with the forms prescribed by the laws, ordinances and regulations for nationals of the State of residence.

ARTICLE 3.

Freedom of commerce and navigation.

The nationals of each of the High Contracting Parties, equally with those of the most favored nation, shall have liberty freely to

come with their ships and cargoes to all places, ports and rivers in the territories of the other which are or may be opened to foreign commerce and navigation, subject always to the laws of the country to which they thus come.

Most-favored-nation treatment of imports and exports.

Neither High Contracting Party shall establish or maintain prohibitions or restrictions on imports from or exports to the territories of the other Party which are not applied to the import and export of any like article originating in or destined for any other country. Any withdrawal of an import or export prohibition or restriction which is granted even temporarily by one of the High Contracting Parties in favor of any article originating in or destined for a third country shall be applied immediately and unconditionally to the like article originating in or destined for the territories of the other Party.

Gold or silver exportation or importation.

Nothing in this Treaty shall be construed to restrict the right of either High Contracting Party to impose, on such terms as it may see fit, measures prohibiting or restricting the exportation or importation of gold or silver, or measures for the prohibition or the control of the export, or sale for export, of arms, ammunition or implements of war, and, in exceptional circumstances, all other military supplies.

Arms, ammunition or implements of war.

Right of either Party to impose designated non-discriminatory restrictions.

Nothing in this Treaty shall be construed to restrict the right of either High Contracting Party to impose, on such terms as it may see fit, subject to the principle of non-discriminatory treatment:

Enforcement of police or revenue laws.

(1) Prohibitions, restrictions or regulations for the enforcement of police or revenue laws, including laws prohibiting or restricting the importation, exportation, or sale of alcohol or alcoholic beverages or of opium, the coca leaf, their derivatives, and other narcotic drugs, as well as other laws imposed upon articles the internal production, consumption, sale or transport of which is or may be forbidden or restricted by the national law;

Alcoholic beverages, narcotics, etc.

Sanitary, etc., measures.

(2) Prohibitions or restrictions necessary for the protection of national or public security or health, or for the protection of animal or plant life against disease, harmful pests or extinction;

State monopolies.

(3) Prohibitions or restrictions upon articles which, as regards production or trade, are or may hereafter be subject within the country to a monopoly exercised by or under the control of the State;

Prison-made goods.

(4) Prohibitions or restrictions relating to prison-made goods, or imposed on moral or humanitarian grounds.

Allotments of imports under quantitative restrictions.

If either High Contracting Party establishes or maintains import or customs quotas or other quantitative restrictions on the importation of any article in which the other High Contracting Party has an interest, or regulates the importation of any such article by means of licenses or permits, the High Contracting Party taking such action shall, upon request, inform the other High Contracting Party of the total quantity of any such article permitted to be imported and shall allot to the other High Contracting Party a share of the total permissible imports of such article equivalent to the proportion of the

total importation of such article which the other High Contracting Party supplied during a previous representative period, unless it is mutually agreed to dispense with such allotment.

Control of means of international payment.

If either High Contracting Party establishes or maintains directly or indirectly any form of control of the means of international payment it shall in this respect apply to the other High Contracting Party the most-favored-nation treatment.

ARTICLE 4.

Protection of legal rights.

The nationals of each of the High Contracting Parties shall have free access to the Courts of Justice of the other in pursuit and defense of their rights; they shall be at liberty, equally with nationals of the State of residence and with the nationals of the most favored nation, to choose and employ lawyers, advocates and representatives to pursue and defend their rights before such Courts.

There shall be imposed upon the nationals of either of the High Contracting Parties no conditions or requirements in connection with such access to the Courts of Justice of the other which do not apply to nationals of the State of residence or to the nationals of the most favored nation.

ARTICLE 5.

Rights of limited liability companies, etc.

Limited liability and other corporations and associations, whether or not for pecuniary profit, which have been or may hereafter be organized in accordance with and under the laws, National, State or Provincial, of either High Contracting Party and which maintain central offices within the territories thereof, shall have their juridical status recognized by the other High Contracting Party provided that they pursue no aims within its territories contrary to its laws. They shall enjoy free access to the Courts of Justice, on conforming to the laws regulating the matter, as well for the prosecution as for the defense of rights in all the degrees of jurisdiction established by law.

Right to establish branches.

The right of corporations and associations of either High Contracting Party which have been so recognized by the other to establish themselves in the territories of the other Party or to establish branch offices and fulfil their functions therein shall depend upon and be governed solely by the consent of such Party as expressed in its National, State or Provincial laws.

ARTICLE 6.

Internal taxes, transit duties, etc.

The nationals and goods, products, wares and merchandise of each High Contracting Party within the territories of the other shall receive the same treatment as nationals and goods, products, wares and merchandise of the country with regard to internal taxes, transit duties, charges in respect to warehousing and other facilities and the amount of drawbacks.

ARTICLE 7.

Tonnage duties, etc.

No duties of tonnage, harbor, pilotage, lighthouse, quarantine or other similar or corresponding duties or charges of whatever nature or of whatever denomination levied in the name or for the profit of the Government, public functionaries, private individuals, corporations or establishments of any kind shall be imposed in the ports of the territories or territorial waters of either country upon the vessels of the other country, which shall not equally and under the same conditions be imposed in the like cases on national vessels. Such equality of treatment shall apply reciprocally to the respective vessels, from whatever port or place they may arrive and whatever may be their place of destination. In no case shall the treatment accorded to the vessels and cargoes of one of the Parties be less favorable than that accorded to the vessels and cargoes of any third State.

ARTICLE 8.

Most-favored-nation treatment, duties on importation or exportation.

Each of the High Contracting Parties binds itself, in all that pertains to the amount and collection of duties and other charges on or in connection with importation or exportation, and with respect to all rules and formalites in connection with importation and exportation, and with respect to all laws or regulations affecting the sale, taxation, or use of imported goods within the country, to grant to the nationals, vessels or goods of the other the advantage of every favor, privilege or immunity which it accords or may hereafter accord to the nationals, vessels or goods of any other State, regardless of whether such other State shall have been accorded such treatment gratuitously or in return for reciprocal compensatory treatment.

Customs tariffs, regulation by country of importation.

It is understood that the Customs tariffs applicable to articles, the produce or manufacture of either of the High Contracting Parties imported into the territories of the other, shall be regulated by the laws of the country of importation.

ARTICLE 9.

Patents, trade-marks, etc.

The nationals of each of the High Contracting Parties shall have in the territories of the other the same rights as nationals of that High Contracting Party in regard to patents for inventions, trade-marks, trade-names, designs and copyright in literary and artistic works, upon fulfilment of the formalities prescribed by law.

ARTICLE 10.

Discharge of portions of cargoes at open ports.

Merchant vessels and other privately owned vessels under the flag of either of the High Contracting Parties shall be permitted to discharge portions of cargoes at any port open to foreign commerce in the territories of the other High Contracting Party, and to proceed with the remaining portions of such cargoes to any other ports of the same territories open to foreign commerce, without paying other or higher tonnage dues or port charges in such cases than would be paid by national vessels in like circumstances, and they shall be permitted to load in like manner at different ports in the same voyage

Loading.

Coasting trade, exception.

outward, provided, however, that the coasting trade of the High Contracting Parties is exempt from the provisions of this Article and from the other provisions of this Treaty, and is to be regulated according to the laws of each High Contracting Party in relation thereto. It is agreed, however, that nationals and vessels of either High Contracting Party shall within the territories of the other Party enjoy with respect to the coasting trade most-favored-nation treatment.

ARTICLE 11.

Most-favored-nation treatment of vessels of the other country.

In all that concerns the entering, clearing, stationing, loading and unloading of vessels in the ports, basins, docks, roadsteads, harbors, or rivers of the two countries, no privilege shall be granted to vessels of a third Power which shall not equally be granted to vessels of the other country, the intention of the High Contracting Parties being that in these respects the vessels of each shall receive the treatment accorded to vessels of the most favored nation.

ARTICLE 12.

Ships of war or merchant vessels in distress.

Any ship of war or merchant vessel of either of the High Contracting Parties which may be compelled by stress of weather, or by reason of any other distress, to take shelter in a port or place of the other shall be at liberty to refit therein, to procure all necessary supplies, and to put to sea again, without paying any dues other than such as would be payable by national vessels in like circumstances. In case, however, the master of a merchant vessel should be under the necessity of disposing of a part of his cargo in order to defray expenses, he shall be bound to conform to the regulations and tariffs of the place to which he may have come.

Stranded or wrecked vessels; notice to nearest Consular Officer of other Party.

If any ship of war or merchant vessel of one of the High Contracting Parties should run aground or be wrecked upon the coasts of the other, the local authorities shall give prompt notice of the occurrence to the nearest Consular Officer of the other Party.

Salvage provisions.

Such stranded or wrecked ship or vessel and all parts thereof, and all equipment and appurtenances belonging thereto, and all goods and merchandise saved therefrom, including those which may have been cast into the sea, or the proceeds thereof, if sold, as well as all papers found on board such stranded or wrecked ship or vessel, shall be given up to the owners or their agents, when claimed by them.

Duties of Consular Officer.

If such owners or agents are not on the spot, the aforesaid property or proceeds from the sale thereof and the papers found on board the vessel shall be delivered to the proper Consular Officer of the High Contracting Party whose vessel is wrecked or stranded, provided that such Consular Officer shall make claim within the period fixed by the laws, ordinances and regulations of the country in which the wreck or stranding has occurred; and such Consular Officer, owners or agents shall pay only the expenses incurred in the preservation of the property, together with the salvage or other expenses which would have been payable in the case of a wreck or stranding of a national vessel.

Customs duties on salvaged goods.

The goods and merchandise saved from the wreck or stranding shall be exempt from all duties of the customs unless cleared for consumption, in which case they shall pay ordinary duties.

Assistance to nationals of his State by Consular Officer.

In the case of a ship or vessel belonging to the nationals of one of the High Contracting Parties being driven in by stress of weather or by reason of any other distress, run aground or wrecked in the territories of the other, the proper Consular Officer of the High Contracting Party to which the vessel belongs, shall, if the owners or their agents are not present, or are present but request it, be permitted to interpose in order to afford appropriate assistance to the nationals of his State.

ARTICLE 13.

Privileges, etc., accorded vessels of war.

The vessels of war of each of the High Contracting Parties may enter, remain and make repairs in those ports and places of the other to which the vessels of war of any other nation are accorded access; and they shall submit to the same regulations and enjoy the same honors, advantages, privileges and exemptions as are now, or may hereafter be conceded to the vessels of war of any other nation.

ARTICLE 14.

Consular Officers or Agents, appointment.

Each of the High Contracting Parties may appoint Consuls General, Consuls, Vice Consuls and other Consular Officers or Agents to reside in the towns and ports of the territories of the other where similar officers of any other Power are permitted to reside.

Such Consular Officers and Agents, however, shall not enter upon their functions until they shall have been approved and admitted by the Government to which they are sent.

Powers, etc., conferred.

They shall be entitled on condition of reciprocity to exercise all the powers and enjoy all the honors, privileges, exemptions and immunities of every kind which are, or may be, accorded to Consular Officers of the most favored nation.

Acquisition of realty, etc.

The Government of each High Contracting Party shall have the right to acquire and own land and buildings required for diplomatic or consular premises in the territories of the other High Contracting Party and also to erect buildings in such territories for the purposes stated, subject to local building regulations.

Tax exemption, if used exclusively for governmental purposes.

Lands and buildings situated in the territories of either High Contracting Party of which the other High Contracting Party is the rightful owner and which are used exclusively for governmental purposes by that owner shall be exempt from taxation of every kind, National, State, Provincial and Municipal, other than assessments levied for services or local public improvements by which the premises are benefited.

ARTICLE 15.

Notice of death in one country of a national of the other.

In case of the death of a national of either High Contracting Party in the territory of the other without having in the locality of his decease any known heirs or testamentary executors by him appointed, the

competent local authorities shall at once inform the nearest Consular Officer of the State of which the deceased was a national of the fact of his death, in order that necessary information may be forwarded to the parties interested.

Where no will, etc., preservation of property until appointment of administrator.

In case of the death of a national of either of the High Contracting Parties without will or testament, in the territory of the other High Contracting Party, the Consular Officer of the State of which the deceased was a national and within whose district the deceased made his home at the time of death, shall, so far as the laws of the country permit and pending the appointment of an administrator and until letters of administration have been granted, be deemed qualified to take charge of the property left by the decedent for the preservation and protection of the same. Such Consular Officer shall have the right to be appointed as administrator within the discretion of a tribunal or other agency controlling the administration of estates provided the laws of the place where the estate is administered so permit.

Where no known heirs resident in country; appointment of administrator.

In case of the death of a national of either of the High Contracting Parties without will or testament and without any known heirs resident in the country of his decease, the Consular Officer of the country of which the deceased was a national shall be appointed administrator of the estate of the deceased, provided the regulations of his own Government permit such appointment and provided such appointment is not in conflict with local law and the tribunal having jurisdiction has no special reasons for appointing someone else.

Status of Consular Officer acting as administrator.

Whenever a Consular Officer accepts the office of administrator of the estate of a deceased countryman, he subjects himself as such to the jurisdiction of the tribunal or other agency making the appointment for all necessary purposes to the same extent as a national of the country where he was appointed.

ARTICLE 16.

Domestic laws with regard to naturalization, etc., not affected.

It is understood by the High Contracting Parties that the stipulations contained in this Treaty do not in any way affect, supersede, or modify any of the laws, ordinances and regulations with regard to naturalization, immigration, police and public security which are in force or which may be enacted in either of the two countries.

ARTICLE 17.

Exceptions to most-favored-nation treatment.

The provisions of the present Treaty as regards the most-favored-nation treatment do not apply to:

1) Favors now granted or which may hereafter be granted to an adjoining State to facilitate frontier traffic;

2) Favors now granted or which may hereafter be granted to a third State in virtue of a Customs Union;

3) Favors now contractually granted or which may hereafter be contractually granted to a third State for the avoidance of double taxation or the mutual protection of revenue;

4) Favors now granted or which may hereafter be granted to an adjoining State with regard to navigation on or use of boundary waterways not navigable from the sea.

ARTICLE 18.

Former treaty superseded.

The present Treaty shall, from the date of its entry into force, be substituted for the Treaty of Friendship, Commerce and Navigation between the United States of America and Siam signed at Washington on the 16th December 1920, and from this date the said Treaty of 1920 and all arrangements and agreements subsidiary thereto concluded or existing between the High Contracting Parties shall cease to be binding.

42 Stat. 1928.

ARTICLE 19.

Areas included.

Subject to any limitation or exception hereinabove set forth, or hereafter to be agreed upon, the territories of the High Contracting Parties to which the provisions of this Treaty extend shall be understood to include all areas of land and water over which the Parties, respectively, exercise dominion as sovereign thereof, except the Panama Canal Zone.

Exception.

ARTICLE 20.

Date of entering into force; duration.

The present Treaty shall enter into force in all of its provisions on the day of the exchange of ratifications and shall continue in force for the term of five years from that day.

Termination.

If within one year before the expiration of five years from the day on which the present Treaty shall enter into force, neither High Contracting Party notifies to the other Party an intention of terminating the Treaty upon the expiration of the aforesaid period of five years, the Treaty shall remain in full force and effect after the aforesaid period and until one year from the day on which either of the High Contracting Parties shall have notified to the other Party an intention of terminating it.

Abrogated treaties, etc., not revived by termination.

It is clearly understood, however, that termination of the present Treaty as above provided for shall not have the effect of reviving any of the Treaties, Conventions, Arrangements, or Agreements abrogated by the present Treaty.

ARTICLE 21.

Ratification.

This Treaty shall be ratified, and the ratifications thereof shall be exchanged at Bangkok.

Signatures.

IN WITNESS WHEREOF the undersigned Plenipotentiaries have hereunto signed their names and affixed their seals, this thirteenth day of November in the nineteen hundred and thirty seventh year of the Christian Era, corresponding to the thirteenth day of the eighth month in the two thousand four hundred and eightieth year of the Buddhist Era.

EDWIN L. NEVILLE [SEAL]
LUANG PRADIST MANUDHARM [SEAL]

FINAL PROTOCOL

At the moment of proceeding this day to the signature of the Treaty of Friendship, Commerce and Navigation between the United States of America and the Kingdom of Siam, the two Plenipotentiaries have adopted the present Protocol which will have the same validity as if the ratification thereof were inserted in the text of the Treaty to which it refers:

1. It is understood that in all matters for which national treatment is provided in this Treaty, the nationals of each of the High Contracting Parties shall not be treated by the other less favorably than the nationals of any other country.

2. It is understood that the provisions of Article 6 shall not be deemed to preclude either of the High Contracting Parties from charging differing rates of license fees for the sale of imported spirituous liquors and of spirituous liquors manufactured by or under license from the State. *Ante*, p. 1735.

3. It is understood that the provisions prescribing most-favored-nation treatment in this Treaty do not apply to any advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another or to the Republic of Cuba, or to any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another, irrespective of any change in the political status of any of the territories or possessions of the United States of America.

4. It is understood that the payment of just compensation provided for in Article 1, paragraph 3, shall be determined by due process of law, without prejudice to redress, if any, according to international law. *Ante*, p. 1732.

5. It is understood that the most-favored-nation treatment in respect of the control of the means of international payment provided for in the last paragraph of Article 3 of this Treaty shall be applied unconditionally, and that such control shall be administered so as not to influence to the disadvantage of the other High Contracting Party the competitive relationships between articles originating in the territories of such Party and similar articles originating in third countries and so as not to impair the operation of any other provisions of this Treaty. *Ante*, p. 1735.

6. It is understood that in the application of the provisions of Article 7 Siam reserves the right to apply, in the matter of compulsory pilotage, the provisions of the Convention and Statute on the International Régime of Maritime Ports, signed at Geneva, December 9, 1923. *Ante*, p. 1736.

7. It is understood that Siam reserves her national fisheries, which shall continue to be regulated by her national laws.

Signatures.

IN WITNESS WHEREOF the undersigned plenipotentiaries have hereunto signed their names and affixed their seals, this thirteenth day of November in the nineteen hundred and thirty seventh year of the Christian Era, corresponding to the thirteenth day of the eighth month in the two thousand four hundred and eightieth year of the Buddhist Era.

EDWIN L. NEVILLE [SEAL]
LUANG PRADIST MANUDHARM [SEAL]

[EXCHANGE OF NOTES]

[The Siamese Minister of Foreign Affairs (Manudharm) to the American Minister (Neville)]

MINISTRY OF FOREIGN AFFAIRS,
Saranromya Palace, 13th November, 1937.

MONSIEUR LE MINISTRE,

In regard to sub-paragraph 3 of paragraph 4 of Article 3 of the Treaty signed by us today, we have reached the following agreement which is to remain in force during the life of the Treaty:

In the event of the establishment of a monopoly for the importation, production, or sale of a particular commodity by the Government or by a private individual or organization under authority of the Government, my Government agrees that in respect of the foreign purchases of such monopoly the commerce of your country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favourable terms.

I avail myself of this opportunity, Monsieur le Ministre, to renew to Your Excellency the assurance of my highest consideration.

LUANG PRADIST MANUDHARM

His Excellency Monsieur EDWIN L. NEVILLE,
Envoy Extraordinary and Minister Plenipotentiary of the United States of America,
Bangkok.

[The American Minister (Neville) to the Siamese Minister of Foreign Affairs (Manudharm)]

LEGATION OF THE UNITED STATES OF AMERICA
No. 15. *Bangkok, November 13, 1937.*

EXCELLENCY:

I have the honor to confirm Your Excellency's note of November 13, 1937, in which you state that in regard to sub-paragraph 3 of paragraph 4 of Article 3 of the Treaty signed by us today, we have reached the following agreement which is to remain in force during the life of the Treaty:

In the event of the establishment of a monopoly for the importation, production, or sale of a particular commodity by the Govern-

ment or by a private individual or organization under authority of the Government, my Government agrees that in respect of the foreign purchases of such monopoly the commerce of your country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

EDWIN L. NEVILLE
American Minister.

His Excellency LUANG PRADIST MANUDHARM,
His Siamese Majesty's Minister of Foreign Affairs,
Bangkok.

Exchange of ratifications.

AND WHEREAS the said Treaty, Final Protocol and Agreement by Exchange of Notes have been duly ratified on the part of both the United States of America and Siam, and the ratifications of the two Governments were exchanged at Bangkok on the first day of October one thousand nine hundred and thirty-eight.

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Treaty, Final Protocol and Exchange of Notes to be made public to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifth day of October, in the year of our Lord one thousand nine hundred and thirty-
[SEAL] eight, and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

RELATED NOTES

The Siamese Minister of Foreign Affairs (Manudharm) to the American Minister (Neville)

MINISTRY OF FOREIGN AFFAIRS,
Saranromya Palace, 13th November, 1937.

MONSIEUR LE MINISTRE,

Referring to Article 1 of the Treaty signed by us this day which provides among other things for the holding of real property in Siam by Americans, I have the honour to state that:

1. With respect to lands of which American nationals, partnerships, corporations, or associations are the rightful owners, whether or not they now possess papers of any kind, they may apply to have title papers issued in the regular way.

2. As to the lands held under lease from Government, the Siamese Government will not interrupt the possession by the missions as long as they continue to use the land for mission purposes.

3. It is understood that the Siamese Government is not identified with Wat administration; that is to say, the foregoing understanding must not be construed as a promise by the Government to interfere with lands held and claimed by religious authorities, whether Buddhists or of any other faith.

4. Of course, all mission lands are held subject to the exercise by the Siamese Government of the right of eminent domain.

I avail myself of this opportunity, Monsieur le Ministre, to renew to Your Excellency the assurance of my highest consideration.

LUANG PRADIST MANUDHARM

His Excellency Monsieur EDWIN L. NEVILLE,
Envoy Extraordinary and Minister Plenipotentiary of the United States of America,
Bangkok.

The American Minister (Neville) to the Siamese Minister of Foreign Affairs (Manudharm)

LEGATION OF THE UNITED STATES OF AMERICA
No. 14. *Bangkok, November 13, 1937.*

EXCELLENCY:

I have the honor to acknowledge the receipt of Your Excellency's note of November 13, 1937, in regard to Article 1 of the Treaty signed by us this day which provides among other things for the holding of real property in Siam by Americans, and to confirm that:

1. With respect to lands of which American nationals, partnerships, corporations, or associations are the rightful owners, whether

or not they now possess papers of any kind, they may apply to have title papers issued in the regular way.

2. As to the lands held under lease from Government, the Siamese Government will not interrupt the possession by the missions as long as they continue to use the land for mission purposes.

3. It is understood that the Siamese Government is not identified with Wat administration; that is to say, the foregoing understanding must not be construed as a promise by the Government to interfere with lands held and claimed by religious authorities, whether Buddhists or of any other faith.

4. All Mission Lands are held subject to the exercise by the Siamese Government of the right of eminent domain.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

EDWIN L. NEVILLE
American Minister.

His Excellency LUANG PRADIST MANUDHARM,
His Siamese Majesty's Minister of Foreign Affairs,
Bangkok.

The Siamese Minister of Foreign Affairs (Manudharm) to the American Minister (Neville)

MINISTRY OF FOREIGN AFFAIRS,
Saranromya Palace, 13th November, 1937.

MONSIEUR LE MINISTRE,

With reference to Article 1 of the Treaty of Friendship, Commerce and Navigation between Siam and the United States of America, signed this day, I have the honour to inform Your Excellency that it is the intention of the Siamese Government to grant to foreigners the right to acquire immovable property necessary for residential, commercial, industrial, religious and charitable purposes as well as for use as cemeteries, while the acquisition of lands of the public domain will be reserved for the subjects of Siam without prejudice however to the rights already acquired according to the laws and regulations at the coming into force of the new Treaty.

I avail myself of this opportunity, Monsieur le Ministre, to renew to Your Excellency the assurance of my highest consideration.

LUANG PRADIST MANUDHARM

His Excellency Monsieur EDWIN L. NEVILLE,
Envoy Extraordinary and Minister Plenipotentiary
of the United States of America,
Bangkok.

The American Minister (Neville) to the Siamese Minister of Foreign Affairs (Manudharm)

LEGATION OF THE UNITED STATES OF AMERICA

No. 16. *Bangkok, November 13, 1937.*

EXCELLENCY:

I have the honor to acknowledge the receipt of Your Excellency's note of November 13, 1937, in which you were good enough to inform me that, with reference to Article 1 of the Treaty of Friendship, Commerce and Navigation between the United States of America and Siam, signed this day, it is the intention of the Siamese Government to grant to foreigners the right to acquire immovable property necessary for residential, commercial, industrial, religious and charitable purposes as well as for use as cemeteries, while the acquisition of lands of the public domain will be reserved for the subjects of Siam without prejudice however to the rights already acquired according to the laws and regulations at the coming into force of the new Treaty.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

EDWIN L. NEVILLE
American Minister.

His Excellency LUANG PRADIST MANUDHARM,
His Siamese Majesty's Minister of Foreign Affairs,
Bangkok.

June 2, 1934
[T. S. No. 941]

Convention between the United States of America and other powers for the protection of industrial property, revising the Paris convention of March 20, 1883, revised at Brussels on December 14, 1900, at Washington on June 2, 1911, and at The Hague on November 6, 1925. Signed at London June 2, 1934; ratification advised by the Senate June 5, 1935; ratified by the President June 27, 1935; ratification of the United States of America deposited at London July 12, 1935; proclaimed October 28, 1938.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Multilateral convention for the protection of industrial property.
Preamble.
25 Stat. 1372; 32 Stat. 1936; 38 Stat. 1645; 47 Stat. 1789.

WHEREAS a convention revising the convention for the protection of industrial property signed at Paris on March 20, 1883, revised at Brussels on December 14, 1900, at Washington on June 2, 1911, and at The Hague on November 6, 1925, was signed by the respective plenipotentiaries of the United States of America and certain other countries at London on June 2, 1934, which convention in the French language is word for word as follows:[1]

CONVENTION D'UNION DE PARIS DU 20 MARS 1883 POUR LA PROTECTION DE LA PROPRIÉTÉ INDUSTRIELLE, REVISÉE À BRUXELLES LE 14 DÉCEMBRE 1900, À WASHINGTON LE 2 JUIN 1911, À LA HAYE LE 6 NOVEMBRE 1925, ET À LONDRES LE 2 JUIN 1934.

LE Président du Reich allemand; le Président du Bundesstaat d'Autriche; Sa Majesté le Roi des Belges; le Président des États-Unis du Brésil; le Président de la République de Cuba; Sa Majesté le Roi de Danemark; le Président de la République d'Espagne; le Président des États-Unis d'Amérique; le Président de la République de Finlande; le Président de la République française; Sa Majesté le Roi de Grande-Bretagne, d'Irlande et des Territoires britanniques au delà des Mers, Empereur des Indes; Son Altesse Sérénissime le Régent du Royaume de Hongrie; Sa Majesté le Roi d'Italie; Sa Majesté l'Empereur du Japon; Son Altesse Sérénissime le Prince de Liechtenstein; Sa Majesté le Sultan du Maroc; le Président des États-Unis du Mexique; Sa Majesté le Roi de Norvège; Sa Majesté la Reine des Pays-Bas; le Président de la République polonaise (au nom de la Pologne et de la Ville libre de Dantzig); le Président de la République portugaise; Sa Majesté le Roi de Suède; le Conseil fédéral de la Confédération suisse; le Président de la République tchécoslovaque; Son Altesse le Bey de Tunisie; le Président de la République turque; Sa Majesté le Roi de Yougoslavie,

[1] NOTE. For English translation see p. 1768.

Ayant jugé utile d'apporter certaines modifications et additions à la Convention internationale du 20 mars 1883, portant création d'une Union internationale pour la Protection de la Propriété industrielle, revisée à Bruxelles le 14 décembre 1900, à Washington le 2 juin 1911 et à La Haye le 6 novembre 1925, ont nommé pour leurs Plénipotentiaires, savoir:

Le Président du Reich allemand:

Son Excellence M. Leopold von Hoesch, Ambassadeur d'Allemagne à Londres.

M. Georg Klauer, Président du Bureau des Brevets.

M. Wolfgang Kühnast, Geh. Justizrat, Directeur au Bureau des Brevets.

M. Herbert Kühnemann, Landgerichtsrat au Ministère de la Justice.

Le Président du Bundesstaat d'Autriche:

M. le Hofrat Dr. Hans Werner, Président conseiller du Bureau des Brevets.

Sa Majesté le Roi des Belges:

M. Daniel Coppieters de Gibson, avocat à la Cour d'Appel de Bruxelles.

M. Thomas Braun, avocat à la Cour d'Appel de Bruxelles.

Le Président des États-Unis du Brésil:

M. Julio Augusto Barboza-Carneiro, Attaché commercial près l'Ambassade du Brésil à Londres.

Le Président de la République de Cuba:

M. le Dr. Gabriel Suárez Solar, Chargé d'Affaires de Cuba à Londres.

Sa Majesté le Roi de Danemark:

M. N. J. Ehrenreich-Hansen, Directeur de l'Administration de la Propriété industrielle.

Le Président de la République d'Espagne:

Son Excellence Don Ramón Pérez de Ayala, Ambassadeur d'Espagne à Londres.

Don Fernando Cabello Lapiedra, Directeur du Bureau de la Propriété industrielle.

Don José García Monge y de Vera, Sub-chef et Secrétaire du Registre de la Propriété industrielle.

Le Président des États-Unis d'Amérique:

The Hon. Conway P. Coe, Commissaire des Brevets.

M. Thomas Ewing.

M. John A. Dienner.

Le Président de la République de Finlande:

M. Juho Fredrik Kautola, Conseiller industriel, Chef du Bureau des brevets au Ministère du Commerce et de l'Industrie.

Le Président de la République française:

Au nom de la République française:

M. Marcel Plaisant, Sénateur, Avocat à la Cour d'Appel de Paris, Délégué-adjoint de la France à la Société des Nations, Membre du Comité technique de la Propriété industrielle.

M. Roger Cambon, Ministre Plénipotentiaire, Conseiller de l'Ambassade de France à Londres.

M. Georges Lainel, Directeur de la Propriété industrielle au Ministère du Commerce et de l'Industrie.

M. Georges Maillard, Avocat à la Cour d'Appel de Paris, Vice-Président du Comité technique de la Propriété industrielle.

Au nom des États de Syrie et du Liban:

M. Marcel Plaisant.

Sa Majesté le Roi de Grande-Bretagne, d'Irlande et des Territoires britanniques au delà des Mers, Empereur des Indes:

Pour la Grande-Bretagne et l'Irlande du Nord:

Sir Frederick William Leith-Ross, K. C. B., K. C. M. G., Chief Economic Adviser to His Majesty's Government in the United Kingdom.

Mr. Mark Frank Lindley, LL. D., Comptroller-General of Patents, Designs and Trade Marks.

Sir William Smith Jarratt.

Pour le Commonwealth d'Australie:

Mr. Bernhard Wallach, Commissioner of Patents, Registrar of Trade Marks, Registrar of Designs, Registrar of Copyrights.

Pour l'État libre d'Irlande:

Mr. John W. Dulanty, High Commissioner of the Irish Free State in London.

Mr. Edward A. Cleary, Controller of Industrial and Commercial Property.

Son Altesse Sérénissime le Régent du Royaume de Hongrie:

M. Zoltán Schilling, Président de la Cour royale hongroise des Brevets.

Sa Majesté le Roi d'Italie:

Son Excellence M. Eduardo Piola Caselli, Sénateur, Président de Chambre à la Cour de Cassation.

Son Excellence M. le Prof. Amedeo Giannini, Sénateur, Ministre Plénipotentiaire, Conseiller d'État.

M. le Dr. Luigi Biamonti, Directeur du Bureau légal de la Confédération de l'Industrie.

M. le Dr. Alfredo Jannoni Sebastianini, Directeur de l'Office de la Propriété intellectuelle.

Sa Majesté l'Empereur du Japon:

Son Excellence M. Massa-aki Hotta, Envoyé Extraordinaire et Ministre Plénipotentiaire du Japon à Prague.

M. Takatsugu Yoshiwara, Secrétaire général du Bureau des Brevets d'invention.

Son Altesse Sérénissime le Prince de Liechtenstein:

M. Walther Kraft, Directeur du Bureau fédéral de la Propriété intellectuelle à Berne.

Sa Majesté le Sultan du Maroc:

Son Excellence le Vicomte de Poulpiquet du Halgouët, Attaché Commercial de France à Londres.

Le Président des États-Unis du Mexique:

M. Gustavo Luders de Negri, Consul général du Mexique à Londres.

Sa Majesté le Roi de Norvège:

M. Birger Gabriel Wyller, Directeur général du Bureau de la Propriété industrielle.

Sa Majesté la Reine des Pays-Bas:

M. le Dr. J. Alingh Prins, Président du Conseil pour les Brevets d'invention, Directeur du Bureau pour la Propriété industrielle à La Haye.

M. le Dr. Ingénieur J. van Hettinga Tromp, avocat près la Haute Cour à La Haye.

M. le Dr. A. D. Koeleman, Conseiller à La Haye.

M. le Dr. H. F. van Walsem, avocat, à Eindhoven.

Le Président de la République polonaise (au nom de la Pologne et de la Ville libre de Dantzig):

Au nom de la République polonaise:

M. Stefan Czaykowski, Président de l'Office des Brevets de la République polonaise.

Au nom de la Ville libre de Dantzig:

M. Stefan Czaykowski.

Le Président de la République portugaise:

M. le Dr. João de Lebre e Lima, Chargé d'Affaires du Portugal à Londres.

M. l'Ing. Arthur de Mello Quintella Saldanha, Directeur du Bureau de la Propriété industrielle.

Sa Majesté le Roi de Suède:

M. le Dr. Carl Birger Lindgren, Chef de Section à l'Office des Brevets et de l'Enregistrement.

M. Åke de Zweigbergk.

Le Conseil fédéral de la Confédération suisse:

M. Walther Kraft, Directeur du Bureau fédéral de la Propriété intellectuelle.

Le Président de la République tchécoslovaque:

M. le Dr. Karel Skála, Conseiller supérieur au Ministère du Commerce.

M. le Dr. Otto Parsch, Secrétaire au Ministère du Commerce.

Son Altesse le Bey de Tunisie:

M. Charles Billecocq, Consul général de France à Londres.

Le Président de la République turque:

Son Excellence Ali Fethi Bey, Ambassadeur de Turquie à Londres.

Sa Majesté le Roi de Yougoslavie:

M. le Dr. Janko Choumane, Président de l'Office national pour la Protection de la Propriété industrielle.

Lesquels, après avoir communiqué leurs pleins pouvoirs respectifs, trouvés en bonne et due forme, sont convenus des dispositions suivantes:—

ARTICLE 1er.

1. Les pays auxquels s'applique la présente Convention sont constitués à l'état d'Union pour la protection de la propriété industrielle.

2. La protection de la propriété industrielle a pour objet les brevets d'invention, les modèles d'utilité, les dessins ou modèles industriels, les marques de fabrique ou de commerce, le nom commercial et les indications de provenance ou appellations d'origine, ainsi que la répression de la concurrence déloyale.

3. La propriété industrielle s'entend dans l'acception la plus large et s'applique non seulement à l'industrie et au commerce proprement dits, mais également au domaine des industries agricoles et extractives et à tous produits fabriqués ou naturels, par exemple: vins, grains, feuilles de tabac, fruits, bestiaux, minéraux, eaux minérales, bières, fleurs, farines.

4. Parmi les brevets d'invention sont comprises les diverses espèces de brevets industriels admises par les législations des pays de l'Union, telles que brevets d'importation, brevets de perfectionnement, brevets et certificats d'addition, etc.

ARTICLE 2.

1. Les ressortissants de chacun des pays de l'Union jouiront dans tous les autres pays de l'Union, en ce qui concerne la protection de la propriété industrielle, des avantages que les lois respectives accordent actuellement ou accorderont par la suite aux nationaux, le tout sans préjudice des droits spécialement prévus par la présente Convention. En conséquence, ils auront la même protection que ceux-ci et le même recours légal contre toute atteinte portée à leurs droits, sous réserve de l'accomplissement des conditions et formalités imposées aux nationaux.

2. Toutefois, aucune condition de domicile ou d'établissement dans le pays où la protection est réclamée ne peut être exigée des ressor-

tissants de l'Union pour la jouissance d'aucun des droits de propriété industrielle.

3. Sont expressément réservées les dispositions de la législation de chacun des pays de l'Union relatives à la procédure judiciaire et administrative et à la compétence, ainsi qu'à l'élection de domicile ou à la constitution d'un mandataire, qui seraient requises par les lois sur la propriété industrielle.

ARTICLE 3.

Sont assimilés aux ressortissants des pays de l'Union les ressortissants des pays ne faisant pas partie de l'Union qui sont domiciliés ou ont des établissements industriels ou commerciaux effectifs et sérieux sur le territoire de l'un des pays de l'Union.

ARTICLE 4.

A.—1. Celui qui aura régulièrement fait le dépôt d'une demande de brevet d'invention, d'un modèle d'utilité, d'un dessin ou modèle industriel, d'une marque de fabrique ou de commerce, dans l'un des pays de l'Union, ou son ayant cause, jouira, pour effectuer le dépôt dans les autres pays, d'un droit de priorité pendant les délais déterminés ci-après.

2. Est reconnu comme donnant naissance au droit de priorité tout dépôt ayant la valeur d'un dépôt national régulier en vertu de la loi intérieure de chaque pays de l'Union ou de traités internationaux conclus entre plusieurs pays de l'Union.

B.—En conséquence, le dépôt ultérieurement opéré dans l'un des autres pays de l'Union, avant l'expiration de ces délais, ne pourra être invalidé par des faits accomplis dans l'intervalle, soit, notamment, par un autre dépôt, par la publication de l'invention ou son exploitation, par la mise en vente d'exemplaires du dessin ou du modèle, par l'emploi de la marque, et ces faits ne pourront faire naître aucun droit de tiers ni aucune possession personnelle. Les droits acquis par des tiers avant le jour de la première demande qui sert de base au droit de priorité sont réservés par l'effet de la législation intérieure de chaque pays de l'Union.

C.—1. Les délais de priorité mentionnés ci-dessus seront de douze mois pour les brevets d'invention et les modèles d'utilité, et de six mois pour les dessins ou modèles industriels et pour les marques de fabrique ou de commerce.

2. Ces délais commencent à courir de la date du dépôt de la première demande; le jour du dépôt n'est pas compris dans le délai.

3. Si le dernier jour du délai est un jour férié légal ou un jour où le Bureau n'est pas ouvert pour recevoir le dépôt des demandes dans le pays où la protection est réclamée, le délai sera prorogé jusqu'au premier jour ouvrable qui suit.

D.—1. Quiconque voudra se prévaloir de la priorité d'un dépôt antérieur sera tenu de faire une déclaration indiquant la date et le pays de ce dépôt. Chaque pays déterminera à quel moment, au plus tard, cette déclaration devra être effectuée.

2. Ces indications seront mentionnées dans les publications émanant de l'Administration compétente, notamment sur les brevets et les descriptions y relatives.

3. Les pays de l'Union pourront exiger de celui qui fait une déclaration de priorité la production d'une copie de la demande (description, dessins, etc.) déposée antérieurement. La copie, certifiée conforme par l'Administration qui aura reçu cette demande, sera dispensée de toute légalisation, et elle pourra en tous cas être déposée, exempte de frais, à n'importe quel moment dans le délai de trois mois à dater du dépôt de la demande ultérieure. On pourra exiger qu'elle soit accompagnée d'un certificat de la date du dépôt émanant de cette Administration, et d'une traduction.

4. D'autres formalités ne pourront être requises pour la déclaration de priorité au moment du dépôt de la demande. Chaque pays de l'Union déterminera les conséquences de l'omission des formalités prévues par le présent article, sans que ces conséquences puissent excéder la perte du droit de priorité.

5. Ultérieurement d'autres justifications pourront être demandées.

E.—1. Lorsqu'un dessin ou modèle industriel aura été déposé dans un pays en vertu d'un droit de priorité basé sur le dépôt d'un modèle d'utilité, le délai de priorité ne sera que celui fixé pour les dessins ou modèles industriels.

2. En outre, il est permis de déposer dans un pays un modèle d'utilité en vertu d'un droit de priorité basé sur le dépôt d'une demande de brevet et inversement.

F.—Aucun pays de l'Union ne pourra refuser une demande de brevet pour le motif qu'elle contient la revendication de priorités multiples, à la condition qu'il y ait unité d'invention au sens de la loi du pays.

G.—Si l'examen révèle qu'une demande de brevet est complexe, le demandeur pourra diviser la demande en un certain nombre de demandes divisionnaires en conservant comme date de chacune la date de la demande initiale et, s'il y a lieu, le bénéfice du droit de priorité.

H.—La priorité ne peut être refusée pour le motif que certains éléments de l'invention pour lesquels on revendique la priorité ne figurent pas parmi les revendications formulées dans la demande au pays d'origine, pourvu que l'ensemble des pièces de la demande révèle d'une façon précise lesdits éléments.

ARTICLE 4 *bis*.

1. Les brevets demandés dans les différents pays de l'Union par des ressortissants de l'Union seront indépendants des brevets obtenus pour la même invention dans les autres pays, adhérents ou non à l'Union.

2. Cette disposition doit s'entendre d'une façon absolue, notamment en ce sens que les brevets demandés pendant le délai de priorité sont indépendants, tant au point de vue des causes de nullité et de déchéance, qu'au point de vue de la durée normale.

3. Elle s'applique à tous les brevets existant au moment de sa mise en vigueur.

4. Il en sera de même, en cas d'accession de nouveaux pays, pour les brevets existant de part et d'autre au moment de l'accession.

5. Les brevets obtenus avec le bénéfice de la priorité jouiront, dans les différents pays de l'Union, d'une durée égale à celle dont ils jouiraient s'ils étaient demandés ou délivrés sans le bénéfice de la priorité.

ARTICLE 4 *ter*.

L'inventeur a le droit d'être mentionné comme tel dans le brevet.

ARTICLE 5.

A.—1. L'introduction, par le breveté, dans le pays où le brevet a été délivré, d'objets fabriqués dans l'un ou l'autre des pays de l'Union, n'entraînera pas la déchéance.

2. Toutefois, chacun des pays de l'Union aura la faculté de prendre les mesures législatives nécessaires pour prévenir les abus qui pourraient résulter de l'exercice du droit exclusif conféré par le brevet, par exemple faute d'exploitation.

3. Ces mesures ne pourront prévoir la déchéance du brevet que si la concession de licences obligatoires ne suffisait pas pour prévenir ces abus.

4. En tout cas, la concession d'une licence obligatoire ne pourra pas être demandée avant l'expiration de trois années à compter de la date de la délivrance du brevet, et cette licence ne pourra être accordée que si le breveté ne justifie pas d'excuses légitimes. Aucune action en déchéance ou en révocation d'un brevet ne pourra être introduite avant l'expiration de deux années à compter de la concession de la première licence obligatoire.

5. Les dispositions qui précèdent seront applicables, sous réserve des modifications nécessaires, aux modèles d'utilité.

B.—La protection des dessins et modèles industriels ne peut être atteinte par une déchéance quelconque, soit pour défaut d'exploitation, soit pour introduction d'objets conformes à ceux qui sont protégés.

C.—1. Si, dans un pays, l'utilisation de la marque enregistrée est obligatoire, l'enregistrement ne pourra être annulé qu'après un délai équitable et si l'intéressé ne justifie pas des causes de son inaction.

2. L'emploi d'une marque de fabrique ou de commerce par le propriétaire, sous une forme qui diffère par des éléments n'altérant pas le caractère distinctif de la marque dans la forme sous laquelle celle-ci a été enregistrée dans l'un des pays de l'Union, n'entraînera pas l'invalidation de l'enregistrement et ne diminuera pas la protection accordée à la marque.

3. L'emploi simultané de la même marque sur des produits identiques ou similaires, par des établissements industriels ou commerciaux considérés comme copropriétaires de la marque d'après les dispositions de la loi nationale du pays où la protection est réclamée, n'empêchera pas l'enregistrement ni ne diminuera d'aucune façon

la protection accordée à ladite marque dans n'importe quel pays de l'Union, pourvu que ledit emploi n'ait pas pour effet d'induire le public en erreur et qu'il ne soit pas contraire à l'intérêt public.

D.—Aucun signe ou mention du brevet, du modèle d'utilité, de l'enregistrement de la marque de fabrique ou de commerce ou du dépôt du dessin ou modèle industriel ne sera exigé sur le produit, pour la reconnaissance du droit.

ARTICLE 5 *bis*.

1. Un délai de grâce, qui devra être au minimum de trois mois, sera accordé pour le payement des taxes prévues pour le maintien des droits de propriété industrielle, moyennant le versement d'une surtaxe, si la législation nationale en impose une.

2. Pour les brevets d'invention, les pays de l'Union s'engagent en outre, soit à porter le délai de grâce à six mois au moins, soit à prévoir la restauration du brevet tombé en déchéance par suite de non-payement de taxes, ces mesures restant soumises aux conditions prévues par la législation intérieure.

ARTICLE 5 *ter*.

Dans chacun des pays de l'Union ne seront pas considérés comme portant atteinte aux droits du breveté:

1° l'emploi, à bord des navires des autres pays de l'Union, des moyens faisant l'objet de son brevet dans le corps du navire, dans les machines, agrès, apparaux et autres accessoires, lorsque ces navires pénétreront temporairement ou accidentellement dans les eaux du pays, sous réserve que ces moyens y soient employés exclusivement pour les besoins du navire;

2° l'emploi des moyens faisant l'objet du brevet dans la construction ou le fonctionnement des engins de locomotion aérienne ou terrestre des autres pays de l'Union ou des accessoires de ces engins, lorsque ceux-ci pénétreront temporairement ou accidentellement dans ce pays.

ARTICLE 6.

A.—Toute marque de fabrique ou de commerce régulièrement enregistrée dans le pays d'origine sera admise au dépôt et protégée telle quelle dans les autres pays de l'Union sous les réserves indiquées ci-après. Ces pays pourront exiger, avant de procéder à l'enregistrement définitif, la production d'un certificat d'enregistrement au pays d'origine délivré par l'autorité compétente. Aucune légalisation [*législation*] ne sera requise pour ce certificat.

B.—1. Toutefois, pourront être refusées ou invalidées:

1° les marques qui sont de nature à porter atteinte à des droits acquis par des tiers dans le pays où la protection est réclamée;

2° les marques dépourvues de tout caractère distinctif, ou bien composées exclusivement de signes ou d'indications pouvant servir, dans le commerce, pour désigner l'espèce, la qualité, la quantité, la destination, la valeur, le lieu d'origine des produits ou l'époque de production ou devenus usuels dans le langage courant ou les habitudes loyales et constantes du commerce du pays où la protection est réclamée. Dans l'appréciation du caractère distinctif d'une marque, on devra tenir compte de toutes les circonstances de fait, notamment de la durée de l'usage de la marque;

3° les marques qui sont contraires à la morale ou à l'ordre public, notamment celles qui sont de nature à tromper le public. Il est entendu qu'une marque ne pourra être considérée comme contraire à l'ordre public pour la seule raison qu'elle n'est pas conforme à quelque disposition de la législation sur les marques, sauf le cas où cette disposition elle-même concerne l'ordre public.

2. Ne pourront être refusées dans les autres pays de l'Union les marques de fabrique ou de commerce pour le seul motif qu'elles ne diffèrent des marques protégées dans le pays d'origine que par des éléments n'altérant pas le caractère distinctif et ne touchant pas à l'identité des marques dans la forme sous laquelle celles-ci ont été enregistrées audit pays d'origine.

C.—Sera considéré comme pays d'origine le pays de l'Union où le déposant a un établissement industriel ou commercial effectif et sérieux, et, s'il n'a pas un tel établissement, le pays de l'Union où il a son domicile, et, s'il n'a pas de domicile dans l'Union, le pays de sa nationalité, au cas où il est ressortissant d'un pays de l'Union.

D.—Lorsqu'une marque de fabrique ou de commerce aura été régulièrement enregistrée dans le pays d'origine, puis dans un ou plusieurs autres pays de l'Union, chacune de ces marques nationales sera considérée, dès la date à laquelle elle aura été enregistrée, comme indépendante de la marque dans le pays d'origine, pourvu qu'elle soit conforme à la législation intérieure du pays d'importation.

E.—En aucun cas le renouvellement de l'enregistrement d'une marque dans le pays d'origine n'entraînera l'obligation de renouveler l'enregistrement dans les autres pays de l'Union où la marque aura été enregistrée.

F.—Le bénéfice de la priorité reste acquis aux dépôts de marques effectués dans le délai de l'article 4, même lorsque l'enregistrement dans le pays d'origine n'intervient qu'après l'expiration de ce délai.

ARTICLE 6 *bis*.

1. Les pays de l'Union s'engagent à refuser ou à invalider, soit d'office si la législation du pays le permet, soit à la requête de l'intéressé, l'enregistrement d'une marque de fabrique ou de commerce qui constitue la reproduction, l'imitation ou la traduction, susceptibles de créer une confusion, d'une marque que l'autorité

compétente du pays de l'enregistrement estimera y être notoirement connue comme étant déjà la marque d'une personne admise à bénéficier de la présente Convention et utilisée pour des produits identiques ou similaires. Il en sera de même lorsque la partie essentielle de la marque constitue la reproduction d'une telle marque notoirement connue ou une imitation susceptible de créer une confusion avec celle-ci.

2. Un délai minimum de trois ans devra être accordé pour réclamer la radiation de ces marques. Le délai courra de la date de l'enregistrement de la marque.

3. Il ne sera pas fixé de délai pour réclamer la radiation des marques enregistrées de mauvaise foi.

ARTICLE 6 *ter*.

1. Les pays de l'Union conviennent de refuser ou d'invalider l'enregistrement et d'interdire, par des mesures appropriées, l'utilisation, à défaut d'autorisation des pouvoirs compétents, soit comme marques de fabrique ou de commerce, soit comme éléments de ces marques, des armoiries, drapeaux et autres emblèmes d'État des pays de l'Union, signes et poinçons officiels de contrôle et de garantie adoptés par eux, ainsi que toute imitation au point de vue héraldique.

2. L'interdiction des signes et poinçons officiels de contrôle et de garantie s'appliquera seulement dans les cas où les marques qui les comprendront seront destinées à être utilisées sur des marchandises du même genre ou d'un genre similaire.

3. Pour l'application de ces dispositions, les pays de l'Union conviennent de se communiquer réciproquement, par l'intermédiaire du Bureau international de Berne, la liste des emblèmes d'État, signes et poinçons officiels de contrôle et de garantie, qu'ils désirent ou désireront placer, d'une façon absolue ou dans certaines limites, sous la protection du présent article, ainsi que toutes modifications ultérieures apportées à cette liste. Chaque pays de l'Union mettra à la disposition du public, en temps utile, les listes notifiées.

4. Tout pays de l'Union pourra, dans un délai de douze mois à partir de la réception de la notification, transmettre, par l'intermédiaire du Bureau international de Berne, au pays intéressé, ses objections éventuelles.

5. Pour les emblèmes d'État notoirement connus, les mesures prévues à l'alinéa 1 s'appliqueront seulement aux marques enregistrées après le 6 novembre 1925.

6. Pour les emblèmes d'État qui ne seraient pas notoirement connus, et pour les signes et poinçons officiels, ces dispositions ne seront applicables qu'aux marques enregistrées plus de deux mois après réception de la notification prévue par l'alinéa 3.

7. En cas de mauvaise foi, les pays auront la faculté de faire radier même les marques enregistrées avant le 6 novembre 1925 et comportant des emblèmes d'État, signes et poinçons.

8. Les nationaux de chaque pays qui seraient autorisés à faire usage des emblèmes d'État, signes et poinçons de leur pays, pourront les utiliser, même s'il y avait similitude avec ceux d'un autre pays.

9. Les pays de l'Union s'engagent à interdire l'usage non autorisé, dans le commerce, des armoiries d'État des autres pays de l'Union, lorsque cet usage sera de nature à induire en erreur sur l'origine des produits.

10. Les dispositions qui précèdent ne font pas obstacle à l'exercice, par les pays, de la faculté de refuser ou d'invalider, par application du 3° de l'alinéa 1 de la lettre B de l'article 6, les marques contenant, sans autorisation, des armoiries, drapeaux, décorations et autres emblèmes d'État ou des signes et poinçons officiels adoptés par un pays de l'Union.

ARTICLE 6 *quater*.

1. Lorsque, conformément à la législation d'un pays de l'Union, la cession d'une marque n'est valable que si elle a lieu en même temps que le transfert de l'entreprise ou du fonds de commerce auquel la marque appartient, il suffira, pour que cette validité soit admise, que la partie de l'entreprise ou du fonds de commerce située dans ce pays soit transmise au cessionnaire, avec le droit exclusif d'y fabriquer ou d'y vendre les produits portant la marque cédée.

2. Cette disposition n'impose pas aux pays de l'Union l'obligation de considérer comme valable le transfert de toute marque dont l'usage par le cessionnaire serait, en fait, de nature à induire le public en erreur, notamment en ce qui concerne la provenance, la nature ou les qualités substantielles des produits auxquels la marque est appliquée.

ARTICLE 7.

La nature du produit sur lequel la marque de fabrique ou de commerce doit être apposée ne peut, dans aucun cas, faire obstacle à l'enregistrement de la marque.

ARTICLE 7 *bis*.

1. Les pays de l'Union s'engagent à admettre au dépôt et à protéger les marques collectives appartenant à des collectivités dont l'existence n'est pas contraire à la loi du pays d'origine, même si ces collectivités ne possèdent pas un établissement industriel ou commercial.

2. Chaque pays sera juge des conditions particulières sous lesquelles une marque collective sera protégée et il pourra refuser la protection si cette marque est contraire à l'intérêt public.

3. Cependant, la protection de ces marques ne pourra être refusée à aucune collectivité dont l'existence n'est pas contraire à la loi du pays d'origine, pour le motif qu'elle n'est pas établie dans le pays où la protection est requise ou qu'elle n'est pas constituée conformément à la législation de ce pays.

ARTICLE 8.

Le nom commercial sera protégé dans tous les pays de l'Union sans obligation de dépôt ou d'enregistrement, qu'il fasse ou non partie d'une marque de fabrique ou de commerce.

ARTICLE 9.

1. Tout produit portant illicitement une marque de fabrique ou de commerce, ou un nom commercial, sera saisi à l'importation dans ceux des pays de l'Union dans lesquels cette marque ou ce nom commercial ont droit à la protection légale.

2. La saisie sera également effectuée dans le pays où l'apposition illicite aura eu lieu, ou dans le pays où aura été importé le produit.

3. La saisie aura lieu à la requête soit du ministère public, soit de toute autre autorité compétente, soit d'une partie intéressée, personne physique ou morale, conformément à la législation intérieure de chaque pays.

4. Les autorités ne seront pas tenues d'effectuer la saisie en cas de transit.

5. Si la législation d'un pays n'admet pas la saisie à l'importation, la saisie sera remplacée par la prohibition d'importation ou la saisie à l'intérieur.

6. Si la législation d'un pays n'admet ni la saisie à l'importation, ni la prohibition d'importation, ni la saisie à l'intérieur, et en attendant que cette législation soit modifiée en conséquence, ces mesures seront remplacées par les actions et moyens que la loi de ce pays assurerait en pareil cas aux nationaux.

ARTICLE 10.

1. Les dispositions de l'article précédent seront applicables à tout produit portant faussement, comme indication de provenance, le nom d'une localité ou d'un pays déterminé, lorsque cette indication sera jointe à un nom commercial fictif ou emprunté dans une intention frauduleuse.

2. Sera en tout cas reconnu comme partie intéressée, que ce soit une personne physique ou morale, tout producteur, fabricant ou commerçant engagé dans la production, la fabrication ou le commerce de ce produit et établi, soit dans la localité faussement indiquée comme lieu de provenance, soit dans la région où cette localité est située, soit dans le pays faussement indiqué, soit dans le pays où la fausse indication de provenance est employée.

ARTICLE 10 *bis*.

1. Les pays de l'Union sont tenus d'assurer aux ressortissants de l'Union une protection effective contre la concurrence déloyale.

2. Constitue un acte de concurrence déloyale tout acte de concurrence contraire aux usages honnêtes en matière industrielle ou commerciale.

3. Notamment devront être interdits:

1° tous faits quelconques de nature à créer une confusion par n'importe quel moyen avec l'établissement, les produits ou l'activité industrielle ou commerciale d'un concurrent;

2° les allégations fausses, dans l'exercice du commerce, de nature à discréditer l'établissement, les produits ou l'activité industrielle ou commerciale d'un concurrent.

ARTICLE 10 *ter*.

1. Les pays de l'Union s'engagent à assurer aux ressortissants des autres pays de l'Union des recours légaux appropriés pour réprimer efficacement tous les actes visés aux articles 9, 10 et 10*bis*.

2. Ils s'engagent, en outre, à prévoir des mesures pour permettre aux syndicats et associations représentant les industriels, producteurs ou commerçants intéressés et dont l'existence n'est pas contraire aux lois de leurs pays, d'agir en justice ou auprès des autorités administratives, en vue de la répression des actes prévus par les articles 9, 10 et 10*bis*, dans la mesure où la loi du pays dans lequel la protection est réclamée le permet aux syndicats et associations de ce pays.

ARTICLE 11.

1. Les pays de l'Union accorderont, conformément à leur législation intérieure, une protection temporaire aux inventions brevetables, aux modèles d'utilité, aux dessins ou modèles industriels ainsi qu'aux marques de fabrique ou de commerce, pour les produits qui figureront aux expositions internationales officielles ou officiellement reconnues organisées sur le territoire de l'un d'eux.

2. Cette protection temporaire ne prolongera pas les délais de l'article 4. Si, plus tard, le droit de priorité est invoqué, l'Administration de chaque pays pourra faire partir le délai de la date de l'introduction du produit dans l'exposition.

3. Chaque pays pourra exiger, comme preuve de l'identité de l'objet exposé et de la date d'introduction, les pièces justificatives qu'il jugera nécessaires.

ARTICLE 12.

1. Chacun des pays de l'Union s'engage à établir un service spécial de la propriété industrielle et un dépôt central pour la communication au public des brevets d'invention, des modèles d'utilité, des dessins ou modèles industriels et des marques de fabrique ou de commerce.

2. Ce service publiera une feuille périodique officielle. Il publiera régulièrement:

(*a*) les noms des titulaires des brevets délivrés, avec une brève désignation des inventions brevetées;

(*b*) les reproductions des marques enregistrées.

ARTICLE 13.

1. L'Office international institué à Berne sous le nom de Bureau international pour la protection de la propriété industrielle est placé

sous la haute autorité du Gouvernement de la Confédération suisse, qui en règle l'organisation et en surveille le fonctionnement.

2. La langue officielle du Bureau international est la langue française.

3. Le Bureau international centralise les renseignements de toute nature relatifs à la protection de la propriété industrielle; il les réunit et les publie. Il procède aux études d'utilité commune intéressant l'Union et rédige, à l'aide des documents qui sont mis à sa disposition par les diverses Administrations, une feuille périodique, en langue française, sur les questions concernant l'objet de l'Union.

4. Les numéros de cette feuille, de même que tous les documents publiés par le Bureau international, sont répartis entre les Administrations des pays de l'Union dans la proportion du nombre des unités contributives ci-dessous mentionnées. Les exemplaires et documents supplémentaires qui seraient réclamés, soit par lesdites Administrations, soit par des sociétés ou des particuliers, seront payés à part.

5. Le Bureau international doit se tenir en tout temps à la disposition des pays de l'Union, pour leur fournir, sur les questions relatives au service international de la propriété industrielle, les renseignements spéciaux dont ils pourraient avoir besoin. Le Directeur du Bureau international fait sur sa gestion un rapport annuel qui est communiqué à tous les pays de l'Union.

6. Les dépenses ordinaires du Bureau international seront supportées en commun par les pays de l'Union. Jusqu'à nouvel ordre, elles ne pourront pas dépasser la somme de cent vingt mille francs suisses par année. Cette somme pourra être augmentée au besoin, par décision unanime d'une des Conférences prévues à l'article 14.

7. Les dépenses ordinaires ne comprennent pas les frais afférents aux travaux des Conférences de Plénipotentiaires ou administratives, ni les frais que pourront entraîner des travaux spéciaux ou des publications effectués conformément aux décisions d'une Conférence. Ces frais, dont le montant annuel ne pourra dépasser 20,000 francs suisses, seront répartis entre les pays de l'Union proportionnellement à la contribution qu'ils payent pour le fonctionnement du Bureau international, suivant les dispositions de l'alinéa 8 ci-après.

8. Pour déterminer la part contributive de chacun des pays dans cette somme totale des frais, les pays de l'Union et ceux qui adhéreront ultérieurement à l'Union sont divisés en six classes, contribuant chacune dans la proportion d'un certain nombre d'unités, savoir:

	Unités.
1re classe	25
2e classe	20
3e classe	15
4e classe	10
5e classe	5
6e classe	3

Ces coefficients sont multipliés par le nombre des pays de chaque classe, et la somme des produits ainsi obtenus fournit le nombre d'unités par lequel la dépense totale doit être divisée. Le quotient donne le montant de l'unité de dépense.

9. Chacun des pays de l'Union désignera, au moment de son accession, la classe dans laquelle il désire être rangé. Toutefois, chaque pays de l'Union pourra déclarer ultérieurement qu'il désire être rangé dans une autre classe.

10. Le Gouvernement de la Confédération suisse surveille les dépenses du Bureau international, fait les avances nécessaires et établit le compte annuel qui sera communiqué à toutes les autres Administrations.

ARTICLE 14.

1. La présente Convention sera soumise à des revisions périodiques, en vue d'y introduire les améliorations de nature à perfectionner le système de l'Union.

2. A cet effet, des Conférences auront lieu, successivement, dans l'un des pays de l'Union [*pays contractants*] entre les Délégués desdits pays.

3. L'Administration du pays où doit siéger la Conférence préparera, avec le concours du Bureau international, les travaux de cette Conférence.

4. Le Directeur du Bureau international assistera aux séances des Conférences, et prendra part aux discussions sans voix délibérative.

ARTICLE 15.

Il est entendu que les pays de l'Union se réservent respectivement le droit de prendre séparément, entre eux, des arrangements particuliers pour la protection de la propriété industrielle, en tant que ces arrangements ne contreviendraient point aux dispositions de la présente Convention.

ARTICLE 16.

1. Les pays qui n'ont point pris part à la présente Convention seront admis à y adhérer sur leur demande.

2. Cette adhésion sera notifiée par la voie diplomatique au Gouvernement de la Confédération suisse, et par celui-ci à tous les autres.

3. Elle emportera, de plein droit, accession à toutes les clauses et admission à tous les avantages stipulés par la présente Convention, et produira ses effets un mois après l'envoi de la notification faite par le Gouvernement de la Confédération suisse aux autres pays unionistes, à moins qu'une date postérieure n'ait été indiquée dans la demande d'adhésion.

ARTICLE 16 *bis*.

1. Chacun des pays de l'Union peut, en tout temps, notifier par écrit au Gouvernement de la Confédération suisse que la présente Convention est applicable à tout ou partie de ses colonies, protectorats, territoires sous mandat ou tous autres territoires soumis à son autorité, ou tous territoires sous suzeraineté, et la Convention s'appliquera à tous les territoires désignés dans la notification un

mois après l'envoi de la communication faite par le Gouvernement de la Confédération suisse aux autres pays de l'Union, à moins qu'une date postérieure n'ait été indiquée dans la notification. A défaut de cette notification, la Convention ne s'appliquera pas à ces territoires.

2. Chacun des pays de l'Union peut, en tout temps, notifier par écrit au Gouvernement de la Confédération suisse que la présente Convention cesse d'être applicable à tout ou partie des territoires qui ont fait l'objet de la notification prévue à l'alinéa qui précède, et la Convention cessera de s'appliquer dans les territoires désignés dans cette notification douze mois après réception de la notification adressée au Gouvernement de la Confédération suisse.

3. Toutes les notifications faites au Gouvernement de la Confédération suisse, conformément aux dispositions des alinéas 1 et 2 du présent article, seront communiquées par ce Gouvernement à tous les pays de l'Union.

ARTICLE 17.

L'exécution des engagements réciproques contenus dans la présente Convention est subordonnée, en tant que de besoin, à l'accomplissement des formalités et règles établies par les lois constitutionnelles de ceux des pays de l'Union qui sont tenus d'en provoquer l'application, ce qu'ils s'obligent à faire dans le plus bref délai possible.

ARTICLE 17 *bis*.

1. La Convention demeurera en vigueur pendant un temps indéterminé, jusqu'à l'expiration d'une année à partir du jour où la dénonciation en sera faite.

2. Cette dénonciation sera adressée au Gouvernement de la Confédération suisse. Elle ne produira son effet qu'à l'égard du pays au nom duquel elle aura été faite, la Convention restant exécutoire pour les autres pays de l'Union.

ARTICLE 18.

1. Le présent Acte sera ratifié et les instruments de ratification en seront déposés à Londres au plus tard le 1er juillet 1938. Il entrera en vigueur entre les pays au nom desquels il aura été ratifié un mois après cette date. Toutefois, si auparavant il était ratifié au nom de six pays au moins, il entrerait en vigueur entre ces pays un mois après que le dépôt de la sixième ratification leur aurait été notifié par le Gouvernement de la Confédération suisse, et pour les pays au nom desquels il serait ratifié ensuite, un mois après la notification de chacune de ces ratifications.

2. Les pays au nom desquels l'instrument de ratification n'aura pas été déposé dans le délai visé à l'alinéa précédent seront admis à l'adhésion aux termes de l'article 16.

3. Le présent Acte remplacera, dans les rapports entre les pays auxquels il s'applique, la Convention d'Union de Paris de 1883 et les Actes de revision subséquents.

4. En ce qui concerne les pays auxquels le présent Acte ne s'applique pas, mais auxquels s'applique la Convention d'Union de Paris revisée à La Haye en 1925, cette dernière restera en vigueur.

5. De même, en ce qui concerne les pays auxquels ne s'appliquent ni le présent Acte, ni la Convention d'Union de Paris revisée à La Haye, la Convention d'Union de Paris revisée à Washington en 1911 restera en vigueur.

ARTICLE 19.

Le présent Acte sera signé en un seul exemplaire, lequel sera déposé aux Archives du Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord. Une copie certifiée sera remise par ce dernier à chacun des Gouvernements des pays de l'Union.

Fait à Londres, en un seul exemplaire, le 2 Juin 1934.

Pour l'Allemagne:

HOESCH.
GEORG KLAUER.
WOLFGANG KÜHNAST.
HERBERT KÜHNEMANN.

Pour l'Autriche:

DR. HANS WERNER.

Pour la Belgique:

COPPIETERS DE GIBSON.
THOMAS BRAUN.

Pour les États-Unis du Brésil:

J. A. BARBOZA-CARNEIRO.

Pour Cuba:

GABRIEL SUÁREZ SOLAR.

Pour le Danemark:

N. J. EHRENREICH-HANSEN.

Pour la Ville libre de Dantzig:

Pour l'Espagne:

RAMÓN PÉREZ DE AYALA.
FERNANDO CABELLO LAPIEDRA.
JOSÉ GARCÍA MONGE.

Pour les États-Unis d'Amérique:

CONWAY P. COE.
JOHN A. DIENNER.
THOMAS EWING.

Pour la Finlande:

J. KAUTOLA.

Pour la France:

MARCEL PLAISANT.
ROGER CAMBON.
GEORGES LAINEL.
GEORGES MAILLARD.

Pour la Grande-Bretagne et l'Irlande du Nord:
F. W. LEITH-ROSS.
M. F. LINDLEY.
WILLIAM S. JARRATT.

Pour l'Australie:
B. WALLACH.

Pour l'État libre d'Irlande:

Pour la Hongrie:
SCHILLING ZOLTÁN.

Pour l'Italie:
EDUARDO PIOLA CASELLI.
LUIGI BIAMONTI.
ALFREDO JANNONI SEBASTIANINI.

Pour le Japon:
M. HOTTA.
TAKATSUGU YOSHIWARA.

Pour Liechtenstein:
W. KRAFT.

Pour le Maroc:
HALGOUËT.

Pour les États-Unis du Mexique:
G. LUDERS DE NEGRI.

Pour la Norvège:
B. G. WYLLER.

Pour les Pays-Bas:
J. ALINGH PRINS.
J. VAN HETTINGA TROMP.
A. D. KOELEMAN.
H. F. VAN WALSEM.

Pour la Pologne:
STEFAN CZAYKOWSKI.

Pour le Portugal:
JOÃO DE LEBRE E LIMA.
ARTHUR DE MELLO QUINTELLA SALDANHA.

Pour la Suède:
BIRGER LINDGREN.
ÅKE DE ZWEIGBERGK.

Pour la Syrie et le Liban:
MARCEL PLAISANT.

Pour la Suisse:
W. KRAFT.

Pour la Tchécoslovaquie:
DR. KAREL SKÁLA.
DR. OTTO PARSCH.
Pour la Tunisie:
C. BILLECOCQ.
Pour la Turquie:
A. FETHI.
Pour la Yougoslavie:
DR. JANKO CHOUMANE (ŠUMAN).

WHEREAS it is provided in Article 18 of the said convention that the instruments of ratification thereof shall be deposited in London not later than the first of July 1938 and that the convention shall come into force between the countries in whose names it shall have been ratified one month after such date;

Deposit of ratifications.
Post, p. 1784.

AND WHEREAS the ratifications of the United States of America, Denmark, Germany, the United Kingdom of Great Britain and Northern Ireland, Japan, including Chosen, Taiwan and Karafuto, and Norway were deposited in London before July 1, 1938, the said convention thus coming into force between those countries one month after such date, that is to say on August 1, 1938, in accordance with Article 18 of the said convention;

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said convention to be made public to the end that the same and every article and clause thereof may be observed and fulfilled in good faith by the United States of America and the citizens thereof.

Proclamation.

IN TESTIMONY WHEREOF, I have caused the Seal of the United States of America to be hereunto affixed.

DONE at the city of Washington this twenty-eighth day of October in the year of our Lord one thousand nine hundred and
[SEAL] thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

[Translation]

CONVENTION OF UNION OF PARIS OF MARCH 20, 1883, FOR THE PROTECTION OF INDUSTRIAL PROPERTY, REVISED AT BRUSSELS DECEMBER 14, 1900, AT WASHINGTON JUNE 2, 1911, AT THE HAGUE NOVEMBER 6, 1925, AND AT LONDON JUNE 2, 1934

Contracting powers.

The President of the German Reich; the President of the Republic of Austria; His Majesty the King of the Belgians; the President of the United States of Brazil; the President of the Republic of Cuba; His Majesty the King of Denmark; the President of the Republic of Spain; the President of the United States of America; the President of the Republic of Finland; the President of the French Republic; His Majesty the King of Great Britain and Ireland and of the British Territories Beyond the Seas, Emperor of India; His Most Serene Highness the Regent of the Kingdom of Hungary; His Majesty the King of Italy; His Majesty the Emperor of Japan; His Most Serene Highness the Prince of Liechtenstein; His Majesty the Sultan of Morocco; the President of the United Mexican States; His Majesty the King of Norway; Her Majesty the Queen of the Netherlands; the President of the Polish Republic (in the name of Poland and the Free City of Danzig); the President of the Portuguese Republic; His Majesty the King of Sweden; the Federal Council of the Swiss Confederation; the President of the Czechoslovak Republic; His Highness the Bey of Tunisia; the President of the Turkish Republic; His Majesty the King of Yugoslavia,

Having deemed it expedient to make certain modifications and additions in the International Convention of March 20, 1883, for the creation of an International Union for the Protection of Industrial Property, revised at Brussels on December 14, 1900, at Washington on June 2, 1911, and at The Hague on November 6, 1925, have appointed as their plenipotentiaries, to wit:

25 Stat. 1372.

32 Stat. 1936.

38 Stat. 1645.
47 Stat. 1789.

Plenipotentiaries.

The President of the German Reich:

His Excellency M. Leopold von Hoesch, German Ambassador in London.

Mr. Georg Klauer, President of the Patent Office.

Mr. Wolfgang Kühnast, Geh. Justizrat, Director in the Patent Office.

Mr. Herbert Kühnemann, Landgerichtsrat in the Ministry of Justice.

The President of the Republic of Austria:

Mr. le Hofrat Dr. Hans Werner, Chief Adviser in the Patent Office.

Plenipotentiaries—Continued.

His Majesty the King of the Belgians:

Mr. Daniel Coppieters de Gibson, attorney at the Court of Appeals of Brussels.

Mr. Thomas Braun, attorney at the Court of Appeals of Brussels.

The President of the United States of Brazil:

Mr. Julio Augusto Barboza-Carneiro, Commercial Attaché at the Brazilian Embassy in London.

The President of the Republic of Cuba:

Mr. le Dr. Gabriel Suárez Solar, Cuban Chargé d'Affaires in London.

His Majesty the King of Denmark:

Mr. N. J. Ehrenreich-Hansen, Director of the Administration of Industrial Property.

The President of the Republic of Spain:

His Excellency Don Ramón Pérez de Ayala, Ambassador of Spain in London.

Mr. Fernando Cabello Lapiedra, Director of the Office of Industrial Property.

Mr. José García Monge y de Vera, Assistant Chief and Secretary of the Register of Industrial Property.

The President of the United States of America:

The Honorable Conway P. Coe, Commissioner of Patents.

Mr. Thomas Ewing.

Mr. John A. Dienner.

The President of the Republic of Finland:

Mr. Juho Fredrik Kautola, Industrial Adviser, Chief of the Patent Office at the Ministry of Commerce and Industry.

The President of the French Republic:

In the name of the French Republic:

Mr. Marcel Plaisant, senator, attorney at the Court of Appeals of Paris, Assistant Delegate for France at the League of Nations, member of the Technical Committee on Industrial Property.

Mr. Roger Cambon, Minister Plenipotentiary, Adviser of the French Embassy in London.

Mr. Georges Lainel, Director of Industrial Property in the Ministry of Commerce and Industry.

Mr. Georges Maillard, attorney at the Court of Appeals of Paris, Vice President of the Technical Committee on Industrial Property.

In the name of the States of Syria and the Lebanon:

Mr. Marcel Plaisant.

Plenipotentiaries—Continued.

His Majesty the King of Great Britain, Ireland, and the British Territories Beyond the Seas, Emperor of India:

For Great Britain and Northern Ireland:

Sir Frederick William Leith-Ross, K. C. B., K. C. M. G., Chief Economic Adviser to His Majesty's Government in the United Kingdom.

Mr. Mark Frank Lindley, LL. D., Comptroller General of Patents, Designs, and Trade Marks.

Sir William Smith Jarratt.

For the Commonwealth of Australia:

Mr. Bernhard Wallach, Commissioner of Patents, Registrar of Trade Marks, Registrar of Designs, Registrar of Copyrights.

For the Irish Free State:

Mr. John W. Dulanty, High Commissioner of the Irish Free State in London.

Mr. Edward A. Cleary, Controller of Industrial and Commercial Property.

His Most Serene Highness the Regent of the Kingdom of Hungary:

Mr. Zoltán Schilling, President of the Hungarian Royal Court of Patents.

His Majesty the King of Italy:

His Excellency Mr. Eduardo Piola Caselli, senator, President of Chamber in the Court of Cassation.

His Excellency Prof. Amedeo Giannini, senator, Minister Plenipotentiary, State Adviser.

Dr. Luigi Biamonti, Director of the Legal Office of the Confederation of Industry.

Dr. Alfredo Jannoni Sebastianini, Director of the Bureau of Intellectual Property.

His Majesty the Emperor of Japan:

His Excellency Massa-aki Hotta, Envoy Extraordinary and Minister Plenipotentiary of Japan in Prague.

Mr. Takatsugu Yoshiwara, Secretary General of the Office of Patents of Invention.

His Most Serene Highness the Prince of Liechtenstein:

Mr. Walther Kraft, Director of the Federal Bureau of Intellectual Property at Bern.

His Majesty the Sultan of Morocco:

His Excellency Viscount de Poulpiquet du Halgouët, Commercial Attaché of France in London.

The President of the United Mexican States:

Mr. Gustavo Luders de Negri, Consul General of Mexico in London.

Plenipotentiaries—Continued.

His Majesty the King of Norway:

Mr. Birger Gabriel Wyller, Director General of the Office of Industrial Property.

Her Majesty the Queen of the Netherlands:

Dr. J. Alingh Prins, President of the Council for Patents of Invention, Director of the Office of Industrial Property at The Hague.

Dr. Ing. J. van Hettinga Tromp, attorney at the High Court at The Hague.

Dr. A. D. Koeleman, adviser at The Hague.

Dr. H. F. van Walsem, attorney at Eindhoven.

The President of the Polish Republic (in the name of Poland and the Free City of Danzig):

In the name of the Polish Republic:

Mr. Stefan Czaykowski, President of the Patent Office of the Polish Republic.

In the name of the Free City of Danzig:

Mr. Stefan Czaykowski.

The President of the Portuguese Republic:

Dr. João de Lebre e Lima, Portuguese Chargé d'Affaires in London.

Ing. Arthur de Mello Quintella Saldanha, Director of the Bureau of Industrial Property.

His Majesty the King of Sweden:

Dr. Carl Birger Lindgren, Section Chief at the Office of Patents and Registration.

Mr. Åke de Zweigbergk.

The Federal Council of the Swiss Confederation:

Mr. Walther Kraft, Director of the Federal Bureau of Intellectual Property.

The President of the Czechoslovak Republic:

Dr. Karel Skála, Adviser at the Ministry of Commerce.

Dr. Otto Parsch, Secretary at the Ministry of Commerce.

His Highness the Bey of Tunisia:

Mr. Charles Billecocq, Consul General of France in London.

The President of the Turkish Republic:

His Excellency Ali Fethi Bey, Turkish Ambassador in London.

His Majesty the King of Yugoslavia:

Dr. Janko Choumane, President of the National Office for the Protection of Industrial Property.

Who, having communicated their respective full powers, which were found to be in good and due form, have agreed upon the following provisions:

ARTICLE 1

Union constituted. (1) The countries to which the present convention applies constitute themselves into a Union for the Protection of Industrial Property.

Scope. (2) The scope of the protection of industrial property shall include patents, utility models, industrial designs and models, trade marks, commercial names and indications of origin, or appellations of origin, as well as the repression of unfair competition.

Terms defined. Industrial property. (3) Industrial property shall be understood in the broadest meaning and shall apply not only to industry and commerce as such, but likewise to agricultural and extractive industries and to all manufactured or natural products, for example, wines, grains, tobacco leaves, fruits, cattle, minerals, mineral waters, beers, flowers, flours.

Patents. (4) The term "patents" shall extend to the various types of industrial patents recognized by the laws of the countries of the Union, such as patents of importation, improvement patents, patents and certificates of addition, etc.

ARTICLE 2

Mutual protection of industrial property. (1) Nationals of each of the countries of the Union shall, in all other countries of the Union, as regards the protection of industrial property, enjoy the advantages that their respective laws now grant, or may hereafter grant, to their own nationals, without any prejudice

Protection against infringement of rights. to the rights specially provided for by the present convention. Consequently they shall have the same protection as the latter, and the same legal remedy against any infringement of their rights, provided they observe the conditions and formalities imposed upon nationals.

Limitation. (2) Nevertheless, no condition as to the possession of a domicile or establishment in the country where protection is claimed can be required of those who enjoy the benefits of the Union for the enjoyment of any industrial property rights.

Reservation. (3) The provisions of the legislation of each of the countries of the Union relative to judicial and administrative proceedings and to competent authority, as well as to the choice of domicile or the appointment of an authorized agent, which may be required by the laws on industrial property are expressly reserved.

ARTICLE 3

Assimilation of resident, etc., nationals of countries outside Union. Nationals of countries not forming part of the Union who are domiciled or who have real and effective industrial or commercial establishments in the territory of one of the countries of the Union shall be assimilated to the nationals of the countries of the Union.

ARTICLE 4

Right of priority. A. (1) Any person who has duly applied for a patent, the registration of a utility model, industrial design or model, or trade mark in

one of the countries of the Union, or his legal representative or assignee, shall enjoy for the purposes of registration in other countries a right of priority during the periods hereinafter stated.

Formal national filing; recognition.

(2) Any filing having the value of a formal national filing by virtue of the internal law of each country of the Union or of international treaties concluded among several countries of the Union shall be recognized as giving rise to a right of priority.

Effect.

B. Consequently, subsequent filing in one of the other countries of the Union before the expiration of these periods shall not be invalidated through any acts accomplished in the interval, as, for instance, by another filing, by publication of the invention or the working thereof, by the sale of copies of the design or model, or by use of the trade mark, and these facts cannot give rise to any right of third parties or any personal possession. The rights acquired by third parties before the day of the first application on which priority is based shall be reserved by the internal legislation of each country of the Union.

Third parties, etc.

Periods of priority.

C. (1) The above-mentioned periods of priority shall be 12 months for patents and utility models and 6 months for industrial designs and models and for trade marks.

(2) These periods shall start from the date of filing of the first application; the day of filing is not counted in this period.

(3) If the last day of the period is a legal holiday, or a day on which the Patent Office is not open to receive applications in the country where protection is claimed, the period shall be extended until the next working day.

Declaration of particulars required.

D. (1) Any person desiring to take advantage of the priority of a previous application must make a declaration giving particulars as to the date of such application and the country in which it was made. Each country will determine the latest date at which such declaration must be made.

Statement of particulars.

(2) The particulars referred to shall be stated in the publications issued by the competent authority, and in particular in the patents issued and the specifications relating thereto.

Production of certified copy of prior application.

(3) The countries of the Union may require any person making a declaration of priority to produce a copy of the application (with the specification, drawings, etc.) previously made. The copy, certified as correct by the authority receiving this application, shall not require legal authentication, and in all cases it can be filed, without fee, at any time within the period of 3 months from the filing of the application. They may also require that the declaration later be accompanied by a certificate by the proper authority showing the date of application, and also by a translation.

Further formalities unnecessary.

(4) No other formalities may be required for the declaration of priority at the time application is filed. Each of the countries of the Union shall decide upon the consequences of the omission of the formalities prescribed by this article, but such consequences shall in no case exceed the loss of the right of priority.

Further proof.

(5) Further proof in support of the application may be required later.

Registration of industrial design, etc., based on registration of utility model.

E. (1) Where an application is filed in a country for the registration of an industrial design or model by virtue of a right of priority based on the registration of a utility model, the period of priority shall be the same as that fixed for industrial designs and models.

(2) Furthermore, it is allowable to deposit in a country a utility model by virtue of rights of priority based on a patent application, and vice versa.

No application to be refused on ground of multiple priorities claim; condition.

F. No country of the Union can refuse an application for patent on the ground that it claims multiple priorities provided there is unity of invention in the sense of the law of the country.

Division where application for patent is complex.

G. If the examination shows that an application for patent is complex, the applicant can divide the application into a certain number of divisional applications preserving as the date of each the date of the initial application, and the benefit of the right of priority, if any.

Priority not to be refused because of absence of certain elements in application.

H. Priority cannot be refused on the ground that certain elements of the invention for which priority is claimed do not appear among the claims made in the application in the country of origin, provided that the application, as a whole, discloses precisely the aforesaid elements.

ARTICLE 4 *bis*

Independence of patents applied for.

(1) Patents applied for in the various countries of the Union by persons entitled to the benefits of the Union shall be independent of the patents obtained for the same invention in other countries, whether or not such countries be parties to the Union.

(2) This stipulation must receive a strict interpretation; in particular, it shall be understood to mean that patents applied for during the period of priority are independent, both as regards the grounds for refusal and revocation and as regards their normal duration.

(3) This stipulation shall apply to all patents already existing at the time when it shall come into effect.

(4) The same stipulation shall apply, in the case of the accession of new countries, to patents in existence, either on one side or the other, at the time of accession.

(5) Patents obtained with the benefit of priority shall enjoy, in the different countries of the Union, a duration equal to that which they would have enjoyed if they had been applied for or granted without the benefit of priority.

ARTICLE 4 *ter*

Inventor's name.

The inventor shall have the right to be mentioned as such in the patent.

ARTICLE 5

Introduction of patented articles.

A. (1) The introduction by the patentee into the country where the patent has been granted of objects manufactured in any of the countries of the Union shall not entail forfeiture.

Prevention of abuses.

(2) Nevertheless, each of the countries of the Union shall have the right to take the necessary legislative measures to prevent the abuses

which might result from the exercise of the exclusive rights conferred by the patent; for example, failure to use.

Revocation of patent.

(3) These measures will only provide for the revocation of the patent if the granting of compulsory licenses does not suffice to prevent these abuses.

Period allowed before issuance of compulsory license.

(4) In any case the issuance of a compulsory license cannot be demanded before the expiration of 3 years beginning with the date of the granting of the patent and this license can be issued only if the patentee does not produce acceptable excuses. No action for the cancelation or revocation of a patent can be introduced before the expiration of 2 years beginning with the issuance of the first compulsory license.

Application of provisions to utility models.

(5) The preceding provisions, subject to necessary modifications, shall be applicable to utility models.

Protection of designs and models.

B. The protection of designs and industrial models cannot be liable to cancelation either for failure to work or for the introduction of objects corresponding to those protected.

Cancelation provision.

C. (1) If in a country the use of a registered mark is compulsory, the registration can be canceled only after a reasonable period, and if the interested party cannot justify the causes of his inaction.

Use by owner of trade mark in a form differing by elements not altering its distinctive character.

(2) The use of a trade mark by the owner, in a form which differs by elements not altering the distinctive character of the mark, in the form under which it was registered in one of the countries of the Union, shall not entail invalidation of the registration, nor shall it diminish the protection accorded to the mark.

Simultaneous use by joint owners.

(3) The simultaneous use of the same mark on identical or similar products by industrial or commercial establishments considered as joint owners of the mark according to the provisions of the national law of the country where protection is sought shall neither prevent registration nor diminish in any way the protection accorded the said mark in any country of the Union, provided the said use does not result in inducing the public into error and is not contrary to public interest.

Registration, etc., marks unnecessary.

D. Articles shall not be required to bear any sign or mention of the patent, the utility model, or the registration of the trade mark or of the deposit of the industrial design or model for recognition of the right.

ARTICLE 5 *bis*

Period of grace for payment of prescribed charges.

(1) A period of grace of at least 3 months shall be granted for the payment of charges prescribed for the maintenance of industrial property rights, subject to the payment of a surcharge, if the internal legislation so provides.

Patents of invention.

(2) For patents of invention, the countries of the Union undertake, moreover, either to prolong the extended period to 6 months at least, or to provide for the restoration of the patent which has lapsed owing to the nonpayment of fees, such provisions remaining subject to the conditions prescribed by internal legislation.

ARTICLE 5 *ter*

Acts not considered infringements.

In each one of the countries of the Union, the following shall not be considered as infringing the rights of the patentee:

Temporary use of patent in body of another signatory's ship.

1°. The use on board ships of other countries of the Union of any article forming the subject matter of his patent in the body of the ship, in the machinery, tackle, rigging, and other accessories, when such ships shall enter temporarily or accidentally the waters of the country, provided that such article is used there exclusively for the needs of the vessel.

Use in construction, etc., of air or land locomotive engines; conditions.

2°. The use of any article forming the subject matter of the patent in the construction or operation of air or land locomotive engines of the other countries of the Union, or of accessories to these engines, when the latter shall enter the country temporarily or accidentally.

ARTICLE 6

Trade mark registration and protection.

A. Every trade mark duly registered in the country of origin shall be admitted for registration and protected in the form originally registered in the other countries of the Union under the reservations indicated below. These countries can demand, before proceeding to a final registration, the production of a certificate of registration in the country of origin issued by the competent authority. No legislation shall be required for this certificate.

Marks subject to refusal or cancelation.

B. (1) Nevertheless, the following marks may be refused or canceled:

1°. Those which are of such a nature as to infringe upon rights acquired by third parties in the country where protection is applied for.

2°. Those which have no distinctive character, or which consist exclusively of signs or indications which serve in trade to designate the kind, quality, quantity, destination, value, place of origin of the products, or time of production, or which have become customary in the current language, or in the bona fide and unquestioned usages of the trade in the country in which protection is sought. In arriving at a decision as to the distinctiveness of the character of a mark, all the circumstances of the case must be taken into account, and in particular the length of time that such a mark has been in use.

3°. Those which are contrary to morality or public order, especially those which are of a nature to deceive the public. It is to be understood that a mark cannot be considered as contrary to public order for the sole reason that it does not conform to some legislative requirement concerning trade marks, except in circumstances where this requirement itself concerns public order.

(2) Trade marks cannot be refused in the other countries of the Union on the sole ground that they only differ from the marks protected in the country of origin by elements not altering the distinctive character and not affecting the identity of the marks in the form under which they have been registered in the aforesaid country of origin.

Country of origin defined.

C. The following shall be deemed the country of origin:

The country of the Union where the applicant has an actual and genuine industrial or commercial establishment; and, if he has not such an establishment, the country of the Union where he has his domicile; and, if he has not a domicile in the Union, the country of his nationality in the case where he is under the jurisdiction of a country of the Union.

Independence of trade marks.

D. When a trade mark shall have been duly registered in the country of origin, then in one or more of the other countries of the Union, each one of these national marks shall be considered, from the date on which it shall have been registered, as independent of the mark in the country of origin, provided it conforms to the internal law of the country of importation.

Renewal.

E. In no case shall the renewal of the registration of a trade mark in the country of origin involve the obligation of renewal of the registration of the mark in other countries of the Union in which the mark has been registered.

Priority benefits.

F. The benefits of priority shall subsist in trade-mark applications filed in the period allowed by article 4, even when the registration in the country of origin is completed only after the expiration of such period.

ARTICLE 6 *bis*

Trade marks constituting reproduction, etc., refusal or invalidation of registration.

(1) The countries of the Union agree to refuse or to invalidate either administratively, if their legislation so permits, or at the request of an interested party, the registration of a trade mark which constitutes a reproduction, limitation, or translation, liable to create confusion with a mark considered by the competent authority of the country of registration to be well known there as being already a mark of a person entitled to the benefits of the present convention and used for identical or similar products. The same shall apply when the essential part of the mark constitutes a reproduction of a well-known mark or an imitation likely to cause confusion therewith.

Period for claiming cancelation.

(2) A period of at least 3 years must be granted in order to claim the cancelation of these marks. The period shall start from the date of registration of the mark.

Marks registered in bad faith.

(3) No period shall be established to claim the cancelation of marks registered in bad faith.

ARTICLE 6 *ter*

Coats of arms, etc., refusal of registration.

(1) The countries of the Union undertake to refuse or invalidate registration, and to prohibit by appropriate means the use, failing authorization from the competent authority, whether as a trade mark or as the components of such, of all coats of arms, flags, and other state emblems of countries of the Union, official control and guarantee signs and stamps adopted by them, and any imitation thereof from an heraldic point of view.

Official control and guarantee signs, etc.

(2) The prohibition of official control and guarantee signs and stamps shall apply only in cases where marks which comprise them are intended to be used on merchandise of the same or a similar nature.

Mutual exchange of lists.

(3) For the application of these provisions the countries of the Union agree to communicate reciprocally, through the intermediary of the International Bureau of Bern, the list of state emblems and official control and guarantee signs and stamps which they desire, or will desire, to place, wholly or with certain reservations, under the protection of the present article, as well as any subsequent modifications added to the list. Each country of the Union shall place the communicated list at the disposal of the public in due course.

Transmittal of objections; time period.

(4) Each country of the Union may, within a period of 12 months from the receipt of the notification, and through the intermediary of the International Bureau of Bern, transmit its possible objections to any other country concerned.

State emblems.

(5) For state emblems which are well known, the provisions of paragraph 1 shall be applicable only to marks registered after November 6, 1925.

(6) For state emblems which are not well known, and for official signs and stamps, these provisions shall be applicable only to marks registered more than 2 months after the receipt of the notification contemplated in paragraph 3.

In case of bad faith.

(7) In case of bad faith, the countries shall have the right to cancel even the marks registered before November 6, 1925, and embodying state emblems, signs, and stamps.

Authority to use similar marks, etc.

(8) Nationals of each country who are authorized to make use of state emblems, and signs and stamps of their country, may use them even if there be a similarity with those of another country.

Unauthorized use in trade of state coats of arms, etc.

(9) The countries of the Union undertake to prohibit the unauthorized use in trade of state coats of arms of other countries of the Union, when such use is liable to cause confusion as to the origin of the product.

(10) The preceding provisions shall not prevent the countries from exercising the right to refuse or to invalidate, by application of item 3°, paragraph (1), letter B, of article 6, marks including, without authorization, coats of arms, flags, decorations, and other state emblems or official signs and stamps adopted by a country of the Union.

ARTICLE 6 *quater*

Assignments.

(1) When in accordance with the laws of a country of the Union the assignment of a mark is valid only if it takes place at the same time as the transfer of the enterprise or business and goodwill to which the mark belongs, it will suffice, for the admission of the validity of such transfer, that the part of the enterprise or business and goodwill which is located in this country be transferred to the assignee with the exclusive right therein to manufacture or sell products under the mark which has been assigned.

(2) This provision shall not impose upon the countries of the Union the obligation of considering as valid the transfer of any mark whose use by the assignee would, in fact, be of such a nature as to deceive the public, especially as regards the place of origin, the nature, or the material qualities of the products to which the mark is applied.

ARTICLE 7

Nature of goods no obstacle to registration.

The nature of the goods on which the trade mark is to be used can in no case form an obstacle to the registration of the trade mark.

ARTICLE 7 *bis*

Collective marks belonging to associations.

(1) The countries of the Union undertake to allow the filing of and to protect collective marks belonging to associations, the existence of which is not contrary to the law of the country of origin, even if these associations do not possess an industrial or commercial establishment.

(2) Each country shall be the judge as to the particular conditions under which a collective mark shall be protected, and it can refuse protection if this mark is contrary to public interest.

(3) However, the protection of these marks cannot be refused to any association whose existence is not contrary to the law of the country of origin, on the ground that it is not established in the country where protection is sought, or that it is not organized in conformity with the law of that country.

ARTICLE 8

Protection of trade name.

A trade name shall be protected in all the countries of the Union without the obligation of filing or registration, whether or not it forms part of a trade mark.

ARTICLE 9

Goods illegally bearing trade mark or trade name, seizure.

(1) All goods illegally bearing a trade mark or trade name shall be seized at importation into those countries of the Union where this mark or name has a right to legal protection.

(2) Seizure shall likewise be effected in the country where the mark or name was illegally applied, or in the country into which the article bearing it has been imported.

(3) The seizure shall take place at the request either of the proper government department or of any other competent authority, or of any interested party, whether an actual or a legal person, in conformity with the domestic laws of each country.

(4) The authorities shall not be bound to effect the seizure in transit.

(5) If the law of a country does not permit seizure at importation, such seizure shall be replaced by prohibition to import or by seizure within such country.

(6) If the law of any country permits neither seizure at importation, nor prohibition to import, nor seizure within the country, and until such time as this law shall be accordingly modified, these measures shall be replaced by the remedies assured to nationals, in such cases, by the law of such country.

ARTICLE 10

Products bearing false indication of origin.

(1) The stipulations of the preceding article shall be applicable to every product which may falsely bear as indication of origin, the

name of a specified locality or country when such indication shall be joined to a trade name of a fictitious character or used with intent to defraud.

(2) Any producer, manufacturer, or trader engaged in the production, manufacture, or trade of such goods and established either in the locality falsely designated as the place of origin, or in the district in which the locality is situated, or in the country falsely designated, or in the country where the false indication of origin is used, shall be deemed in all cases a party concerned, whether such person be actual or legal.

ARTICLE 10 *bis*

Protection against unfair competition.

(1) The countries of the Union are bound to assure to nationals of countries of the Union an effective protection against unfair competition.

(2) Any act of competition contrary to honest practice in industrial or commercial matters constitutes an act of unfair competition.

Acts particularly forbidden.

(3) The following particularly are to be forbidden:

1°. All acts whatsoever of a nature to create confusion in any way whatsoever with the establishment, the goods, or the services of the competitor;

2°. False allegations in the conduct of trade of a nature to discredit the establishment, the goods, or the services of a competitor.

ARTICLE 10 *ter*

Legal remedies.

(1) The countries of the Union undertake to assure to the nationals of other countries of the Union appropriate legal remedies to repress effectively all acts set forth in articles 9, 10, and 10*bis*.

(2) They undertake, moreover, to provide measures to permit syndicates and associations representing the manufacturers, producers, or merchants interested, and of which the existence is not contrary to the laws of their country, to take action in justice or before the administrative authorities, with a view to the repression of the acts set forth in articles 9, 10, and 10 *bis*, so far as the law of the country in which protection is claimed permits such action to the syndicates and associations of that country.

ARTICLE 11

Temporary protection at international exhibitions.

(1) The countries of the Union shall, in conformity with their own national legislation, accord temporary protection to patentable inventions, to utility models, and to industrial designs or models, as well as to trade marks in respect of products which shall be exhibited at official, or officially recognized, international exhibitions held in the territory of one of them.

Rights of priority.

(2) This temporary protection shall not prolong the periods provided by article 4. If later the right of priority is invoked, the competent authority of each country may date the period from the date of the introduction of the product into the exhibition.

(3) Each country may require, as proof of the identity of the object exhibited and of the date of introduction, such proofs as it may consider necessary. Proof of identity.

ARTICLE 12

(1) Each one of the countries of the Union undertakes to establish a special government service for industrial property, and a central office for communication to the public of patents, utility models, industrial designs, or models and trade marks. Establishment of special government service for industrial property, etc.

(2) This service shall publish an official periodical paper. It shall publish regularly—

(*a*) The names of the owners of the patents granted with a short designation of the patented inventions;

(*b*) Reproductions of the marks which have been registered.

ARTICLE 13

(1) The international office, established at Bern under the name of International Bureau for the Protection of Industrial Property, is placed under the high authority of the Government of the Swiss Confederation, which is to regulate its organization and supervise its working. International Bureau at Bern.

(2) The official language of the International Bureau shall be French. Official language.

(3) The International Bureau shall centralize information of every kind relating to the protection of industrial property; it shall collect and publish such information. It shall make a study of all matters of common utility to the Union and shall prepare, with the help of documents supplied to it by the various administrations, a periodical paper in the French language, dealing with questions regarding the purpose of the Union. Functions.

(4) The numbers of this paper, as well as the documents published by the International Bureau, are circulated among the administrations of the countries of the Union in proportion to the number of contributing units as mentioned below. Such further copies as may be ordered, either by said administrations or by companies or private persons, shall be paid for separately. Circulation of paper, etc.

(5) The International Bureau shall, at all times, hold itself at the service of members of the Union, in order to supply them with any special information they may need on questions relating to the international system of industrial property. The Director of the International Bureau will furnish an annual report on management which shall be communicated to all the members of the Union. Availability. Annual report.

(6) The ordinary expenses of the International Bureau will be borne by the countries of the Union in common. Until further instructions, they must not exceed the sum of 120,000 Swiss francs per annum. This sum may be increased, in cases of necessity, by a unanimous decision of one of the conferences provided for by article 14. Ordinary expenses.

(7) The ordinary expenses shall not include the costs relating to the work of plenipotentiary or administrative conferences nor the costs Items not included.

brought about by special work or by publications made in conformity with the decisions of a conference. These costs, of which the annual amount cannot exceed 20,000 Swiss francs, shall be apportioned among the countries of the Union in proportion to their contribution for the working of the International Bureau in accordance with the provisions of paragraph (8) hereinafter.

Determination of quotas.

(8) To determine the part which each country should contribute to this total of expenses, the countries of the Union and those which may afterwards join the Union shall be divided into six classes, each contributing in the proportion of a certain number of units, namely:

	Units
First class	25
Second class	20
Third class	15
Fourth class	10
Fifth class	5
Sixth class	3

These coefficients shall be multiplied by the number of countries in each class, and the sum of the results thus obtained shall give the number of units by which the total expense must be divided. The quotient shall give the amount of the unit of expense.

Designation of classes.

(9) Each one of the countries of the Union will designate, at the time of its accession, the class in which it wishes to be placed. However, each country of the Union may state later that it wishes to be placed in another class.

Supervision of expenses, etc.

(10) The Government of the Swiss Confederation shall superintend the expenses of the International Bureau, advance the necessary funds, and render an annual account which shall be communicated to all the other administrations.

ARTICLE 14

Revisions authorized.

(1) The present convention shall be submitted to periodical revisions with a view to the introduction therein of amendments calculated to improve the system of the Union.

(2) For this purpose conferences shall be held successively in one of the contracting countries between the delegates of the said countries.

(3) The administration of the country in which the conference is to be held shall prepare for the work of that conference, with the assistance of the International Bureau.

Attendance of Director.

(4) The Director of the International Bureau shall be present at the meetings of the conferences, and shall take part in the discussions, but without the privilege of voting.

ARTICLE 15

Separate arrangements authorized.

It is agreed that the countries of the Union respectively reserve to themselves the right to make separately as between themselves special arrangements for the protection of industrial property insofar as such arrangements do not contravene the provisions of the present convention.

ARTICLE 16

Adherence of non-participating countries.

(1) The countries which have not taken part in the present convention shall be permitted to adhere to it upon their request.

(2) Such adherence shall be notified through diplomatic channels to the Government of the Swiss Confederation, and by the latter to all the other Governments.

(3) It shall entail, as a matter of right, accession to all the classes, as well as admission to all the advantages stipulated in the present convention, and shall take effect 1 month after the dispatch of the notification by the Government of the Swiss Confederation to the other countries of the Union, unless a subsequent date has been indicated in the request for adherence.

ARTICLE 16 *bis*

Application of provisions to colonies, etc.

(1) Each one of the countries of the Union may, at any time, notify the Government of the Swiss Confederation, in writing, that the present convention shall be applicable to all or a part of its colonies, protectorates, territories under mandate or all other territories subject to its authority, or all territories under sovereignty, and the convention shall apply to all territories specified in the notification 1 month after the sending of the communication by the Government of the Swiss Confederation to the other countries of the Union, unless a subsequent date has been indicated in the notification. In the absence of this notification, the convention shall not apply to these territories.

Denunciation.

(2) Each one of the countries of the Union may, at any time, notify the Government of the Swiss Confederation, in writing, that the present convention has ceased to be applicable to all or a part of the territories which have been made the object of the notification provided for in the preceding paragraph, and the convention shall cease to apply in the territories designated in this notification 12 months after receipt of the notification addressed to the Government of the Swiss Confederation.

Notice to signatory countries.

(3) All notifications sent to the Government of the Swiss Confederation, in conformity with the provisions of paragraphs 1 and 2 of the present article, shall be communicated by this Government to all the countries of the Union.

ARTICLE 17

Execution subject to legislation.

The execution of the reciprocal engagements contained in the present convention shall be subordinated, insofar as necessary, to the observance of the formalities and rules established by the constitutional laws of those of the countries of the Union which are bound to enforce the same, which they undertake to do with as little delay as possible.

ARTICLE 17 *bis*

Duration.

(1) The convention shall remain in force for an unlimited time, until the expiration of 1 year from the date of its denunciation.

Denunciation.

(2) This denunciation shall be addressed to the Government of the Swiss Confederation. It shall be effective only for the country in whose name it shall have been made, the convention remaining in operation as regards the other countries of the Union.

ARTICLE 18

Ratification.

(1) The present act shall be ratified and the instruments of ratification shall be deposited in London not later than the 1st of July 1938. It shall come into force, between the countries in whose names it shall have been ratified, 1 month after such date. However, if before July 1, 1938, it is ratified in the name of at least six countries, it shall come into force between those countries 1 month after the Government of the Swiss Confederation has notified them of the deposit of the sixth ratification, and for the countries in whose names it shall have been ratified thereafter, 1 month after the notification of each of these ratifications.

Date of coming into force.

Adherence provision.

(2) The countries in whose names no instruments of ratification shall have been deposited within the period of time contemplated in the preceding paragraph shall be permitted to adhere under the terms of article 16.

Former convention superseded.
25 Stat. 1372; 32 Stat. 1936; 38 Stat. 1645; 47 Stat. 1789.

(3) The present act shall replace, as regards relations between the countries to which it applies, the Convention of the Union of Paris of 1883 and the subsequent acts of revision.

Countries to which present act inapplicable.

(4) As regards the countries to which the present act does not apply, but to which the Convention of the Union of Paris, as revised at The Hague in 1925, does apply, the latter shall remain in force.

Countries to which neither present act nor Paris convention, as revised, applies.

(5) Likewise, as regards the countries to which neither the present act nor the Convention of the Union of Paris, as revised at The Hague, applies, the Convention of the Union of Paris as revised in Washington in 1911 shall remain in force.

ARTICLE 19

Deposit of original act.

The present act shall be signed in a single copy, which shall be deposited in the archives of the Government of the United Kingdom of Great Britain and Northern Ireland. A certified copy shall be forwarded by the latter to each of the governments of the countries of the Union.

Done at London in a single copy, on June 2, 1934.

Signatures.

For Germany:

HOESCH
GEORG KLAUER
WOLFGANG KÜHNAST
HERBERT KÜHNEMANN

Signatures—Contd.

For Austria:

DR. HANS WERNER

For Belgium:

COPPIETERS DE GIBSON
THOMAS BRAUN

For the United States of Brazil:

J. A. BARBOZA-CARNEIRO

For Cuba:

GABRIEL SUÁREZ SOLAR

For Denmark:

N. J. EHRENREICH-HANSEN

For the Free City of Danzig:

For Spain:

RAMÓN PÉREZ DE AYALA
FERNANDO CABELLO LAPIEDRA
JOSÉ GARCÍA MONGE

For the United States of America:

CONWAY P. COE
JOHN A. DIENNER
THOMAS EWING

For Finland:

J. KAUTOLA

For France:

MARCEL PLAISANT
ROGER CAMBON
GEORGES LAINEL
GEORGES MAILLARD

For Great Britain and Northern Ireland:

F. W. LEITH-ROSS
M. F. LINDLEY
WILLIAM S. JARRATT

For Australia:

B. WALLACH

For the Irish Free State:

For Hungary:

SCHILLING ZOLTÁN

For Italy:

EDUARDO PIOLA CASELLI
LUIGI BIAMONTI
ALFREDO JANNONI SEBASTIANINI

Signatures—Contd.

For Japan:
M. HOTTA
TAKATSUGU YOSHIWARA

For Liechtenstein:
W. KRAFT

For Morocco:
HALGOUËT

For the United Mexican States:
G. LUDERS DE NEGRI

For Norway:
B. G. WYLLER

For the Netherlands:
J. ALINGH PRINS
J. VAN HETTINGA TROMP
A. D. KOELEMAN
H. F. VAN WALSEM

For Poland:
STEFAN CZAYKOWSKI

For Portugal:
JOÃO DE LEBRE E LIMA
ARTHUR DE MELLO QUINTELLA SALDANHA

For Sweden:
BIRGER LINDGREN
ÅKE DE ZWEIGBERGK

For Syria and the Lebanon:
MARCEL PLAISANT

For Switzerland:
W. KRAFT

For Czechoslovakia:
DR. KAREL SKÁLA
DR. OTTO PARSCH

For Tunis:
C. BILLECOCQ

For Turkey:
A. FETHI

For Yugoslavia:
DR. JANKO CHOUMANE (ŠUMAN)

Modification of Annex II (6) (a) of the convention between the United States of America and other powers signed at London July 5, 1930, establishing load lines. Proposed by the Government of Australia; communicated to the Government of the United States of America by the Government of the United Kingdom October 22, 1936; ratification advised by the Senate June 7, 1937; ratified by the President June 16, 1937; ratification of the United States of America deposited at London July 12, 1937; declaration of acceptance by all parties to the convention, issued by the Foreign Office at London August 23, 1938; proclaimed December 12, 1938.

October 22, 1936
[T. S. No. 942]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

International Load Line Convention, modification.
Preamble.
47 Stat. 2228.

WHEREAS an International Convention establishing uniform principles and rules with regard to the limits to which ships on international voyages may be loaded, signed at London on July 5, 1930, was ratified on the part of the United States of America on May 1, 1931, and the instrument of ratification was deposited with the Government of the United Kingdom of Great Britain and Northern Ireland on June 10, 1931;

47 Stat. 2252.

AND WHEREAS, by the provisions of paragraph 1 of Article 20 of the said Convention, modifications of the Convention "which may be deemed useful or necessary improvements may at any time be proposed by any Contracting Government to the Government of the United Kingdom of Great Britain and Northern Ireland" which latter Government shall communicate such proposals to all the other Contracting Governments, and if any such modifications are accepted by all the Contracting Governments (including Governments which have deposited ratifications or accessions which have not yet become effective), the Convention shall be modified accordingly;

Proposal by the Commonwealth of Australia.

AND WHEREAS, after the ratification of the said Convention by the United States of America, the Government of the Commonwealth of Australia proposed a modification of Annex II to the Convention as follows:

> "After the words 'south of latitude 11° South' in paragraph (6) (a) of the section headed 'Seasonal Areas', there shall be added the words 'Mackay to be considered as being on the boundary of the 'Seasonal Tropical' and 'Summer' zones";

AND WHEREAS the said modification, having been communicated according to the provisions of the said Article 20 by the Government of the United Kingdom of Great Britain and Northern Ireland to the Government of the United States of America and to all the other Contracting Governments (including Governments which have deposited ratifications or accessions which have not yet become effective);

Ratification of modification by United States.
Acceptance by all other Contracting Governments.

AND WHEREAS the said modification has been duly ratified on the part of the United States of America and has been accepted by all the other Contracting Governments (including Governments which have deposited ratifications or accessions which have not yet become effective), as is evidenced by a declaration issued by the Foreign Office at London on August 23, 1938, a certified copy of which is hereto annexed;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said

47 Stat. 2356.

modification to be made public to the end that Annex II (6) (a), as modified, shall be observed and fulfilled with good faith by the United States of America and by the citizens thereof, the same as if the said

Text of modification.

Annex II (6) (a) had originally read as follows:

"(6) *In the South Pacific Ocean.*

"(a) An area bounded on the north by the parallel of lat. 11° S., on the west by the east coast of Australia, on the south by the parallel of lat. 20° S., and on the east by the meridian of 175° E., together with the Gulf of Carpentaria south of lat. 11° S., Mackay to be considered as being on the boundary of the 'seasonal tropical' and 'summer' zones.

"Tropical: 1st April to 30th November.
"Summer: 1st December to 31st March."

IN TESTIMONY WHEREOF, I have caused the Seal of the United States of America to be hereunto affixed.

DONE at the city of Washington this twelfth day of December in the year of our Lord one thousand nine hundred and [SEAL] thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

[FOREIGN OFFICE SEAL]

[DECLARATION]

Declaration of acceptance.
47 Stat. 2252.

Whereas by the provisions of paragraph 1 of Article 20 of the International Convention respecting Load Lines, signed in London on the 5th July, 1930, viz:—

"Modifications of this Convention which may be deemed useful or necessary improvements may at any time be proposed by any Contracting Government to the Government of the United Kingdom of Great Britain and Northern Ireland, and such proposals shall be communicated by the latter to all the other Contracting Governments, and if any such modifications are accepted by all the Contracting Governments (including Governments which have deposited ratifications or accessions which have not yet become effective) this Convention shall be modified accordingly."

Considérant que conformément à l'alinéa I de l'Article 20 de la Convention internationale sur les Lignes de Charge, signée à Londres le 5 juillet, 1930, à savoir:—

"Les modifications à la présente Convention qui pourraient être considérées comme des améliorations utiles ou nécessaires peuvent en tout temps être proposées par un Gouvernement contractant au Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord. Ces propositions doivent être communiquées par ce dernier à tous les autres Gouvernements contractants; si l'une quelconque de ces modifications est acceptée par tous les Gouvernements contractants (y compris les Gouvernements ayant déposé des ratifications ou adhésions qui ne sont pas encore devenues effectives) la présente Convention sera modifiée en conséquence."

the provisions of the Convention may be modified;

And Whereas the Government of the Commonwealth of Australia, being a Contracting Government, have proposed a modification of Annex II to the Convention the terms of which are as follows:

After the words "south of latitude 11° South" in paragraph (6) (a) of the section headed "Seasonal Areas", there shall be added the words "Mackay to be considered as being on the boundary of the 'Seasonal Tropical' and 'Summer' zones";

les dispositions de la Convention peuvent être modifiées;

Considérant que le Gouvernement du Commonwealth d'Australie, en qualité de Gouvernement contractant, a proposé une modification de l'Annexe II de la Convention dont les termes ci-après:

Après les mots "au Sud du parallèle de latitude 11° S" à l'alinéa (6) (a) de la section intitulée "Régions périodiques" seront ajoutés les mots "Mackay est considéré comme étant sur la ligne de démarcation de la 'zone tropicale périodique' et la 'zone d'été' ";

And Whereas the said modification, having been communicated, according to the provisions of the said Article 20, to all the other Contracting Governments (including Governments which have deposited ratifications or accessions which have not yet become effective), is accepted by the said Governments;

I the Undersigned, Principal Secretary of State for Foreign Affairs of His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas, Emperor of India, hereby declare that, as from this date, Annex II to the said Convention is modified accordingly.

In witness whereof I have signed the present declaration with my own hand.

Done at the Foreign Office, London, the 23rd day of August, 1938.

(Signed) HALIFAX.

Considérant que ladite modification, ayant été communiquée, conformément aux dispositions dudit Article 20, à tous les autres Gouvernements contractants (y compris les Gouvernements ayant déposé des ratifications ou adhésions qui ne sont pas encore devenues effectives), est acceptée par les dits Gouvernements;

Je, soussigné, Principal Secrétaire d'Etat pour les Affaires Etrangères de Sa Majesté le Roi de Grande-Bretagne, d'Irlande et des Territoires britanniques au delà des Mers, Empereur des Indes, déclare qu'à partir de cette date, l'Annexe II de ladite Convention est modifié en conséquence.

En foi de quoi j'ai signé la présente déclaration de ma propre main.

Fait au Foreign Office, Londres, le 23 août, 1938.

(Signé) HALIFAX.

Convention between the United States of America and Switzerland regulating military obligations of certain persons having dual nationality. Signed at Bern November 11, 1937; ratification advised by the Senate June 13, 1938; ratified by the President July 5, 1938; ratified by Switzerland November 18, 1938; ratifications exchanged at Bern December 7, 1938; proclaimed December 13, 1938.

November 11, 1937
[T. S. No. 943]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Convention with Switzerland regulating the military obligations of certain persons having dual nationality.

Preamble.

WHEREAS a convention between the United States of America and Switzerland regulating the military obligations of certain individuals possessing both American and Swiss nationality was concluded and signed by the respective Plenipotentiaries of the two countries at Bern on the eleventh day of November, one thousand nine hundred and thirty-seven, the original of which convention, being in the English and French languages, is word for word as follows:

Contracting powers.

Convention
between the United States of America and Switzerland
relative
to military obligations of certain persons
having dual nationality.

Convention
entre les Etats-Unis d'Amérique et la Suisse
relative
aux obligations militaires de certains doubles nationaux.

Purposes declared.

The President of the United States of America

and

the Swiss Federal Council,

animated by the desire of regulating the military obligations of certain individuals possessing both American and Swiss nationality, have resolved to conclude a convention to that effect and have named as their Plenipotentiaries:

Le Président des Etats-Unis d'Amérique

et

le Conseil Fédéral Suisse,

animés du désir de régler les obligations militaires de certains individus possédant à la fois la nationalité américaine et la nationalité suisse, ont résolu de conclure une convention à cet effet et ont nommé pour leurs Plénipotentiaires, savoir:

Plenipotentiaries.

The President of the United States of America:

Mr. Leland Harrison, Envoy extraordinary and Minister plenipo-

Le Président des Etats-Unis d'Amérique:

Monsieur Leland Harrison, Envoyé extraordinaire et Ministre

tentiary of the United States of America, in Berne;

The Swiss Federal Council:

Mr. Giuseppe Motta, President of the Confederation, Chief of the Federal Political Department,

who, after having exchanged their full powers, found in good and due form, have agreed upon the following provisions:

plénipotentiaire des Etats-Unis d'Amérique, à Berne;

Le Conseil Fédéral Suisse:

Monsieur Giuseppe Motta, Président de la Confédération, Chef du Département Politique Fédéral,

lesquels, après s'être communiqué leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des stipulations ci-après:

ARTICLE 1.

Persons with double nationality, temporary stay in country of parents but not of birth.

A person, born in the territory of one of the two Parties, of parents who are nationals of the other, who possesses the nationality of these two States and has his habitual residence in the State of his birth, shall not be held liable by the other State for military service or for payment of taxes in lieu thereof, even in the case of a temporary stay in the territory of the latter State. However, if this stay is protracted beyond the period of two years, it shall be presumed to be permanent, unless the person can show his intention of returning to his native land shortly after the lapse of this period.

Presumption of permanent stay.

ARTICLE PREMIER.

Une personne, née sur le territoire de l'une des deux Parties de parents nationaux de l'autre, qui possède la nationalité de ces deux Etats et a sa résidence habituelle dans l'Etat de sa naissance ne sera pas astreinte par l'autre Etat au service militaire ou, à sa place, au paiement de taxes, même en cas de séjour temporaire sur le territoire de ce dernier. Toutefois, si ce séjour dépasse le délai de deux ans, il sera présumé permanent, à moins que l'intéressé ne puisse démontrer son intention de retourner dans son pays natal peu de temps après l'échéance de ce délai.

ARTICLE 2.

Ratification.

The present convention shall be ratified.

Effective date and duration.

It shall become effective upon the exchange of the instruments of ratification and shall continue in effect for three years. At the end of this time, either of the Parties may denounce it at any time, subject to notice given six months in advance.

Signatures.

In witness whereof, the above-named Plenipotentiaries have signed this convention and have hereunto affixed their seals.

ARTICLE 2.

La présente convention sera ratifiée.

Elle entrera en vigueur dès l'échange des instruments de ratification et continuera à déployer ses effets pendant trois ans. Passé ce délai, chacune des Parties aura la faculté de la dénoncer en tout temps, moyennant avertissement donné six mois à l'avance.

En foi de quoi, les Plénipotentiaires susnommés ont signé la présente convention et y ont apposé leurs sceaux.

Done at Berne, in duplicate, in the English and French languages, the eleventh day of November nineteen hundred and thirty seven.

Fait à Berne, en double expédition, en langues anglaise et française, le onze novembre mil neuf cent trente-sept.

[SEAL] LELAND HARRISON.

[SEAL] MOTTA.

AND WHEREAS the said convention has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Bern on the seventh day of December, one thousand nine hundred and thirty-eight; Exchange of ratifications.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said convention to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof. Proclamation.

IN TESTIMONY WHEREOF, I have caused the Seal of the United States of America to be hereunto affixed.

DONE at the city of Washington this thirteenth day of December in the year of our Lord one thousand nine hundred and
[SEAL] thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:

SUMNER WELLES

Acting Secretary of State.

Protocol between the United States of America and other powers amending the International Agreement for the Regulation of Whaling, signed in London June 8, 1937. Signed at London June 24, 1938; ratification advised by the Senate March 8, 1939; ratified by the President March 16, 1939; ratification of the United States of America deposited at London March 30, 1939; proclaimed April 8, 1939. With certificate of extension and Final Act of the Conference.

June 24, 1938
[T. S. No. 944]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Regulation of whaling. Preamble. 52 Stat. 1460.

WHEREAS a Protocol amending the International Agreement for the Regulation of Whaling, signed in London on June 8, 1937, which Agreement was continued in force after June 30, 1938 in the manner prescribed in Article 21 thereof, as is evidenced by a certificate issued by the Foreign Office in London on June 29, 1938, a copy of which is hereto attached, was signed at London on June 24, 1938 by the respective Plenipotentiaries of the Government of the United States of America, the Government of the Union of South Africa, the Government of the Argentine Republic, the Government of the Commonwealth of Australia, the Government of Canada, the Government of Eire, the Government of Germany, the Government of the United Kingdom of Great Britain and Northern Ireland, the Government of New Zealand, and the Government of Norway, a true copy of which Protocol as certified by the Librarian and Keeper of the Papers at the Foreign Office in London, is word for word as follows:

Post, p. 1799.

PROTOCOL.

Contracting Governments.

THE Governments of the Union of South Africa, the United States of America, the Argentine Republic, the Commonwealth of Australia, Canada, Eire, Germany, the United Kingdom of Great Britain and Northern Ireland, New Zealand and Norway, desiring to introduce certain amendments into the International Agreement for the Regulation of Whaling, signed in London on the 8th June, 1937 (hereinafter referred to as the Principal Agreement) in accordance with the provisions of Article 21 thereof, have agreed as follows:—

52 Stat. 1464.

ARTICLE 1.

Factory ship, etc., use restricted. 52 Stat. 1461.

With reference to the provisions of Articles 5 and 7 of the Principal Agreement, it is forbidden to use a factory ship or a whale catcher attached thereto for the purpose of taking or treating humpback

Humpback whales.

whales in any waters south of 40° South Latitude during the period from the 1st October, 1938, to the 30th September, 1939.

ARTICLE 2.

Baleen whales. 52 Stat. 1461.

Notwithstanding the provisions of Article 7 of the Principal Agreement, it is forbidden to use a factory ship or a whale catcher attached thereto for the purpose of taking or treating baleen whales in the waters south of 40° South Latitude from 70° West Longitude westwards as far as 160° West Longitude for a period of two years from the 8th day of December, 1938.

ARTICLE 3.

Factory ships. Use of, for treatment elsewhere after close of open season.

(1) No factory ship which has been used for the purpose of treating baleen whales south of 40° South Latitude shall be used for that purpose elsewhere within a period of twelve months from the end of the open season prescribed in Article 7 of the Principal Agreement.

Operation within territorial waters of signatory Government restricted. Treatment as land stations.

(2) Only such factory ships as have operated during the year 1937 within the territorial waters of any signatory Government shall, after the signature of this Protocol, so operate, and any such ships so operating shall be treated as land stations and remain moored in territorial waters in one position during the season and shall operate for not more than six months in any period of twelve months, such period of six months to be continuous.

ARTICLE 4.

52 Stat. 1461.

To Article 5 of the Principal Agreement there shall be added the following:—

Killing of blue, etc., whales for local consumption as food.

"except that blue whales of not less than 65 feet, fin whales of not less than 50 feet and sperm whales of not less than 30 feet in length may be taken for delivery to land stations provided that the meat of such whales is to be used for local consumption as human or animal food."

ARTICLE 5.

52 Stat. 1461.

To Article 7 of the Principal Agreement there shall be added the following:—

Treatment of whales after end of open season.

"Notwithstanding the above prohibition of treatment during a close season, the treatment of whales which have been taken during the open season may be completed after the end of the open season."

ARTICLE 6.

Textual correction. 52 Stat. 1461.

In Article 8 of the Principal Agreement the word "baleen" shall be inserted after the word "treating."

ARTICLE 7.

52 Stat. 1461. Substituted areas.

For the areas specified in (*a*), (*b*), (*c*) and (*d*) of Article 9 of the Principal Agreement there shall be substituted the following areas, viz.:—

(*a*) in the waters north of 66° North Latitude; except that from 150° East Longitude eastwards as far as 140° West Longitude the taking or killing of whales by such ship or catcher shall be permitted between 66° North Latitude and 72° North Latitude;

(*b*) in the Atlantic Ocean and its dependent waters north of 40° South Latitude;

(*c*) in the Pacific Ocean and its dependent waters east of 150° West Longitude between 40° South Latitude and 35° North Latitude;

(*d*) in the Pacific Ocean and its dependent waters west of 150° West Longitude between 40° South Latitude and 20° North Latitude;

(*e*) in the Indian Ocean and its dependent waters north of 40° South Latitude.

ARTICLE 8.

52 Stat. 1462. Taking of whales for delivery to factory ship.

For Article 12 of the Principal Agreement there shall be substituted the following, viz.: The taking of whales for delivery to a factory ship shall be so regulated or restricted by the master or person in charge of the factory ship that no whale carcase shall remain in the sea for a longer period than 33 hours from the time of killing to the time when it is taken up on to the deck of the factory ship for treatment.

ARTICLE 9.

Provisional entry into force.

The present Protocol shall come into force provisionally on the first day of July, 1938, to the extent to which the signatory Governments are respectively able to enforce it.

ARTICLE 10.

Ratification, etc.

(i) The present Protocol shall be ratified and the instruments of ratification shall be deposited with the Government of the United Kingdom of Great Britain and Northern Ireland as soon as possible.

Definitive entry into force.

(ii) It shall come into force definitively upon the deposit of the instruments of ratification by the Governments of the United Kingdom, Germany and Norway.

Other Governments parties to Principal Agreement.

(iii) For any other Government which is a party to the Principal Agreement, the present Protocol shall come into force on the date of the deposit of its instrument of ratification or notification of accession.

(iv) The Government of the United Kingdom will inform the other Governments of the date on which the Protocol comes into force and the date of any ratification or accession received subsequently.

ARTICLE 11.

Accessions.

(i) The present Protocol shall be open to accession by any Government which has not signed it and which accedes to the Principal Agreement before the definitive entry into force of the Protocol.

(ii) Accession shall be effected by means of a notification in writing addressed to the Government of the United Kingdom and shall take effect immediately after the date of its receipt.

(iii) The Government of the United Kingdom will inform all the Governments which have signed or acceded to the present Protocol of all accessions received and the date of their receipt.

ARTICLE 12.

Ratifications or accessions, relation to Principal Agreement.

Any ratification of or accession to the Principal Agreement which may be deposited or notified after the date of definitive coming into force of the present Protocol shall be deemed to relate to the Principal Agreement as amended by the present Protocol.

Signatures.

In witness whereof the undersigned, duly authorised thereto, have signed the present Protocol.

Done in London the twenty-fourth day of June, 1938, in a single copy, which shall be deposited in the archives of the Government of the United Kingdom of Great Britain and Northern Ireland, by whom certified copies shall be communicated to all the signatory Governments.

For the Government of the Union of South Africa:

C. T. TE WATER.
F. J. DU TOIT.

For the Government of the United States of America:

HERSCHEL V. JOHNSON.
REMINGTON KELLOGG.
WILFRID N. DERBY.

For the Government of the Argentine Republic:

MANUEL E. MALBRAN.
M. FINCATI.

For the Government of the Commonwealth of Australia:

ROBERT G. MENZIES.

For the Government of Canada:

VINCENT MASSEY.

For the Government of Eire:

SEAN O'FAOLAIN O'DULCHAONTIGH.
J. D. RUSH.

For the Government of Germany:

HELMUTH WOHLTAT.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

HENRY G. MAURICE.
GEO. HOGARTH.

For the Government of New Zealand:

W. J. JORDAN.

For the Government of Norway:

BIRGER BERGERSEN.

Deposit of ratifications.

AND WHEREAS the Governments of the United Kingdom of Great Britain and Northern Ireland, Germany, and Norway, having deposited their instruments of ratification of the said Protocol with the Government of the United Kingdom, the last on December 30, 1938, the said Protocol came into force definitively on December 30, 1938, in accordance with Section (ii) of Article 10 thereof;

Ante, p. 1796.

AND WHEREAS it is provided by Section (iii) of the said Article 10 that for any other Government which is a party to the principal Agreement of June 8, 1937, the Protocol shall come into force on the date of the deposit of that Government's instrument of ratification or notification of accession;

52 Stat. 1460.

AND WHEREAS the said Protocol has been duly ratified by the Government of the United States of America and its instrument of ratification was deposited with the Government of the United Kingdom of Great Britain and Northern Ireland on March 30, 1939;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Protocol signed on June 24, 1938, amending the International Agreement for the Regulation of Whaling signed on June 8, 1937, to be made public to the end that the same and every article and clause thereof, and the Agreement of June 8, 1937 as amended thereby, may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

52 Stat. 1460.

IN TESTIMONY WHEREOF, I have caused the Seal of the United States of America to be hereunto affixed.

DONE at the city of Washington this eighth day of April in the year of our Lord one thousand nine hundred and thirty-nine and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

[SEAL OF BRITISH FOREIGN OFFICE]

[CERTIFICATE OF EXTENSION OF AGREEMENT FOR THE REGULATION OF WHALING SIGNED JUNE 8, 1937]

Whereas the International Agreement for the Regulation of Whaling, signed in London on the 8th June, 1937 has been ratified by the Governments of the United States of America, Germany, the United Kingdom of Great Britain and Northern Ireland, Eire, New Zealand and Norway, and came into force in accordance with the provisions of Article 19 on the 7th day of May, 1938; and

Whereas the Governments of the United States of Mexico and Canada have acceded, with effect from the 7th May, 1938 and the 14th June, 1938, respectively, to the said Agreement in accordance with Article 22 thereof; and

Whereas in consequence the Governments of the United States of America, Germany, the United Kingdom of Great Britain and Northern Ireland, Eire, New Zealand, Norway, the United States of Mexico and Canada are contracting Governments; and

Whereas, according to the provisions of Article 21, the said Agreement remains in force until the 30th June, 1938 and thereafter if, before that date, a majority of the contracting Governments, which shall include the Governments of the United Kingdom, Germany and Norway shall have agreed to extend its duration:

The Undersigned, Principal Secretary of State for Foreign Affairs of His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas, Emperor of India, hereby certifies that, the Governments of the United States of America, Canada, Germany, the United Kingdom of Great Britain and Northern Ireland, Eire, the United States of Mexico, New Zealand and Norway have agreed to extend the duration of the said Agreement, and that the Agreement will accordingly, under the provisions of Article 21, continue in force after the 30th June, 1938.

Witness my hand this 29th day of June, 1938.

Given at the Foreign Office, London.

HALIFAX.

INTERNATIONAL WHALING CONFERENCE, LONDON—JUNE 1938.

FINAL ACT OF THE CONFERENCE.

1. IN accordance with the Recommendation contained in paragraph 11 of the Final Act, signed in London on the 8th June, 1937, a further Conference met in London on the 14th June, 1938, and subsequent days to consider modifications or extensions of the existing Agreement, hereinafter referred to as the Principal Agreement.

2. The following Governments sent Delegates to the Conference: Union of South Africa, United States of America, Argentina, Australia, Canada, Denmark, Eire, France, Germany, United Kingdom of Great Britain and Northern Ireland, Japan, New Zealand and Norway. An observer also attended on behalf of the Portuguese Government, and the interests of Newfoundland were watched by the United Kingdom Delegation.

3. The Principal Agreement has been ratified by the Governments of Eire, Germany, Norway, United Kingdom of Great Britain and Northern Ireland and United States of America, whilst Canada and Mexico have since acceded to it. With regard to the remaining signatory Governments, New Zealand has actually ratified the Principal Agreement.

The Argentine Republic is enforcing the Principal Agreement by Executive Decree, and formal ratification is only a matter of time. The Conference understands that ratification of the Principal Agreement by the Governments of the Commonwealth of Australia and of the Union of South Africa has been delayed only by constitutional difficulties. The Conference is confident that these Governments will take steps at the earliest possible moment to remove these difficulties and to ratify. The Government of Denmark has notified its intention of acceding to the Principal Agreement and the Protocol as soon as the necessary powers to enforce their provisions have been obtained by legislation. The Government of France is prepared to accede to the Principal Agreement subject to certain reservations affecting land stations, which are dealt with later in this Act. Towards the end of the proceedings of the Conference the Japanese Delegation informed the Conference that their Government was prepared to take the necessary legislative and other measures to enable them to accede to the Principal Agreement and the Protocol after an interval of a year subject to a reservation in respect of the first paragraph of Article 3 of the Protocol. The Japanese Government is also prepared to observe the principles of the present Agreement as nearly as possible in the meantime. There is no information at present available as to the attitude of Portugal and the Government of Newfoundland has reserved its decision.

4. The necessary majority required by Article 21 of the Principal Agreement for the extension of its duration after the 30th June, 1938, has been secured.

5. The Conference took note of the fact that, according to the statistics of the catch of the last Antarctic season, the opinion expressed in paragraph 2 of the Final Act of the Conference of 1937, that the Principal Agreement was likely to go far in maintaining the stock of whales, had not been justified by the event, inasmuch as the actual number of whales killed (approximately 44,000) and the number of barrels of oil produced (approximately 3,250,000) were, respectively, some 10,000 and 600,000 in excess of the corresponding figures for the previous season.

6. The Conference had also before it a Resolution of the Whaling Committee of the International Council for the Exploration of the Sea, which met in Copenhagen on the 23rd May, 1938, in the following terms:—

> "The Committee, viewing with alarm the evident decline of the stock of Blue Whales, is of opinion that nothing less than a limitation of the total amount of whale oil which may be taken in any whaling season can be effective in preserving the stock of Blue Whales from being reduced to the level at which it can no longer be the object of economic exploitation."

This resolution was adopted by the Council at its concluding Meeting on the 28th May, 1938, with a request that it should be brought to the notice of the Members of the present Conference.

7. In the light of the facts set forth in paragraph 5 above, and the terms of the above Resolution of the Whaling Committee of the International Council for the Exploration of the Sea, the Conference considered the following measures of general application which might be expected to limit the destruction of whales:—

(*a*) a further reduction of the open season;
(*b*) a limitation of the number of catchers which might be used in connection with each expedition;
(*c*) an overhead limitation of output during the Antarctic whaling season, by which is meant that a limit of output should be fixed, after which all whaling should cease, though the limit might be reached before the end of the open season;
(*d*) the fixing of a maximum oil production which no expedition should exceed in any one Antarctic season;
(*e*) special measures of protection for humpback whales;
(*f*) the establishment of a sanctuary in waters south of 40° South Latitude;
(*g*) the closure of additional areas against pelagic whaling.

8. With regard to method (*a*) in the foregoing paragraph, the Conference agreed, with the exception of the Japanese Delegation, who reserved their position for the season 1938–39, that the open season provided for in Article 7 of the Principal Agreement, that is to say, from the 8th day of December to the 7th day of March following, should be maintained. It was felt that few, if any, expeditions would be able to engage profitably in whaling if the open season in the Antarctic were further curtailed; and that a further curtailment of the

open season would increase the temptation to evade the provisions of Articles 11 and 12 of the Principal Agreement, which are designed to secure that the fullest possible use shall be made of all whales taken.

9. With regard to method (*b*), a proposal was put forward that the number of whale catchers attached to any expedition should be limited to seven, but the Conference was unable to reach agreement either upon this proposal or upon any limitation in the number of whale catchers.

10. Although method (*c*) was advocated by the Whaling Committee of the International Council for the Exploration of the Sea as the most effective restriction of undue exploitation of the whale stock, the Conference did not feel able at the present time to recommend its adoption.

11. The Conference could not agree on the application of method (*d*). In particular, objection was taken to this method on the ground that its incidence would be unfair, in that it would limit the operations of the most efficient factory ships and have little, if any, effect upon the operations of the smaller and less efficient factory ships. The question whether different maxima might be fixed for different expeditions according to their capacity was raised, but it was clear that agreement would not be reached on this basis.

12. Although the Conference was unable to agree to the immediate adoption of methods (*b*), (*c*) or (*d*), there was a strong feeling that these were matters calling for further expert examination by all the Governments concerned, with a view to their consideration at a subsequent Conference.

13. With regard to method (*e*), attention was drawn to a Report recently issued by the Discovery Committee concerning the condition of the stock of humpback whales and to other evidence pointing to a serious decline of that stock, and the Conference appointed a Committee to study this question. The Committee reported that there was ample biological evidence to show that the humpback stock was in very serious danger in all sectors of the southern hemisphere, and recommended that there should be no hunting of this species of whale for at least a year in any waters, or at least in the southern hemisphere and North Atlantic and dependent waters. It proved impossible to obtain the general agreement of the Conference to this proposal, chiefly because some land stations depend mainly upon humpbacks for their output of oil, and it was contended that the total prohibition, even for one year, of the hunting of humpbacks would have an effect on these land stations disproportionate to that which it would have on pelagic expeditions. The Conference, therefore, while admitting the desirability of a total prohibition, agreed that, in the first instance, the hunting of humpbacks by means of pelagic expeditions should be prohibited in the waters south of 40° South Latitude. A provision to this effect has consequently been embodied in the Protocol (Article 1). It is hoped that this measure of protection, coupled with the immunity which all baleen whales would enjoy in the greater part of the waters north of 40° South

Latitude, should have useful results, and the Conference strongly recommends the Governments represented thereat and other Governments concerned to study this question further with a view to give complete protection to humpback whales for a suitable period after the 30th September, 1939.

14. With regard to method (*f*), the Conference agreed that the sector of the waters south of 40° South Latitude which lies between 70° West Longitude and 160° West Longitude should be a sanctuary for whales for at least two years, and provision has been made accordingly in the Protocol (Article 2). In this sector commercial whaling has not hitherto been prosecuted, but the evidence acquired by the Discovery Committee shows that it is frequented by baleen whales, and the Conference agreed that it was highly desirable that the immunity which whales in this area had hitherto enjoyed should be maintained. Little information is available as to the extent to which whales from this area travel into the adjoining areas, or *vice versa*, but there is reason to think that such movement does, to some extent, take place, and that therefore the protection provided in this area may have useful results.

15. With regard to method (*g*), certain doubts having arisen already as to the limits of the Greenland Sea referred to in Article 9 of the Principal Agreement and as to the extent to which the Arctic Ocean is included within the area protected by that Article, it was suggested that the whole of the waters North of 66° North Latitude should be brought under protection, and that to the Atlantic and Indian Oceans and to the closed areas of the Pacific Ocean should be added their respective dependent waters. The Japanese Delegation, however, asked for a concession permitting whaling in the Arctic Ocean north of the Pacific Ocean, between 66° North Latitude and 72° North Latitude. In view of the satisfactory declaration as to the position of the Japanese Government referred to in paragraph 3, the Conference agreed to exclude these waters from the restriction. Provision to meet these points has accordingly been made in the Protocol (Article 7).

16. In the fifth paragraph of the Final Act of the Conference of last year attention was drawn to the risk that the restrictions imposed on pelagic whaling might lead to a development of whaling from land stations, and the Governments were accordingly advised to place themselves in a position to check or regulate such development should it occur. Since the Conference of last year an unforeseen development has occurred owing to the assumption in certain quarters that, in spite of the provisions of Article 9 of the Principal Agreement, it was legitimate to use a factory ship as a temporary "land station" when it remained within the territorial waters of a State. In the opinion of the Conference as a whole (United States of America Delegation dissenting), the wording of Article 9 of the Principal Agreement prohibits the use of a factory ship for treating whales in the whole of the areas specified, without exception. Briefly, the majority view of the Conference is that a factory ship does not lose its character of

being a ship until at least it loses its power of independent movement, and that a factory ship moored in territorial waters is no less a ship than any other ship which drops its anchor or is moored in a port. Although the Conference has no doubt of the correctness of this interpretation of Article 9, it has been thought desirable, in view of the events which have occurred, to embody in the Protocol an Article (Article 3) which, while placing beyond doubt the fact that it is not permissible to use a factory ship as a "land station," nevertheless makes a concession in respect of existing enterprises.

17. The French Delegation declared that the French Government was ready to accede to the present Agreement subject to the following reservations:—

> First, that the term "land station" employed in the Principal Agreement means a factory on land or a factory placed near the coast on a construction fixed or anchored at the same spot during the whole of the hunting season, and one which cannot be subsequently employed as a factory ship fishing in the deep sea.
>
> Secondly, should any regulations be introduced regulating the number of land stations as thus defined, France reserves the right to establish or to maintain three of such stations in her possessions in the Southern hemisphere.

In view of the provisions of Article 3 of the Protocol, coupled with the statement in paragraph 16 of this Final Act, the first reservation of the French Government appears to be satisfied. Furthermore, there is no provision in the Protocol regulating the number of land stations. The way, therefore, is clear for the accession of the Government of the French Republic.

18. It was represented to the Conference by the Danish Delegation that in the Faroe Islands whale hunting was prosecuted mainly to provide food in the form of whale meat for the population of the Islands, and that hitherto whaling had been conducted from two land stations in the Faroe Islands without regard to size limits. They intimated that it would be necessary for them, in order to accede to the Principal Agreement, which Denmark was otherwise ready to accept, to make a reservation in respect of size limits so far as they affected these stations. To meet this particular case and other cases of a similar character, the Conference agreed to attach a proviso to Article 5 of the Principal Agreement. The Protocol (Article 4) provides that the size limit for blue, fin and sperm whales applicable to whales taken by catchers working from land stations may be reduced by 5 feet in each instance provided that the meat of such whales is to be used for local consumption. It is understood that this provision is to be limited in its application to stations which are genuinely intended to supply the local needs of the country in which the station is situated.

19. It was agreed that Article 7 of the Principal Agreement should be amended so as to allow of the treatment of whales after the end of the open season provided that they were killed before midnight on the 7th March. Provision has been made accordingly in the Protocol (Article 5).

20. The Conference considered a statement by the Japanese Delegation with regard to the effect of Article 8 of the Principal Agreement upon land stations in Japan, some of which actually operate for more than six months in any one year, a considerable portion of the catch consisting of sperm whales. In order to meet so far as possible the case of such land stations, the Conference agreed to confine the application of Article 8 to baleen whales, and an amendment to this effect has been included in the Protocol (Article 6).

21. The Conference having considered reports to the effect that some difficulty has been experienced in the application of Article 12 of the Principal Agreement, the purpose of which is to limit the period between the killing and the treatment of a whale, it was agreed to remove the uncertainty as to the exact interpretation of the Article by redrafting it on different lines with the same purpose in view. Provision has been made accordingly in the Protocol (Article 8).

22. The Conference learned with concern that during the Antarctic whaling season of 1936–37, and the summer of 1937, no less than 15 right whales had been killed. They were informed that some of these whales had been measured, and among them four fœtuses were found, the lengths of which were approximately 20 feet, 19 feet, 17 feet and 1 foot respectively. Some of these whales were taken by nationals of Governments which were signatories to the Principal Agreement. The Conference desires to draw the attention of the Governments concerned to these breaches of the Geneva Convention and the Principal Agreement. From the commercial point of view, little advantage can accrue to any expedition by the taking of the few right whales that still exist, and, in the opinion of the Conference, it is deplorable not only that right whales should be killed in spite of the provisions of the Principal Agreement, but that, in particular, as the statistics prove, breeding right whales should have been killed. The Conference, therefore, expresses the hope that, with a view to the preservation of the remainder of these most interesting mammals, the Governments concerned should sternly enforce the provisions of Article 4 of the Principal Agreement.

23. The Conference took note of a statement by Dr. Mackintosh of the proposals of the Discovery Committee for enlisting the support of whaling enterprises in the continuation and development of whale marking as carried out by the Committee. The Conference also heard a statement from the German Delegation as to the steps which the German Government proposes to take for the marking of whales. The Conference expressed the hope that the Governments and the whaling enterprises concerned will do their best to encourage the development of whale marking, which, in the view of the Conference, is likely to make an important contribution to the knowledge of the movement of whales, which has a very close bearing upon the problem of conservation of whales.

24. With reference to paragraph 9 of the Final Act of the Conference of 1937, it was reported that the Governments of Germany and

Norway had acquired the necessary powers to deal with transfers of ships registered in their territories, and that the Government of the United States of America already possessed those powers. The Conference expressed the hope that other countries would take steps to acquire similar powers at an early date.

25. In conclusion, the Conference suggested that the question of holding a future Conference should be left to the consideration of the Governments concerned, in the light of developments.

Signatures.

Done in London the 24th day of June, 1938, in a single copy, which shall be deposited in the archives of the Government of the United Kingdom of Great Britain and Northern Ireland, by whom certified copies shall be communicated to all the signatory Governments.

For the Government of the Union of South Africa:

C. T. TE WATER
F. J. DU TOIT.

For the Government of the United States of America.

HERSCHEL V. JOHNSON.
REMINGTON KELLOGG.
WILFRID N. DERBY.

For the Government of the Argentine Republic:

MANUEL E. MALBRÁN.
M. FINCATI.

For the Government of the Commonwealth of Australia:

ROBERT G. MENZIES.

For the Government of Canada:

VINCENT MASSEY.

For the Government of Denmark:

P. F. ERICSEN.

For the Government of Eire:

SEAN O'FAOLAIN O'DULCHAONTIGH.
J. D. RUSH.

For the Government of Germany:

HELMUTH WOHLTAT.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

HENRY G. MAURICE.
GEO. HOGARTH.

For the Government of Japan:

A. KODAKI.

For the Government of New Zealand:

W. J. JORDAN.

For the Government of Norway:

BIRGER BERGERSEN.

General treaty of friendship and cooperation between the United States of America and Panama. Signed at Washington March 2, 1936; ratification advised by the Senate July 25, 1939; ratified by the President of the United States July 26, 1939; ratified by Panama July 17, 1939; ratifications exchanged at Washington July 27, 1939; proclaimed July 27, 1939. And exchanges of notes.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

March 2, 1936
[T. S. No. 945]

A PROCLAMATION

Treaty of friendship and cooperation with Panama.
Preamble.

WHEREAS a Treaty between the United States of America and the Republic of Panama to strengthen further the bonds of friendship and cooperation between the two countries and to regulate on a stable and mutually satisfactory basis certain questions which have arisen as a result of the construction of the interoceanic canal across the Isthmus of Panama was concluded and signed by their respective Plenipotentiaries at Washington on the second day of March, one thousand nine hundred and thirty-six, the original of which Treaty, being in the English and Spanish languages, is word for word as follows:

Objects.

The United States of America and the Republic of Panama, animated by the desire to strengthen further the bonds of friendship and cooperation between the two countries and to regulate on a stable and mutually satisfactory basis certain questions which have arisen as a result of the construction of the interoceanic canal across the Isthmus of Panama, have decided to conclude a treaty, and have designated for this purpose as their Plenipotentiaries:

Los Estados Unidos de América y la República de Panamá, animados por el deseo de fortalecer más los lazos de amistad y de cooperación entre los dos países y de regular sobre una base firme y mutuamente satisfactoria algunas cuestiones que han surgido como resultado de la construcción del Canal interoceánico a través del Istmo de Panamá, han resuelto celebrar un tratado y en tal virtud han designado como sus Plenipotenciarios:

Plenipotentiaries.

The President of the United States of America:

Mr. Cordell Hull, Secretary of State of the United States of America, and Mr. Sumner Welles, Assistant Secretary of State of the United States of America; and

El Presidente de los Estados Unidos de América:

Al Señor Cordell Hull, Secretario de Estado de los Estados Unidos de América y al señor Sumner Welles, Subsecretario de Estado de los Estados Unidos de América; y

The President of the Republic of Panama:

The Honorable Doctor Ricardo J. Alfaro, Envoy Extraordinary

El Presidente de la República de Panamá:

A los Excelentísimos Señores Doctor Ricardo J. Alfaro, Enviado

and Minister Plenipotentiary of Panama to the United States of America, and The Honorable Doctor Narciso Garay, Envoy Extraordinary and Minister Plenipotentiary of Panama on special mission;

Who, having communicated their respective full powers to each other, which have been found to be in good and due form, have agreed upon the following:

Extraordinario y Ministro Plenipotenciario de Panamá en los Estados Unidos, y Doctor Narciso Garay, Enviado Extraordinario y Ministro Plenipotenciario de Panamá en mision especial;

Quienes, habiéndose comunicado sus respectivos Plenos Poderes, los que han sido hallados en buena y debida forma, han convenido en lo siguiente:

ARTICLE I

ARTICULO I

Provision superseded. 33 Stat. 2234.

Article I of the Convention of November 18, 1903, is hereby superseded.

El Artículo I de la Convención de 18 de Noviembre de 1903 queda subrogado así:

Mutual peace and friendship.

There shall be a perfect, firm and inviolable peace and sincere friendship between the United States of America and the Republic of Panama and between their citizens.

Habrá perfecta, firme e inviolable paz y sincera amistad entre los Estados Unidos de América y la República de Panamá y entre sus ciudadanos.

Use, occupation, and control of Canal Zone, etc., by U. S. A.

In view of the official and formal opening of the Panama Canal on July 12, 1920, the United States of America and the Republic of Panama declare that the provisions of the Convention of November 18, 1903, contemplate the use, occupation and control by the United States of America of the Canal Zone and of the additional lands and waters under the jurisdiction of the United States of America for the purposes of the efficient maintenance, operation, sanitation and protection of the Canal and of its auxiliary works.

En vista de la apertura formal y oficial del Canal de Panamá el 12 de Julio de 1920, los Estados Unidos de América y la República de Panamá declaran que las estipulaciones de la Convención de 18 de Noviembre de 1903 tienen en mira el uso, ocupación y control por los Estados Unidos de América de la Zona del Canal y de las tierras y aguas adicionales bajo la jurisdicción de los Estados Unidos de América, para los fines del eficiente mantenimiento, funcionamiento, saneamiento y protección del Canal y de sus obras auxiliares.

Maintenance of Panama Canal.

The United States of America will continue the maintenance of the Panama Canal for the encouragement and use of interoceanic commerce, and the two Governments declare their willingness to cooperate, as far as it is feasible for them to do so, for the purpose

Los Estados Unidos de América continuarán manteniendo el Canal de Panamá para fomento y uso del comercio interoceánico y los dos Gobiernos declaran su voluntad de cooperar en cuanto les sea factible al propósito de asegurar el goce pleno y perpetuo de los

of insuring the full and perpetual enjoyment of the benefits of all kinds which the Canal should afford the two nations that made possible its construction as well as all nations interested in world trade.

ARTICLE II

The United States of America declares that the Republic of Panama has loyally and satisfactorily complied with the obligations which it entered into under Article II of the Convention of November 18, 1903, by which it granted in perpetuity to the United States the use, occupation and control of the zone of land and land under water as described in the said Article, of the islands within the limits of said zone, of the group of small islands in the Bay of Panama, named Perico, Naos, Culebra and Flamenco, and of any other lands and waters outside of said zone necessary and convenient for the construction, maintenance, operation, sanitation and protection of the Panama Canal or of any auxiliary canals or other works, and in recognition thereof the United States of America hereby renounces the grant made to it in perpetuity by the Republic of Panama of the use, occupation and control of lands and waters, in addition to those now under the jurisdiction of the United States of America outside of the zone as described in Article II of the aforesaid Convention, which may be necessary and convenient for the construction, maintenance, operation, sanitation and protection of the Panama Canal or of any auxiliary canals or other works necessary and convenient for the construction, main-

beneficios de todo orden que el Canal debe proporcionar a las dos naciones que hicieron posible su construcción, así como también a todas las naciones interesadas en el comercio universal.

ARTICULO II

Renunciation of grant made in perpetuity of certain lands and waters outside of zone.

Los Estados Unidos de América declaran que la República de Panamá ha cumplido leal y satisfactoriamente las obligaciones que asumió por el Artículo II de la Convención de 18 de Noviembre de 1903, por el cual concedió a perpetuidad a los Estados Unidos de América el uso, ocupación y control de la zona de tierra y de tierra cubierta por agua que se describe en dicho artículo, de las islas situadas dentro de los límites de la mencionada zona, del grupo de pequeñas islas en la bahía de Panamá nombradas Perico, Naos, Culebra y Flamenco, y de cualesquiera otras tierras y aguas fuera de la zona citada necesarias y convenientes para la construcción, mantenimiento, funcionamiento, saneamiento y protección del Canal de Panamá o de cualesquiera canales auxiliares u otras obras, y en reconocimiento de ello los Estados Unidos de América renuncian por el presente artículo a la concesión que le hizo a perpetuidad la República de Panamá, del uso, ocupación y control de tierras y aguas, además de las que ahora están bajo la jurisdicción de los Estados Unidos de América fuera de la zona descrita en el Artículo II de la mencionada Convención, que fueran necesarias y convenientes para la construcción, mantenimiento, funcionamiento, saneamiento y protección del Canal de Panamá o de cualesquiera canales

33 Stat. 2234.

tenance, operation, sanitation and protection of the said enterprise.

Operation of Canal, preservation of neutrality, etc.

While both Governments agree that the requirement of further lands and waters for the enlargement of the existing facilities of the Canal appears to be improbable, they nevertheless recognize, subject to the provisions of Articles I and X of this Treaty, their joint obligation to insure the effective and continuous operation of the Canal and the preservation of its neutrality, and consequently, if, in the event of some now unforeseen contingency, the utilization of lands or waters additional to those already employed should be in fact necessary for the maintenance, sanitation or efficient operation of the Canal, or for its effective protection, the Governments of the United States of America and the Republic of Panama will agree upon such measures as it may be necessary to take in order to insure the maintenance, sanitation, efficient operation and effective protection of the Canal, in which the two countries are jointly and vitally interested.

ARTICLE III

Commercial agreement.

In order to enable the Republic of Panama to take advantage of the commercial opportunities inherent in its geographical situation, the United States of America agrees as follows:

Business transactions.

1) The sale to individuals of goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America shall be limited by it to

auxiliares u otras obras necesarias y convenientes para la construcción, mantenimiento, funcionamiento, saneamiento y protección de dicha empresa.

Si bien los dos Gobiernos convienen en que la necesidad de nuevas tierras y aguas para el ensanche de las actuales facilidades del Canal se estima improbable, reconocen sin embargo, de acuerdo con las estipulaciones de los Artículos I y X de este tratado, su obligación conjunta de asegurar el efectivo y continuo funcionamiento del Canal y el mantenimiento de su neutralidad, y en consecuencia, si en el evento de alguna contingencia ahora imprevista la utilización de tierras o aguas adicionales a las que se están ya usando fuere realmente necesaria para el mantenimiento, saneamiento o eficiente funcionamiento del Canal, o para su protección efectiva, los Gobiernos de los Estados Unidos de América y de la República de Panamá acordarán las medidas que sea necesario tomar para asegurar el mantenimiento, saneamiento, eficiente funcionamiento y protección efectiva del Canal, en el cual los dos países tienen interés conjunto y vital.

ARTICULO III

Con el objeto de que la República de Panamá pueda beneficiarse de las ventajas comerciales inherentes a su posición geográfica, los Estados Unidos de América convienen:

1) La venta a individuos de artículos importados a la Zona del Canal o comprados, producidos o manufacturados allí por el Gobierno de los Estados Unidos de América será limitada por éste a

the persons included in classes (a) and (b) of Section 2 of this Article; and with regard to the persons included in classes (c), (d) and (e) of the said Section and members of their families, the sales above mentioned shall be made only when such persons actually reside in the Canal Zone.

las personas incluídas en las categorías (a) y (b) de la Sección 2ª de este Artículo. Con respecto a las personas incluídas en las categorías (c), (d) y (e) de la mencionada Sección y miembros de sus familias, las ventas arriba referidas sólo podrán hacerse cuando tales personas residan realmente en la Zona del Canal.

Residence restrictions.

2) No person who is not comprised within the following classes shall be entitled to reside within the Canal Zone:

(a) Officers, employees, workmen or laborers in the service or employ of the United States of America, the Panama Canal or the Panama Railroad Company, and members of their families actually residing with them;

(b) Members of the armed forces of the United States of America and members of their families actually residing with them;

(c) Contractors operating in the Canal Zone and their employees, workmen and laborers during the performance of contracts;

(d) Officers, employees, or workmen of companies entitled under Section 5 of this Article to conduct operations in the Canal Zone;

(e) Persons engaged in religious, welfare, charitable, educational, recreational and scientific work exclusively in the Canal Zone;

(f) Domestic servants of all the beforementioned persons and members of the families of the persons in classes (c), (d) and (e) actually residing with them.

2) No podrá residir en la Zona del Canal ninguna persona que no esté comprendida en las siguientes categorías:

(a) Jefes, empleados, artesanos u obreros al servicio o en el empleo de los Estados Unidos de América, del Canal de Panamá o de la Compañía del Ferrocarril de Panamá y miembros de sus familias que realmente vivan con ellos;

(b) Miembros de las fuerzas armadas de los Estados Unidos de América, y miembros de sus familias que realmente vivan con ellos;

(c) Contratistas que trabajen en la Zona del Canal y sus empleados, artesanos y obreros durante el cumplimiento de sus contratos;

(d) Jefes, empleados u obreros de compañías que tengan derecho a hacer negocios en la Zona del Canal según la Sección 5 de este artículo;

(e) Personas que se ocupen en actividades religiosas, de asistencia pública, de caridad, de educación, de recreo y científicas, exclusivamente en la Zona del Canal;

(f) Sirvientes domésticos de todas las personas antes mencionadas y miembros de las familias de las personas correspondientes a las categorías (c), (d) y (e) que realmente vivan con ellos.

Rental, etc., restrictions.

3) No dwellings belonging to the Government of the United States of America or to the Pan-

3) No se darán en arrendamiento, a plazo o con sujeción a desahucio ni se subarrendarán,

ama Railroad Company and situated within the Canal Zone shall be rented, leased or sublet except to persons within classes (a) to (e), inclusive of Section 2 hereinabove.

casas o habitaciones pertenecientes al Gobierno de los Estados Unidos de América o a la Compañía del Ferrocarril de Panamá y situadas en la Zona del Canal, a personas no comprendidas en las categorías (a) a (e) inclusive de la Sección 2 arriba citada.

Immigration and customs laws, violations.

4) The Government of the United States of America will continue to cooperate in all proper ways with the Government of the Republic of Panama to prevent violations of the immigration and customs laws of the Republic of Panama, including the smuggling into territory under the jurisdiction of the Republic of goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America.

Smuggling.

4) El Gobierno de los Estados Unidos de América continuará cooperando por todos los medios apropiados con el Gobierno de la República de Panamá, para prevenir violaciones de las leyes de la República en materia de aduanas y de inmigración, inclusive el contrabando al territorio bajo la jurisdicción de la República de artículos importados a la Zona del Canal o comprados, producidos o manufacturados allí por el Gobierno de los Estados Unidos de América.

Private business enterprises.

5) With the exception of concerns having a direct relation to the operation, maintenance, sanitation or protection of the Canal, such as those engaged in the operation of cables, shipping, or dealing in oil or fuel, the Government of the United States of America will not permit the establishment in the Canal Zone of private business enterprises other than those existing therein at the time of the signature of this Treaty.

5) Con excepción de las empresas que tengan relación directa con el funcionamiento, mantenimiento, saneamiento o protección del Canal, o sean las de cable, navieras, petroleras o de combustible, los Estados Unidos de América no permitirán que se radiquen en la Zona del Canal más empresas comerciales privadas que las existentes allí al tiempo de firmarse este tratado.

Use of port facilities at Balboa and Cristobal.

6) In view of the proximity of the port of Balboa to the city of Panamá and of the port of Cristobal to the city of Colón, the United States of America will continue to permit, under suitable regulations and upon the payment of proper charges, vessels entering at or clearing from the ports of the Canal Zone to use and enjoy the dockage and other facilities of the said ports for the purpose of load-

6) En vista de la proximidad del puerto de Balboa a la ciudad de Panamá y del puerto de Cristóbal a la ciudad de Colón, los Estados Unidos de América continuarán permitiendo, de acuerdo con reglamentos adecuados y mediante el pago de los derechos correspondientes, a las naves que entren a los puertos de la Zona o salgan de ellos, el uso y goce de los muelles y otras facilidades en

ing and unloading cargoes and receiving or disembarking passengers to or from the territory under the jurisdiction of the Republic of Panama.

los mencionados puertos, para el objeto de cargar y descargar mercaderías, y de recibir o desembarcar pasajeros que entren al territorio bajo la jurisdicción de la República de Panamá o que salgan de él.

The Republic of Panama will permit vessels entering at or clearing from the ports of Panamá or Colón, in case of emergency and also under suitable regulations and upon the payment of proper charges, to use and enjoy the dockage and other facilities of said ports for the purpose of receiving or disembarking passengers to or from the territory of the Republic of Panama under the jurisdiction of the United States of America, and of loading and unloading cargoes either in transit or destined for the service of the Canal or of works pertaining to the Canal.

Emergency, etc., uses.

La República de Panamá permitirá a las naves que entren a los puertos de Panamá o Colón o que zarpen de ellos, en caso de emergencia y también de acuerdo con reglamentos adecuados y mediante el pago de los derechos correspondientes, el uso y goce de los muelles y de otras facilidades de dichos puertos con el objeto de recibir y desembarcar pasajeros con destino a territorio de la República de Panamá bajo jurisdicción de los Estados Unidos de América o procedentes del mismo, y para cargar o descargar mercaderías en tránsito o destinadas al servicio del Canal o de obras pertenecientes al Canal.

7) The Government of the United States of America will extend to private merchants residing in the Republic of Panama full opportunity for making sales to vessels arriving at terminal ports of the Canal or transiting the Canal, subject always to appropriate administrative regulations of the Canal Zone.

Sales by private merchants to vessels; regulations.

7) El Gobierno de los Estados Unidos de América dará a los comerciantes residentes en la República de Panamá plena oportunidad para hacer ventas a las naves que lleguen a los puertos terminales del Canal o que pasen por él, con sujeción siempre a los reglamentos administrativos pertinentes de la Zona del Canal.

ARTICLE IV

The Government of the Republic of Panama shall not impose import duties or taxes of any kind on goods destined for or consigned to the agencies of the Government of the United States of America in the Republic of Panama when the goods are intended for the official use of such agencies, or upon goods destined for or consigned to persons included in classes (a) and

ARTICULO IV

Import duties or taxes.

El Gobierno de la República de Panamá no impondrá derechos de importación ni contribuciones de ninguna clase a las mercancías remitidas o consignadas a las agencias del Gobierno de los Estados Unidos de América en la República de Panamá cuando las mercancías sean destinadas para el uso oficial de tales agencias, ni a las mercancías remitidas o con-

(b) in Section 2 of Article III of this Treaty, who reside or sojourn in territory under the jurisdiction of the Republic of Panama during the performance of their service with the United States of America, the Panama Canal or the Panama Railroad Company, when the goods are intended for their own use and benefit.

signadas a las personas comprendidas en las categorías (a) y (b) de la Sección 2 del Artículo III de este tratado, que residan o se hallen temporalmente en territorio bajo la jurisdicción de la República de Panamá, mientras presten sus servicios a los Estados Unidos de América, al Canal de Panamá o a la Compañía del Ferrocarril de Panamá, siempre que las mercancías sean destinadas al uso y beneficio exclusivo de esas personas.

The United States of America shall not impose import duties or taxes of any kind on goods, wares and merchandise passing from territory under the jurisdiction of the Republic of Panama into the Canal Zone.

Los Estados Unidos de América no impondrán derechos de importación ni contribuciones de ninguna clase a los artículos, efectos y mercaderías que pasen del territorio bajo la jurisdicción de la República de Panamá a la Zona del Canal.

Transit charges.

No charges of any kind shall be imposed by the authorities of the United States of America upon persons residing in territory under the jurisdiction of the Republic of Panama passing from the said territory into the Canal Zone, and no charges of any kind shall be imposed by the authorities of the Republic of Panama upon persons in the service of the United States of America or residing in the Canal Zone passing from the Canal Zone into territory under the jurisdiction of the Republic of Panama, all other persons passing from the Canal Zone into territory under the jurisdiction of the Republic of Panama being subject to the full effects of the immigration laws of the Republic.

Las autoridades de los Estados Unidos de América no impondrán contribuciones de ninguna clase a las personas que residan en la República de Panamá y que pasen de la jurisdicción de la República de Panamá a la Zona del Canal, y las autoridades de la República de Panamá no impondrán contribuciones de ninguna clase a las personas en el servicio de los Estados Unidos de América o que residan en la Zona del Canal y que pasen de la Zona del Canal a territorio bajo la jurisdicción de la República de Panamá, quedando sujetas a los plenos efectos de las leyes de inmigración de la República de Panamá todas las otras personas que pasen de la Zona del Canal a territorio bajo la jurisdicción de la República de Panamá.

Deportations, transit through Canal Zone.

In view of the fact that the Canal Zone divides the territory under the jurisdiction of the Republic of Panama, the United States of America agrees that,

En vista del hecho de que la Zona del Canal divide el territorio bajo jurisdicción de la República de Panamá, los Estados Unidos de América convienen en que,

subject to such police regulations as circumstances may require, Panamanian citizens who may occasionally be deported from the Canal Zone shall be assured transit through the said Zone, in order to pass from one part to another of the territory under the jurisdiction of the Republic of Panama.

con sujeción a las disposiciones policivas que las circunstancias requieran, a los ciudadanos panameños que ocasionalmente sean deportados de la Zona del Canal se les garantizará el tránsito a través de dicha Zona para trasladarse de una parte a otra del territorio sujeto a la jurisdicción de la República.

ARTICLE V

Article IX of the Convention of November 18, 1903, is hereby superseded.

Existing provision superseded. 33 Stat. 2237.

The Republic of Panama has the right to impose upon merchandise destined to be introduced for use or consumption in territory under the jurisdiction of the Republic of Panama, and upon vessels touching at Panamanian ports and upon the officers, crew or passengers of such vessels, the taxes or charges provided by the laws of the Republic of Panama; it being understood that the Republic of Panama will continue directly and exclusively to exercise its jurisdiction over the ports of Panamá and Colón and to operate exclusively with Panamanian personnel such facilities as are or may be established therein by the Republic or by its authority. However, the Republic of Panama shall not impose or collect any charges or taxes upon any vessel using or passing through the Canal which does not touch at a port under Panamanian jurisdiction or upon the officers, crew or passengers of such vessels, unless they enter the Republic; it being also understood that taxes and charges imposed by the Republic of Panama upon vessels using or passing through the

Right of Panama to impose taxes and other charges on imports, etc.

Existing jurisdiction of Panama over certain ports and facilities, continuance.

Exemptions.

No discriminatory taxes, etc.

ARTICULO V

El Artículo IX de la Convención de 18 de Noviembre de 1903 queda subrogado así:

La República de Panamá tiene el derecho de imponer a las mercancías destinadas a ser introducidas para uso y consumo en territorio bajo la jurisdicción de la República de Panamá y a las naves que toquen en puertos panameños y a los oficiales, tripulación o pasajeros de dichas naves, los impuestos y gravámenes establecidos por las leyes de la República de Panamá; conviniéndose que la República de Panamá continuará ejerciendo directa y exclusivamente su jurisdicción sobre los puertos de Panamá y Colón y la explotación, con personal panameño exclusivamente, de las obras marítimas ya establecidas o que se establezcan en dichos puertos por la República de Panamá o por su autoridad. Sin embargo, la República de Panamá no impondrá ni cobrará gravámenes o contribuciones sobre las naves que usen el Canal o que pasen por él sin tocar en puertos bajo la jurisdicción panameña, ni a los oficiales, tripulación o pasajeros de dichas naves, a no ser que entren a la República; siendo entendido además que las contribuciones y gravámenes que imponga la Re-

Canal which touch at ports under Panamanian jurisdiction, or upon their cargo, officers, crew or passengers, shall not be higher than those imposed upon vessels which touch only at ports under Panamanian jurisdiction and do not transit the Canal, or upon their cargo, officers, crew or passengers.

Immigration regulation.

The Republic of Panama also has the right to determine what persons or classes of persons arriving at ports of the Canal Zone shall be admitted to the Republic of Panama and to determine likewise what persons or classes of persons arriving at such ports shall be excluded from admission to the Republic of Panama.

Canal Zone, sites for customhouses; jurisdiction.

The United States of America will furnish to the Republic of Panama free of charge the necessary sites for the establishment of customhouses in the ports of the Canal Zone for the collection of duties on importations destined to the Republic and for the examination of merchandise, baggage and passengers consigned to or bound for the Republic of Panama, and for the prevention of contraband trade, it being understood that the collection of duties and the examination of merchandise and passengers by the agents of the Government of the Republic of Panama, in accordance with this provision, shall take place only in the customhouses to be established by the Government of the Republic of Panama as herein provided, and that the Republic of Panama will exercise exclusive jurisdiction within the sites on

pública de Panamá a las naves que usen el Canal o que pasen por él y que toquen en puertos bajo la jurisdicción panameña o a la carga, oficiales, tripulación o pasajeros de dichas naves, no serán más altos que los que se impongan a las naves que toquen únicamente en los puertos bajo la jurisdicción panameña sin pasar por el Canal, y a la carga, oficiales, tripulación o pasajeros de dichas naves.

La República de Panamá tiene también el derecho de determinar qué personas o clases de personas que lleguen a los puertos de la Zona del Canal serán admitidas a la República de Panamá y asimismo el de determinar a qué personas o clases de personas que lleguen a esos puertos se les negará entrada a la República de Panamá.

Los Estados Unidos de América suministrarán a la República de Panamá libres de todo gravamen los sitios necesarios para la construcción de edificios para aduanas en los puertos de la Zona del Canal para le recaudación de impuestos sobre las importaciones destinadas a la República de Panamá y para el examen de mercancías, equipajes y pasajeros consignados o destinados a la República de Panamá, y para prevenir el comercio de contrabando, siendo entendido que la recaudación de impuestos y el examen de mercancías y pasajeros por los funcionarios del Gobierno de la República de Panamá, de conformidad con esta estipulación, tendrá lugar únicamente en las aduanas que establezca el Gobierno de la República de Panamá de acuerdo con lo aquí estipulado, y que la República de Panamá ejercerá jurisdicción ex-

which the customhouses are located so far as concerns the enforcement of immigration or customs laws of the Republic of Panama, and over all property therein contained and the personnel therein employed.

clusiva dentro de los sitios donde se hallen las aduanas en cuanto concierne a la efectividad de las leyes de inmigración y de aduanas de la República de Panamá, como también sobre los efectos de todas clases allí existentes y sobre el personal empleado en ellas.

Enforcement of immigration or customs laws of Panama.

To further the effective enforcement of the rights hereinbefore recognized, the Government of the United States of America agrees that, for the purpose of obtaining information useful in determining whether persons arriving at ports of the Canal Zone and destined to points within the jurisdiction of the Republic of Panama should be admitted or excluded from admission into the Republic, the immigration officers of the Republic of Panama shall have the right of free access to vessels upon their arrival at the Balboa or Cristobal piers or wharves with passengers destined for the Republic; and that the appropriate authorities of the Panama Canal will adopt such administrative regulations regarding persons entering ports of the Canal Zone and destined to points within the jurisdiction of the Republic of Panama as will facilitate the exercise by the authorities of Panama of their jurisdiction in the manner provided in Paragraph 4 of this Article for the purposes stated in Paragraph 3 thereof.

Para asegurar el ejercicio efectivo de los derechos reconocidos anteriormente, el Gobierno de los Estados Unidos de América conviene en que, con el objeto de obtener información útil para determinar si a las personas que lleguen a los puertos de la Zona del Canal con destino a puntos dentro de la jurisdicción de la República de Panamá debe permitirse o negarse la entrada a la República, los funcionarios de inmigración de la República de Panamá tendrán el derecho de libre acceso a los buques a su llegada a los muelles de Balboa o de Cristóbal llevando pasajeros con destino a la República; y que las autoridades competentes del Canal de Panamá adoptarán con respecto a las personas que entren por los puertos de la Zona del Canal con destino a puntos dentro de la jurisdicción de la República de Panamá, los reglamentos administrativos que faciliten a las autoridades de Panamá el ejercicio de su jurisdicción en la forma estipulada en el parágrafo 4° de este artículo, para los fines expuestos en el parágrafo 3° del mismo.

Inspection of passengers on arrival at ports of Canal Zone.

Regulations.

ARTICLE VI

The first sentence of Article VII of the Convention of November 18, 1903, is hereby amended so as to omit the following phrase: "or by the exercise of the right of eminent domain".

ARTICULO VI

El primer período del Artículo VII de la Convención de 18 de Noviembre de 1903, queda modificado omitiéndose la siguiente frase: "o por el ejercicio del derecho de dominio eminente".

Textual amendment. 33 Stat. 2236.

Paragraph abrogated.
33 Stat. 2236.

The third paragraph of article VII of the Convention of November 18, 1903, is hereby abrogated.

El Parágrafo tercero del Artículo VII de la Convención de 18 de Noviembre de 1903, queda abrogado.

ARTICLE VII

ARTICULO VII

Payments by United States.
33 Stat. 2238.

Beginning with the annuity payable in 1934 the payments under Article XIV of the Convention of November 18, 1903, between the United States of America and the Republic of Panama, shall be four hundred and thirty thousand Balboas (B/430,000.00) as defined by the agreement embodied in an exchange of notes of this date. The United States of America may discharge its obligation with respect to any such payment, upon payment in any coin or currency, provided the amount so paid is the equivalent of four hundred and thirty thousand Balboas (B/430,000.00) as so defined.

Post, p. 1859.

Comenzando con la anualidad pagadera en 1934 los pagos de acuerdo con el Artículo XIV de la Convención de 18 de Noviembre de 1903, celebrada entre los Estados Unidos de América y la República de Panamá, serán de cuatrocientos treinta mil Balboas, (B/430.000.00) según los define el convenio incorporado en canje de notas de esta fecha. Los Estados Unidos de América pueden cumplir su obligación con respecto a cualquiera de dichos pagos mediante el pago en qualquier moneda, siempre que la cantidad que se pague sea el equivalente de cuatrocientos treinta mil Balboas (B/430.000.00) definidos como queda expresado.

ARTICLE VIII

ARTICULO VIII

Transfer to Panama of jurisdiction over described corridor.

In order that the city of Colón may enjoy direct means of land communication under Panamanian jurisdiction with other territory under jurisdiction of the Republic of Panama, the United States of America hereby transfers to the Republic of Panama jurisdiction over a corridor, the exact limits of which shall be agreed upon and demarcated by the two Governments pursuant to the following description:

Description.

(a) The end at Colón connects with the southern end of the east half of the Paseo del Centenario at Sixteenth Street, Colón; thence the corridor proceeds in a general southerly direction, parallel to and

Con el fin de que la ciudad de Colón pueda disfrutar de un medio directo de comunicación por tierra, bajo jurisdicción panameña, con el resto del territorio bajo jurisdicción de la República de Panamá, los Estados Unidos de América transfieren a la República de Panamá jurisdicción sobre un corredor cuyos límites exactos serán convenidos y demarcados por los dos Gobiernos, de acuerdo con la descripción siguiente:

(a) El término del corredor en Colón empalma con el extremo Sur de la mitad Este del Paseo del Centenario en la Calle 16 de Colón; de allí el corredor sigue en dirección general Sur, paralela a

east of Bolivar Highway to the vicinity of the northern edge of Silver City; thence eastward near the shore line of Folks River, around the northeast corner of Silver City; thence in a general southeasterly direction and generally parallel to the Randolph Road to a crossing of said Randolph Road, about 1200 feet east of the East Diversion; thence in a general northeasterly direction to the eastern boundary line of the Canal Zone near the southeastern corner of the Fort Randolph Reservation, southwest of Cativá. The approximate route of the corridor is shown on the map which accompanies this Treaty, signed by the Plenipotentiaries of the two countries and marked "Exhibit A".

(b) The width of the corridor shall be as follows: 25 feet in width from the Colón end to a point east of the southern line of Silver City; thence 100 feet in width to Randolph Road, except that, at any elevated crossing which may be built over Randolph Road and the railroad, the corridor will be no wider than is necessary to include the viaduct and will not include any part of Randolph Road proper, or of the railroad right of way, and except that, in case of a grade crossing over Randolph Road and the railroad, the corridor will be interrupted by that highway and railroad; thence 200 feet in width to the boundary line of the Canal Zone.

la Carretera Bolívar y al Este de ella hasta la vecindad de la orilla Norte de Silver City; de allí hacia el Este cerca de la ribera de Folks River, doblando la esquina Nordeste de Silver City; de allí en dirección Sudeste y paralela en general al camino que va a France Field y Fort Randolph hasta cruzar el mencionado camino como a 1200 pies al Este de la Derivación Este; de allí en una dirección general Nordeste hasta la línea Este del límite de la Zona del Canal cerca de la esquina Sudeste de la Reserva de Fort Randolph al Sudoeste de Cativá. El trazado aproximado del corredor es el que muestra el mapa anexo a este Tratado, firmado por los Plenipotenciarios de los dos países y denominado "Anexo A".

(b) La anchura del corredor será como sigue: 25 pies de ancho desde su extremo en Colón hasta un punto Este de la línea Sur de Silver City; de allí 100 pies de ancho hasta el camino de Fort Randolph con la salvedad de que en cualquier cruce elevado del camino de Fort Randolph sobre el ferrocarril que pueda construirse, la anchura del corredor no será mayor que la necesaria para incluir el viaducto y no incluirá parte alguna del camino de Fort Randolph propiamente dicho ni de la servidumbre de tránsito del ferrocarril, y con la salvedad de que en caso de hacerse cruce a nivel con el camino de Fort Randolph y con el ferrocarril, el corredor quedará interrumpido por esa carretera y por el ferrocarril; a partir de ese punto el corredor tendrá 200 pies de ancho hasta la línea fronteriza de la Zona del Canal.

Extinguishment of existing private titles.

The Government of the United States of America will extinguish any private titles existing or which may exist in and to the land included in the above-described corridor.

El Gobierno de los Estados Unidos de América extinguirá cualesquiera títulos de propiedad privada existentes o que puedan existir respecto de las tierras comprendidas dentro del corredor arriba mencionado.

Stream and drainage crossings.

The stream and drainage crossings of any highway built in the corridor shall not restrict the water passage to less than the capacity of the existing streams and drainage.

Los cruces de corrientes y desagües en los caminos que se construyan sobre el corredor no restringirán el paso de las aguas a menos de la capacidad de las corrientes y desagües existentes.

Construction restrictions.

No other construction will take place within the corridor than that relating to the construction of a highway and to the installation of electric power, telephone and telegraph lines; and the only activities which will be conducted within the said corridor will be those pertaining to the construction, maintenance and common uses of a highway and of power and communication lines.

No se hará ninguna otra construcción en el corredor, fuera de la relativa a la construcción de una carretera y a la instalación de líneas de transmisión de energía eléctrica, de teléfonos y de telégrafos; y las únicas actividades que serán ejercidas dentro de dicho corredor serán las correspondientes a la construcción, mantenimiento y usos comunes de una carretera y de líneas de comunicación y de transmisión de fuerza.

Rights reserved.

The United States of America shall enjoy at all times the right of unimpeded transit across the said corridor at any point, and of travel along the corridor, subject to such traffic regulations as may be established by the Government of the Republic of Panama; and the Government of the United States of America shall have the right to such use of the corridor as would be involved in the construction of connecting or intersecting highways or railroads, overhead and underground power, telephone, telegraph and pipe lines, and additional drainage channels, on condition that these structures and their use shall not interfere with the purpose of the corridor as provided hereinabove.

Los Estados Unidos de América disfrutarán en todo tiempo el derecho al tránsito irrestricto a través del expresado corredor por cualquier punto y el de transitar a lo largo de dicho corredor, con sujeción a los reglamentos de tráfico que sean establecidos por el Gobierno de la República de Panamá, y el Gobierno de los Estados Unidos de América tendrá derecho al uso del corredor en cuanto pueda ser necesario para la construcción de empalmes o cruces de carreteras o ferrocarriles, de líneas de transmisión de fuerza, aéreas o subterráneas, líneas de teléfonos, de telégrafos, o de tuberías y de canales de drenaje adicionales, a condición de que estas estructuras y el uso de ellas no estorben los fines del corredor, según lo arriba estipulado.

ARTICLE IX

In order that direct means of land communication, together with accommodation for the high tension power transmission lines, may be provided under jurisdiction of the United States of America from the Madden Dam to the Canal Zone, the Republic of Panama hereby transfers to the United States of America jurisdiction over a corridor, the limits of which shall be demarcated by the two Governments pursuant to the following descriptions:

Transfer of jurisdiction by Panama over described corridor.

A strip of land 200 ft. in width, extending 62.5 ft. from the center line of the Madden Road on its eastern boundary and 137.5 ft. from the center line of the Madden Road on its western boundary, containing an area of 105.8 acres or 42.81 hectares, as shown on the map which accompanies this Treaty, signed by the Plenipotentiaries of the two countries and marked "Exhibit B".

Description.

Beginning at the intersection of the located center line of the Madden Road and the Canal Zone-Republic of Panama 5-mile boundary line, said point being located N. 29°20′ W. a distance of 168.04 ft. along said boundary line from boundary monument No. 65, the geodetic position of boundary monument No. 65 being latitude N. 9°07′ plus 3,948.8 ft. and longitude 79°37′ plus 1,174.6 ft.;

thence N. 43°10′ E. a distance of 541.1 ft. to station 324 plus 06.65 ft.;

ARTICULO IX

Con el fin de proveer un medio directo de comunicación por tierra con espacio para la instalación de líneas de transmisión de energía de alta tensión, bajo jurisdicción de los Estados Unidos de América, de la Represa Madden a la Zona del Canal, la República de Panamá transfiere a los Estados Unidos de América jurisdicción sobre un corredor, cuyos límites serán demarcados por los dos Gobiernos, de acuerdo con la descripción siguiente:

Una faja de tierra de 200 pies de ancho, que se extiende 62.5 pies de la línea central de la Carretera Madden sobre su límite Este y 137.5 pies de la línea central de la Carretera Madden sobre su límite Oeste, y que contiene un área de 105.8 acres o 42.81 hectáreas, como se indica en el plano que se acompaña a este Tratado, firmado por los Plenipotenciarios de los dos países y marcado "Anexo B".

Comenzando en la intersección de la línea central localizada sobre la Carretera Madden con la línea limítrofe de cinco millas entre la Zona del Canal y la República de Panamá, estando situado este punto al Norte 29°20′ Oeste se sigue en una distancia de 168.04 pies a lo largo de la línea del mencionado límite desde el monumento limítrofe Número 65, siendo la posición geodésica de dicho monumento Número 65 la de 9°07′ de Latitud Norte más 3,948.8 pies y 79°37′ de Longitud más 1,174.6 pies;

de allí al Norte 43°10′ Este en una distancia de 541.1 pies al monumento 324, más 06.65 pies;

thence on a 3° curve to the left, a distance of 347.2 ft. to station 327 plus 53.9 ft.;

thence N. 32°45′ E. a distance of 656.8 ft. to station 334 plus 10.7 ft.;

thence on a 3° curve to the left a distance of 455.55 ft. to station 338 plus 66.25 ft.;

thence N. 19°05′ E. a distance of 1,135.70 ft. to station 350 plus 01.95 ft.;

thence on an 8° curve to the left a distance of 650.7 ft. to station 356 plus 52.7 ft.;

thence N. 32°58′ W. a distance of 636.0 ft. to station 362 plus 88.7 ft.;

thence on a 10° curve to the right a distance of 227.3 ft. to station 365 plus 16.0 ft.;

thence N. 10°14′ W. a distance of 314.5 ft. to station 368 plus 30.5 ft.;

thence on a 5° curve to the left a distance of 178.7 ft. to station 370 plus 09.2 ft.;

thence N. 19°10′ W. a distance of 4,250.1 ft. to station 412 plus 59.3 ft.;

thence on a 5° curve to the right a distance of 720.7 ft. to station 419 plus 80.0 ft.;

thence N. 16°52′ E. a distance of 1,664.3 ft. to station 436 plus 44.3 ft.;

thence on a 5° curve to the left a distance of 597.7 ft. to station 442 plus 42.0 ft.;

thence N. 13°01′ W. a distance of 543.8 ft. to station 447 plus 85.8 ft.·

de allí siguiendo una curva de 3° hacia la izquierda, en una distancia de 347.2 pies al monumento 327, más 53.9 pies;

de allí al Norte 32°45′ Este en una distancia de 656.8 pies al monumento 334, más 10.7 pies;

de allí siguiendo una curva de 3° hacia la izquierda en una distancia de 455.55 pies al monumento 338, más 66.25 pies;

de allí al Norte 19°05′ Este en una distancia de 1,135.70 pies al monumento 350, más 01.95 pies;

de allí siguiendo una curva de 8° hacia la izquierda en una distancia de 650.7 pies al monumento 356, más 52.7 pies;

de allí al Norte 32°58′ Oeste en una distancia de 636.0 pies al monumento 362, más 88.7 pies;

de allí siguiendo una curva de 10° hacia la derecha en una distancia de 227.3 pies al monumento 365, más 16.0 pies;

de allí al Norte 10° 14′ Oeste en una distancia de 314.5 pies al monumento 368, más 30.5 pies;

de allí siguiendo una curva de 5° hacia la izquierda en una distancia de 178.7 pies al monumento 370, más 09.2 pies;

de allí al Norte 19° 10′ Oeste en una distancia de 4,250.1 pies al monumento 412, más 59.3 pies;

de allí siguiendo una curva de 5° hacia la derecha en una distancia de 720.7 pies al monumento 419 más 80.0 pies;

de allí al Norte 16° 52′ Este en una distancia de 1,664.3 pies al monumento 436 más 44.3 pies;

de allí siguiendo una curva de 5° hacia la izquierda en una distancia de 597.7 pies al monumento 442, más 42.0 pies;

de alli al Norte 13° 01′ Oeste en una distancia de 543.8 pies al monumento 447, más 85.8 pies;

thence on a 5° curve to the right a distance of 770.7 ft. to station 455 plus 56.5 ft.;

thence N. 25°31′ E. a distance of 1,492.2 ft. to station 470 plus 48.7 ft.;

thence on a 5° curve to the right a distance of 808.0 ft. to station 478 plus 56.7 ft.;

thence N. 65°55′ E. a distance of 281.8 ft. to station 481 plus 38.5 ft.;

thence on an 8° curve to the left a distance of 446.4 ft. to station 485 plus 84.9 ft.;

thence N. 30°12′ E. a distance of 479.6 ft. to station 490 plus 64.5 ft.;

thence on a 5° curve to the left a distance of 329.4 ft. to station 493 plus 93.9 ft.;

thence N. 13°44′ E. a distance of 1,639.9 ft. to station 510 plus 33.8 ft.;

thence on a 5° curve to the left a distance of 832.3 ft. to station 518 plus 66.1 ft.;

thence N. 27°53′ W. a distance of 483.9 ft. to station 523 plus 50.0 ft.;

thence on an 8° curve to the right a distance of 469.6 ft. to station 528 plus 19.6 ft.;

thence N. 9°41′ E. a distance of 1,697.6 ft. to station 545 plus 17.2 ft.;

thence on a 10° curve to the left a distance of 451.7 ft. to station 549 plus 68.9 ft., which is the point marked Point Z on the above-mentioned map known as "Exhibit B".

de allí siguiendo una curva de 5° hacia la derecha en una distancia de 770.7 pies al monumento 455, más 56.5 pies;

de allí al Norte 25°31′ Este en una distancia de 1,492.2 pies al monumento 470 más 48.7 pies;

de allí siguiendo una curva de 5° hacia la derecha en una distancia de 808.0 pies al monumento 478, más 56.7 pies;

de allí al Norte 65°55′ Este en una distancia de 281.8 pies al monumento 481, más 38.5 pies;

de allí siguiendo una curva de 8° hacia la izquierda en una distancia de 446.4 pies al monumento 485, más 84.9 pies;

de allí al Norte 30°12′ Este en una distancia de 479.6 pies al monumento 490 más 64.5 pies;

de allí siguiendo una curva de 5° hacia la izquierda en una distancia de 329.4 pies al monumento 493, más 93.9 pies;

de allí al Norte 13°44′ Este en una distancia de 1,639.9 pies al monumento 510, más 33.8 pies;

de allí siguiendo una curva de 5° hacia la izquierda en una distancia de 832.3 pies, al monumento 518, más 66.1 pies;

de allí al Norte 27°53′ Oeste en una distancia de 483.9 pies al monumento 523 más 50.0 pies;

de allí siguiendo una curva de 8° hacia la derecha en una distancia de 469.6 pies al monumento 528, más 19.6 pies;

de allí al Norte 9°41′ Este en una distancia de 1,697.6 pies al monumento 545, más 17.2 pies;

de allí siguiendo una curva de 10° hacia la izquierda en una distancia de 451.7 pies hasta el monumento 549, más 68.9 pies; que es el punto marcado Punto Z en el mapa arriba mencionado denominado "Anexo B".

(All bearings are true bearings.)

Extinguishment of existing private titles.

The Government of the Republic of Panama will extinguish any private titles existing or which may exist in and to the land included in the above-described corridor.

Stream and drainage crossings.

The stream and drainage crossings of any highway built in the corridor shall not restrict the water passage to less than the capacity of the existing streams and drainage.

Construction restrictions.

No other construction will take place within the corridor than that relating to the construction of a highway and to the installation of electric power, telephone and telegraph lines; and the only activities which will be conducted within the said corridor will be those pertaining to the construction, maintenance and common uses of a highway, and of power and communication lines, and auxiliary works thereof.

Rights reserved.

The Republic of Panama shall enjoy at all times the right of unimpeded transit across the said corridor at any point, and of travel along the corridor, subject to such traffic regulations as may be established by the authorities of the Panama Canal; and the Government of the Republic of Panama shall have the right to such use of the corridor as would be involved in the construction of connecting or intersecting highways or railroads, overhead and underground power, telephone, telegraph and pipe lines, and additional drainage channels, on condition that these structures

(Todos los rumbos se refieren al verdadero meridiano)

El Gobierno de la República de Panamá extinguirá cualesquiera títulos de propiedad privada existentes o que puedan existir respecto de las tierras comprendidas dentro del corredor arriba mencionado.

Los cruces de corrientes y desagües en todos los caminos que se construyan sobre el corredor no restringirán el paso de las aguas a menos de la capacidad de las corrientes y desagües existentes.

No se hará ninguna otra construcción en el corredor, fuera de la relativa a la construcción de una carretera y a la instalación de líneas de transmisión de energía eléctrica, de teléfonos y de telégrafos; y las únicas actividades que serán ejercidas dentro de dicho corredor serán las correspondientes a la construcción, mantenimiento y usos comunes de una carretera, de líneas de comunicación y de transmisión de fuerza y de las obras auxiliares de las mismas.

La República de Panamá disfrutará en todo tiempo el derecho al tránsito irrestricto a través del expresado corredor por cualquier punto y el de transitar a lo largo de dicho corredor, con sujeción a los reglamentos de tráfico que sean establecidos por las autoridades del Canal de Panamá, y el Gobierno de la República de Panamá tendrá el derecho al uso del corredor en cuanto pueda ser necesario para la construcción de empalmes o cruces de carreteras o ferrocarriles, de líneas de trasmisión de fuerza, aéreas o subterráneas, líneas de teléfonos, de telégrafos o de tuberías y de canales de drenaje

and their use shall not interfere with the purpose of the corridor as provided hereinabove.

adicionales, a condición de que estas estructuras y el uso de ellas no estorben los fines del corredor, según lo arriba estipulado.

ARTICLE X

ARTICULO X

Measures for protection of common interests where security endangered, etc.

In case of an international conflagration or the existence of any threat of aggression which would endanger the security of the Republic of Panama or the neutrality or security of the Panama Canal, the Governments of the United States of America and the Republic of Panama will take such measures of prevention and defense as they may consider necessary for the protection of their common interests. Any measures, in safeguarding such interests, which it shall appear essential to one Government to take, and which may affect the territory under the jurisdiction of the other Government, will be the subject of consultation between the two Governments.

En caso de conflagración internacional o de existencia de cualquier amenaza de agresión en que peligren la seguridad de la República de Panamá o la neutralidad o seguridad del Canal de Panamá, los Gobiernos de la República de Panamá y de los Estados Unidos de América tomarán las medidas de prevención y defensa que consideren necesarias para la protección de sus intereses comunes. Las medidas que parezca esencial tomar a uno de los dos Gobiernos en guarda de dichos intereses y que afecten el territorio bajo la jurisdicción del otro Gobierno serán objeto de consulta entre los dos Gobiernos.

ARTICLE XI

ARTICULO XI

Existing treaties not affected.

The provisions of this Treaty shall not affect the rights and obligations of either of the two High Contracting Parties under the treaties now in force between the two countries, nor be considered as a limitation, definition, restriction or restrictive interpretation of such rights and obligations, but without prejudice to the full force and effect of any provisions of this Treaty which constitute addition to, modification or abrogation of, or substitution for the provisions of previous treaties.

Las estipulaciones de este tratado no afectarán los derechos y obligaciones de ninguna de las dos Altas Partes Contratantes de conformidad con los tratados vigentes hoy entre los dos países, ni serán consideradas como limitación, definición, restricción o interpretación restrictiva de tales derechos y obligaciones, pero sin perjuicio del pleno vigor y efecto de las estipulaciones de este tratado que constituyen adición, modificación, abrogación o subrogación de las estipulaciones de los tratados anteriores.

ARTICLE XII

Ratification and effective date.

The present Treaty shall be ratified in accordance with the constitutional methods of the High Contracting Parties and shall take effect immediately on the exchange of ratifications which shall take place at Washington.

Signatures.

IN WITNESS WHEREOF, the Plenipotentiaries have signed this Treaty in duplicate, in the English and Spanish languages, both texts being authentic, and have hereunto affixed their seals.

DONE at the city of Washington the second day of March, 1936.

ARTICULO XII

El presente tratado será ratificado de acuerdo con las formas constitucionales de las Altas Partes Contratantes y entrará en vigor inmediatamente al canjearse las ratificaciones, lo cual tendrá lugar en Washington.

EN FE DE LO CUAL los Plenipotenciarios han firmado este tratado en duplicado en Inglés y en Español, siendo ambos textos auténticos, y han estampado en él sus sellos.

HECHO en la ciudad de Washington, a los dos días del mes de Marzo de 1936.

CORDELL HULL [SEAL]
SUMNER WELLES [SEAL]
R. J. ALFARO [SEAL]
NARCISO GARAY [SEAL]

Exchange of ratifications.

AND WHEREAS the said Treaty has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington on the twenty-seventh day of July one thousand nine hundred and thirty-nine;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Treaty to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-seventh day of July in the year of our Lord one thousand nine hundred and [SEAL] thirty-nine and of the Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXCHANGES OF NOTES

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

En relación con el tratado firmado hoy y los canjes de notas accesorios al mismo tenemos a honra confirmar el entendimiento a que hemos llegado durante las negociaciones de que dondequiera que las estipulaciones de dicho tratado y las declaraciones contenidas en las notas accesorias se refieran a la Zona del Canal, tales estipulaciones y declaraciones son aplicables a todas las tierras y aguas cuyo uso, ocupación o control tengan los Estados Unidos de América.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY.

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

In connection with the treaty signed today and the exchange of notes accessory thereto we have the honor to confirm the understanding we have reached during the negotiations that wherever the provisions of the said treaty and the statements contained in the accessory notes refer to the Canal Zone, such provisions and statements are applicable to all such lands and waters as may be used, occupied or controlled by the United States of America.

Ante, p. 1807.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY.

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

> "In connection with the treaty signed today and the exchange of notes accessory thereto we have the honor to confirm the understanding we have reached during the negotiations that wherever the provisions of the said treaty and the statements contained in the accessory notes refer to the Canal Zone, such provisions and statements are applicable to all such lands and waters as may be used, occupied or controlled by the United States of America."

In reply, I have the honor to confirm the understanding we have reached as set forth in your note under reference.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

Ante, p. 1810.

With reference to Section 1 of Article III of the treaty signed today, wherein are specified the classes of persons to whom goods imported into the Canal Zone, or purchased, produced or manufactured therein, may be sold by the Government of the United States of America, I have the honor to confirm the understanding reached in the course of the recent negotiations, namely, that for the purposes of said Section 1 of Article III, the term "Officers, employees, workmen or laborers in the service or employ of the United States of America", as it appears in Section 2 (a) of said Article III, is interpreted as referring exclusively to such persons whose services are related to the Panama Canal, the Panama Railroad Company or their auxiliary works, and to duly accredited representatives of any branch of the

Government of the United States of America exercising official duties within the Republic of Panama, including diplomatic and consular officers, and to members of their staffs.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia que dice lo siguiente:

> "Con referencia a la Sección 1ª del Artículo III del tratado firmado hoy, en la que se especifican las categorías de las personas a quienes el Gobierno de los Estados Unidos puede vender artículos importados a la Zona del Canal o comprados, producidos o manufacturados allí, tengo el honor de confirmar a ustedes la inteligencia a que se ha llegado en el curso de las recientes negociaciones, es decir, que para los fines de la mencionada Sección 1ª del Artículo III, la frase "Jefes, empleados, artesanos u obreros al servicio o en el empleo de los Estados Unidos de América", como aparece en la Sección 2ª inciso (a) del citado Artículo III, se interpreta en el sentido de referirse exclusivamente a las personas cuyos servicios tienen relación con el Canal de Panamá, con la Compañía del Ferrocarril de Panamá u otras obras auxiliares, y a los representantes de cualquier rama del Gobierno de los Estados Unidos de América debidamente acreditados y que desempeñen funciones oficiales dentro de la República de Panamá, incluyéndose a los funcionarios diplomáticos y consulares y al personal de sus despachos."

En contestación, tenemos el honor de confirmar la inteligencia expresada en la nota de Vuestra Excelencia a que nos hemos referido.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note reading as follows:

Ante, p. 1810.

"With reference to Section 1 of Article III of the treaty signed today, wherein are specified the classes of persons to whom goods imported into the Canal Zone, or purchased, produced or manufactured therein, may be sold by the Government of the United States of America, I have the honor to confirm the understanding reached in the course of the recent negotiations, namely, that for the purposes of said Section 1 of Article III, the term 'Officers, employees, workmen or laborers in the service or employ of the United States of America', as it appears in Section 2 (a) of said Article III, is interpreted as referring exclusively to such persons whose services are related to the Panama Canal, the Panama Railroad Company or their auxiliary works, and to duly accredited representatives of any branch of the Government of the United States of America exercising official duties within the Republic of Panama, including diplomatic and consular officers, and to members of their staffs."

In reply we have the honor to confirm the understanding set forth in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

En relación con la parte del Artículo III del tratado firmado hoy en que se especifican las personas que tienen derecho de residir en la Zona del Canal, tenemos el honor de manifestar a nombre de nuestro Gobierno que en vista del hecho de que en la Zona del Canal residen los jefes, empleados y obreros de los Estados Unidos de América, los miembros del Ejército y de la Marina y los miembros de las familias de todas esas personas, nuestro Gobierno no haría objeción a la residencia allí de las siguientes personas: hortelanos empleados en el cultivo de hortalizas para abastecer de vegetales a los residentes de la Zona del Canal; vendedores ambulantes que se ocupen en la venta de esos vegetales; propietarios de pequeños establecimientos para el abastecimiento de dichos hortelanos y vendedores ambulantes y miembros de las familias de esas personas.

Es entendido, además, que los colonos dedicados al cultivo de pequeñas parcelas con licencias agrícolas expedidas por el Canal de Panamá continuarán residiendo en la Zona del Canal sujetos a las condiciones expuestas con respecto a estos colonos por los representantes del Gobierno de los Estados Unidos de América durante las negociaciones, a saber: que en la actualidad hay vigentes en la Zona del Canal 1568 licencias agrícolas, más o menos; que todas esas licencias, excepto unas pocas, como las concedidas para hortalizas chinas, van extinguiéndose por causas naturales, es decir, por abandonar el lugar sus tenedores, por muerte de los mismos o por falta de cumplimiento de sus condiciones; que es norma del Canal de Panamá no permitir que la licencia sea transferida por muerte de los tenedores a personas dependientes de ellos, excepto únicamente en casos excepcionales en que de otra manera se causaría perjuicio extremo, y que es también norma del Canal de Panamá no expedir nuevas licencias, con excepción de un número insignificante que se considera necesario para la Zona del Canal, como las concedidas para hortalizas chinas.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

In connection with that part of Article III of the treaty signed today in which the persons are specified who are entitled to reside within the Canal Zone, we have the honor to state in the name of our Government that in view of the residence in the Canal Zone of the officers, employees and laborers of the United States of America, members of the forces of the Army and Navy, and members of the families of all those persons, our Government would have no objection to the residence therein of the following persons also: settlers engaged in the cultivation of truck gardens to furnish vegetables to the residents of the Canal Zone; hucksters engaged in the sale of such vegetables; proprietors of small establishments for the supply of such settlers and hucksters, and members of the families of all these persons.

Ante, p. 1811.

It is also understood that the settlers engaged in the cultivation of small tracts under agricultural licenses issued by the Panama Canal will continue to reside in the Canal Zone, subject to the conditions, as stated by the representatives of the Government of the United States of America during the negotiations in regard to the settlers, to wit: that at present about 1,568 agricultural licenses in the Canal Zone are outstanding; that all of these licenses except a few, such as those for Chinese gardens, are being terminated by natural processes,

that is, as the licensees abandon the ground, die, or fail to live up to the terms of the licenses; that it is the policy of the Panama Canal not to permit the license to be transferred to dependents when the licensee dies, except only in exceptional cases where real hardship would otherwise result; and that it is also the policy of the Panama Canal to issue no new licenses, except an inconsequential number regarded as necessary to the Canal Zone, such as for Chinese gardens.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

Ante, p. 1811.

"In connection with that part of Article III of the treaty signed today in which the persons are specified who are entitled to reside within the Canal Zone, we have the honor to state in the name of our Government that in view of the residence in the Canal Zone of the officers, employees and laborers of the United States of America, members of the forces of the Army and Navy, and members of the families of all those persons, our Government would have no objection to the residence therein of the following persons also: settlers engaged in the cultivation of truck gardens to furnish vegetables to the residents of the Canal Zone; hucksters engaged in the sale of such vegetables; proprietors of small establishments for the supply of such settlers and hucksters, and members of the families of all these persons.

"It is also understood that the settlers engaged in the cultivation of small tracts under agricultural licenses issued by the Panama Canal will continue to reside in the Canal Zone, subject to the conditions, as stated by the representatives of the Government of the United States of America during the negotiations in regard to the settlers, to wit: that at present about 1,568 agricultural licenses in the Canal Zone are outstanding; that all of these licenses except a few, such as those for Chinese gardens, are being terminated by natural processes, that is, as the licensees abandon the ground, die, or fail to live up to the terms of the licenses; that it is the policy of the Panama Canal not to permit the license to be transferred to dependents when the licensee dies, except only in exceptional cases where real hardship would otherwise result; and that it is also the policy of the Panama Canal to issue no new licenses, except an inconsequential number regarded as necessary to the Canal Zone, such as for Chinese gardens."

In reply I have the honor to confirm the understanding reached on the foregoing points as set forth in your note under reference.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

En relación con la parte del Artículo III del tratado firmado hoy en que se especifican las personas que tienen derecho de residir en la Zona del Canal, tenemos a honra manifestar a nombre de nuestro Gobierno que las restricciones establecidas en materia de residencia no afectan en manera alguna a los huéspedes de los hoteles que el Canal de Panamá o la Compañía del Ferrocarril de Panamá mantienen y administran por cuenta del Gobierno de los Estados Unidos de América en la Zona del Canal, puesto que tales huéspedes al ingresar a dichos hoteles no van a la Zona en calidad de residentes sino de transeuntes y el objeto de su estada en la Zona del Canal por tiempo indeterminado no es el de establecer domicilio permanente allí.

Es igualmente entendido que las restricciones tampoco alcanzan a las personas que deseen establecer domicilio permanente en algún hotel de la Zona del Canal, siempre que esas personas sean de las que tienen derecho de residir en la Zona, de conformidad con la Sección 2ª del Artículo III del tratado a que dejamos hecha referencia.

Deseamos dejar constancia de la honda complacencia que nos ha producido la manifestación hecha por los representantes del Gobierno de los Estados Unidos de América durante las negociaciones del tratado, de que el Gobierno de los Estados Unidos de América no tiene la intención ni el deseo de competir con la industria panameña. También nos es grato saber que en lo tocante al negocio de hoteles en la Zona del Canal, éstos fueron establecidos con la mira de llenar las necesidades del tráfico de pasajeros en época en que los hoteles establecidos en Panamá no estaban enteramente capacitados para ello; que tan pronto como esta situación cambie satisfactoriamente se dejará el negocio de hoteles enteramente en manos de la industria establecida en Panamá, y que la prosperidad de la República de Panamá en ésta, como en otras materias, es vehementemente deseada por los Estados Unidos de América.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

Ante, p. 1811.

In connection with the part of Article III of the treaty signed today, in which the persons are specified who have a right to reside in the Canal Zone, we have the honor to state in the name of our Government that the restrictions established in the matter of residence in no wise affect the guests of hotels which the Panama Canal or the Panama Railroad Company maintains and manages for account of the Government of the United States of America in the Canal Zone, as such guests in entering such hotels do not go to the Zone as residents but as transients and the object of their stay in the Canal Zone for an indeterminate period is not to establish a permanent domicile there.

It is also understood that the restrictions do not apply to persons who wish to establish a permanent residence in any hotel in the Canal Zone either, provided such persons are among the number of those who have a right to reside in the Zone, in accordance with Section 2 of Article III of the treaty to which we have referred.

We wish to express our great pleasure at the statement made by the representatives of the Government of the United States of America during the negotiation of the treaty, that it is not the intention or desire of the Government of the United States of America to compete with Panamanian industry. We are also pleased to know with respect to the hotels in the Canal Zone that they were established for the purpose of meeting the necessities of the passenger traffic at a time when the hotels established in Panama were not entirely in position to do so; that as soon as this situation is satisfactorily altered the hotel business proper will be left in the hands of the industry established in Panama, and that the prosperity of the Republic of Panama in this, as in other respects, is earnestly desired by the United States of America.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

"In connection with the part of Article III of the treaty signed today, in which the persons are specified who have a right to reside in the Canal Zone, we have the honor to state in the name of our Government that the restrictions established in the matter of residence in no wise affect the guests of hotels which the Panama Canal or the Panama Railroad Company maintains and manages for account of the Government of the United States of America in the Canal Zone, as such guests in entering such hotels do not go to the Zone as residents but as transients and the object of their stay in the Canal Zone for an indeterminate period is not to establish a permanent domicile there. *Ante*, p. 1811.

"It is also understood that the restrictions do not apply to persons who wish to establish a permanent residence in any hotel in the Canal Zone either, provided such persons are among the number of those who have a right to reside in the Zone, in accordance with Section 2 of Article III of the treaty to which we have referred.

"We wish to express our great pleasure at the statement made by the representatives of the Government of the United States of America during the negotiation of the treaty, that it is not the intention or desire of the Government of the United States of America to compete with Panamanian industry. We are also pleased to know with respect to the hotels in the Canal Zone that they were established for the purpose of meeting the necessities of the passenger traffic at a time when the hotels established in Panama were not entirely in position to do so; that as soon as this situation is satisfactorily altered the hotel business proper will be left in the hands of the industry established in Panama, and that the prosperity of the Republic of Panama in this, as in other respects, is earnestly desired by the United States of America."

In reply I have the honor to confirm the understanding reached on the foregoing points as set forth in your note under reference.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Con referencia a la Sección 1ª del Artículo III del tratado firmado hoy, por la cual los sirvientes de las personas incluidas en las categorías (a) a (e) inclusive de la Sección 2ª quedan excluídos de la facultad de comprar artículos importados a la Zona del Canal o comprados, producidos o manufacturados allí por el Gobierno de los Estados Unidos de América, tenemos el honor de expresar la inteligencia del Gobierno de la República de Panamá de que esa exclusión no impide a las personas especificadas en la mencionada Sección 1ª del Artículo III comprar provisiones, medicinas y ropa para uso y consumo de sus sirvientes que estén viviendo con ellos, por estimarse que esos sirvientes forman parte de la familia, según la acepción más lata de esa palabra.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

Ante, p. 1810.

With reference to Section 1 of Article III of the treaty signed today whereby servants of the persons included in classes (a) to (e) inclusive of Section 2 are excluded from purchasing goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America, we have the honor to express the understanding of the Government of the Republic of Panama that such exclusion does not prevent the persons specified in the aforesaid Section 1 of Article III from purchasing provisions, medicines and clothing for use or consumption by their servants who are living with them, such servants being regarded as forming part of the families of such persons, in a broad acceptation of that word.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

> "With reference to Section 1 of Article III of the treaty signed today whereby servants of the persons included in classes (a) to (e) inclusive of Section 2 are excluded from purchasing goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America, we have the honor to express the understanding of the Government of the Republic of Panama that such exclusion does not prevent the persons specified in the aforesaid Section 1 of Article III from purchasing provisions, medicines and clothing for use or consumption by their servants who are living with them, such servants being regarded as forming part of the families of such persons, in a broad acceptation of that word." *Ante*, p. 1810.

In reply I have the honor to confirm the understanding reached on the foregoing point as set forth in your note under reference.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

With reference to Article III of the treaty signed today, I have the honor to state that the Government of the United States of America has no desire to conduct a bonded warehouse business in the Canal Zone, or, in fact to continue the "hold for orders" business in the terminal ports of the Canal as now conducted by the Panama Canal, any longer than until such time as satisfactory bonded warehouse facilities may become available at reasonable rates in Panamanian jurisdiction. At such time, the Government of the United States of America, in order to assist Panamanian business, will be glad voluntarily to withdraw from the conduct of "hold for orders" business and to abstain therefrom for so long as satisfactory bonded warehouse facilities may continue to be available at reasonable rates in Panamanian jurisdiction. *Ante*, p. 1810.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy, que dice lo siguiente:

> "Con referencia al Artículo III del tratado firmado hoy, tengo a honra manifestar que el Gobierno de los Estados Unidos de América no desea hacer el negocio de almacenes de depósito en la Zona del Canal, o sea continuar el negocio de "consignaciones a la orden" en los puertos terminales del Canal como lo hace actualmente el Canal de Panamá, sino hasta tanto haya disponibles almacenes de depósito satisfactorios y a ratas razonables en jurisdicción panameña. Cuando ésto suceda el Gobierno de los Estados Unidos de América, con el fin de ayudar al comercio panameño, se complacerá en retirarse voluntariamente del negocio de "consignaciones a la orden" y en abstenerse del mismo mientras haya disponibles almacenes de depósito satisfactorios y a ratas razonables en jurisdicción panameña."

En contestación, tenemos el honor de manifestar que el Gobierno de la República de Panamá se ha impuesto con satisfacción de las seguridades que contiene la nota de Vuestra Excelencia a que nos hemos referido.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

Ante, p. 1810.

> "With reference to Article III of the treaty signed today, I have the honor to state that the Government of the United States of America has no desire to conduct a bonded warehouse business

in the Canal Zone, or, in fact to continue the 'hold for orders' business in the terminal ports of the Canal as now conducted by the Panama Canal, any longer than until such time as satisfactory bonded warehouse facilities may become available at reasonable rates in Panamanian jurisdiction. At such time, the Government of the United States of America, in order to assist Panamanian business, will be glad voluntarily to withdraw from the conduct of 'hold for orders' business and to abstain therefrom for so long as satisfactory bonded warehouse facilities may continue to be available at reasonable rates in Panamanian jurisdiction."

In reply we have the honor to state that the Government of the Republic of Panama has noted with gratification the assurances contained in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

With reference to Article III of the treaty signed today and to the joint statement issued by President Arias and President Roosevelt on October 17, 1933, I have the honor to advise you that the Canal Zone authorities will continue to take administrative measures to limit the use and services of hospitals, dispensaries, restaurants, lunch-rooms, messes, clubhouses and moving picture houses maintained and operated in the Canal Zone to residents of the Canal Zone and to the following persons who may not be residents of the Canal Zone and members of their families actually living with them: officers and employees of the Government of the United States of America, the Panama Canal or the Panama Railroad Company and members of the armed forces of the United States of America. As regards laundries and cleaning and pressing establishments so maintained and operated, similar restrictions will be made, and moreover such service of laundries and cleaning and pressing establishments will not be available for ships and their crews and passengers transiting the Canal so long as satisfactory service is furnished by similar establishments in Panama.

Ante, p. 1810.

It is understood that these measures will not preclude admission to and services of the hospitals and dispensaries of the United States of America in cases of emergencies occurring within the Canal Zone, and that those facilities will likewise be available for officers and members of the crews of ships arriving at the Canal Zone ports; and that these measures will not preclude admission to the restaurants, lunch-rooms,

messes, clubhouses and moving picture houses of guests of the persons entitled to use these establishments when the admission or consumption expenses are paid by those persons.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy que dice lo siguiente:

"Con referencia al Artículo III del tratado firmado hoy y a la declaración conjunta del Presidente Arias y del Presidente Roosevelt del 17 de Octubre de 1933, tengo a honra informar a ustedes que las autoridades de la Zona del Canal continuarán adoptando medidas administrativas para que el uso y el servicio de hospitales, dispensarios, restaurantes, merenderos, comedores militares, clubes y cinematógrafos establecidos y explotados en la Zona del Canal, sean limitados a los residentes de la Zona del Canal y a las siguientes personas que pueden no ser residentes de la Zona del Canal, y miembros de sus familias que realmente vivan con ellas, a saber: jefes y empleados del Gobierno de los Estados Unidos de América, del Canal de Panamá o de la Compañía del Ferrocarril de Panamá y miembros de las fuerzas armadas de los Estados Unidos de América. Iguales restricciones se establecerán con respecto a las lavanderías y a los establecimientos de aplanchado y de limpieza de ropa establecidos y explotados allí, y además no se suministrará el servicio de esas lavanderías ni el de los establecimientos de aplanchado y de limpieza de ropa a las naves que pasen por el Canal ni a sus tripulaciones y pasajeros, por todo el tiempo que se haga satisfactoriamente este servicio por establecimientos similares de Panamá.

"Es entendido que estas medidas no impedirán la admisión a los hospitales y dispensarios de los Estados Unidos de América ni la prestación de sus servicios cuando se trate de casos de emergencia que ocurran dentro de la Zona del Canal, y que esas facilidades serán igualmente asequibles a los oficiales y tripulantes de los buques que lleguen a los puertos de la Zona del Canal; ni impedirán tampoco estas medidas la admisión a los restaurantes, merenderos, comedores militares, clubes y cinematógrafos, de huéspedes de las personas que tienen derecho a usar esos establecimientos cuando los gastos de admisión o de consumo sean pagados por esas personas."

En contestación, tenemos el honor de confirmar la inteligencia a que se ha llegado sobre los puntos anteriores según queda expuesta en la nota de Vuestra Excelencia a que nos hemos referido.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

"With reference to Article III of the treaty signed today and to the joint statement issued by President Arias and President Roosevelt on October 17, 1933, I have the honor to advise you that the Canal Zone authorities will continue to take administrative measures to limit the use and services of hospitals, dispensaries, restaurants, lunch-rooms, messes, clubhouses and moving picture houses maintained and operated in the Canal Zone to residents of the Canal Zone and to the following persons who may not be residents of the Canal Zone and members of their families actually living with them: officers and employees of the Government of the United States of America, the Panama Canal or the Panama Railroad Company and members of the armed forces of the United States of America. As regards laundries and cleaning and pressing establishments so maintained and operated, similar restrictions will be made, and moreover such service of laundries and cleaning and pressing establishments will not be available for ships and their crews and passengers transiting the Canal so long as satisfactory service is furnished by similar establishments in Panama. *Ante*, p. 1810.

"It is understood that these measures will not preclude admission to and services of the hospitals and dispensaries of the United States of America in cases of emergencies occurring within the Canal Zone, and that those facilities will likewise be available for officers and members of the crews of ships arriving at the Canal Zone ports; and that these measures will not preclude admission to the restaurants, lunch-rooms, messes, clubhouses and moving picture houses of guests of the persons entitled to use these establishments when the admission or consumption expenses are paid by those persons."

In reply we have the honor to confirm the understanding reached on the foregoing points as set forth in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936.

SIRS:

Ante, p. 1812.

With reference to Section 4 of Article III of the treaty signed today wherein it is stated that the Government of the United States of America will continue to cooperate in all proper ways with the Republic of Panama to prevent smuggling into territory under the jurisdiction of the Republic of goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America, I have the honor to state that the Governor of the Panama Canal will be prepared to appoint a representative to meet with a representative appointed by your Government in order that regular and continuing opportunity may be afforded for mutual conference and helpful exchange of views bearing on this question.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy, que dice lo siguiente:

> "Con referencia a la Sección 4ª del Artículo III del tratado firmado hoy en la cual se declara que el Gobierno de los Estados Unidos de América continuará cooperando por todos los medios apropiados con la República de Panamá, en la prevención del contrabando al territorio bajo jurisdicción de la República de artículos importados a la Zona del Canal o comprados, producidos o manufacturados allí por el Gobierno de los Estados Unidos de América, tengo el honor de manifestar a ustedes que el Gobernador del Canal de Panamá estará listo para nombrar a un representante que se reuna con un representante nombrado por su Gobierno, a fin de que haya así oportunidad regular y continua de consulta mutua y cambio provechoso de ideas con respecto a esta cuestión."

En contestación, tenemos el honor de expresar el acuerdo del Gobierno de la República de Panamá respecto del procedimiento esbozado en la nota de Vuestra Excelencia a que nos hemos referido.

Acepte Vuestra Excelencia las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

> "With reference to Section 4 of Article III of the treaty signed today wherein it is stated that the Government of the United States of America will continue to cooperate in all proper ways with the Republic of Panama to prevent smuggling into territory under the jurisdiction of the Republic of goods imported into the Canal Zone or purchased, produced or manufactured therein by the Government of the United States of America, I have the honor to state that the Governor of the Panama Canal will be prepared to appoint a representative to meet with a representative appointed by your Government in order that regular and continuing opportunity may be afforded for mutual conference and helpful exchange of views bearing on this question." *Ante*, p. 1812.

In reply we have the honor to express the agreement of the Government of the Republic of Panama with the procedure outlined in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

With reference to Section 5 of Article III of the treaty signed today regulating the establishment in the Canal Zone of private business enterprises, I have the honor to express the understanding of the Government of the United States of America that the provisions of this section shall not prevent the establishment in the Canal Zone of private *Ante*, p. 1812.

enterprises temporarily engaged in construction work having a direct relation to the operation, maintenance, sanitation or protection of the Canal.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy, que dice lo siguiente:

"Con referencia a la Sección 5ª del Artículo III del tratado firmado hoy que reglamenta el establecimiento en la Zona del Canal de empresas comerciales privadas, tengo el honor de expresar la inteligencia del Gobierno de los Estados Unidos de América de que las estipulaciones de esta Sección no impiden el establecimiento en la Zona del Canal de empresas privadas dedicadas temporalmente a trabajos de construcción que tengan relación directa con el funcionamiento, mantenimiento, saneamiento y protección del Canal."

En contestación, tenemos el honor de confirmar la inteligencia expresada en la nota de Vuestra Excelencia a que nos hemos referido.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

Ante, p. 1812.

"With reference to Section 5 of Article III of the treaty signed today regulating the establishment in the Canal Zone of private business enterprises, I have the honor to express the understanding of the Government of the United States of America that the provisions of this section shall not prevent the establishment in the Canal Zone of private enterprises temporarily engaged in construction work having a direct relation to the operation, maintenance, sanitation or protection of the Canal."

In reply we have the honor to confirm the understanding set forth in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

With reference to the question of the sale to ships of goods imported into the Canal Zone by the Government of the United States of America, I have the honor to advise you that it will be the policy of this Government to effect such sales on the following basis:

> Articles classed by the Panama Canal as "ships stores", such as articles, materials and supplies necessary for the navigation, propulsion and upkeep of vessels, will continue to be sold as at present;
>
> Articles classed by the Panama Canal as tourist or luxury goods will not be sold to ships;
>
> Articles classed by the Panama Canal as "sea stores", such as articles for the use or consumption of the passengers and crew of the ship upon its voyage, and articles of other classes, will be sold at prices which, in the judgment of the Government of the United States of America and insofar as may appear feasible, will afford merchants of Panama fair opportunity to sell on equal terms. To arrive at the prices at which these articles will be sold to ships the retail prices of such articles to Canal Zone employees will be taken as a base, and a surcharge added thereto, when necessary; and no discount for purchases of large quantities will be granted to ships making such purchases.

For your information I am enclosing herewith four lists illustrative but not in any sense exhaustive of the various articles included in the four classes mentioned above, namely: (1) ships stores; (2) tourist or luxury goods; (3) sea stores; and, (4) articles of other classes.

It is the hope of the Government of the United States of America that in benefit of Panamanian commerce merchants of Panama may be able to furnish in satisfactory quantities and qualities and at reasonable prices many or all of the articles classed as "sea stores" and as "articles of other classes" purchased by ships arriving at terminal ports of the Canal or transiting the Canal. It will be the policy of the United States of America that whenever and for so long as merchants of Panama are in fact able to furnish certain articles as so described in satisfactory quantities and qualities and at reasonable prices, the Canal Zone commissaries will refrain from selling like articles to ships.

In accordance with the policy of affording merchants of Panama full opportunity for making sales to ships, the launch facilities now employed by the Government of the United States of America in effecting sales to ships will be made available on equal terms to merchants of Panama, subject to appropriate administrative regulations of the Canal Zone.

The Governor of the Panama Canal will be prepared to appoint a representative to meet with a representative of Panamanian commerce appointed by your Government, in order that regular and continuing opportunity may be afforded for mutual conference and helpful exchange of views bearing on these questions, including the amount of the surcharge to be established, when necessary, in connection with "sea stores" and "articles of other classes".

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

[Enclosures]

SHIPS STORES

Fuel
Oil and grease
Hardware (bolts, nuts, nails, tools, et cetera)
Paints
Disinfectants and insecticides
Rope, cable, chain

TOURIST OR LUXURY GOODS

Articles of personal adornment
Women's and children's fancy and foreign wearing apparel
Perfumes and expensive lotions and fancy and foreign toilet articles
Foreign high quality linens, table ware and house furnishing articles
Expensive and foreign bolt goods
Men's foreign articles and wearing apparel
Panama hats
Liquors, wines, and beer

SEA STORES

Goods only of standard quality and almost without exception of American source
Food supplies
Medical supplies
Stationery and stationery supplies
Galley and table utensils and equipment
Table and bunk linen

Mosquito bars, canvas, cheese cloth
Work clothes
Cleaning materials and equipment

ARTICLES OF OTHER CLASSES

Goods similar to those listed under sea stores, but of better than standard quality
Many articles of many classes, such as those sold in department stores, excepting those articles classed under "tourist or luxury goods".

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos a honra acusar recibo de la atenta comunicación de Vuestra Excelencia, por medio de la cual se sirve expresarnos cual será la política de los Estados Unidos de América en lo relativo a la venta a las naves de artículos importados por los Estados Unidos de América a la Zona del Canal.

Acerca de este asunto la República de Panamá debe hacer reserva expresa de sus derechos, conforme a su concepto de que las exenciones de que trata el Artículo XIII de la Convención de 18 de Noviembre de 1903 fueron pactadas exclusivamente en beneficio de la empresa del Canal, de las personas al servicio de los Estados Unidos de América en relación con el mismo y de sus familias; pero mientras se llega a un entendimiento respecto de este asunto el Gobierno panameño desea expresar la grata satisfacción que le causa la decisión del Gobierno de los Estados Unidos de América de poner en vigor medidas como las expuestas en la nota que contestamos, para el efecto de restringir las ventas a las naves, que en épocas anteriores a la presente habían venido haciéndose sin limitación alguna. Igual satisfacción causa al Gobierno panameño el propósito fundamental que pone de manifiesto la nota en referencia de dejar en manos de los comerciantes de Panamá el negocio de aprovisionamiento de los buques que lleguen a los puertos terminales del canal o que pasen por el canal y de abstenerse el Gobierno de los Estados Unidos de América de hacer aquellas ventas, mientras los comerciantes de Panamá muestren efectivamente su capacidad de suministrar mercancías a las naves en cantidades y calidades satisfactorias y a precios razonables.

Nuestro Gobierno está dispuesto a nombrar un representante escogido por el Comercio de Panamá para entenderse con un representante de la Administración del Canal, a fin de que haya así oportunidad regular y continua de consulta y de cooperación para la realización de los fines arriba expresados.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's kind communication, in which you indicate what will be the policy of the United States of America in regard to the sale to ships of articles imported by the United States into the Canal Zone.

With regard to this matter the Government of the Republic of Panama must make a special reservation of its rights, in conformity with its opinion that the exemptions covered by Article XIII of the Convention of November 18, 1903, were stipulated exclusively for the benefit of the Canal enterprise, of the persons in the service of the United States of America in connection therewith, and of their families; but until an understanding is reached regarding this matter, the Panamanian Government desires to express its deep satisfaction at the decision of the Government of the United States of America to put into effect measures such as those set forth in the note to which this is a reply, for the purpose of restricting sales to ships, which in former times had been made without any limitation. The Panamanian Government feels an equal satisfaction at the basic purpose set forth in the said note that the business of provisioning vessels arriving at terminal ports of the Canal or transiting the Canal will be left in the hands of the merchants of Panama and that the Government of the United States of America will abstain from making such sales whenever and for so long as merchants of Panama effectively demonstrate their ability to supply merchandise to vessels in satisfactory quantities and qualities and at reasonable prices.

33 Stat. 2238.

Our Government is prepared to appoint a representative selected by the business men of Panama to come to meet with a representative of the Canal Administration, in order that regular and continuing opportunity may be afforded for conference and cooperation for the accomplishment of the above-mentioned purposes.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Con referencia al segundo parágrafo del Artículo V del tratado firmado hoy que se refiere, en parte, a las obras marítimas establecidas o que se establezcan en los puertos de Panamá y Colón por la República de Panamá o por su autoridad, tenemos el honor de confirmar el acuerdo a que se ha llegado durante las negociaciones, de que esas estipulaciones no perjudican el derecho de la Compañía del Ferrocarril de Panamá, emanado de sus concesiones, a la propiedad y manejo de obras marítimas en esos puertos, ni los derechos que puedan pasar de la citada Compañía al Gobierno de los Estados Unidos de América.

Acepte, Vuestra Excelencia, las seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

With reference to the second paragraph of Article V of the treaty signed today which pertains, in part, to facilities established or to be established in the ports of Panamá and Colón by the Republic of Panama or by its authority, we have the honor to confirm the agreement reached during the negotiations that such provisions are not intended to prejudice the right of the Panama Railroad Company, derived from its concessions, to own and operate port facilities in those ports or any such rights as may pass from the said Company to the Government of the United States of America. *Ante*, p. 1815.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

Ante, p. 1815.

> "With reference to the second paragraph of Article V of the treaty signed today which pertains, in part, to facilities established or to be established in the ports of Panamá and Colón by the Republic of Panama or by its authority, we have the honor to confirm the agreement reached during the negotiations that such provisions are not intended to prejudice the right of the Panama Railroad Company, derived from its concessions, to own and operate port facilities in those ports or any such rights as may pass from the said Company to the Government of the United States of America."

In reply I have the honor to confirm the agreement we have reached as set forth in your note under acknowledgment.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Con referencia al parágrafo tercero del Artículo V del tratado firmado hoy, por el cual se reconoce el derecho de la República de Panamá a determinar qué personas o clases de personas que lleguen a los puertos de la Zona del Canal serán admitidas a la República de Panamá y de determinar asímismo a qué personas o clases de personas que lleguen a esos puertos se les negará entrada a la República de Panamá, tenemos el honor de expresar la inteligencia del Gobierno de la República de Panamá de que esta estipulación no perjudica en manera alguna el efecto de la estipulación contenida en el parágrafo tercero del Artículo IV con respecto a las personas en el servicio de los Estados Unidos de

América o residentes en la Zona del Canal, que pasen de la Zona del Canal a la jurisdicción de la República de Panamá.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

With reference to the third paragraph of Article V of the treaty signed today in which is recognized the right of the Republic of Panama to determine what persons or classes of persons arriving at ports of the Canal Zone shall be admitted to the Republic of Panama and to determine likewise what persons or classes of persons arriving at such ports shall be excluded from admission to the Republic of Panama, we have the honor to express the understanding of the Government of the Republic of Panama that this provision does not prejudice in any way the effect of the stipulation contained in the third paragraph of Article IV, with regard to persons in the service of the United States of America or residing in the Canal Zone, passing from the Canal Zone into the jurisdiction of the Republic of Panama. *Ante*, p. 1815.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

"With reference to the third paragraph of Article V of the treaty signed today in which is recognized the right of the Republic of Panama to determine what persons or classes of persons *Ante*, p. 1815.

arriving at ports of the Canal Zone shall be admitted to the Republic of Panama and to determine likewise what persons or classes of persons arriving at such ports shall be excluded from admission to the Republic of Panama, we have the honor to express the understanding of the Government of the Republic of Panama that this provision does not prejudice in any way the effect of the stipulation contained in the third paragraph of Article IV, with regard to persons in the service of the United States of America or residing in the Canal Zone, passing from the Canal Zone into the jurisdiction of the Republic of Panama."

In reply I have the honor to confirm the understanding reached on the foregoing point as set forth in your note under reference.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to confirm my understanding of the agreement reached during the negotiation of the treaty signed today to the effect that, in furtherance of the purpose of Article VII of the Convention of November 18, 1903, so far as it relates to the sanitation of the cities of Panamá and Colón, the Health Services of the Republic of Panama and of the Panama Canal will give consideration to the advisability of discussing and concluding agreements which might well take as a basis for formulation the proposals advanced in October 1931, by the Director General of Health and Welfare of the Republic of Panama and the Chief Health Officer of the Panama Canal for the amplification, extension and modernization of the health service of the City of Panamá.

33 Stat. 2236.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936.

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy, que dice lo siguiente:

"Tengo el honor de confirmar mi inteligencia del acuerdo a que llegamos durante la negociación del tratado firmado hoy, en el sentido de que, en desarrollo de los fines del Artículo VII de la Convención de 18 de Noviembre de 1903, en lo concerniente al saneamiento de las ciudades de Panamá y Colón, los Departamentos Sanitarios de la República de Panamá y del Canal de Panamá considerarán la conveniencia de discutir y celebrar acuerdos para cuya elaboración bien podrían tomarse como base las propuestas hechas en Octubre de 1931, por el Director General de Sanidad y Beneficencia de la República de Panamá y el Oficial Jefe de Sanidad del Canal de Panamá para la ampliación, extensión y modernización del servicio sanitario de la ciudad de Panamá."

En contestación, tenemos el honor de manifestar que la inteligencia de Vuestra Excelencia sobre el anterior acuerdo es conforme con la inteligencia del Gobierno de la República de Panamá.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

"I have the honor to confirm my understanding of an agreement reached during the negotiation of the treaty signed today to the effect that, in furtherance of the purpose of Article VII of the Convention of November 18, 1903, so far as it relates to the sanitation of the cities of Panamá and Colón, the Health Services of the Republic of Panama and of the Panama Canal will give consideration to the advisability of discussing and concluding agreements which might well take as a basis for formulation the proposals advanced in October 1931, by the Director General of Health and Welfare of the Republic of Panama and the Chief Health Officer of the Panama Canal for the amplification, extension and modernization of the health service of the City of Panamá." 33 Stat. 2236.

In reply we have the honor to state that Your Excellency's understanding of the foregoing agreement is in conformity with the understanding of the Government of the Republic of Panama.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

En el curso de las recientes negociaciones para la revisión de la Convención de 18 de Noviembre de 1903, llamamos la atención de su Gobierno sobre ciertas cuestiones que han surgido con respecto a la parte del Artículo VII de la citada Convención que se refiere a la construcción por los Estados Unidos de América de los acueductos y albañales de las ciudades de Panamá y Colón, y a la amortización de su costo dentro de un período de cincuenta años, pensando al principio que estos asuntos podían solucionarse durante las negociaciones.

Se encontró, sin embargo, que para llegar a un completo acuerdo sobre estos asuntos se necesitaría un examen largo, cuidadoso y completo de sus aspectos técnico, legal y financiero, y por lo tanto, se convino dejar en suspenso la discusión formal de estas cuestiones y que después de la terminación del nuevo tratado los dos Gobiernos procederían a discutirlas amigablemente con el fin de llegar a un acuerdo equitativo y mutuamente satisfactorio.

Nuestro Gobierno entiende que estas discusiones envolverán un estudio de los contratos del 30 de Septiembre de 1910, celebrados entre el Gobierno de la República de Panamá y la Comisión del Canal Istmico, y un examen de las cuentas entre las dos administraciones, relativas a las tarifas de agua de las ciudades de Panamá y Colón. A este respecto se cree que debe darse la debida consideración, entre otras cosas, a las representaciones hechas por la Comisión Panameña en el curso de las recientes negociaciones, y especialmente a su Memorandum del 12 de Marzo de 1935 y a su Aide-Memoire del 14 de Agosto de 1935.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

In the course of the recent negotiations for a revision of the Convention of November 18, 1903, we have brought to the attention of your Government certain questions which have arisen in respect of that part of Article VII of the said Convention which refers to the construction by the United States of America of the water works and sewers in the cities of Panamá and Colón, and to the amortization of the cost thereof within a period of fifty years, thinking at first that these matters could be disposed of during the negotiations. 33 Stat. 2234.

It was found, however, that to reach a complete understanding of these matters a long, painstaking and exhaustive examination of the technical, legal and financial aspects thereof would be required, and it was therefore decided that formal discussion of these questions would be held in abeyance and that after the conclusion of the new treaty the two Governments would engage in friendly discussions in an endeavor to arrive at a fair and mutually satisfactory agreement.

It is the understanding of our Government that such discussions will involve a study of the contracts of September 30, 1910, between the Government of the Republic of Panama and the Isthmian Canal Commission, and an examination of the accounts between the two administrations relating to water rates in the cities of Panamá and Colón. In this connection it is believed that due consideration should be given, among other things, to the representations made by the Panamanian Commission in the course of the recent negotiations, and especially to its memorandum of March 12, 1935, and its Aide-Memoire of August 14, 1935.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to acknowledge the receipt of your note of today's date, reading as follows:

> "In the course of the recent negotiations for a revision of the Convention of November 18, 1903, we have brought to the attention of your Government certain questions which have arisen in respect of that part of Article VII of the said Convention which refers to the construction by the United States of America 33 Stat. 2234.

of the water works and sewers in the cities of Panamá and Colón, and to the amortization of the cost thereof within a period of fifty years, thinking at first that these matters could be disposed of during the negotiations.

"It was found, however, that to reach a complete understanding of these matters a long, painstaking and exhaustive examination of the technical, legal and financial aspects thereof would be required, and it was therefore decided that formal discussion of these questions would be held in abeyance and that after the conclusion of the new treaty the two Governments would engage in friendly discussions in an endeavor to arrive at a fair and mutually satisfactory agreement.

"It is the understanding of our Government that such discussions will involve a study of the contracts of September 30, 1910, between the Government of the Republic of Panama and the Isthmian Canal Commission, and an examination of the accounts between the two administrations relating to water rates in the cities of Panamá and Colón. In this connection it is believed that due consideration should be given, among other things, to the representations made by the Panamanian Commission in the course of the recent negotiations, and especially to its memorandum of March 12, 1935, and its Aide-Memoire of August 14, 1935."

In reply I have the honor to advise you that the Government of the United States of America, in accordance with the procedure outlined in your note under reference, will be pleased to instruct the American Minister in Panama to arrange for conversations between the appropriate authorities of the Republic of Panama and of the Canal Zone in order that the Government of the Republic of Panama may present such specific proposals in the premises as it may desire, and in order that an opportunity may thus be afforded for reaching an agreement on these matters satisfactory to both Governments.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

With reference to the representations made by you during the negotiation of the treaty signed today, regarding Panamanian citizens employed by the Panama Canal or by the Panama Railroad Company, I have the honor to state that the Government of the United States

Ante, p. 1807.

of America, in recognition of the special relationship between the United States of America and the Republic of Panama with respect to the Panama Canal and the Panama Railroad Company, maintains and will maintain as its public policy the principle of equality of opportunity and treatment set down in the Order of December 23, 1908, of the Secretary of War, and in the Executive Orders of February 2, 1914, and February 20, 1920, and will favor the maintenance, enforcement or enactment of such provisions, consistent with the efficient operation and maintenance of the Canal and its auxiliary works and their effective protection and sanitation, as will assure to Panamanian citizens employed by the Canal or the Railroad equality of treatment with employees who are citizens of the United States of America.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la nota de Vuestra Excelencia fechada hoy que dice lo siguiente:

"Con referencia a las representaciones hechas por ustedes durante las negociaciones del tratado firmado hoy, relacionadas con los ciudadanos panameños empleados en el Canal y en la Compañía del Ferrocarril de Panamá, tengo el honor de manifestar a ustedes que el Gobierno de los Estados Unidos de América en reconocimiento de las especiales relaciones que existen entre los Estados Unidos de América y la República de Panamá con respecto al Canal de Panamá y a la Compañía del Ferrocarril de Panamá, mantiene y mantendrá como política suya el principio de igualdad de oportunidades y de trato consignado en la Orden del Secretario de Guerra del 23 de Diciembre de 1908, y en las Ordenes Ejecutivas del 2 de Febrero de 1914 y del 20 de Febrero de 1920, y favorecerá el mantenimiento, la efectividad y la expedición de disposiciones, compatibles con el eficiente funcionamiento y mantenimiento del Canal y sus obras auxiliares y con su efectiva protección y saneamiento, que aseguren a los ciudadanos panameños empleados en el Canal o en el Ferrocarril igualdad de trato con los empleados que son ciudadanos de los Estados Unidos de América."

En contestación, tenemos el honor de expresar la complacencia del Gobierno de la República de Panamá por la declaración de la política enunciada en la nota de Vuestra Excelencia a que nos hemos referido.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's note of today's date, reading as follows:

> "With reference to the representations made by you during the negotiation of the treaty signed today, regarding Panamanian citizens employed by the Panama Canal or by the Panama Railroad Company, I have the honor to state that the Government of the United States of America, in recognition of the special relationship between the United States of America and the Republic of Panama with respect to the Panama Canal and the Panama Railroad Company, maintains and will maintain as its public policy the principle of equality of opportunity and treatment set down in the Order of December 23, 1908, of the Secretary of War, and in the Executive Orders of February 2, 1914, and February 20, 1920, and will favor the maintenance, enforcement or enactment of such provisions, consistent with the efficient operation and maintenance of the Canal and its auxiliary works and their effective protection and sanitation, as will assure to Panamanian citizens employed by the Canal or the Railroad equality of treatment with employees who are citizens of the United States of America."

In reply we have the honor to express the gratification of the Government of the Republic of Panama at the declaration of policy set forth in Your Excellency's note under reference.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Members of the Panamanian Treaty Commission

DEPARTMENT OF STATE
WASHINGTON
March 2, 1936

SIRS:

I have the honor to refer to our conversations with respect to the effect upon the Monetary Agreement of June 20, 1904, between the United States of America and the Republic of Panama as modified by the exchanges of notes of March 26–April 2, 1930, and of May 28–June 6, 1931, of the action taken by the President of the United States of America in his Proclamation of January 31, 1934, reducing the weight of the gold dollar of the United States of America. 48 Stat. 1730.

It has been recognized that, as a result of this action, the provision of the Monetary Agreement that the monetary unit of the Republic of Panama should be a gold Balboa of the weight of one gram, 672 milligrams, nine-tenths fine, is no longer consistent with the necessary condition of the Agreement that the standard unit of value of the United States of America, the dollar, and the standard unit of value of the Republic of Panama, the Balboa, should continue at a parity at the rate of one dollar for one Balboa. It has also been recognized that in the Republic of Panama and in the Canal Zone silver Balboas and fractional currency of the Republic are circulating together with United States currency at the rate of one Balboa for one dollar.

For these reasons, it is desirable that the existing Monetary Agreement, as modified, be further modified to make provision for the reduction of the weight of the gold Balboa so that the legal standard units of value of the Republic of Panama and of the United States of America shall be equal. Accordingly, for the purpose of Article VII of the General Treaty signed today, the Balboa shall be regarded as defined to consist of 987½ milligrams of gold of 0.900 fineness. *Ante*, p. 1818.

It is understood that the reduction in the weight of the gold Balboa shall not necessitate an alteration of the weight of the silver coins of the Republic of Panama, but that these shall continue to be of the same size, weight and fineness as at present.

Notwithstanding any language contained in the existing Monetary Agreement, as modified, which has been interpreted or might be interpreted as limiting the number of coins of any denomination to be issued by the Republic of Panama within the total amount of coins of all denominations, it is now understood and agreed that the Monetary Agreement, as modified, shall not be considered as contemplating any such limitation, so that, as long as such total amount is not exceeded, that total amount may be apportioned among the coins of the various denominations referred to in the Agreement as may seem fitting to the Government of the Republic of Panama.

As a further modification of the existing Monetary Agreement, it is agreed that the Government of the United States of America shall not be required to accept Panamanian silver currency for the payment of tolls for the use of the Panama Canal.

I may say that the above understandings and agreements are acceptable to my Government, and that upon receipt of a note confirming them on behalf of the Government of the Republic of Panama, the Government of the United States of America will consider as further modified in accordance therewith the Monetary Agreement of June 20, 1904, as modified.

Accept, Sirs, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable Doctor RICARDO J. ALFARO
The Honorable Doctor NARCISO GARAY
Members of the Panamanian Treaty Commission,
Washington, D. C.

Members of the Panamanian Treaty Commission to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON
Marzo 2 de 1936

SEÑOR:

Tenemos el honor de acusar recibo de la comunicación de Vuestra Excelencia que dice lo siguiente:

"Tengo el honor de referirme a nuestras conversaciones acerca del efecto que tuvo sobre el Convenio Monetario de 20 de Junio de 1904 entre la República de Panamá y los Estados Unidos de América, modificado por los canjes de notas de Marzo 26 y Abril 2 de 1930, y de Mayo 28 y Junio 6 de 1931, lo dispuesto por el Presidente de los Estados Unidos de América en su Proclama de 31 de Enero de 1934, por la cual se redujo el peso del dólar de oro de los Estados Unidos de América.

"Se ha reconocido que, como resultado de esta medida, la estipulación del Convenio Monetario de que la unidad monetaria de la República de Panamá debe ser un Balboa de oro con peso de 1 gramo, 672 miligramos, de 0.900 de fino, no es ya compatible con la condición necesaria del Convenio de que la unidad monetaria de los Estados Unidos de América, el dólar, y la unidad monetaria de la República de Panamá, el Balboa, deben mantenerse a la par, a razón de un dólar por un Balboa. Se ha reconocido también que en la República de Panamá y en la Zona del Canal los Balboas de plata y la moneda fraccionaria de la República están circulando junto con la moneda de los Estados Unidos a razón de un Balboa por un dólar.

"Por estas razones es conveniente que el actual Convenio Monetario con sus modificaciones, sea modificado de nuevo, a fin de proveer a la reducción del peso del Balboa de oro, de manera que el patrón legal de valor de la República de Panamá y el de los Estados Unidos de América sean iguales. En concordancia con lo anterior, para los efectos del Artículo VII del Tratado General firmado hoy, se considerará el Balboa definido como una unidad monetaria de novecientos ochenta y siete y medio miligramos (Gr. 0.9875) de oro de novecientos milésimos (0.900) de fino.

"Es entendido que la reducción del peso del Balboa de oro no implica alteración en el peso de las monedas de plata de la Repú-

blica de Panamá, sino que ellas continuarán teniendo el mismo tamaño, peso y ley que tienen ahora.

"No obstante cualesquiera términos contenidos en el Convenio Monetario existente, con sus modificaciones, que hayan sido o puedan ser interpretados en el sentido de que limitan la cantidad de monedas de cualquiera denominación que Panamá acuñe dentro de la suma total de monedas de todas las denominaciones, queda ahora entendido y convenido que el Convenio Monetario, con sus modificaciones, no tiene en mira tal limitación, de manera que si la cantidad total no es excedida, esa cantidad total puede repartirse como lo tenga a bien el Gobierno de la República de Panamá entre las monedas de las diferentes denominaciones a que el Convenio se refiere.

"Como modificación adicional del Convenio Monetario existente, se conviene que el Gobierno de los Estados Unidos de América no estará obligado a aceptar la moneda de plata panameña para el pago de peajes por el uso del Canal de Panamá.

"Puedo decir que las anteriores inteligencias y acuerdos son aceptables a mi Gobierno, y que al recibir una comunicación por medio de la cual sean confirmados a nombre del Gobierno de la República de Panamá, el Gobierno de los Estados Unidos de América considerará modificado nuevamente, en los términos que quedan expresados, el Convenio Monetario del 20 de Junio de 1904, con sus modificaciones".

Nuestro Gobierno confirma las inteligencias y acuerdos expresados en la nota que contestamos, y por tanto, el Gobierno de la República de Panamá considerará nuevamente modificado en los términos allí expuestos, el Convenio Monetario del 20 de Junio de 1904, con sus modificaciones.

Acepte, Vuestra Excelencia, las reiteradas seguridades de nuestra más alta consideración.

R. J. ALFARO
NARCISO GARAY

Honorable CORDELL HULL,
Secretario de Estado,
Washington, D. C.

[Translation]

LEGATION OF PANAMA,
Washington, March 2, 1936.

SIR:

We have the honor to acknowledge the receipt of Your Excellency's communication reading as follows:

"I have the honor to refer to our conversations with respect to the effect upon the Monetary Agreement of June 20, 1904, between the United States of America and the Republic of Panama as modified by the exchanges of notes of March 26–April 2, 1930, and of May 28–June 6, 1931, of the action taken by the President of the United States of America in his Proclamation of January 31, 1934, reducing the weight of the gold dollar of the United States of America. 48 Stat. 1730.

"It has been recognized that, as a result of this action, the provision of the Monetary Agreement that the monetary unit of the Republic of Panama should be a gold Balboa of the weight of one gram, 672 milligrams, nine-tenths fine, is no longer consistent with the necessary condition of the Agreement that the standard unit of value of the United States of America, the dollar, and the standard unit of value of the Republic of Panama, the Balboa, should continue at a parity at the rate of one dollar for one Balboa. It has also been recognized that in the Republic of Panama and in the Canal Zone silver Balboas and fractional currency of the Republic are circulating together with United States currency at the rate of one Balboa for one dollar.

"For these reasons, it is desirable that the existing Monetary Agreement, as modified, be further modified to make provision for the reduction of the weight of the gold Balboa so that the legal standard units of value of the Republic of Panama and of the United States of America shall be equal. Accordingly, for the purpose of Article VII of the General Treaty signed today, the Balboa shall be regarded as defined to consist of 987½ milligrams of gold of 0.900 fineness.

Ante, p. 1818.

"It is understood that the reduction in the weight of the gold Balboa shall not necessitate an alteration of the weight of the silver coins of the Republic of Panama, but that these shall continue to be of the same size, weight and fineness as at present.

"Notwithstanding any language contained in the existing Monetary Agreement, as modified, which has been interpreted or might be interpreted as limiting the number of coins of any denomination to be issued by the Republic of Panama within the total amount of coins of all denominations, it is now understood and agreed that the Monetary Agreement, as modified, shall not be considered as contemplating any such limitation, so that, as long as such total amount is not exceeded, that total amount may be apportioned among the coins of the various denominations referred to in the Agreement as may seem fitting to the Government of the Republic of Panama.

"As a further modification of the existing Monetary Agreement, it is agreed that the Government of the United States of America shall not be required to accept Panamanian silver currency for the payment of tolls for the use of the Panama Canal.

"I may say that the above understandings and agreements are acceptable to my Government, and that upon receipt of a note confirming them on behalf of the Government of the Republic of Panama, the Government of the United States of America will consider as further modified in accordance therewith the Monetary Agreement of June 20, 1904, as modified."

The understandings and agreements stated in your note under acknowledgment are hereby confirmed by our Government and, accordingly, the Government of the Republic of Panama will consider as further modified in accordance therewith the Monetary Agreement of June 20, 1904, as modified.

Accept, Sir, the renewed assurances of our highest consideration.

R. J. ALFARO
NARCISO GARAY

The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C.

The Secretary of State (Hull) to the Panamanian Minister (Boyd)

DEPARTMENT OF STATE
WASHINGTON
February 1, 1939

SIR:

I have the honor to refer to the General Treaty signed between the United States of America and the Republic of Panama on March 2, 1936 and to the record of the proceedings of the negotiations leading to this accord. As you may recall, on several occasions during the course of the negotiations, it was found necessary to discuss and to reach a mutual understanding as to the interpretation to be placed upon certain draft provisions eventually incorporated in the signed treaty. These discussions and understandings were, after each meeting, embodied in the duly attested typewritten record of the proceedings of the treaty negotiations.

Ante, p. 1807.

It seems possible that, following the favorable report at the close of the last session of Congress by the Committee on Foreign Relations of the United States Senate on the General Treaty and accompanying Conventions, the individual members of the Senate in their consideration during the current session of Congress of the Treaty and Conventions, may ask for clarification as to the precise meaning of certain important provisions of the General Treaty which affect the security and neutrality of the Panama Canal. With a view to anticipating these inquiries, and in the hope of avoiding further delay on this account in the consideration of the General Treaty of March 2, 1936, it has seemed to my Government advisable to set forth in an exchange of notes between our two Governments the substance of some of these above-mentioned understandings as mutually reached. I should be grateful, accordingly, if you would inform me whether your Government shares the understanding of my Government upon the points which follow in subsequent paragraphs.

1. In connection with the declared willingness of both the Government of the United States of America and the Government of the Republic of Panama to cooperate for the purpose of insuring the full and perpetual enjoyment of the benefits of all kinds which the Canal should afford them (Article I of the General Treaty of March 2, 1936) the word "maintenance" as applied to the Canal shall be construed as permitting expansion and new construction when these are undertaken by the Government of the United States of America in accordance with the said Treaty.

2. The holding of maneuvers or exercises by the armed forces of the United States of America in territory adjacent to the Canal Zone is an essential measure of preparedness for the protection of the neutrality of the Panama Canal, and when said maneuvers or exercises should take place, the parties shall follow the procedure set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held on March 2, 1936.

3. As set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held

on March 16, 1935, in the event of an emergency so sudden as to make action of a preventive character imperative to safeguard the neutrality or security of the Panama Canal, and if by reason of such emergency it would be impossible to consult with the Government of Panama as provided in Article X of said Treaty, the Government of the United States of America need not delay action to meet this emergency pending consultation, although it will make every effort in the event that such consultation has not been effected prior to taking action to consult as soon as it may be possible with the Panamanian Government.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
Señor Dr. Don AUGUSTO S. BOYD,
Minister of Panama.

The Panamanian Minister (Boyd) to the Secretary of State (Hull)

LEGACIÓN DE PANAMÁ
WASHINGTON

SEÑOR SECRETARIO:

Tengo el honor de referirme a la atenta comunicación de Vuestra Excelencia de fecha de hoy en la cual se refiere al Tratado General firmado por los Gobiernos de la República de Panamá y de los Estados Unidos de América el día 2 de Marzo de 1936 y a las actas de las sesiones celebradas por los Comisionados Panameños y los de Estados Unidos de América durante las negociaciones que precedieron a la firma de dicho tratado. Llama Vuestra Excelencia mi atención al hecho de que durante el curso de las negociaciones se discutió y se llegó a un entendimiento mútuo en lo que respecta a la interpretación que se daría a ciertas provisiones que eventualmente fueron incorporadas al tratado. Manifiesta Vuestra Excelencia que esas discusiones y entendimientos se hicieron constar, después de cada sesión, en las actas respectivas, escritas a máquina.

Opina luego que en vista del informe favorable presentado al finalizarse las sesiones pasadas del Congreso por la Comisión de Relaciones Exteriores del Senado de los Estados Unidos de América, sobre el Tratado General y las varias Convenciones adicionales, algunos miembros del Senado durante los debates a que se someterá el Tratado General y las Convenciones en las sesiones actuales del Congreso, podrían solicitar que se clarificase el significado de algunas provisiones del Tratado General que afectan la seguridad y neutralidad del Canal de Panamá. Con el objeto de anticiparse a esa eventualidad y evitar nuevas demoras a la consideración del Tratado General de Marzo 2 de 1936, manifiesta Vuestra Excelencia que le parece conveniente a su Gobierno el efectuar un canje de notas con mi Gobierno a fin de reiterar las interpretaciones que en las actas se dan a algunos puntos.

Pláceme manifestarle a Vuestra Excelencia que he sido autorizado por mi Gobierno para efectuar este canje de notas y aclarar los puntos

que Vuestra Excelencia propone, y los cuales, para mayor claridad, se enumeran seguidamente en idioma inglés:

1. In connection with the declared willingness of both the Government of the United States of America and the Government of the Republic of Panama to cooperate for the purpose of insuring the full and perpetual enjoyment of the benefits of all kinds which the Canal should afford them (Article I of the General Treaty of March 2 1936) the word "maintenance" as applied to the Canal shall be construed as permitting expansion and new construction when these are undertaken by the Government of the United States of America in accordance with the said Treaty.

2. The holding of maneuvers or exercises by the armed forces of the United States of America in territory adjacent to the Canal Zone is an essential measure of preparadness for the protection of the neutrality of the Panama Canal, and when said maneuvers or exercises should take place, the parties shall follow the procedure set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held on March 2, 1936.

3. As set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held on March 16, 1935, in the event of an emergency so sudden as to make action of a preventive character imperative to safeguard the neutrality or security of the Panama Canal, and if by reason of such emergency it would be impossible to consult with the Government of Panama as provided in Article X of said Treaty, the Government of the United States of America need not delay action to meet this emergency pending consultation, although it will make every effort in the event that such consultation has not been effected prior to taking action to consult as soon as it may be possible with the Panamanian Government.

Aprovecho la ocasión para renovar a Vuestra Excelencia las expresiones de mi consideración más distinguida,

AUGUSTO S. BOYD
Ministro.

WASHINGTON, D. C.
Febrero 1 de 1939.

Su Excelencia CORDELL HULL
Secretario de Estado de los Estados Unidos
Washington, D. C.

[Translation]

LEGATION OF PANAMA
WASHINGTON

MR. SECRETARY:

I have the honor to refer to Your Excellency's valued communication of today's date with respect to the General Treaty signed between the Governments of the Republic of Panama and of the United States of America March 2, 1936 and to the proceedings of the meetings held by the Commissioners of Panama and of the United States of America during the negotiations which preceded the signature of the said

Ante, p. 1807.

Treaty. Your Excellency invites my attention to the fact that during the course of the negotiations and after discussion a mutual agreement was reached with regard to the interpretation to be given to certain provisions which eventually were incorporated in the Treaty. Your Excellency states that these discussions and understandings were, after each meeting, embodied in the typewritten records of the proceedings.

You then give as your opinion that in view of the favorable report presented at the close of the last session of Congress by the Committee on Foreign Relations of the Senate of the United States of America on the General Treaty and the various accompanying Conventions, some members of the Senate, during the debates with respect to the General Treaty and the Conventions in the present session of Congress, may ask for clarification as to the meaning of certain provisions of the General Treaty affecting the security and neutrality of the Panama Canal. With a view to anticipating such an eventuality, and of avoiding new delays in the consideration of the General Treaty of March 2, 1936, Your Excellency states that it seems advisable to your Government to effect an exchange of notes with my Government for the purpose of reiterating the interpretation given to certain points in the proceedings.

I take pleasure in informing Your Excellency that I have been authorized by my Government to effect this exchange of notes and to clarify the points propounded by Your Excellency, and which, for greater clarity, are set forth in the English language as follows:

1. In connection with the declared willingness of both the Government of the United States of America and the Government of the Republic of Panama to cooperate for the purpose of insuring the full and perpetual enjoyment of the benefits of all kinds which the Canal should afford them (Article I of the General Treaty of March 2, 1936) the word "maintenance" as applied to the Canal shall be construed as permitting expansion and new construction when these are undertaken by the Government of the United States of America in accordance with the said Treaty.

Ante, p. 1808.

2. The holding of maneuvers or exercises by the armed forces of the United States of America in territory adjacent to the Canal Zone is an essential measure of preparedness for the protection of the neutrality of the Panama Canal, and when said maneuvers or exercises should take place, the parties shall follow the procedure set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held on March 2, 1936.

3. As set forth in the records of the proceedings of the negotiations of the General Treaty of March 2, 1936, which proceedings were held on March 16, 1935, in the event of an emergency so sudden as to make action of a preventive character imperative to safeguard the neutrality or security of the Panama Canal, and if by reason of such emergency it would be impossible to consult with the Government of Panama as provided in Article X of said Treaty, the Government of the United States of America need not delay action to meet this emergency pending consultation, although it will make every effort in the event that such

consultation has not been effected prior to taking action to consult as soon as it may be possible with the Panamanian Government.

I avail myself of this occasion to renew to Your Excellency the assurances of my most distinguished consideration.

AUGUSTO S. BOYD
Minister

WASHINGTON, D. C.,
February 1, 1939.

His Excellency CORDELL HULL
Secretary of State of the United States
Washington, D. C.

The Secretary of State (Hull) to the Panamanian Ambassador (Boyd)

DEPARTMENT OF STATE
WASHINGTON
July 25, 1939

EXCELLENCY:

I understand from the debate in the Senate of the United States yesterday on the treaties signed with Panama, March 2, 1936, that the question was raised as to whether the Assembly of Panama had the notes and minutes of the treaty negotiations before it at the time the treaties were considered and ratified by that body. *Ante*, p. 1807.

I shall thank you to advise me definitely as to whether the notes and minutes of the negotiations were before the Assembly of Panama and were thoroughly understood and considered by the Assembly in connection with its ratification of the aforesaid treaties.

Accept, Excellency, the renewed assurances of my highest consideration.

CORDELL HULL

His Excellency
Señor Dr. Don AUGUSTO S. BOYD,
Ambassador of Panama

The Panamanian Ambassador (Boyd) to the Secretary of State (Hull)

EMBAJADA DE PANAMA
WASHINGTON
July 25, 1939

EXCELLENCY:

I am in receipt of Your Excellency's note of this date in which you state that you understand from the debate in the Senate of the United States yesterday on the Treaties with Panama signed March 2, 1936, *Ante*, p. 1807.

that the question was raised whether the Assembly of Panama had the notes and minutes of the treaty negotiations before it at the time the treaties were considered and ratified by that body.

I think that the best answer I may give to Your Excellency is to transcribe textually, in translation, law No. 37 of 1936 which was passed by our Assembly on the twenty-fourth of December, 1936, and which reads as follows:

The National Assembly of Panama
Decrees

Only article: there are hereby approved and ratified in all their parts the General Treaty, the Radio Communications Convention, the Convention on the Transfer of the stations of La Palma and Puerto Obaldía and the Convention on the Trans-Isthmian Highway, signed in the city of Washington, March 2, 1936, by plenipotentiaries of the Governments of the Republic of Panama and of the United States of America, which is done taking into account the Minutes and the Exchanges of Notes signed on the same date and which contain interpretations and explanations of certain important aspects of the General Treaty and of the Conventions aforementioned.

From the law quoted above Your Excellency will observe that the minutes and the notes were before the Assembly and were considered and understood by it at the same time that the Assembly ratified the Treaty and Conventions above mentioned.

Accept, Excellency, the sentiments of my highest consideration.

AUGUSTO S. BOYD

His Excellency
CORDELL HULL,
Secretary of State.

Convention between the United States of America and Panama for the completion of the Trans-Isthmian Highway. Signed at Washington March 2, 1936; ratification advised by the Senate July 25, 1939; ratified by the President of the United States July 26, 1939; ratified by Panama July 17, 1939; ratifications exchanged at Washington July 27, 1939; proclaimed July 27, 1939.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

March 2, 1936
[T. S. No. 946]

A PROCLAMATION.

Convention with Panama for completion of the Trans-Isthmian Highway.

WHEREAS a Convention between the United States of America and the Republic of Panama to arrange for the completion of a highway between the cities of Panamá and Colón through territory under their respective jurisdictions was concluded and signed by their respective Plenipotentiaries at Washington on the second day of March, one thousand nine hundred and thirty-six, the original of which Convention, being in the English and Spanish languages, is word for word as follows:

Preamble.

The United States of America and the Republic of Panama, in order to arrange for the completion of a highway between the cities of Panamá and Colón through territory under their respective jurisdictions, hereinafter referred to as the Trans-Isthmian Highway, have resolved to conclude a Convention for that purpose and have appointed as their Plenipotentiaries:

Los Estados Unidos de América y la República de Panamá, con el fin de concertar la terminación de una carretera entre las ciudades de Panamá y Colón a través de territorio bajo sus respectivas jurisdicciones, que en lo sucesivo se denominará la Carretera Transístmica, han resuelto celebrar una Convención con ese objeto y han designado como sus Plenipotenciarios:

Purposes declared.

The President of the United States of America:

Mr. Cordell Hull, Secretary of State of the United States of America, and Mr. Sumner Welles, Assistant Secretary of State of the United States of America; and

El Presidente de los Estados Unidos de América:

Al Señor Cordell Hull, Secretario de Estado de los Estados Unidos de América, y al señor Sumner Welles, Subsecretario de Estado de los Estados Unidos de América; y

Plenipotentiaries.

The President of the Republic of Panama:

The Honorable Doctor Ricardo J. Alfaro, Envoy Extraordinary and Minister Plenipotentiary of Panama to the United States of

El Presidente de la República de Panamá:

A los Excelentísimos Señores Doctor Ricardo J. Alfaro, Enviado Extraordinario y Ministro Plenipotenciario de Panamá en los

America, and The Honorable Doctor Narciso Garay, Envoy Extraordinary and Minister Plenipotentiary of Panama on special mission;

Who, having communicated to each other their respective full powers, which have been found to be in good and due form, have agreed upon the following:

Estados Unidos, y Doctor Narciso Garay, Enviado Extraordinario y Ministro Plenipotenciario de Panamá en mision especial;

Quienes, habiéndose comunicado sus respectivos Plenos Poderes, los que han sido hallados en buena y debida forma, han convenido en lo siguiente:

ARTICLE I

Waiver of right to establish roads.

In order to make possible the completion of the Trans-Isthmian Highway, the Government of the United States of America undertakes to obtain such waiver from the Panama Railroad Company of its exclusive right to establish roads across the Isthmus of Panama as is necessary to enable the Government of the Republic of Panama to construct a highway from a point on the boundary of the Madden Dam area at Alhajuela to a point on the boundary of the Canal Zone near Cativá.

Highway construction by Panama, location.

ARTICULO I

Con el fin de hacer posible la terminación de la Carretera Transístmica, el Gobierno de los Estados Unidos de América se compromete a conseguir que la Compañía del Ferrocarril de Panamá renuncie su derecho exclusivo de construir caminos a través del Istmo de Panamá hasta donde sea necesario para que el Gobierno de la República de Panamá pueda construir una carretera desde un punto en el límite del área de la Represa Madden en Alhajuela hasta un punto en el límite de la Zona del Canal cerca de Cativá.

ARTICLE II

U.S. contribution to completion of highway.

As a contribution to the completion of the Trans-Isthmian Highway, the United States of America will construct without delay and at its own expense that portion of the Highway between the Canal Zone boundary near Cativá and a junction with the Fort Randolph Road near France Field, which portion shall thereafter be maintained by the Republic of Panama at its own expense.

ARTICULO II

Como contribución a la terminación de la Carretera Transístmica, los Estados Unidos de América construirán sin demora y a sus expensas la parte de la Carretera comprendida entre el límite de la Zona del Canal cerca de Cativá y el empalme con el camino de Fort Randolph cerca de France Field, parte cuyo mantenimiento tendrá a su cargo en adelante la República de Panamá.

ARTICLE III

Joint board to adjust questions of detail, appointment.

Prior to the undertaking of further construction on the Trans-Isthmian Highway, each Government will appoint an equal number of representatives who will

ARTICULO III

Antes de emprender nuevos trabajos en la Carretera Transístmica, cada Gobierno nombrará igual número de representantes que constituirán una Junta Mixta

constitute a joint board with authority to adjust questions of detail regarding the location, design and construction of the portions of the Highway falling under the jurisdiction of each Government. Questions of detail on which the board may fail to reach an agreement will be referred to the two Governments for settlement.

con autoridad para ajustar cuestiones de detalle respecto de la ubicación, trazado y construcción de las partes de la Carretera que queden bajo la jurisdicción de cada Gobierno. Las cuestiones de detalle acerca de las cüales no haya acuerdo en la Junta, serán sometidas a los dos Gobiernos para su arreglo.

Reference of questions in disagreement.

ARTICLE IV

The sections of the Trans-Isthmian Highway which are to be constructed by each Government shall have the following minimum characteristics:

ARTICULO IV

Las secciones de la Carretera Transístmica que hayan de ser construídas por cada Gobierno tendrán las siguientes especificaciones mínimas:

Minimum construction characteristics.

a. Pavement: concrete; normal width 18 feet, suitably widened on curves of 5 degrees or sharper; of the thickened edge type of 9″ – 7″ – 9″ section, with proper reinforcement with steel in accordance with good practice; provision for suitable longitudinal and transverse joints, sealed with an asphalt filler, and with adjacent slabs properly doweled.

a. Pavimento: hormigón; ancho normal, 18 piés, ensanchado convenientemente en las curvas de 5 grados o más pronunciadas; del tipo de borde grueso con sección de 9″ – 7″ – 9″, con el debido refuerzo de acero conforme a las buenas prácticas de vialidad proveyendo además junturas longitudinales y transversales, rellenas con asfalto y con los tramos adyacentes debidamente ensamblados.

Pavement.

b. Gradients: maximum 8 percent.

b. Declives: máximo 8 por ciento.

Gradients.

c. Curves: maximum 12 degrees, properly superelevated and suitably widened pavement when of 5 degrees or sharper.

c. Curvas: máximo 12 grados; pavimento debidamente elevado y convenientemente ensanchado cuando sean de 5 grados o más pronunciadas.

Curves.

d. Bridges and Culverts: to be two-way, of a width of 20 feet; of capacity to carry live loads equivalent to 20-ton truck with 14 tons on rear axle and 6 tons on front axle; and so located and of such span or size as to afford adequate drainage under maximum flow.

d. Puentes y Alcantarillas: deben ser de tráfico doble con un ancho de 20 piés; con capacidad para soportar un peso vivo equivalente a un camión de 20 toneladas, con un peso de 14 toneladas sobre el eje trasero y de 6 toneladas sobre el eje delantero y con localización, tamaño y luz tales que provean un desagüe adecuado en las corrientes máximas.

Bridges and culverts.

e. Right of Way: to be of ample width to accommodate the pave-

e. Servidumbre de Transito: debe ser suficientemente ancha para dar

Right of Way.

ment plus 4-foot berms and drainage ditches and to provide for suitable slopes in cuts and fills; the right to be reserved to each of the two Governments to install and use telegraph and telephone lines of either pole line construction or underground cable construction in that part of the Trans-Isthmian Highway subject to the jurisdiction of the other Government.

cabida al pavimento, más hombros de 4 piés y zanjas de desagüe y para proveer pendientes adecuadas en los cortes y rellenos; reservándose cada Gobierno el derecho de instalar y usar líneas telegráficas y telefónicas de postes o de cable subterráneo en la parte de la Carretera Transístmica sujeta a la jurisdicción del otro Gobierno.

ARTICLE V

Time limitations.

The portions of the Trans-Isthmian Highway which the two Governments undertake to construct according to the provisions of this Convention will be completed within a period of ten years after the entrance into force of the Convention. The two Governments will consult with each other with a view to coordinating the construction of the two portions of the highway so far as may be feasible in order that the usefulness of one portion may not be unduly impaired by a failure to complete the other portion.

Coordination of construction.

ARTICULO V

Las partes de la Carretera Transístmica que los dos Gobiernos van a construir de acuerdo con las estipulaciones de esta Convención, quedarán terminadas en un período de diez años a contar de la fecha en que ella entre en vigor. Los dos Gobiernos se consultarán mutuamente con la mira de coordinar la construcción de las dos partes de la carretera hasta donde sea factible, a fin de que el servicio de una parte no se perjudique indebidamente por no terminarse la otra parte.

ARTICLE VI

Maintenance of state of repair.

The United States of America and the Republic of Panama shall maintain in a good state of repair at all times the portions of the Trans-Isthmian Highway within their respective jurisdictions.

ARTICULO VI

Los Estados Unidos de América y la República de Panamá mantendrán en buen estado de conservación en todo tiempo las partes de la Carretera Transístmica que queden dentro de sus respectivas jurisdicciones.

ARTICLE VII

Equal enjoyment of use of highway.

Subject to the laws and regulations relating to vehicular traffic in force in their respective jurisdictions the United States of America and the Republic of Panama shall enjoy equally the use of the Trans-Isthmian Highway.

ARTICULO VII

Los Estados Unidos de América y la República de Panamá tendrán por igual el uso de la Carretera Transístmica, con sujeción a las leyes y reglamentos vigentes en las respectivas jurisdicciones sobre tráfico de vehículos.

ARTICLE VIII

The present Convention shall be ratified in accordance with the constitutional methods of the High Contracting Parties and shall take effect immediately on the exchange of ratifications which shall take place at Washington.

IN WITNESS WHEREOF, the Plenipotentiaries have signed this Convention in duplicate in the English and Spanish languages, both texts being authentic, and have hereunto affixed their seals.

DONE at the city of Washington the second day of March, 1936.

ARTICULO VIII

La presente Convención será ratificada de acuerdo con las formas constitucionales de las Altas Partes Contratantes y entrará en vigor inmediatamente al canjearse las ratificaciones, lo cual tendrá lugar en Washington.

Ratification.

Effective date.

EN FE DE LO CUAL los Plenipotenciarios han firmado esta Convención en duplicado en inglés y en español, siendo ambos textos auténticos, y han estampado en ella sus sellos.

Signatures.

HECHA en la ciudad de Washington, a los dos días del mes de Marzo de 1936.

[SEAL] CORDELL HULL
[SEAL] SUMNER WELLES
[SEAL] R. J. ALFARO
[SEAL] NARCISO GARAY

AND WHEREAS the said Convention has been duly ratified on both parts, and the ratifications of the two Governments were exchanged in the city of Washington, on the twenty-seventh day of July, one thousand nine hundred and thirty-nine;

Exchange of ratifications.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, have caused the said Convention to be made public, to the end that the same and every article and clause thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof.

Proclamation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-seventh day of July in the year of our Lord one thousand nine hundred and
[SEAL] thirty-nine and of the Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

INTERNATIONAL AGREEMENTS OTHER THAN TREATIES

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Parcel post agreement between the United States of America and Japan, with regulations for execution. Signed at Tokyo June 1, 1938 and at Washington June 20, 1938; approved by the President June 21, 1938.

June 1, 1938
June 20, 1938

PARCEL POST AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND JAPAN.

Parcel post agreement with Japan.

The Post Office Department of the United States of America and the Department of Communications of Japan have agreed upon the following articles for the purpose of improving the relations of Parcel Post between the two countries:

ARTICLE I.

Exchange of parcels.

Territory embraced.

Between the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) on one hand and Japan on the other hand, there may be exchanged parcels up to the limits of weight and dimensions stated in the Detailed Regulations for the execution of this Agreement.

Weight and dimensions.
Post, p. 1884.

ARTICLE II.

Transit of parcels.

Rights guaranteed.

1. Each Postal Administration guarantees the right of transit through its service, to or from any country with which it has parcel post communication, of parcels originating in or addressed for delivery in the service of the other Administration.

Parcels sent in open mail.

2. Parcels sent in open mail and in transit to or from one of the services of the two Postal Administrations through the other are subject to the conditions of exchange of parcels between them as well as those between the intermediate Administration and that of the third country concerned.

Parcels sent in closed mails.

3. Parcels sent in closed mails and in transit to or from one of the services of the two Postal Administrations through the other are subject to the conditions specially agreed upon between the Chiefs of the two Postal Administrations.

ARTICLE III.

Postage.

Collection from sender.

1. Each Postal Administration is entitled to fix its postage rates for parcels to be collected from the sender.

Prepayment.

2. The postage mentioned in the preceding section must be prepaid by the sender.

ARTICLE IV.

Preparation of parcels.

Packing.

Every parcel shall be packed in a manner adequate for the length of the journey and the protection of the contents as set forth in the Detailed Regulations.

Post, p. 1884.

ARTICLE V.

Prohibitions.

Articles specified.

1. The following articles are prohibited transmission by parcel post:

Letters, etc.

(a) A letter or a communication having the nature of a letter. Nevertheless it is permitted to enclose in a parcel an open invoice, confined to the particulars which constitute an invoice.

Enclosure with different address.

(b) An enclosure which bears an address different from that placed on the cover of the parcel.

Live animals.

(c) Any live animal.

Nonadmissible articles.

(d) Any article the admission of which is not authorized by the customs or other laws or regulations in force in either country.

Explosive, etc., articles.

(e) Any explosive or inflammable article, and in general, any article the conveyance of which is dangerous.

Articles injurious to public morals.

(f) Documents, pictures, and other articles injurious to public morals.

Action to be taken.

2. When a parcel contravening any of these prohibitions is handed over by one of the two Postal Administrations to the other, the latter shall proceed in accordance with its laws and inland regulations. However, explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals are not returned to origin; they are destroyed on the spot by the Administration which has found them in the mails.

List of prohibited articles to be furnished.

3. The two Postal Administrations shall furnish each other with a list of prohibited articles.

ARTICLE VI.

Insurance.

Maximum amount.

1. Parcels may be insured up to the amount of 500 francs or its equivalent in currency of the country of origin. However, the Chiefs of the two Postal Administrations may, by mutual consent, fix the limit of insured value above 500 francs.

Limitation.

The insured value may not exceed the actual value of the contents, but it is permissible to insure only part of that value.

Fee.

2. For an insured parcel, an insurance fee fixed by the Postal Administration of the country of origin shall be collected at the time of mailing in addition to the postage.

Coin, jewelry, etc.

3. The insurance of all parcels containing coin, bullion, valuable jewelry, or any other precious article is obligatory.

If, in the country of destination, a parcel which has not been insured is found to contain coin, bullion, valuable jewelry, or any other precious article, it may be delivered to its addressee as an insured parcel. In this case, the Postal Administration of the country of destination may collect the insurance fee fixed by that Administration in accordance with the provisions of the preceding section.

ARTICLE VII.

Certificate of mailing.

Ordinary parcels. Insured parcels.

The sender of an ordinary parcel may request, at the time of mailing, a certificate of mailing upon payment of a fee which may be fixed by the Postal Administration of the country of origin. However, no certificate of mailing, other than the insurance receipt, will be furnished the sender of an insured parcel, and no charge other than the insurance fee will be made for the insurance receipt.

ARTICLE VIII.

Advice of delivery. Inquiry.

Insured parcels.

1. The sender of an insured parcel may request, either at the time of mailing or after mailing, an advice of delivery upon payment of a fee which may be fixed by the Postal Administration of the country of origin.

Inquiry.

2. The sender of an ordinary or insured parcel may request, after mailing, an inquiry for the parcel upon payment of a fee which may be fixed by the Postal Administration of the country of origin. As regards insured parcels, no fee is, however, charged if the sender has already paid the special fee to obtain an advice of delivery.

Time limitation.

3. The request for an advice of delivery or an inquiry made after the mailing of a parcel is admitted only within the period of one year, counting from the day following that of mailing.

ARTICLE IX.

Customs duties.

Customs duties; collections.

Parcels are subject to all customs laws and regulations in force in the country of destination. The duties collectible on that account are collected from the addressee on delivery of the parcel.

ARTICLE X.

Fee for customs formalities. Fee for delivery. Warehousing charges.

Fees. Customs formalities.

1. The Postal Administration of the country of destination may collect from the addressee, for the fulfillment of customs formalities, a fee not exceeding 50 centimes per parcel.

Delivery at addressee's residence.

2. The Postal Administration of the country of destination may collect from the addressee, for delivery of parcels at the addressee's residence, a fee not exceeding 50 centimes per parcel. The same fee may be charged for each presentation after the first at the addressee's residence.

Warehousing charge.

3. The Postal Administration of the country of destination may collect from the addressee a suitable warehousing charge for parcels which are not withdrawn within the period which it has fixed. This charge may not, however, exceed 5 francs per parcel.

No cancelation of charges.

4. The fees and charges prescribed by the above three sections shall not be canceled even in case the parcel is redirected or returned out of the country.

ARTICLE XI.

Redirection.

In country of destination.

1. A parcel may be redirected, at the request of the addressee, in consequence of the addressee's change of address in the country of destination.

Additional charges.

2. For parcels redirected in its territory, the Postal Administration of the country of destination may collect from the addressee additional charges fixed by its internal regulations. These charges shall not be canceled even in case the parcel is redirected or returned out of the country.

To another country.

3. A parcel may be redirected out of the country only at the addressee's request, and provided that the parcel complies with the conditions required for its further conveyance. Insured parcels shall not be redirected to another country except as insured mail.

Conveyance, etc., charges.

4. When a parcel is redirected out of the country, the charges for conveyance due to the Postal Administrations concerned and, if any, the insurance fees, as well as the various charges cancelation of which is not allowed by the retransmitting Administration, shall be collected additionally from the addressee.

Right to forbid redirection.

5. The sender is entitled to forbid any redirection, by means of a suitable entry on the parcel and on the customs declaration.

ARTICLE XII.

Recall. Change of address.

Recall and change of address.

1. So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be altered.

For this service, the Postal Administration of the country of origin may collect the charge fixed by its internal regulations.

Provisions applicable.

2. The provisions of Sections 2 to 4 of the preceding article are applicable to the parcel returned or redirected in consequence of the recall or the change of address.

ARTICLE XIII.

Non-delivery.

Request by sender as to disposal.

1. The sender of a parcel may make a request at the time of mailing as to the disposal of the parcel in the event it is not deliverable as addressed, the particulars of which are set forth in the Detailed Regulations.

Post, p. 1884.

If no request by sender.

2. If the sender does not make any request in accordance with the preceding section or the sender's request has not resulted in delivery, undeliverable parcels will be returned to the sender without previous notification at the expiration of thirty days counting from the day following that of receipt at the office of destination, while parcels refused by the addressee will be returned at once.

Charges for redirection or return.

3. The provisions of Article XI, Sections 2 and 4 are applicable to the parcel redirected in the country of destination or returned to origin in consequence of non-delivery.

The same provisions are also applicable to the parcel returned to origin for the reason that it contains any prohibited articles.

Parcels marked "Abandon".

4. Undeliverable parcels which the sender has marked "Abandon" are not returned but are disposed of in accordance with the legislation of the country of destination after the expiration of the period mentioned in Section 2 above.

ARTICLE XIV.

Sale. Destruction.

Articles liable to deterioration.

1. Articles liable to deterioration or corruption, and these only, may be sold immediately, even on the outward or return journey, without previous notice or judicial formality, for the benefit of the right party.

2. If for any reason a sale is impossible, the spoilt or putrid articles are destroyed.

ARTICLE XV.

Parcels wrongly accepted. Missent parcels.

Parcels wrongly accepted.

1. If parcels of which the weight or dimensions exceed the limits allowed have been wrongly accepted and dispatched, they are returned to origin by the Postal Administration to which the parcels were sent.

Missent parcels.

2. Parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the Postal Administration to which the parcels were missent; nevertheless, the parcels which cannot be reforwarded to their correct destination are returned to origin.

Insured parcels.

Insured parcels may not be reforwarded except as insured mail.

No customs, etc., charges.

3. The parcels mentioned in the two sections above must not be charged by the retransmitting country with customs or other non-postal charges.

ARTICLE XVI.

Cancelation of customs charges.

Cancelation of customs, etc., charges.

The two Postal Administrations agree to urge the services concerned in their countries to cancel customs and other non-postal charges on parcels which are returned to origin, abandoned by the sender, destroyed because the contents are completely damaged, or redirected to a third country.

ARTICLE XVII.

Indemnity.

Responsibility.

1. Except in the cases mentioned in the next section, the two Postal Administrations are responsible for the loss of insured parcels exchanged between the two countries and for the abstraction of or damage to their contents under the conditions prescribed by the Detailed Regulations.

Post, p. 1884.

Exceptions.

2. The Postal Administrations are relieved from all responsibility:

(a) In case of parcels of which the addressee or the sender as regards returned parcels has accepted delivery without reservations.

(b) In case of loss or damage through force majeure, although either Postal Administration may, at its option and without recourse to the other Administration, pay indemnity for loss or damage due to force majeure even in cases where the Administration in the service of which the loss or damage occurred recognizes that the damage was due to force majeure.

(c) When they are unable to account for parcels in consequence of the destruction of official documents through force majeure.

(d) When the damage has been caused by the fault or negligence of the sender or when it is due to the nature of the article.

(e) For parcels which contain prohibited articles.

(f) For parcels which have been fraudulently insured for a sum exceeding the actual value of the contents.

(g) For parcels seized by the customs because of false declaration of contents.

(h) When any request for inquiry or application for indemnity has not been made within the period of one year counting from the day following that of mailing the parcel.

Loss, etc., of ordinary parcels.

3. The two Postal Administrations will not be responsible for the loss of ordinary parcels exchanged between the two countries nor for the abstraction of or damage to their contents; but either Administration is at liberty to indemnify for the loss, abstraction, or damage which may occur in its service, without recourse to the other Administration.

Parcels in transit.

4. The two Postal Administrations are not responsible for the loss of the parcels mentioned in Article II, Sections 2 and 3, nor for the abstraction of or damage to their contents unless an arrangement to the contrary is made between the Chiefs of the two Postal Administrations.

ARTICLE XVIII.

Credits.

Credits.

1. For each parcel exchanged between the two countries, the Postal Administration of the country of origin shall pay to that of the country of destination the sums indicated in the Detailed Regulations.

Post, p. 1884.

2. In case of redirection or of return of parcels from one of the two countries to the other, the retransmitting Administration shall claim from the other the sums equal to its credits mentioned in the preceding section and the following charges, as the case may be:

(a) Sea rates due to the retransmitting Administration.

(b) Charges which are not canceled by the retransmitting Administration.

(c) Charges due to a third country.

3. As regards parcels originating in one of the two countries and sent through the other to a third country, the Postal Administration of the country of origin shall pay to the intermediate Administration the sums required by the latter.

4. As regards parcels originating in a third country and sent to one of the two countries through the other in open mail, the intermediate Administration shall pay to the Administration of destination the sums indicated in the Detailed Regulations.

ARTICLE XIX.

Postal charges other than those prescribed not to be collected.

Charges other than those prescribed not to be collected.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof.

ARTICLE XX.

Air parcels. Parcels for delivery free of charge.

Exchange arrangements.

The Chiefs of the two Postal Administrations may come to special arrangements for the exchange of air parcels and of parcels for delivery free of charge.

ARTICLE XXI.

Standard monetary unit.

Standard monetary unit.

The franc regarded as the monetary unit in the provisions of this Agreement is the gold franc of 100 centimes of a weight of 10/31 of a gram and of a fineness of 0.900.

ARTICLE XXII.

Temporary suspension of service.

Temporary suspension of service.

In extraordinary circumstances such as will justify the measure, either Postal Administration may temporarily suspend the Parcel Post Service, either entirely or partially, on condition of giving immediate notice to the other Administration.

ARTICLE XXIII.

Detailed Regulations. Application of internal legislation.

Detailed Regulations.
Post, p. 1884.

1. The details necessary for the execution of this Agreement will be fixed in the form of Detailed Regulations between the two Postal Administrations.

Application of internal legislation.

2. As regards the items not provided for in this Agreement the internal legislation shall remain applicable in each country.

Mutual notice of laws, etc.

3. The two Postal Administrations notify each other of their laws, ordinances, and tariffs concerning the exchange of parcel post, as well as all modifications thereof which may be subsequently made.

ARTICLE XXIV.

Entry into force and duration of Agreement.

Former agreement superseded.
33 Stat. 2276.

1. This Agreement shall supersede the Convention signed at Washington on the 30th day of June 1904 corresponding to the 30th day of the 6th month of the 37th year of Meizi.

Date of entry into force.

2. This Agreement shall come into force on the 1st day of July 1938 corresponding to the 1st day of the 7th month of the 13th year of Syōwa, and shall remain in force until the expiration of six months from the date on which one of the two Postal Administrations has given notice to the other of its intention to terminate the Agreement.

Duration.

Signatures.

Done in duplicate and signed at Tōkyō on the 1st day of the 6th month of the 13th year of Syōwa, and at Washington on the 20th day of June 1938.

[SEAL] JAMES A FARLEY
Postmaster General of the United States of America.
RYNTARO NAGAI
Minister of State for Communications of Japan.

Approval by the President.

The foregoing Agreement between the United States of America and Japan for the exchange of parcels by parcel post has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
SUMNER WELLES
Acting Secretary of State.

WASHINGTON, *June 21, 1938.*

DETAILED REGULATIONS FOR THE EXECUTION OF THE PARCEL POST AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND JAPAN.

Detailed regulations.

In accordance with the provisions of Article XXIII, Section 1, of the Parcel Post Agreement between the United States of America and Japan, the two Postal Administrations have agreed as follows:

ARTICLE 1.

Limits of weight and dimensions.

Limits of weight and dimensions.

1. The limits of weight and dimensions of parcels exchanged between the United States of America and Japan are as follows:

(a) Parcels originating in the United States of America addressed to Japan:—

Weight____22 pounds.

Dimensions____greatest length 4 feet on condition that parcels over 42 inches but not over 44 inches long do not exceed 24 inches in girth; that parcels over 44 inches but not over 46 inches long do not exceed 20 inches in girth; that parcels over 46 inches but not over 4 feet long do not exceed 16 inches in girth; and that parcels up to 3½ feet in length do not exceed 6 feet in length and girth combined.

(b) Parcels originating in Japan addressed to the United States of America:

Weight____10 kilograms.

Dimensions____length on one side 1 meter 25 on condition that parcels not over 5 kilograms in weight do not exceed 60 cubic decimeters in volume and that parcels over 5 kilograms but not over 10 kilograms in weight do not exceed 80 cubic decimeters in volume.

2. The viewpoint of the dispatching office in regard to the exact calculation of the weight and the dimensions must be considered as prevailing, except in case of obvious error.

ARTICLE 2.

Preparation of parcels.

Preparation of parcels.

1. The name and address of the sender and of the addressee must be legibly and correctly written in every case when possible on the parcel itself or on a label or tag firmly attached thereto. It is not allowed to write with initials the name and address of the sender or addressee, unless the initials are the adopted trade name of the senders or addressees which is generally understood. Addresses in pencil are also not allowed, except those written with copying ink on a surface previously dampened.

A slip bearing the name and address of the sender and the addressee must be enclosed in the parcel when the address is written on a label which is not gummed to the parcel. It is advisable that such slips be enclosed in all parcels.

2. Parcels must be packed in a manner adequate for the length of the journey and for the protection of the contents and so effectually that it is impossible to tamper with the contents without leaving an obvious trace of violation; in particular when the contents con-

sist of precious metal, articles of metal or heavy goods, it is essential that stout metal boxes or wooden cases at least one centimeter (⅖ inch) thick should be used for packing.

Any liquid or any substance which easily liquefies must be packed in a double receptacle. Between the first receptacle (bottle, flask, pot, box, etc.) and the second (box of metal, of strong wood, or strong corrugated cardboard, or of strong fibreboard, or receptacle of equal strength) shall be left a space which shall be filled with sawdust, bran, or some other absorbent material, in sufficient quantity to absorb all the liquid contents in case of breakage.

Powders and dyes in powder form must be packed in lead-sealed metal containers which containers must be enclosed in substantial outer covers so as to obviate all damage to the accompanying mail matter.

3. Insured parcels must be sealed by means of wax, by lead, or other seals. Either Administration may require a special design or mark of the sender in the sealing of insured parcels mailed in its service.

ARTICLE 3.

Customs declarations.

Customs declarations.

1. The sender shall prepare one customs declaration for each parcel, on a special form provided for the purpose by the Administration of origin.

The customs declaration shall give a general description of the parcel, an accurate statement in detail of its contents and value, date of mailing, the actual weight, the sender's name and address, and the name and address of the addressee, and shall be securely attached to the parcel.

2. When more than one ordinary parcel is mailed simultaneously by the same sender to the same addressee at the same address, the sender may prepare only one customs declaration for the parcels, which customs declaration shall show, in addition to the particulars set forth in the preceding section, the total number of the relative parcels and shall be securely attached to one of the parcels. The parcels shall be clearly marked in such case with a fractional number, the denominator of which will indicate, in arabic figures, the total number of the relative parcels, and the numerator the serial number of the parcel.

3. The Administrations accept no responsibility for the correctness of the customs declarations.

ARTICLE 4.

Indication of insured parcels.

Indication of insured parcels.

1. On the address side, each insured parcel must bear a label with the words "Insured" or "Valeur déclarée", or be stamped or marked with the same words in close proximity to the number given the parcel.

2. The insured parcels must bear an indication of the amount of the insured value, mentioned fully and legibly in the currency of the country of origin and in roman letters. This amount must be converted into gold francs by the sender or by the office of origin and the result of conversion is added below the original description. The amount of the insured value must also be indicated on the customs declaration.

3. The exact weight of each insured parcel must be entered by the office of origin on the address side of the parcel.

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ARTICLE 5.

Advice of delivery. Inquiry.

Advice of delivery.

1. As to a parcel for which an advice of delivery is asked, the office of origin impresses on the address side of the parcel and on the customs declaration with a stamp, the letters or words "A. R." or "Avis de réception". The office of origin or any other office appointed by the dispatching Administration shall fill up an advice of delivery form and attach it to the parcel. If the form does not reach the office of destination, that office makes out a duplicate.

2. The office of destination, after having duly filled up the advice of delivery form returns it free of postage to the address of the sender of the parcel.

Inquiry.

3. When the sender applies for an advice of delivery after a parcel has been posted, the office of origin or any other office appointed by the dispatching Administration duly fills up an advice of delivery form and attaches it to a form of inquiry which is entered with the details concerning the transmission of the parcel. This inquiry form is treated according to the provisions of Section 5 below, except that, in case of the due delivery of the parcel, the office of destination withdraws the inquiry form and returns the advice of delivery form to origin in the manner prescribed by the preceding section.

4. When the sender makes inquiry concerning an advice of delivery which has not been returned to him after a reasonable interval, action is taken in accordance with the rules laid down in the preceding section. In that case, a second fee is not charged, and the office of origin or any other office appointed by the dispatching Administration enters at the top of the advice of delivery form the words "Duplicate of the advice of delivery".

5. When the sender requests an inquiry for the parcel, the office of origin or any other office appointed by the dispatching Administration fills up an inquiry form and sends it to the office of destination or to any other office appointed by the Administration of destination accompanied, whenever possible, by a facsimile of the address of the parcel. If the service of the country of destination is in a position to furnish information as to the ultimate disposal of the parcel, it completes the form and returns it to the office of the country of origin from which the form has been forwarded. When the disposal of the parcel cannot be established by the service of the country of destination, the fact is recorded on the form and the form is returned accompanied, whenever possible, by a declaration from the addressee certifying that he has not received the parcel.

ARTICLE 6.

Transit parcels.

Transit parcels.

Each Administration shall inform the other to which countries parcels may be sent through it as intermediary, and the amount of the charges due to it therefor, as well as other conditions.

ARTICLE 7.

Method of exchange of parcels.

Method of exchange of parcels.

1. Parcels shall be exchanged, in bags duly fastened and sealed, by the offices appointed by agreement between the two Administrations, and shall be dispatched to the country of destination by the country of origin at its cost and by such means as it provides.

2. Insured parcels exchanged direct between the two countries shall be enclosed in separate bags from those in which ordinary parcels are contained, and the labels of bags containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

ARTICLE 8.

Receptacles.

Receptacles.

1. The two Administrations shall provide their respective bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or the country to which it belongs.

2. Bags must be returned empty and without charge to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. The returning Administration shall repay to the Administration of origin, the value of any bags which it fails to return.

ARTICLE 9.

Billing of parcels.

Billing of parcels.

1. Ordinary parcels and insured parcels exchanged direct between the two countries are entered on separate parcel bills.

The ordinary parcels are entered on the parcel bills to show the total number of the parcels and the total net weight thereof, while redirected or returned parcels are entered individually.

The insured parcels are entered individually on the parcel bills to show their numbers, the name of the office of origin, and their total net weight.

The entry on the parcel bills of any redirected or returned parcel must be followed by the word "Redirected" or "Returned" together with the detailed statement of charges which may be additionally collected, in the "Observations" column.

2. Transit parcels sent à découvert are entered individually on the parcel bills separate from those mentioned in the preceding section.

3. The amount to be credited must be totaled and shown on each parcel bill.

The total number of bags comprising each dispatch must also be shown on the parcel bills.

4. Each dispatching office of exchange shall number the parcel bills in the upper left-hand corner, commencing each year a fresh series for each office of exchange of destination. The last number of the year shall be shown on the parcel bill of the first dispatch of the following year.

5. The parcel bills are prepared in duplicate. The original is sent in the regular mails, while the duplicate is inserted in one of the bags. The bag containing the parcel bill is designated by the letter "F" traced in a conspicuous manner on the label.

ARTICLE 10.

Checking of parcels.

Checking of parcels.

1. The office of exchange which has received a parcel mail shall check the parcels and the accompanying bills. If a parcel is missing or any other irregularity is noted, it shall be immediately reported to the dispatching office of exchange by means of a bulletin of veri-

fication. The report of such a serious irregularity as to involve the responsibility of the respective Administration shall be accompanied by such vouchers as the strings, wax, or lead seals used for closing the bag which contained the parcels, if they are available.

If no report is made by the next mail, it will be assumed that the mail has been received in proper order until the contrary is proved.

2. If a parcel bill is missing a duplicate shall be made out and a copy sent to the dispatching office of exchange from which the dispatch was received.

3. If any parcel which is in the course of transmission is observed to bear evidence of violation or damage, it must have the facts noted on it and be marked with the stamp of the office making the note, or a document drawing attention to the violation or damage must be annexed to the parcel.

ARTICLE 11.

Recall. Change of address.

Recall; change of address.

1. For requests for recall or change of address of parcels, the sender, in handing the application to the post office of origin, must prove his identity and produce the certificate of mailing or the receipt of the parcel, if any. After proof of identity, for which the Administration of origin assumes responsibility, the procedure is as follows:

(a) If the request is meant to be sent by post, the application, together with an exact facsimile of the address of the parcel, is dispatched in a registered cover directly to the office of destination or to any other office appointed by the Administration of destination.

(b) If the request is to be made by telegraph, the terms of the request are transmitted by telegraph to the office of destination or to any other office appointed by the Administration of destination. In case of the request for change of address of an insured parcel, the request must be confirmed by the first mail in the manner prescribed by the preceding paragraph. In this case, the words "Confirmation of the telegraphic request for the change of address" must be shown on the upper part of the application.

2. The office which has received the request mentioned in the preceding section searches for the parcel in question and takes the necessary action.

3. If the search is fruitless, or if the parcel has already been delivered to the addressee, or if the request by telegraph is not explicit enough to permit the parcel to be surely recognized, the fact is reported at once to the office from which the request was forwarded and which informs the applicant accordingly.

ARTICLE 12.

Non-delivery.

Non-delivery.

1. The sender of a parcel may request at the time of mailing that, if the parcel cannot be delivered as addressed it shall be either (a) treated as abandoned, or (b) tendered for delivery at a second address in the country of destination, or (c) returned immediately.

If the sender avails himself of this facility, his request must appear on the address side of the parcel and on the relative customs declaration and must be in conformity with or analogous to one of the following forms:

"If not deliverable as addressed_____'Abandon' ".
"If not deliverable as addressed_____'Deliver to_____' ".
"If not deliverable as addressed_____'Return immediately' ".

2. The parcels to be returned as undeliverable to the country of origin shall be marked to show the reason for non-delivery.

3. If a parcel, for any reason, is neither delivered as addressed nor returned to origin, the Administration of origin shall be informed in a precise manner of the treatment accorded to the parcel.

ARTICLE 13.

Sale. Destruction.

Sale; destruction.

When a parcel has been sold or destroyed in accordance with the provisions of Article XIV of the Agreement, a report of the sale or destruction is prepared. A copy of the report, together with the customs declaration, is forwarded to the office of origin.

ARTICLE 14.

Parcels wrongly accepted. Missent parcels.

Parcels wrongly accepted; missent parcels.

1. When parcels exceeding the limits of weight and dimensions allowed or missent parcels are returned to origin, the returning Administration refunds to the dispatching Administration the amount credited for the parcel and reports the irregularity by means of a bulletin of verification.

2. When missent parcels are reforwarded to their proper destination, and if the amount credited to the reforwarding Administration is insufficient to cover the expenses of the onward transmission, the reforwarding Administration claims from the dispatching Administration the amount of the deficiency, and reports the reason for the claim by means of a bulletin of verification.

ARTICLE 15.

Indemnity.

Indemnity.

1. On the basis of the provisions of Article XVII of the Agreement, the sender is entitled to an indemnity corresponding to the actual amount of the loss of an insured parcel and of the abstraction of or damage to its contents.

Indemnity is paid to the addressee when he claims it, either after making reservations when accepting delivery of a pilfered or damaged parcel, or if he proves that the sender has waived his rights in his favour.

When an insured parcel is redirected or returned to a third country from one of the two countries, the sender, in case of loss, rifling, or damage occurring subsequent to the redirection or return of the parcel, can lay claim only to the indemnity which the Administration of the country where the loss, rifling, or damage occurred consents to pay, or which that Administration is obligated to pay in accordance with the agreement made between the Administrations of the countries directly interested in the redirection or return.

2. The amount of indemnity is calculated on the basis of the actual value (current price or, in the absence of current price, the ordinary estimated value) at the time and place of mailing of the parcel, provided in any case that the indemnity shall not exceed the amount for which the parcel was insured.

Indirect loss or loss of profits is not taken into consideration.

In the case where indemnity is payable for the loss of a parcel or for the destruction or abstraction of the whole of the contents thereof, the sender is entitled to return of the postal charges which have been paid. However, the insurance fees are not returned in any case.

3. The obligation of paying the indemnity shall rest with the Administration to which the office of origin is subordinate, provided that, in the case where the indemnity is paid to the addressee in accordance with the second paragraph of the first section, it shall rest with the Administration of destination.

The paying Administration retains the right to make a claim against the Administration responsible.

4. The payment of indemnity shall be made as soon as possible and at the latest within a period of one year counting from the day following that on which the application is made.

However, the paying Administration may exceptionally defer payment of indemnity for a longer period than that stipulated if, at the expiration of that period, it has not been able to determine the disposition made of the parcel in question or the responsibility incurred.

5. The Administration which undertakes the payment of indemnity is authorized to pay indemnity on behalf of the Administration which, after being duly informed of the application for indemnity, has let nine months pass without settling the matter.

6. Responsibility for loss, abstraction, or damage of a parcel discovered by the receiving office of exchange at the time of opening the receptacles and duly notified to the dispatching office of exchange by bulletin of verification, shall fall upon the Administration to which the dispatching office of exchange is subordinate unless it be proved that the damage occurred in the service of the receiving Administration.

7. Until the contrary is proved, responsibility for a parcel rests with the Administration which, having received the parcel without making any observation and being furnished with all necessary particulars for inquiry, is unable to show its proper disposition.

8. If the loss, abstraction, or damage has occurred in course of conveyance without its being possible to ascertain in which service the irregularity took place, the Administrations concerned bear the loss in equal shares.

9. The Administration responsible or on whose account payment is made in accordance with Section 5 is bound to repay to the Administration making payment on its behalf, without delay and within not more than nine months after receiving notice of payment, the amount of indemnity paid.

10. Repayments are to be made free of cost to the creditor Administration by means of either a money order or a draft, in money valid in the creditor country, or by such other means as may be mutually agreed upon by correspondence.

ARTICLE 16.

Payment.

Payment.

1. The amounts to be paid by the Administration of origin to that of destination, in accordance with the provisions of Article XVIII, Section 1, of the Agreement are as follows:

A. In the case of parcels originating in the United States of America:

(a) Parcels for Japan proper and for any of its dependencies (Tyōsen, Taiwan, Karahuto, the Leased Territory of Kwantung, the South Manchuria Railway Zone, and the South Sea Islands under Japanese Mandate), which are dispatched directly thereto, 20 centimes per pound or fraction thereof.

(b) Parcels for one of the Japanese dependencies sent through Japan proper, 40 centimes per pound or fraction thereof.

For an insured parcel, 10 centimes shall be paid in addition for each parcel mentioned under (a) and 40 centimes for each parcel mentioned under (b).

B. In the case of parcels originating in Japan:

(a) Parcels for the United States proper and for Alaska, which are dispatched directly thereto, 32 centimes per 455 grams or fraction thereof.

(b) Parcels for Guam, Samoa, Hawaii, Puerto Rico, United States Virgin Islands, which are dispatched directly thereto, 16 centimes per 455 grams or fraction thereof.

(c) Parcels for Alaska sent to Seattle, 64 centimes per 455 grams or fraction thereof.

(d) Parcels for Alaska sent to any United States port except Seattle, 100 centimes per 455 grams or fraction thereof.

(e) Parcels for Puerto Rico or the United States Virgin Islands sent through the United States, 84 centimes per 455 grams or fraction thereof.

(f) Parcels for Guam sent to San Francisco and parcels for Samoa and Hawaii sent to San Francisco or to San Pedro, 48 centimes per 455 grams or fraction thereof.

(g) Parcels for Guam sent to any United States port except San Francisco and parcels for Samoa and Hawaii sent to any United States port except San Francisco or San Pedro, 84 centimes per 455 grams or fraction thereof.

For an insured parcel, 10 centimes shall be paid in addition for each parcel mentioned under (a) and (b) and 30 centimes for each parcel mentioned under (c), (d), (e), (f), and (g).

2. For parcels originating in a third country and sent à découvert to one of the two countries through the other, the intermediary Administration shall pay to the Administration of destination the amounts equal to those fixed by the preceding section.

3. The allocation or claim of the amounts mentioned in the preceding two sections and in Article XVIII, Sections 2 and 3, of the Agreement shall be made by means of parcel bills.

ARTICLE 17.

Accounting.

Accounting.

1. Each Administration shall prepare quarterly an account showing the sums due for parcels sent by the other Administration.

2. These accounts accompanied by the parcel bills and, if any, copies of bulletins of verification relating thereto shall be submitted to the examination of the corresponding Administration in the course of the quarter following the quarter to which they relate.

3. The compilation, transmission, and acceptance of the accounts must be effected as early as possible and the payment resulting from the balance must be made at the latest before the end of the following quarter.

4. Payment of the balances due on these accounts between the two Administrations shall be effected by means of drafts drawn on the capital or one of the commercial towns of the creditor country, or in any other manner which may from time to time be agreed upon between the two Administrations, the expense attendant on the payment being at the charge of the indebted Administration.

ARTICLE 18.

Miscellaneous notifications.

Miscellaneous notifications.

The Administrations shall communicate to each other all items necessary for carrying out the exchange of parcels.

Entry into force; duration.

Modification.

The present Detailed Regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement. The Administrations concerned shall, however, have the power by mutual consent to modify the details from time to time.

Signatures.

Done in duplicate and signed at Tōkyō on the 1st day of the 6th month of the 13th year of Syōwa, and at Washington on the 20th day of June 1938.

[SEAL] JAMES A FARLEY
Postmaster General of the United States of America.

RYNTARO NAGAI
Minister of State for Communications of Japan.

Approval by the President.

The foregoing Regulations for the Execution of the Parcel Post Agreement between the United States of America and Japan have been negotiated and concluded with my advice and consent and are hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
SUMNER WELLES
Acting Secretary of State.

WASHINGTON, *June 21, 1938.*

Agreement between the postal administration of the United States of America and the Kingdom of Yugoslavia concerning the exchange of parcel post, with regulations of execution. Signed at Béograd (Belgrade) April 16, 1938 and at Washington June 20, 1938; approved by the President June 24, 1938.

April 16, 1938
June 20, 1938

ARRANGEMENT ENTRE L'ADMINISTRATION DES POSTES DES ETATS-UNIS D'AMÉRIQUE ET L'ADMINISTRATION DES POSTES DU ROYAUME DE YOUGOSLAVIE CONCERNANT L'ECHANGE DES COLIS POSTAUX.

Les soussignés, munis des pleins-pouvoirs de leurs Gouvernements respectifs ont, d'un commun accord et sous réserve de ratification par l'autorité supérieure compétente, arrêté l'Arrangement suivant:

ARTICLE I.

Objet de l'Arrangement.

Entre les Etats-Unis d'Amérique (y compris l'Alaska, Hawaï, Porto Rico, Guam, Samoa et les Iles Vierges des Etats-Unis) et le Royaume de Yougoslavie, il peut être échangé, sous la dénomination de colis postaux, des envois jusqu'aux limites du poids et de dimensions prescrites dans le Règlement d'Exécution.

ARTICLE II.

Colis en transit.

1. Chaque Administration garantit le droit de transit sur son service à ou de l'un quelconque des pays avec lequel elle échange des colis postaux, aux colis originaires ou en destination du territoire de l'autre Administration contractante.

2. Chaque Administration fera connaître à l'autre quels sont les pays auxquels des colis peuvent

AGREEMENT BETWEEN THE POSTAL ADMINISTRATION OF THE UNITED STATES OF AMERICA AND THE KINGDOM OF YUGOSLAVIA CONCERNING THE EXCHANGE OF PARCEL POST.

Agreement with Yugoslavia concerning exchange of parcel post.

The undersigned, provided with full powers by their respective governments, have by common consent and subject to ratification by the competent superior authorities, drawn up the following Agreement:

ARTICLE I.

Object of the Agreement.

Territory embraced.

Between the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) and the Kingdom of Yugoslavia, there may be exchanged, under the denomination of parcel post, parcels up to the maximum weight and the maximum dimensions indicated in the Regulations of Execution.

Weight and dimensions.

Post, p. 1910.

ARTICLE II.

Transit parcels.

Right of transit.

1. Each Administration guarantees the right of transit through its service, to or from any country with which it has parcel-post communication, of parcels originating in or addressed for delivery in the service of the other contracting Administration.

Intermediate Administrations.

2. Each Administration shall inform the other to which countries parcels may be sent through

être adressés par son intermédiaire et les droits de transport qui lui reviennent ainsi que les autres conditions.

3. Pour être acceptés, les colis expédiés par l'un des pays contractants et destinés à transiter par le service de l'autre, doivent remplir les conditions fixées de temps en temps par l'Administration intermédiaire.

ARTICLE III.

Affranchissements et taxes.

Collection from sender.

1. L'Administration d'origine est autorisée à percevoir de l'expéditeur de chaque colis les taxes d'affranchissement, les taxes pour demandes de renseignements faites postérieurement au dépôt, et, en ce qui concerne les colis assurés (colis avec valeur déclarée), les taxes d'assurance et les taxes de renvoi des accusés de réception, prévues de temps en temps par sa législation intérieure.

Exception.

2. Sauf en cas de réexpédition ou de retour des colis à l'origine, l'affranchissement des colis ainsi que le paiement d'avance des taxes susindiquées applicables, est obligatoire.

ARTICLE IV.

Conditionnement des colis.

Packing.

Chaque colis doit être emballé d'une manière répondant à la longueur du parcours et à la protection de contenu du colis ainsi qu'il est prescrit par le Règlement d'Exécution.

Post, p. 1910.

ARTICLE V.

Objets prohibés.

Articles specified.

1. Il est interdit d'expédier par colis postal:

Dangerous articles.

(a) Les objets qui, par leur nature ou leur emballage, peuvent présenter du danger pour les agents, salir ou détériorer les autres colis.

Narcotics.

(b) L'opium, la morphine, la cocaïne et autres stupéfiants.

Nonadmissible articles.

(c) Les objets dont l'admission n'est pas autorisée par la douane

3. To be accepted for onward transmission, parcels sent by one of the contracting countries through the service of the other must comply with the conditions prescribed from time to time by the intermediate Administration.

ARTICLE III.

Prepayment of postage and fees.

1. The Administration of origin is entitled to collect from the sender of each parcel the postage and the fees for requests for information as to the disposal of a parcel made after it has been posted, and also, in the case of insured parcels, the insurance fees and the fees for return receipts that may from time to time be prescribed by its regulations.

2. Except in the case of returned or redirected parcels, prepayment of the postage and such of the fees mentioned in the preceding section as are applicable, is compulsory.

ARTICLE IV.

Preparation of parcels.

Every parcel shall be packed in a manner adequate for the length of the journey and the protection of the contents as set forth in the Regulations of Execution.

ARTICLE V.

Prohibitions.

1. The following articles are prohibited transmission by parcel post:

(a) Articles which, from their nature or by their packing, may expose postal officials to danger, or soil, or damage other parcels.

(b) Opium, morphine, cocaine and other narcotics.

(c) Articles whose admission is not authorized by the customs or

ou par les autres lois ou règlements en vigueur dans l'un ou l'autre pays.

(d) Des lettres ou documents ayant le caractère de correspondance actuelle et personnelle, mais il est permis d'insérer dans un colis une facture ouverte, limitée aux renseignements constitutifs d'une facture et aussi une copie simple de l'adresse du colis, avec mention de l'adresse de l'expéditeur.

(e) Les objets obscènes ou immoraux.

(f) Des animaux vivants, à l'exception des sangsues.

(g) Une pièce annexée portant une adresse différente de l'adresse portée sur l'emballage du colis.

(h) Les matières explosibles, inflammables ou dangereuses.

(i) Les pièces de monnaie, les billets de banque, les billets de monnaie ou les valeurs quelconques au porteur, le platine, l'or ou l'argent, manufacturés ou non, les pierries, les bijoux et autres objets précieux, dans les colis sans valeur déclarée.

2. Quand un colis contenant des objets prohibés est transmis par l'une des Administrations à l'autre, cette dernière doit agir conformément à ses lois et règlements intérieurs. Les matières explosibles ou inflammables ainsi que les documents, les portraits ou les autres objets portant atteinte aux bonnes moeurs du public, peuvent être détruites sur place par l'Administration que en constate la présence dans les colis.

Le fait qu'un colis contient une lettre ou une communication ayant le caractère d'une lettre ne peut en aucun cas entraîner le retour du colis à l'expéditeur. La lettre est toutefois taxée en vue de la perception, du destinataire, de l'affranchissement dû, d'après le tarif régulier.

Les deux Administrations se communiquent, au moyen de la "Liste des Objets Interdits" publiée par le Bureau International de l'Union Postale Universelle, la nomenclature de tous les objets prohibés; mais elles ne prendront, en agissant de la sorte, aucune

other laws or regulations in force in either country.

(d) A letter or document which constitutes an actual and personal correspondence, but it is permitted to enclose in a parcel an open invoice, confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel, with mention of the address of the sender. Letters, etc.

(e) Obscene or immoral articles. Obscene, etc., articles.

(f) Live animals, except leeches. Live animals.

(g) An enclosure which bears an address different from that placed on the cover of the parcel. Enclosure with different address.

(h) Explosive, inflammable, or dangerous substances. Explosive, etc., substances.

(i) Coin, bank notes, currency notes, or any kind of securities payable to bearer; platinum, gold, or silver, whether manufactured or not; precious stones, jewels, or other precious articles in uninsured parcels. Coin, etc.

2. When a parcel containing any prohibited article is handed over by one Administration to the other, the latter shall proceed in accordance with its laws and inland regulations. Explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals may be destroyed on the spot by the Administration which has found them in the parcels. Action to be taken.

The fact that a parcel contains a letter, or a communication having the nature of a letter, may not in any case entail return of the parcel to the sender. The letter is, however, marked for collection of postage due from the addressee at the regular rate. Parcel containing a letter.

The two Administrations advise each other, by means of the List of Prohibited Articles published by the International Bureau of the Universal Postal Union, of all prohibited articles. However, they do not assume, on that account, any responsibility towards the cus- Advice as to prohibited articles.

responsabilité vis-à-vis de la police, de la douane ou des expéditeurs des colis.

Parcels wrongly admitted.

3. Dans le cas où les colis admis à tort à l'expédition ne seraient ni renvoyés à l'origine, ni remis au destinataire, l'Administration expéditrice doit être informée, précisément, du traitement appliqué à ces colis.

ARTICLE VI.

Assurance.

Maximum amount.

Les colis peuvent être assurés jusqu'au montant de 500 francs-or ou l'équivalent en monnaie du pays d'origine. Cependant, les Chefs des Administrations postales des deux pays contractants peuvent, d'un commun accord, majorer ou réduire ce montant maximum de l'assurance.

Limitation.

Un colis ne peut donner droit à une indemnité supérieure à la valeur réelle de son contenu, mais il est permis d'assurer tout colis pour une partie seulement de cette valeur.

ARTICLE VII.

Responsabilité. Indemnité.

Responsibility.

1. Les Administrations postales des deux pays contractants ne seront pas responsables de la perte, de la soustraction ou la détérioration d'un colis ordinaire.

2. Sauf dans les cas prévus à l'article suivant, les Administrations contractantes sont responsables de la perte des colis assurés déposés dans l'un des deux pays contractants et à livrer dans l'autre et de la perte, de la spoliation ou de la détérioration de leur contenu ou d'une partie de celui-ci.

Indemnity.

L'expéditeur, ou tout autre réclamant qualifié, a droit à une indemnité correspondant au montant réel de la perte, de la spoliation ou du dommage. L'indemnité est calculée d'après le prix courant ou en l'absence de prix-courant d'après la valeur de la marchandise, évaluée au moment et dans le lieu du dépôt; toutefois l'indemnité ne peut en aucun cas être supérieure à la somme pour

toms or police authorities or the sender.

3. If parcels wrongly admitted to the post are neither returned to origin nor delivered to the addressee, the Administration of origin must be precisely informed as to the treatment accorded to the parcels.

ARTICLE VI.

Insurance.

Parcels may be insured up to the amount of 500 gold francs or its equivalent in the currency of the country of origin. However, the Chiefs of the Postal Administrations of the two contracting countries may, by mutual consent, increase or decrease this maximum amount of insurance.

A parcel cannot give rise to an indemnity higher than the actual value of its contents, but it is permissible to insure it for only part of that value.

ARTICLE VII.

Responsibility. Indemnity.

1. The Administrations of the two contracting countries will not be responsible for the loss, abstraction, or damage of an ordinary parcel.

2. Except in the cases mentioned in the article following, the contracting Administrations are responsible for the loss of insured parcels mailed in one of the two contracting countries for delivery in the other and for the loss, abstraction of, or damage to, their contents, or a part thereof.

The sender, or any other rightful claimant, is entitled to compensation corresponding to the actual amount of the loss, abstraction, or damage. The amount of indemnity is calculated on the basis of the current price or, in the absence of current price, the ordinary value at the place where and the time when the parcel was accepted for mailing. However, the indemnity may not in any case be greater

laquelle le colis a été assuré, ou sur laquelle la taxe d'assurance a été perçue, ou au montant maximum de 500 francs-or.

3. Il n'est pas payé d'indemnité pour les dommages indirects ou des bénéfices non réalisés résultant de la perte, de la spoliation, de la détérioration, de la non-livraison, de la remise à une fausse adresse ou du retard d'un colis assuré expédié d'après les conditions du présent Arrangement.

4. Dans le cas où l'indemnité est due pour la perte d'un colis, pour un dommage irréparable du contenu ou pour la spoliation complète de ce contenu, le réclamant qualifié a également droit au remboursement des taxes d'affranchissement, sur demande; les taxes d'assurance sont, dans tous les cas, conservées par les Administrations contractantes.

5. Sauf arrangement spécial contraire entre les pays intéressés, arrangement qui peut être établi par correspondance, aucune indemnité ne sera payée par l'un ou l'autre des pays qui ne participe pas à cet Arrangement, et destinés à l'un des deux pays contractants ou pour les colis originaires de l'un des deux pays contractants et destinés à un pays qui ne participe pas à cet Arrangement.

6. Lorsqu'un colis assuré provenant de l'un des deux pays et destiné à être remis dans l'autre est réexpédié de la sur un tiers pays ou y est renvoye à la demande de l'expéditeur ou du destinataire, l'ayant-droit à l'indemnité, en cas de perte de spoliation ou d'avarie survenue subséquemment à la réexpédition ou au renvoi du colis par le pays de l'adresse primitive, ne peut prétendre, le cas échéant, qu'à l'indemnité que consent à verser ou—suivant l'entente convenue entre les pays intéressés directement à la réexpédition ou au renvoi—que doit payer le pays où le fait s'est produit. Chacun

than the amount for which the parcel was insured and on which the insurance fee has been collected, or the maximum amount of 500 gold francs.

3. No indemnity is paid for indirect damages or loss of profits resulting from the loss, rifling, damage, nondelivery, misdelivery, or delay of an insured parcel dispatched in accordance with the conditions of the present Agreement.

Indirect damages, etc.

4. In the case where indemnity is payable for the loss of a parcel or for the destruction or abstraction of the whole of the contents thereof, the rightful claimant is entitled to return of the postage charges, if claimed. The insurance fees are in every case retained by the contracting Administrations.

Return of postage on loss of parcel.

Insurance fees.

5. In the absence of special agreement to the contrary between the countries involved, which agreement may be made by correspondence, no indemnity will be paid by either country for the loss of transit insured parcels, that is, parcels originating in a country not participating in this Agreement and destined for one of the two contracting countries or parcels originating in one of the two contracting countries and destined for a country not participating in this Agreement.

Parcels originating in a third country destined for either contracting power.

Parcels destined for country not party to agreement.

6. When an insured parcel originating in one of the two countries and destined to be delivered in the other is reforwarded from there to a third country or is returned to a third country at the request of the sender or of the addressee, the party entitled to indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim, in such a case, only to the indemnity which the country where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries

Parcels reforwarded to or returned to a third country.

des deux pays signataires du présent Arrangement qui réexpédié à tort un colis assuré sur un tiers pays, est responsable envers l'expéditeur dans la même mesure que le pays originaire, donc dans les limites du présent Arrangement.

directly interested in the reforwarding or return. Either of the two countries signing the present Agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present Agreement.

Defects in packing.

7. L'expéditeur est responsable des défectuosités en l'emballage et de l'insuffisance de la fermeture et des cachets des colis V. D. En outre, les deux Administrations n'assument aucune responsabilité pour les pertes, spoliations ou détériorations résultant de défectuosités qui ne pouvaient être constatées lors du dépôt du colis.

7. The sender is responsible for defects in the packing and insufficiency in the closing and sealing of insured parcels. Moreover, the two Administrations are released from all responsibility in case of loss, rifling, or damage caused by defects not noticed at the time of mailing.

ARTICLE VIII.

Exceptions au principe de la responsabilité.

Les Administrations contractantes sont dégagées de toute responsabilité:

Parcels accepted without reservation.

(a) Pour les colis dont les destinataires ont pris livraison sans formuler des réserves.

Loss, etc., through force majeure.

(b) En cas de perte ou d'avarie due à la force majeure; bien que chacune des Administrations puisse, de son gré et sans recours contre l'autre Administration, payer indemnité pour la perte, ou l'avarie due à la force majeure, même si l'Administration du pays dans le service duquel la perte ou l'avarie a eu lieu reconnaît que le dommage a été causé par la force majeure. Le pays responsable de la perte, de la spoliation ou de l'avarie doit, suivant sa législation intérieure, décider si cette perte, spoliation ou avarie est due à des circonstances constituant un cas de force majeure.

Destruction of official documents.

(c) Lorsque, la preuve de leur responsabilité n'ayant pas été administrée autrement, elles ne peuvent rendre compte des colis par suite de la destruction des documents de service résultant d'un cas de force majeure.

ARTICLE VIII.

Exceptions to the principle of responsibility.

The contracting Administrations are released from all responsibility:

(a) For parcels of which the addressee has accepted delivery without reservation.

(b) In case of loss or damage through force majeure (causes beyond control) although either Administration may at its option and without recourse to the other Administration pay indemnity for loss or damage due to force majeure even in cases where the Administration of the country in the service of which the loss or damage occurred recognizes that the damage was due to force majeure. The country responsible for the loss, abstraction, or damage must decide, in accordance with its internal legislation, whether this loss, abstraction, or damage is due to circumstances constituting a case of force majeure.

(c) When, their responsibility not having been proved otherwise, they are unable to account for parcels in consequence of the destruction of official documents through force majeure.

(d) Lorsque le dommage a été causé par la faute ou la négligence de l'expéditeur ou du destinataire ou du représentant de l'un ou l'autre, ou provient de la nature de l'objet.

(d) When the damage has been caused by the fault or negligence of the sender, or of the addressee, or the representative of either; or when it arises from the nature of the article. — Damage through fault of sender, addressee, etc.

(e) Pour les colis qui contient des objets prohibés.

(e) For parcels which contain prohibited articles. — Prohibited articles.

(f) Quand l'expéditeur d'un colis assuré, avec l'intention de faire une fraude, déclare que le contenu du colis a une valeur supérieure à sa valeur réelle; mais cette règle ne porte préjudice à aucun poursuit judiciaire nécessité par la législation du pays d'origine.

(f) In case the sender of an insured parcel, with intent to defraud, shall declare the contents to be above their real value; this rule, however, shall not prejudice any legal proceedings necessitated by the legislation of the country of origin. — Declared above real value.

(g) Pour les colis saisis par la douane par suite de fausse déclaration de leur contenu.

(g) For parcels seized by the Customs because of false declaration of contents. — Seized because of false declaration.

(h) Quand aucune réclamation ni demande n'a été présentée par le réclamant ou par son représentant dans le délai d'un an à partir du lendemain de jour du dépôt du colis assuré.

(h) When no inquiry or application for indemnity has been made by claimant or his representative within a year commencing with the day following the posting of the insured parcel. — Unclaimed within a year.

(i) Pour les colis qui contiennent des objets sans valeur intrinsèque ou des objets perissables, ou des objets qui ne remplissaient pas les stipulations de cet Arrangement, ou qui n'avaient pas été déposés de la manière prescrite; mais le pays responsable de la perte, la spoliation ou l'avarie pourra payer indemnité du chef de tels colis sans recours contre l'autre Administration.

(i) For parcels which contain matter of no intrinsic value, or perishable matter, or which did not conform to the stipulations of this Agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such parcels without recourse to the other Administration. — Matter of no intrinsic value, etc.

ARTICLE IX.

Cessation de la responsabilité.

Les Administrations cessent d'être responsables des colis dont elles ont effectué la remise dans les conditions prescrites par leur règlement intérieur pour les envois de même nature.

Toutefois, la responsabilité est maintenue lorsque le destinataire ou, en cas de renvoi, l'expéditeur formule des réserves en prenant livraison d'un colis spolié ou avarié.

ARTICLE IX.

Termination of responsibility.

Administrations cease to be responsible for parcels of which they have effected delivery in accordance with their internal regulations for parcels of the same kind. — Termination of responsibility.

Responsibility is, however, maintained when the addressee or, in case of return, the sender, makes reservations in taking delivery of a parcel which has been abstracted or damaged. — Reservations.

ARTICLE X.

Payement de la compensation.

L'obligation de payer la compensation ainsi que les droits

ARTICLE X.

Payment of compensation.

The obligation to pay compensation as well as the postage — Payment of compensation.

postaux à restituer incombe à l'Administration dont relève le bureau expéditeur du colis. Toutefois, lorsque l'indemnité est payée au destinataire selon le deuxième alinéa du paragraphe 2, de l'Article VII, cette obligation incombe à l'Administration de destination.

L'Administration payante a un droit de recours contre l'Administration responsable.

ARTICLE XI.

Délai de payement de la compensation.

Period for payment of compensation.

1. Le payement de la compensation doit avoir lieu le plus tôt possible, au plus tard, dans le délai d'un an à compter du lendemain du jour de la réclamation.

Deferred payment.

Toutefois, l'Administration à laquelle incombe ce payement peut exceptionnellement différer le règlement de l'indemnité jusqu'au delà de la période d'un an si, à la fin de cette période il n'a pas été en mesure de déterminer ce qu'est devenu l'envoi en question ou de fixer la responsabilité encourue.

Payment when delayed nine months.

2. Sauf en cas où le payement est exceptionnellement différé en conformité avec le deuxième alinéa du paragraphe précédent, l'Administration postale qui se charge de payement de l'indemnité est autorisée à desintéresser l'ayant droit pour le compte de l'Administration qui, régulièrement saisie, a laissé s'écouler neuf mois sans donner de solution à l'affaire.

ARTICLE XII.

Détermination de la responsabilité.

Fixing of responsibility.

1. Jusqu'à preuve du contraire, la responsabilité pour un colis assuré incombe à l'Administration qui, ayant reçu le colis sans faire d'observation et étant mise en possession de tous les moyens règlementaires d'investigation, ne peut pas établir le sort du colis.

charges due to be refunded rests with the Administration to which the office of origin of the parcel is subordinate. However, in cases where the compensation is paid to the addressee in accordance with Article VII, Section 2, second paragraph, the obligation rests with the Administration of destination.

The paying Administration retains the right to make a claim against the Administration responsible.

ARTICLE XI.

Period for payment of compensation.

Period for payment of compensation.

1. The payment of compensation must take place as soon as possible, and at the latest, within the period of one year counting from the day following that on which the claim is made.

Deferred payment.

However, the Administration responsible for making payment may exceptionally defer payment of indemnity for a longer period than one year if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred.

Payment when delayed nine months.

2. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes payment of compensation is authorized to pay indemnity on behalf of the Administration, which, after being duly informed of the application for indemnity, has let nine months pass without settling the matter.

ARTICLE XII.

Fixing of responsibility.

Fixing of responsibility.

1. Until the contrary is proved, responsibility for an insured parcel rests with the Administration which, having received the parcel without making any observations and being put in possession of all the regulation means of investigation, cannot establish the disposal of the parcel.

2. Lorsque la perte, la spoliation ou l'avarie d'un colis assuré sont constatées par le bureau d'échange destinataire, au moment de l'ouverture des dépêches et sont régulièrement signalées au bureau d'échange expéditeur, la responsabilité incombe à l'Administration à laquelle appartient le bureau d'échange expéditeur à moins qu'il ne soit prouvé que la perte, la spoliation ou l'avarie ont eu lieu dans le service de l'Administration destinataire.

2. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office and has been regularly pointed out to the dispatching exchange office, the responsibility falls on the Administration to which the latter office belongs, unless it be proved that the irregularity occurred in the service of the receiving Administration.

Loss, etc., detected at receiving exchange office.

3. Si la perte, la spoliation ou l'avarie s'est produite en cours de transport, sans qu'il soit possible d'établir sur le territoire ou dans le service de quel pays le fait s'est accompli, les Administrations en cause supportent le dommage par parts égales.

3. If the loss, rifling, or damage has taken place in the course of transportation, without its being possible to establish on the territory or in the service of which country the act took place, the Administrations involved bear the loss in equal shares.

Loss, etc., in transit.

4. L'Administration qui a effectué le payement de l'indemnité est subrogée, jusqu'à concurrence du montant de cette indemnité, dans les droits de la personne qui l'a reçue, pour tout recours eventuel, soit contre le destinataire, soit contre l'expéditeur ou contre des tiers.

4. The Administration paying compensation takes over, to the extent of the amount paid, the rights of the person who has received it, in any action which may be taken against the addressee, the sender, or a third party.

Rights taken over by paying office.

5. En cas de découverte ultérieure d'un colis considéré comme perdu, la personne à qui l'indemnité a été payée doit avisée qu'elle peut prendre possession du colis contre restitution du montant de l'indemnité.

5. If a parcel which has been regarded as lost is subsequently found, the person to whom compensation has been paid must be informed that he is at liberty to take possession of the parcel against repayment of the amount of compensation.

Parcel regarded as lost and subsequently found.

ARTICLE XIII.

Remboursement de l'indemnité.

1. L'Administration responsable de la perte, la spoliation ou l'avarie ou celle pour le compte de laquelle le payement est effectué, est tenue de rembourser le montant de l'indemnité au pays qui a effectué le payement. Ce remboursement doit se faire sans délai, et, au plus tard, au bout de neuf mois après réception de la notification du payement.

2. Les remboursements au pays créditeur doivent être faits sans frais pour ce pays, au moyen d'un mandat ou d'une traite, en monnaie ayant cours dans le pays

ARTICLE XIII.

Repayment of compensation.

1. The Administration responsible for the loss, rifling, or damage and on whose account payment is made, is bound to repay the amount of the indemnity to the country which has effected the payment. This reimbursement must take place without delay, and at the latest within the period of 9 months after notification of payment.

Repayment of compensation.

2. These repayments to the creditor country must be made without expense for that country, by money order or draft, in money valid in the creditor country, or

créditeur, ou par tout autre moyen qui pourra être convenu d'un commun accord, par correspondance.

in any other way to be mutually agreed upon by correspondence.

ARTICLE XIV.

Certificat de dépôt. Récépissés.

Certificate of mailing.

L'expéditeur d'un colis ordinaire (non-assuré) recevra, sur sa demande faite au moment de la remise au transport, un certificat de dépôt délivre par le bureau d'acceptation sur une formule spéciale dressé à cet effet; chaque pays pourra percevoir une taxe raisonnable pour ce certificat.

Receipt.

L'expéditeur d'un colis assuré reçoit gratuitement au moment de dépôt, un récépissé y relatif.

ARTICLE XIV.

Certificate of mailing. Receipts.

On request made at the time of mailing an ordinary (uninsured) parcel, the sender will receive a certificate of mailing from the post office where the parcel is mailed, on a special form provided for the purpose; and each country may collect a reasonable fee for this certificate.

At the time of posting an insured parcel, the sender receives without charge, a receipt for his parcel.

ARTICLE XV.

Avis de réception et réclamations.

Advice of delivery.

1. L'expéditeur d'un colis assuré peut obtenir un avis de réception, moyennant, le cas échéant, le payement d'une taxe supplémentaire que le pays d'origine fixera et dans les conditions établies par le Règlement d'Exécution.

Post, p. 1910.

Inquiries.

2. Le pays d'origine a la faculté de percevoir une taxe pour toute demande de renseignements, relative au sort d'un colis ordinaire ou avec valeur déclarée, formulée postérieurement au dépôt, si l'expéditeur n'a pas déja payé la taxe spéciale relative à l'avis de réception.

Complaints of irregularity.

3. Le pays d'origine a également la faculté de percevoir une taxe pour toute réclamation relative à une irrégularité qui, à première vue, n'est pas imputable à une faute du service postal.

ARTICLE XV.

Return receipts and inquiries.

1. The sender of an insured parcel may obtain an advice of delivery upon payment of such additional charges, if any, as the country of origin of the parcel shall stipulate and under the conditions laid down in the Regulations of Execution.

2. The country of origin has the right to charge a fee for any request for information relative to the disposal of an ordinary parcel or of an insured parcel made after it has been posted, if the sender has not already paid the special fee to obtain an advice of delivery.

3. The country of origin also has the right to charge a fee for any complaint of irregularity which prima facie was not due to the fault of the Postal Service.

ARTICLE XVI.

Retrait et changement d'adresse.

Recall and change of address.

Tant qu'un colis n'a pas été livré au destinataire, l'expéditeur peut en demander le retrait ou en faire modifier l'adresse. L'Administration postale du pays d'origine est autorisée à percevoir et conserver, pour ce service, le droit fixé par son règlement. Les de-

ARTICLE XVI.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be changed. For this service, the Postal Administration of the country of origin may collect and retain the charge fixed by its regulations. The requests for re-

mandes de retrait ou de changement d'adresse doivent être adressées à l'Administration Centrale à Washington, s'il s'agit de colis destinés à être distribués aux Etats-Unis d'Amérique, et au bureau de destination, s'il s'agit de colis destinés à être distribués au Royaume de Yougoslavie.

call or change of address must be sent to the Central Administration at Washington in case of parcels destined for the United States and to the office of destination in case of parcels destined for the Kingdom of Yugoslavia.

ARTICLE XVII.

Droits de douane.

Les colis sont soumis à toutes les lois et règlements de douane en vigueur dans le pays de destination. Les droits exigibles de ce chef sont perçus sur le destinataire lors de la remise du colis, suivant le règlement de douane au pays destinataire.

ARTICLE XVII.

Customs charges.

Customs charges.

The parcels are subject to all customs laws and regulations in force in the country of destination. The duties collectible on that account are collected from the addressee on delivery of the parcel in accordance with the customs regulations of the country of destination.

ARTICLE XVIII.

Annulation des droits de douane.

Les droits de douane sur les colis renvoyés au pays d'origine ou réexpédiés sur un tiers pays seront annulés tant au Royaume de Yougoslavie qu'aux Etats-Unis d'Amérique.

ARTICLE XVIII.

Customs charges to be canceled.

Cancelation, if returned or redirected.

The customs charges on parcels sent back to the country of origin or redirected to another country shall be canceled both in the Kingdom of Yugoslavia and in the United States of America.

ARTICLE XIX.

Droit de dédouanement.

L'Administration destinataire peut percevoir, sur le destinataire, soit pour la remise à la douane et le dédouanement, soit pour la remise à la douane seulement, un droit s'élevant à 50 centimes-or au maximum par colis.

ARTICLE XIX.

Fee for customs clearance.

Fee for customs clearance.

The Administration of destination may collect from the addressee either in respect of delivery to the customs and clearance through the customs or in respect of delivery to the customs only, a fee not exceeding 50 centimes gold per parcel.

ARTICLE XX.

Remise au destinataire. Droit de remise à domicile.

Les colis sont remis aux destinataires dans le plus bref délai possible et conformément aux dispositions en vigueur dans le pays de destination. Ce pays peut percevoir, pour la remise des colis à domicile, un droit s'élevant à 50 centimes-or au maximum par colis. Le même droit est appli-

ARTICLE XX.

Delivery to the addressee. Fee for delivery at the place of address.

Delivery to addressee.

Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination. This country may collect for delivery of parcels to the addressee a fee not exceeding 50 centimes gold per parcel. The same fee may be charged, if the case

Fee.

cable, le cas échéant, à toute présentation, autre que la première, faite au domicile ou au office du destinataire.

ARTICLE XXI.

Droit de magasinage.

Warehousing charges.

Le pays de destination est autorisé à percevoir le droit de magasinage fixé par sa législation pour les colis adressés poste restante ou non retires dans les délais prescrits.

Limitation.

Ce droit ne peut toutefois excéder 5 francs-or.

ARTICLE XXII.

Colis en fausse direction.

Ordinary parcels.

Les colis ordinaires envoyés en fausse direction sont réexpédiés sur leur destination par la voie la plus directe dont dispose l'Administration qui les a reçus par erreur. Cette Administration ne peut frapper ces colis de droits de douane ou d'autres taxes quelconques. Les colis assurés reçus en fausse direction ne sont réexpédiés que s'ils peuvent être réexpédiés comme colis assurés. Si cette condition n'est pas remplie, ces colis sont renvoyés à l'origine.

Insured parcels.

Refund, if parcel returned.

Lorsque le réacheminement comporte le retour du colis au bureau d'origine, l'Administration qui effectue la retransmission rembourse à ce bureau les bonifications reçus et signale l'erreur par bulletin de vérification.

Reforwarding to a third country.

Lorsque le réacheminement comporte l'expédition d'un colis sur un tiers pays et que la somme créditée à l'Administration effectuant la rétransmission ne suffit pas à couvrir les frais de celle-ci, l'Administration réexpéditrice bonifie à l'Administration à laquelle elle remet le colis les droits de transport que comporte l'acheminement; elle récupère ensuite le montant de l'insuffisance par reprise sur le bureau d'échange dont elle a directement reçu le colis en fausse direction. Le motif de cette reprise est notifié à ce bureau au moyen d'un bulletin de vérification.

arises, for each presentation after the first at the addressee's residence or place of business.

ARTICLE XXI.

Warehousing charges.

The country of destination is authorized to collect the warehousing charge fixed by its legislation for parcels addressed "Poste restante" or which are not claimed within the prescribed period.

This charge may in no case exceed 5 gold francs.

ARTICLE XXII.

Missent parcels.

Ordinary parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the reforwarding Administration. They must not be charged with customs or other charges by that Administration. Insured parcels, when missent, may be reforwarded to their destination only as insured mail. If this is impossible, they must be returned to origin.

When the reforwarding involves return of the parcel to the office of origin, the retransmitting Administration refunds to that office the credits received and reports the error by a bulletin of verification.

When the reforwarding involves dispatch of a parcel to a third country and if the amount credited to the retransmitting Administration is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Administration allows to the Administration to which it forwards the parcel the credits due it; it then recovers the amount of the deficiency by claiming it from the office of exchange from which the missent parcel was directly received. The reason for this claim is notified to the latter by means of a bulletin of verification.

ARTICLE XXIII.

Réexpédition.

1. La réexpédition d'un colis, par suite de changement de résidence du destinataire dans le territoire du pays de destination, peut être faite sur la demande de l'expéditeur ou du destinataire.

La réexpédition d'un colis sur le territoire d'un des pays contractants donne lieu à la perception des taxes supplémentaires prévues par l'Administration de ce pays. Il en est de même, le cas échéant, en ce qui concerne la remise de ce colis à une autre personne au lieu de destination primitif. Ces taxes ne seront pas annullées, même au cas où le colis est renvoyé à l'origine ou réexpédié sur un autre pays.

2. Si un colis doit être réexpédié sur un des deux pays signataires du présent Arrangement, il est passible des nouvelles taxes de transport, et, le cas échéant, de la taxe à la valeur, à moins que ces taxes n'aient pas été payées d'avance. Les nouveaux droits sont perçus sur le destinataire par l'Administration qui effectue la remise. Les colis assurés doivent être réexpédiés comme tels.

3. Sur demande de l'expéditeur ou du destinataire, les colis peuvent aussi être réexpédiés à un autre pays ou y être renvoyés. Les colis assurés ne peuvent cependant être réexpédiés ou renvoyés que comme tels. Les expéditeurs peuvent revêtir les colis de la mention "Ne pas réexpédier sur un tiers pays." Dans ce cas, les colis ne doivent être réexpédiés à aucun autre pays. En cas de perte, de spoliation ou d'avarie d'un colis assuré réexpédié à un tiers pays ou renvoyé par ce pays, l'indemnité est déterminée exclusivement d'après les dispositions de l'Article VII, paragraphe 6 du présent Arrangement.

ARTICLE XXIV.

Non remise.

1. Les colis tombés en rebuts renvoyés à l'expéditeur sont grevés

ARTICLE XXIII.

Reforwarding.

1. A parcel may be redirected in consequence of the addressee's change of address in the country of destination, at the request of either the sender or the addressee. Redirection.

The reforwarding of a parcel within one of the contracting countries gives rise to collection of the supplementary charges provided for by the Administration of that country. The same is true, if occasion arises, in regard to the delivery of such parcel to another person at the original place of destination. These charges shall not be canceled even in case the parcel is returned to origin or is reforwarded to another country. Supplementary charges.

2. If a parcel must be reforwarded to one of the two countries signatory to the present Agreement, it is liable to new postage charges and, if occasion arises, new insurance fees, unless such charges and fees have been paid in advance. The new fees are collected from the addressee by the Administration effecting the delivery. Insured parcels must be reforwarded as such. New fees.

3. At the request of the sender or addressee, parcels may also be reforwarded or returned to another country. Insured parcels may not, however, be reforwarded or returned except as such. The senders may mark the parcels: "Do not forward to a third country." In that case, the parcels must not be reforwarded to any other country. In case of loss, rifling, or damage of an insured parcel reforwarded to another country or returned by that country, the indemnity is decided upon exclusively in accordance with the provisions of Article VII, Section 6. Return or reforwarding to another country. Indemnity in case of loss, etc.

ARTICLE XXIV.

Non-delivery.

1. Undeliverable parcels returned to the sender are liable to Charges, etc.

d'une nouvelle taxe d'affranchissement ainsi que des nouveaux droits d'assurance, le cas échéant, et doivent être renvoyés comme ils ont été reçus. Les droits sont perçus sur l'expéditeur par l'Administration qui lui a remis les colis.

Instructions in case of non-delivery.

2. Au moment du dépôt, l'expéditeur est tenu d'indiquer par une mention portée sur la déclaration en douane et sur le colis lui-même, de quelle façon doit être traité le colis, en cas de non-remise.

A cet effet, il peut demander que son colis soit:

(a) renvoyé à l'expéditeur;

(b) considéré comme abandonné;

(c) presenté à une autre personne dans le pays de destination.

Aucune demande autre que celles qui sont prévues ci-dessus, ou une demande similaire, n'est admise, à moins de la mention pourvue à l'Article XXIII, paragraphe 3.

Undeliverable parcels.

3. Sauf demande contraire de l'expéditeur, les colis qui n'ont pu être distribués sont renvoyés à l'origine sans préavis, à l'expiration d'une période de 30 jours, à partir de leur date d'arrivée au bureau de destination. Les colis que le destinataire refuse d'accepter doivent être renvoyés immédiatement. Tout colis renvoyé à l'expéditeur doit porter l'indication très claire du motif de la non-remise.

Parcels liable to deterioration.

4. Seuls les colis susceptibles à la détérioration ou la corruption peuvent être vendus immédiatement, même en cours de transport, à l'aller ou au retour, sans préavis et sans formalités judiciaires, au profit de qui de droit.

Si, pour une cause quelconque, la vente est impossible, les objets détériores ou corrompus sont détruits. La vente ou la destruction donne lieu à l'établissement d'un procès-verbal qui est transmise au l'Administration d'origine.

Abandoned parcels.

5. Les colis non-distribuables, abandonnés par l'expéditeur, peuvent être vendus à l'expiration d'une période de 30 jours au profit de l'Administration du pays destinataire. Toutefois, dans le cas d'un colis assuré, il sera dressé un

new postage charges as well as insurance fees, if necessary, and must be returned as parcels of the same class as that in which they were received. The charges are collectible from the sender, and are collected by the Administration which delivers the parcels to him.

2. At the time of mailing, the sender must indicate by a note on the customs declaration and on the parcel itself, how his parcel is to be disposed of in case of non-delivery.

To this end, he may request that his parcel be:

(a) returned to sender;

(b) considered as abandoned;

(c) delivered to another person in the country of destination.

No note other than those provided above, or note of similar import, is permitted, except as provided in Article XXIII, Section 3.

3. Barring contrary instructions undeliverable parcels are returned to origin, without previous notification, 30 days after their arrival at the office of destination. Parcels which the addressee refuses to accept shall be returned immediately. In all cases, the reason for non-delivery must be clearly indicated on the parcel.

4. Parcels liable to deterioration or corruption, and these only, may be sold immediately, even en route, on the outward or return voyage, without previous notice and without judicial formality, for the profit of the rightful party.

If, for any reason, sale is impossible, the deteriorated or corrupted articles are destroyed. The sale or destruction gives rise to the making of a report which is sent to the Administration of origin.

5. Undeliverable parcels which the sender has abandoned may, at the expiration of a 30-day period, be sold for the profit of the Administration of the country of destination. However, in the case of an insured parcel, a report is made

procès-verbal que doit être envoyé à l'Administration du pays d'origine. Aussi, l'Administration du pays d'origine doit être avisée si un colis assuré non-distribuable n'est pas renvoyé à l'origine.

6. Les dispositions de l'Article XXV, paragraphe 2, s'appliqueront à un colis, qui est retourné par suite de non-remise.

ARTICLE XXV.

Bonifications.

1. Pour chaque colis (ordinaire ou assuré) échangé entre les deux pays contractants, l'Administration expéditrice bonifie à l'Administration destinataire sur les feuilles de route les quotes-parts revenant à cette dernière, et indiquées dans le Règlement d'Exécution.

2. En cas de réexpédition ou de renvoi d'un colis à l'origine, si un nouvel affranchissement et un nouveau droit d'assurance (en cas de colis assuré) sont perçus par le bureau réexpéditeur, le colis est traité comme s'il était originaire de ce pays. Dans le cas contraire, l'Administration réexpéditrice reprend sur l'autre Administration le quote-part qui lui sont dû, c'est-à-dire, suivant le cas:

(a) les droits prescrits dans paragraphe 1 ci-dessus;

(b) les droits de réexpédition ou de renvoi.

En cas de réexpédition ou de renvoi sur un tiers pays, les droits accumulés, c'est-à-dire, ceux des droits mentionées ci-dessus en (a) et (b) que sont applicables, suivent à charge du colis; mais dans le cas où le tiers pays intéressé n'accepte pas l'imputation des droits parce qu'ils ne peuvent être perçus du destinataire ou de l'expéditeur, le cas échéant, ou pour une raison quelconque, ces droits sont repris sur le pays d'origine.

En cas d'un colis renvoyé ou réexpédié en transit à travers l'une des Administrations vers l'autre, l'Administration intermédiaire pourra exiger aussi la somme qui

up, which must be sent to the Administration of the country of origin. Likewise, the Administration of the country of origin must be advised when an insured parcel which is undeliverable is not returned to origin.

6. The provisions of Article XXV, Section 2, shall be applied to a parcel which is returned in consequence of non-delivery. Provisions applicable.

ARTICLE XXV.

Charges.

1. For each parcel (ordinary or insured) exchanged between the two contracting countries, the dispatching Administration credits to the Administration of destination in the parcel bills, the quotas due to the latter and indicated in the Regulations of Execution. Credits. *Post*, p. 1910.

2. In case of reforwarding or return to origin of a parcel, if new postage and new insurance fees (in the case of insured parcels) are collected by the redispatching office, the parcel is treated as if it had originated in that country. Otherwise, the redispatching office recovers from the other office, the quota due to it, namely, as the case may be: Reforwarding or return to origin.

(a) the charges prescribed by Section 1 above;

(b) the charges for reforwarding or return.

In case of reforwarding or return to a third country, the accrued charges, that is, such of the charges mentioned in (a) and (b) above as are applicable, shall follow the parcel; but in the case that the third country concerned refuses to assume the charges because they cannot be collected from the addressee or the sender, as the case may be, or for any other reason, they shall be charged back to the country of origin. Reforwarding or return to a third country.

In the case of a parcel returned or reforwarded in transit through one of the two Administrations to or from the other the intermediary Administration may claim also Returned or reforwarded in transit.

lui est due pour tout autre service territorial ou maritime effectué, ainsi que tous montants dus à une ou plusieurs autres Administrations quelconques qui sont intéressées.

ARTICLE XXVI.

Interdiction de percevoir des taxes postales autres que celles qui sont prescrites.

Postal charges; restriction.

Les colis auxquels s'applique le présent Arrangement ne seront soumis à aucune taxe postale autre que celles qui sont prévues dans les differents articles dudit Arrangement.

ARTICLE XXVII.

Colis avion.

Surtax, etc.

Les Chefs des Administrations postales des deux pays contractants ont le droit de fixer, d'un commun accord, la surtaxe aérienne et les autres conditions au cas où les colis sont transportés par voie aérienne.

ARTICLE XXVIII.

Suspension temporaire de services.

Temporary suspension of services.

Chacune des deux Administrations peut suspendre temporairement le service des colis postaux, en totalité ou en partie, lorsqu'il existe des raisons spéciales pour le faire, ou restreindre ce service à certains bureaux, mais à la condition que l'autre Administration ait été informée de cette mesure à l'avance, au besoin par télégraphe.

ARTICLE XXIX.

Questions non reglées par l'Arrangement.

Application of Universal Postal Union Convention, etc.

1. Toutes les questions concernant les demandes de retrait ou de changement d'adresse de colis, l'obtention et le sort d'avis de réception pour les colis assurés et le règlement des demandes d'indemnité, qui ne sont pas traitées dans le présent Arrangement sont soumises aux dispositions de la Convention de l'Union postale Universelle et de son Règlement d'Exécution, dans le mesure ou

49 Stat. 2741.

the sum due to it for any additional territorial or sea service provided, together with any amounts due to any other Administration or Administrations concerned.

ARTICLE XXVI.

Postal charges other than those prescribed not to be collected.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof.

ARTICLE XXVII.

Air parcels.

The Chiefs of the Postal Administrations of the two contracting countries have the right to fix by mutual consent the air surtax and other conditions in the case where the parcels are conveyed by the air routes.

ARTICLE XXVIII.

Temporary suspension of services.

When there are special reasons for doing so, either Administration may temporarily suspend the parcel-post service, in whole or in part, or restrict it to certain offices, on condition that the other Administration be informed of this measure in advance, by telegraph if necessary.

ARTICLE XXIX.

Matters not provided for in the present Agreement.

1. All questions concerning requests for recall or change of address of parcels, the obtaining and disposition of return receipts, and the settlement of claims for indemnity for insured parcels, which are not provided for in this Agreement, shall be subject to the provisions of the Universal Postal Union Convention and its Regulations of Execution, in so far as they are applicable and are not

celles-ci sont applicables et non incompatibles avec les dispositions précédentes. Enfin, à défaut d'autres dispositions, la législation intérieure des Etats-Unis d'Amérique ou du Royaume de Yougoslavie, ou les decisions prisés par l'un ou l'autre des pays, sont applicables dans le pays respectif.

2. Les détails relatifs à l'application du présent Arrangement seront fixées par les deux Administrations dans un Règlement d'Exécution dont les dispositions pourront être modifiées ou completées de commun accord par voie de correspondance.

3. Les deux Administrations se communiqueront reciproquement leurs lois, ordonnances et tarifs applicables au transport des colis postaux, ainsi que toutes les modifications de taxes qui y seraient introduites dans la suite.

contrary to the foregoing provisions. If the case is not provided for at all, the domestic legislation of the United States of America or of Yugoslavia, or the decisions made by one country or the other, are applicable in the respective country. Further provisions.

2. The details relative to the application of the present Agreement will be fixed by the two Administrations in Regulations of Execution, the provisions of which may be modified or completed by mutual consent by way of correspondence. Details to be fixed by mutual consent.

3. The two Administrations notify each other mutually of their laws, ordinances, and tariffs concerning the exchange of parcel post, as well as of all modifications in rates which may be subsequently made. Mutual notification of applicable laws, etc.

ARTICLE XXX.

Durée de l'Arrangement.

1. Cette Arrangement entrera en vigueur à partir de la date où l'Arrangement sera ratifié, et en attendant, les opérations qui y sont prévues commenceront à une date fixée de commun accord entre les Administrations des deux pays.

2. Elle demeurera en vigueur jusqu'à ce que l'une des deux Administrations contractantes ait notifié à l'autre, six mois à l'avance, son intention d'y mettre fin.

Fait en double exemplaire et signé à Washington, le 20me jour de juin 1938 et à Béograd le 16me jour d'avril 1938.

VOJKO ČVRKIĆ
Le Ministre des Postes, Télégraphes et Téléphones du Royaume de Yougoslavie.

ARTICLE XXX.

Duration of the Agreement.

1. This Agreement will become effective on the date of ratification and pending ratification, the operations contemplated thereunder will commence on a date fixed by mutual consent of the Administrations of the two countries. Effective date.

2. It will remain in force until one of the two contracting Administrations has notified the other, six months in advance, of its intention to abrogate it. Duration.

Done in duplicate and signed at Washington, the 20th day of June 1938 and at Beograd, the 16th day of April 1938 Signatures.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

The foregoing Agreement between the United States of America and the Kingdom of Yugoslavia for the exchange of parcels by parcel post has been negotiated and concluded with my advice and consent and is hereby approved and ratified. Approval by the President.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *June 24, 1938.*

REGLEMENT D'EXECUTION DE L'ARRANGEMENT CONCERNANT L'ÉCHANGE DES COLIS POSTAUX CONCLU ENTRE LE ROYAUME DE YOUGOSLAVIE ET LES ETATS-UNIS D'AMÉRIQUE.

Detailed Regulations.

Le Règlement détaillé suivant pour l'exécution de cet Arrangement a été arrêté par les Chefs des Administrations Postales des Etats-Unis d'Amérique et du Royaume de Yougoslavie:

ARTICLE 1.

Limites de poids et de dimensions.

Limits of weight and size.

1. Les colis échangés sous les dispositions de cet Arrangement ne peuvent excéder le poids de 20 kilogrammes (44 livres) ni la longueur de 1 m. 25 (4 pieds) en tous sens ni avoir un volume supérieur à 55 décimetres cubes (2 pieds cubes).

Les limites de poids et de dimensions indiquées ci-dessus peuvent être changées de temps en temps d'un commun accord par correspondance.

2. En ce qui concerne le calcul exact du poids, du volume et des dimensions, les indications fournies par le bureau expéditeur seront acceptées, sauf dans le cas d'erreur évidente.

ARTICLE 2.

Conditionnement des colis.

Preparation of parcels.

1. Le nom et l'adresse de l'expéditeur ainsi que celle du destinataire doit être écrite lisiblement et correctement en caractères latins sur le colis même dans tous les cas où c'est possible, ou sur une étiquette attachée solidement au colis. Il est recommandé d'insérer dans tous les colis une copie de l'adresse notamment lorsqu'il s'agit de colis munis simplement d'une étiquette en raison de leur forme ou de leurs dimensions.

REGULATIONS OF EXECUTION FOR THE AGREEMENT CONCERNING THE EXCHANGE OF PARCEL POST CONCLUDED BETWEEN THE KINGDOM OF YUGOSLAVIA AND THE UNITED STATES OF AMERICA.

The following Detailed Regulations for the execution of this Agreement have been agreed upon by the Chiefs of the Postal Administrations of the United States of America and of the Kingdom of Yugoslavia:

ARTICLE 1.

Limits of weight and size.

1. Parcels exchanged under the provisions of this Agreement may not exceed 44 pounds (20 kilograms) in weight nor 4 feet (1.25 meters) in length nor have a volume greater than 2 cubic feet (55 cubic decimeters).

The limits of weight and size stated above may be changed from time to time by agreement made through correspondence.

2. In regard to the exact calculation of the weight, volume, and dimensions, the indications furnished by the dispatching office will be accepted save in the case of obvious error.

ARTICLE 2.

Preparation of parcels.

1. The name and address of the sender and of the addressee must be written, legibly and correctly in roman letters on the parcel itself, if possible, or on a label securely affixed to the parcel. It is recommended that a copy of the address be inserted in every parcel, especially when the use of a tag for the address is rendered necessary by the packing or form of the parcel.

Les colis dont les expéditeurs ou les destinataires sont désignés par des initiales ne sont acceptés que lorsque les initiales représentent la raison sociale adoptée par l'expéditeur ou par le destinataire.

Les adresses au crayon ne sont pas admises; toutefois, sont acceptés les colis dont l'adresse est écrite au crayon indélébile sur une surface préalablement humectée.

2. Tout colis doit être emballé de manière à préserver le contenu pendant toute la durée du transport, et d'éviter que le contenu puisse détériorer les autres colis ou objets ou blesser les agents des postes. L'emballage doit protéger suffisamment le contenu du colis pour qu'en cas de spoliation, les traces puissent en être aisément découvertes.

Les colis assurés doivent obligatoirement être fermés et scellés au moyen de cachets à la cire, de plombs ou autrement. Le cachetage (ou le plombage) des colis ordinaires est facultatif ou un ficelage soigneux suffit comme moyen de fermeture. L'une ou l'autre des Administrations peut exiger qu'une empreinte ou marque spéciale uniforme de l'expéditeur figure sur les cachets ou les plombs comme mesure de sécurité.

L'Administration des douanes a le droit d'ouvrir les colis. A cet effet, elle peut rompre les cachets ou toute autre fermeture du colis. Dans le cas, ces colis doivent être refermés, et, si c'est nécessaire, recachetés à l'aide de cachets officiels, sauf dans le cas des colis ordinaires qui ne sont pas scellés par l'expéditeur pour la première fois.

3. Chaque colis assuré doit être revêtu sur l'adresse du colis du numéro d'assurance du colis et porter la mention "Insured" ou "Valeur déclarée" en écriture manuscrite, ou appliquée au moyen d'un timbre ou d'une étiquette à côté de l'adresse du colis.

4. Pour les colis assurés, la déclaration de la valeur doit être exprimée dans la monnaie du pays d'origine sur le colis en caractères

Parcels on which the name of the sender or of the addressee is indicated by initials are admitted only when the initials are the adopted trade name of the sender or addressee.

Addresses in ordinary pencil are not admitted; however, addresses written in indelible pencil on a previously dampened surface are accepted.

2. Each parcel must be packed in such a manner that the contents are protected over the whole route, and in such a way that the contents may not damage other parcels or objects or injure postal agents. The packing must protect the contents sufficiently that, in case of rifling, the traces thereof may be easily discovered.

Insured parcels must be closed and sealed by means of wax, lead, or other seals. Ordinary parcels may be sealed at the option of the sender, or careful tying is sufficient as a means of closing. As a protective measure, either Administration may require that a special imprint or mark of the sender appear on the wax or lead seals closing insured parcels.

The Customs Administration of the country of destination is authorized to open the parcels. To this end, the seals or any other fastenings may be broken. In such case, these parcels must be refastened and also officially resealed, except in the case of ordinary parcels which were not sealed by the sender in the first instance.

3. Each insured parcel must bear on the address side an insurance number and must be marked, stamped, or labeled "Insured" or "Valeur déclarée".

4. In case of insured parcels, the amount of insured value must appear on the parcel in currency of the country of origin in roman

latins, en toutes lettres et en chiffres arabes.

Le montant de la déclaration de valeur doit être converti en francs-or et le résultat de la conversion doit etre indiqué par de nouveaux chiffres placés à côté ou au-dessous de ceux qui représentent le montant de la déclaration dans la monnaie du pays d'origine.

En outre, le poids exact de chaque colis doit être inscrit par l'Administration d'origine sur l' adresse du colis et sur la déclaration en douane à la place à ce reservée.

5. Les étiquettes et les timbres-poste apposés sur les colis assurés doivent être espacés de façon a ne pas pouvoir cacher des lesions de l'emballage; ils ne peuvent pas, non plus, être replies sur les deux faces de l'emballage de manière à couvrir la bordure.

6. Les liquides et les corps liquéfiables doivent être emballés dans un double récipient. Entre le première (bouteille, flacon, boîte, etc.) et le second (boîte en métal, en bois résistant, en carton ondule solide ou en fibre de bois solide, ou tout autre récipient de résistance équivalente) il doit être menagé un espace rempli de sciure de bois, de son ou de toute autre matière absorbante, en quantité suffisante pour absorber tout le liquide, si le récipient vient à être brisé.

7. Les poudres et les teintures en poudre doivent être contenues dans des boîtes en fer-blanc résistant ou en autre métal, hermétiquement fermées et scellées, placées à leur tour dans un deuxième étui extérieur solide de manière à éviter tout dommage aux autres objets.

letters spelled out in full and in arabic figures.

The amount of the insured value must be converted into gold francs and the result of the conversion is to be shown by new figures placed beside or below those representing the amount of insured value in the currency of the country of origin.

In addition, the exact weight of each parcel must be written by the Administration of origin on the address side of the parcel and on the customs declaration in the place reserved for this purpose.

5. The labels and postage stamps placed on the insured parcels must be so spaced that they cannot conceal injuries to the packing. Neither may they be folded over two faces of the wrapping so as to cover the edge.

6. Liquids and easily liquefiable substances must be sent in a double receptacle. Between the first (bottle, flask, box, etc.) and the second (box of metal, strong wood, or strong corrugated cardboard or fibreboard, or receptacle of equal strength) there must be left a space to be filled with sawdust, bran, or other absorbent material, in sufficient quantity to absorb all the liquid in case the receptacle is broken.

7. Powders and dyes in powder form must be packed in strong boxes of tin or other metal, hermetically closed and sealed and placed in turn in a second substantial outer cover in such a way as to avoid all damage to other articles.

ARTICLE 3.

Déclarations en douane.

Customs declarations.

1. L'expéditeur établira une déclaration en douane pour chaque colis déposé dans l'un ou l'autre pays sur une formule spéciale prévue pour cet effet par le pays d'origine.

ARTICLE 3.

Customs declarations.

1. The sender shall prepare one customs declaration for each parcel mailed in either country on a special form provided for the purpose by the country of origin.

Les déclarations en douane doivent donner la description générale du colis, l'indication exacte et détaillée du contenu et de sa valeur, la date de dépôt, le poids brut du colis et le poids net du contenu, et porter la signature et l'adresse de l'expéditeur, ainsi que le nom et l'adresse du destinataire, et elles doivent être attachées solidement aux colis.

Toutefois, par dérogation à ce qui précède, une seule déclaration en douane afférente aux colis expédiés de Yougoslavie aux Etats-Unis d'Amérique ou des Etats-Unis d'Amérique en Yougoslavie peut servir pour une seul envoi de colis ordinaire (non-assuré) envoyés par le même expéditeur au même destinataire au même moment. Ces déclarations en douane indiqueront, outre les détails prévus au paragraphe qui précède, le nombre total des colis que comprend l'envoi, et elles seront attachées solidement à un des colis. Les colis formant le même envoi porteront, de manière évidente, un numéro fractionnaire dont le numérateur doit indiquer en chiffres arabes, le numéro du colis et dont le dénominateur doit indiquer le montant des colis comprenant la consignation; par exemple, si un envoi comprend 15 colis, chaque colis doit etre numéroté, respectivement, 1/15, 2/15, 3/15, etc.

2. Les Administrations n'acceptent aucune responsabilité pour l'exactitude des indications portées sur les déclarations en douane.

The customs declarations must give a general description of the parcel, an accurate statement in detail of its contents and value, date of mailing, gross and net weight, the sender's name and address, and the name and address of the addressee and shall be securely attached to the parcel.

However, as an exception to the foregoing, only one customs declaration for parcels sent from Yugoslavia to the United States of America, or from the United States to Yugoslavia, may serve for a single consignment of any number of uninsured parcels sent by the same sender to the same addressee at the same time. In this case, the customs declarations shall show, in addition to the particulars set forth in the preceding paragraph, the total number of parcels comprising the shipment, and shall be securely attached to one of the parcels. The parcels comprising the entire shipment shall be clearly marked in such case with a fractional number, the numerator of which will indicate, in arabic figures, the number of the parcel, and the denominator the number of parcels comprising the shipment; for example, if a single shipment were composed of 15 parcels, each parcel would be numbered respectively 1/15, 2/15, 3/15, etc.

2. The Administrations accept no responsibility for the correctness of the information on the customs declarations.

ARTICLE 4.

Avis de réception.

1. Lorsqu'il est demande un avis de réception, l'expéditeur ou le bureau d'origine portent sur le colis, la mention "Avis de réception", "Return receipt requested" ou "A. R.". Le bureau d'origine ou tout autre bureau désigné par l'Administration expéditrice, établit un avis de réception et le fixe au colis. Si l'avis ne parvient pas au

ARTICLE 4.

Return receipts.

Return receipts.

1. When a return receipt is requested, the sender or the office of origin places on the parcel the words or letters, "Avis de réception", "Return receipt requested", or "A. R.". The office of origin or any other office appointed by the dispatching Administration shall fill out a return receipt form and attach it to the parcel. If the form

bureau de destination, celui-ci établit d'office un nouvel avis de réception.

2. Le bureau de destination, après avoir complété la formule en question, la renvoie, à découvert et en franchise, à l'adresse de l'expéditeur du colis.

3. Lorsque l'expéditeur demande un avis de réception postérieurement au dépôt du colis, le bureau d'origine remplie régulièrement une formule d'avis de réception, tout en y attachant une formule de réclamation pourvue des détails relatifs à l'expédition du colis, et la transmet au bureau de destination du colis. En cas de remise régulière du colis, le bureau de destination retire la formule de réclamation, et l'avis de réception est traité de la manière prescrite au paragraphe précédent.

does not reach the office of destination, that office makes out a duplicate.

2. The office of destination, after having completed the return receipt form, returns it free of postage to the address of the sender of the parcel.

3. When the sender applies for a return receipt after a parcel has been mailed, the office of origin duly fills out a return receipt form and attaches it to a form of inquiry which is entered with the details concerning the transmission of the parcel and then forwards it to the office of destination of the parcel. In the case of the due delivery of the parcel, the office of destination withdraws the inquiry form, and the return receipt is treated in the manner prescribed in the foregoing section.

ARTICLE 5.

Récipients.

Receptacles.

1. Les Administrations postales des deux pays contractants fournissent les sacs nécessaires à l'expédition de leur colis et chaque sac doit être marqué de façon à indiquer le nom du bureau ou du pays auquel il appartient.

2. Les sacs doivent être renvoyés vides au bureau expéditeur par le plus prochain courrier. Les sacs vides seront réunis par paquets de dix (neuf sacs renfermés dans un dixième sac). Le nombre total de ces sacs sera porte sur les feuilles de route respectives.

3. Au cas où dix pour cent du nombre total des sacs utilisés pendant une année n'a pas été renvoyé, la valeur des sacs manquants doit être remboursée à l'Administration d'origine.

ARTICLE 5.

Receptacles.

1. The postal Administrations of the two contracting countries shall provide the bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or country to which it belongs.

2. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. In case ten percent of the total number of bags used during the year have not been returned, the value of the missing bags must be repaid to the Administration of origin.

ARTICLE 6.

Mode d'échange des colis.

Method of exchange of parcels.

1. Les colis seront échangés, dans des sacs dument fermés et cachetés, par les bureaux désignés à la suite d'un accord entre les Administrations, et seront expédiés sur le pays de destination, par le

ARTICLE 6.

Method of exchange of parcels.

1. The parcels shall be exchanged in sacks duly fastened and sealed by the offices appointed by agreement between the two Administrations, and shall be dispatched to the country of desti-

pays d'origine, à ses frais et par les moyens dont il dispose.

2. Les colis assurés sont insérés dans des sacs distincts de ceux qui contiennent les colis ordinaires; les étiquettes des sacs contenant des colis assurés sont marquées d'un signe distinctif dont les Administrations pourront de temps en temps convenir eventuellement.

nation by the country of origin at its cost and by such means as it provides.

2. Insured parcels shall be enclosed in separate sacks from those in which ordinary parcels are contained, and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

ARTICLE 7.

Inscription des colis sur les feuilles de route.

1. Les colis avec valeur déclarée et les colis ordinaires sont inscrits sur des feuilles de route distinctes. Les feuilles de route sont établies en double expédition. L'original est envoyé dans les dépêches régulières et le duplicata est inséré dans l'un des sacs. Le sac contenant la feuille de route est désigné pour la lettre "F" tracée d'une manière apparente sur l'étiquette.

2. Les colis ordinaires compris dans chaque dépêche envoyée aux Etats-Unis d'Amérique sont inscrits sur les feuilles de route par le seul mention du nombre total des colis et de leur poids net total.

Les colis ordinaires compris dans chaque dépêche à destination de la Yougoslavie sont inscrits sur les feuilles de route pour démontrer le nombre total des colis ne dépassant pas 1 kilogramme, des colis au delà de 1 kilogramme jusqu'à 5 kilogrammes, au delà de 5 jusqu'à 10 kilogrammes, au delà de 10 jusqu'à 15 kilogrammes et au delà de 15 jusqu'à 20 kilogrammes.

3. Les colis assurés sont inscrits individuellement sur les feuilles de route de façon à comprendre le numéro d'assurance du colis ainsi que le nom du bureau d'origine.

Pour les colis envoyés aux Etats-Unis, le poids net total de tous les colis doit être aussi indiqué. Pour les colis envoyés en Yougoslavie le poids de chaque colis doit être inscrit individuellement dans la feuille de route.

ARTICLE 7.

Entry of parcels on the parcel bills.

Entry of parcels on the parcel bills.

1. Insured and ordinary parcels are entered on separate parcel bills. The parcel bills are prepared in duplicate. The original is sent in the regular mails while the duplicate is inserted in one of the sacks. The sack containing the parcel bill is designated by the letter "F" traced in a conspicuous manner on the label.

2. The ordinary parcels included in each dispatch sent to the United States of America are entered on the parcel bills to show the total number of parcels and the total net weight thereof.

The ordinary parcels included in each dispatch sent to Yugoslavia are entered on the parcel bills to show the total number of parcels not exceeding 1 kilogram, parcels over 1 kilogram to 5, over 5 to 10 kilograms, over 10 to 15 and over 15 to the weight of 20 kilograms.

3. Insured parcels are entered individually in the parcel bills. The entry for each parcel comprises the insurance number of the parcel as well as the name of the office of origin.

For parcels sent to the United States, the total net weight of all the parcels must also be shown. For parcels sent to Yugoslavia, the weight of each parcel must be entered individually in the parcel bills.

4. Les colis envoyés à découvert doivent être inscrits séparément sur les feuilles de route.

5. Les colis en retour ou réexpédiés doivent être inscrits individuellement sur les feuilles de route et l'inscription est suivie de la mention "en retour" ou "réexpédié", selon le cas. Il y a lieu d'indiquer éventuellement, dans la colonne "Observations", les frais pouvant grever ces colis.

6. Le nombre total des sacs dont se compose chaque envoi doit être indiqué aussi sur les feuilles de route.

7. Chaque bureau d'échange expéditeur doit numéroter les feuilles de route au coin supérieur gauche, en commençant tous les ans une nouvelle serie pour chacun des bureaux d'échange destinataires. Le dernier numéro de l'année précédente doit être indiqué sur la feuille de route de la première dépêche de l'année suivante.

8. Le mode exact d'inscription des colis ou des récipients qui les contiennent, envoyés en transit, par l'une des Administrations à l'autre ainsi que tous les détails des opérations à effectuer au sujet du mode d'inscription de ces colis ou de ces dépêches, et pour lesquels il n'est rien prévu ci-dessus, seront réglés d'un commun accord et par correspondance, par les deux Administrations.

ARTICLE 8.

Vérification par les Bureaux d'échange.

Verification by the exchange offices.

1. A la réception d'un envoi, le bureau d'échange destinataire procède à la vérification des colis et des divers documents qui les accompagnent. Si l'un des colis est manque ou s'il est constaté des erreurs ou des omissions sur la feuille de route, il opère immédiatement les rectifications nécessaires en ayant soin de biffer les indications erronées, de manière à laisser reconnaître les inscriptions primitives. Ces rectifications s'effectuent avec le concours de deux

4. Parcels sent in open mail must be entered separately in the parcel bills.

5. Returned or reforwarded parcels must be entered individually in the parcel bills, and the entry is followed by the word "Returned" or "Reforwarded" as the case may be. Also, any charges due on these parcels should be indicated in the "Observations" column.

6. The total number of sacks comprising each dispatch must also be shown on the parcel bills.

7. Each dispatching exchange office must number the parcel bills in the upper left-hand corner, beginning every year a new series for each exchange office of destination. The last number of the preceding year must be indicated on the parcel bill of the first dispatch of the following year.

8. The exact method of entering parcels or the receptacles containing them sent in transit by one Administration to the other, as well as all details of procedure in connection with the method of entering such parcels or such dispatches, for which no provision is made above, will be decided upon by mutual consent through correspondence by the two Administrations.

ARTICLE 8.

Verification by the exchange offices.

1. On receipt of a parcel mail, the office of exchange of destination proceeds to check the parcels and the various documents which accompany them. If a parcel is missing or if the exchange office detects errors or omissions on the parcel bill, it immediately makes the necessary correction, taking care to strike out the incorrect entries in such a way as to leave the original entries legible. These corrections are made by two officers. Except in case of obvious error,

agents. A moins d'une erreur évidente, elles prévalent sur la déclaration originale.

Un bulletin de vérification est, en outre, dressé par le bureau destinataire et envoyé sans délai, en double expédition, au bureau d'échange expéditeur.

S'il est constaté une erreur ou une irrégularité à la réception d'une dépêche, toutes les pièces pouvant servir de preuves à l'appui en vue de recherches ultérieures ou de l'examen de demandes d'indemnité doivent être conservées.

2. Le bureau d'échange expéditeur auxquels sont adressés les bulletins de vérification les renvoient le plus promptement possible après les avoir examinés et y avoir mentionné leurs observations, s'il y a lieu. Ces bulletins sont ensuite annexés aux feuilles de route qu'ils concernent. Les corrections faites sur une feuille de route et non appuyées des pièces justificatives sont considérées comme nulles.

3. Si c'est nécessaire, le bureau d'échange expéditeur peut également être avisé par télégramme, aux frais de l'Office qui envoie ce télégramme.

4. En cas de manquant d'une feuille de route, il en est établi un duplicata dont une copie est envoyée au bureau d'échange expéditeur de l'envoi.

5. Le bureau d'échange qui reçoit d'un bureau correspondant un colis insuffisamment emballé ou avarié doit y donner cours après l'avoir emballé de nouveau, s'il y a lieu, en conservant autant que possible l'emballage primitif.

Si l'avarie est telle que le contenu de l'envoi a pu être soustrait, le bureau doit procéder d'abord à l'ouverture d'office du colis et à la vérification de son contenu.

Dans les deux cas, le poids du colis doit être constaté avant et après le nouvel emballage et indiqué sur l'enveloppe même du colis. Cette indication est suivie de la mention "Remballé à . . . "

they are accepted in preference to the original statement.

A bulletin of verification is in addition prepared by the office of destination and sent without delay, in duplicate, to the dispatching exchange office.

If an error or irregularity is found upon receipt of a dispatch, all objects which may serve later on for investigations, or for examination of requests for indemnity, must be kept.

2. The dispatching exchange office to which a bulletin of verification is sent returns it after having examined it and entered thereon its observations, if any. That bulletin is then attached to the parcel bills of the parcels to which it relates. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

3. If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the Office sending such telegram.

4. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

5. The office of exchange which receives from a corresponding office a parcel which is damaged or insufficiently packed must redispatch such parcel after repacking, if necessary, preserving the original packing as far as possible.

If the damage is such that the contents of the parcel may have been abstracted, the office must first officially open the parcel and verify its contents.

In either case, the weight of the parcel will be verified before and after repacking, and indicated on the wrapper of the parcel itself. That indication will be followed by the note "Repacked at . . .",

et de la signature des agents ayant effectué le remballage.

ARTICLE 9.

Bonifications.

Charges.

1. Pour chaque colis (ordinaire ou assuré) échangé entre les deux pays contractants, l'Administration expéditrice bonifie un droit terminal sur les bases indiquées ci-après:

(a) Pour les colis provenant de la Yougoslavie à destination des Etats-Unis d'Amérique, 70 centimes-or par kilogramme calculé sur le poids net global de chaque dépêche.

(b) Pour les colis provenant des Etats-Unis d'Amérique à destination de la Yougoslavie la taxe terminale par colis:

Jusqu'à 1 kilogramme	0. 85 franc-or.
Au delà de 1 kilogramme jusqu'à 5 kilogrammes	1. 25 franc-or.
Au delà de 5 kilogrammes jusqu'à 10 kilogrammes	2. 25 francs-or.
Au delà de 10 kilogrammes jusqu'à 15 kilogrammes	3. 25 francs-or.
Au delà de 15 kilogrammes jusqu'à 20 kilogrammes	4. 25 francs-or.

(c) Pour les colis assurés, un droit d'assurance additionnel de dix centimes-or par colis.

2. Dans le cas de colis provenant de la Yougoslavie et expédiés aux Etats-Unis d'Amérique pour être transmis à l'une de ses possessions ou, en dépêches closes, à un tiers pays, l'Administration de la Yougoslavie bonifiera à l'Administration des Etats-Unis comme droit de transit, 70 centimes-or par kilogramme lorsque le transit a lieu par mer seulement; 1.15 franc-or par kilogramme lorsque le transit a lieu par terre seulement et 1.50 franc-or par kilogramme lorsque le transit s'effectue par mer et par terre, basé sur le poids net global de chaque dépêche.

De même, pour les colis destinés aux possessions des Etats-Unis, l'Administration de la Yougoslavie bonifiera à l'Administration des

and the signature of the agents who have effected such repacking.

ARTICLE 9.

Charges.

1. For each parcel (ordinary or insured) exchanged between the two contracting countries, the dispatching Administration shall pay a terminal credit as follows:

(a) For parcels originating in Yugoslavia, addressed to the United States of America, 70 gold centimes per kilogram, computed on the bulk net weight of each dispatch.

(b) For parcels originating in the United States of America, addressed to Yugoslavia, terminal charges for each parcel:

Up to 1 kilogram	0. 85 gold franc.
Over 1 up to 5 kilograms	1. 25 gold franc.
Over 5 up to 10 kilograms	2. 25 gold francs.
Over 10 up to 15 kilograms	3. 25 gold francs.
Over 15 up to 20 kilograms	4. 25 gold francs.

(c) For insured parcels, an additional insurance credit of 10 gold centimes per parcel.

2. In the case of parcels originating in Yugoslavia which are sent to the United States of America for onward dispatch to a possession of the latter country, or in closed mails to a third country, the Administration of Yugoslavia shall pay to the Administration of the United States as a transit credit, 70 gold centimes per kilogram when only sea transit is provided; 1.15 gold franc per kilogram when only land transit is provided, and 1.50 gold franc per kilogram when both land and sea transit are provided, based on the bulk net weight of each dispatch.

Also, in the case of parcels for the possessions of the United States of America, the Administration of Yugoslavia shall pay to

Etats-Unis les droits terminaux indiqués ci-après basés sur le poids net global de chaque dépêche:

Pour les colis destinés à l'Alaska, 70 centimes-or par kilogramme.

Pour les colis destinés à Porto Rico, les Iles Vierges, Guam, Samoa et Hawaï, 35 centimes-or par kilogramme.

3. Les droits terminaux et de transit spécifiés ci-dessus peuvent être réduits ou majorés, sur préavis de 3 mois donné par un pays à l'autre. La réduction ou la majoration restera en vigueur pendant une durée d'un an au moins.

the Administration of the United States the following terminal credits, based on the bulk net weight of each dispatch:

For parcels for Alaska, 70 centimes gold per kilogram.

For parcels for Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii 35 centimes gold per kilogram.

3. The terminal charges and transit rates specified above may be reduced or increased on 3 months previous notice given by one country to the other. These reductions or increases shall hold good for at least one year.

ARTICLE 10.

Règlement des comptes.

1. A la fin de chaque trimestre, chaque Administration établit un compte sur la base des feuilles de route.

2. Ces comptes, accompagnés des feuilles de route et, le cas échéant, de copies des bulletins de vérification s'y rapportant, doivent être soumis à l'examen de l'Administration correspondante dans le courant du mois qui suit le trimestre auquel ils se rapportent.

3. La récapitulation, l'envoi, l'examen et l'acceptation de ces comptes ne doivent pas être retardés et le règlement du solde aura lieu, au plus tard, à l'expiration du trimestre suivant.

4. Le solde résultant de la balance des comptes entre les deux Administrations est payé par traité à vue, tirée sur New York ou par un autre moyen convenu réciproquement par voie de correspondance. Les frais de paiement sont à la charge de l'Administration débitrice.

ARTICLE 10.

Accounting.

Accounting.

1. At the end of each quarter, each Administration makes up an account on the basis of the parcel bills.

2. These accounts accompanied by the parcel bills and, if any, copies of verification notes relating thereto shall be submitted for the examination of the corresponding Administration in the course of the month following the quarter to which they relate.

3. The recapitulation, transmission, examination, and acceptance of these accounts must not be delayed and payment of the balance shall take place at the latest at the expiration of the following quarter.

4. The balance resulting from adjustment of the accounts between the two Administrations is paid by a sight draft drawn on New York, or by some other means mutually agreed upon by correspondence. The expenses of payment are chargeable to the debtor Administration.

ARTICLE 11.

Notifications diverses.

Les Administrations se communiqueront réciproquement un résumé de leurs lois ou règlement applicables aux colis échangés entre les deux pays contractants et des autres détails nécessaires pour l'exécution de l'échange des colis.

ARTICLE 11.

Miscellaneous notifications.

Miscellaneous notifications.

The Administrations shall communicate to each other a summary of the provisions of their laws or regulations applicable to the parcels exchanged between the two contracting countries, and other items necessary for carrying out the exchange of parcels.

Effective date and duration.

Le présent Règlement sera exécutoire à partir du jour de la mise en vigueur de l'Arrangement concernant les colis postaux et il aura la même durée que cet Arrangement.

These regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement.

Signatures.

Fait en double expédition et signé à Washington, le 20me jour de juin 1938 et à Béograd le 16th jour d'avril 1938.

VOJKO ČVRKIĆ
Le Ministre des Postes, Télégraphes et Téléphones du Royaume de Yougoslavie.

Done in duplicate and signed at Washington, the 20th day of June 1938 and at Béograd, the 16th day of April 1938.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

Approval by the President.

The foregoing Regulations for the Execution of the Parcel Post Agreement between the United States of America and the Kingdom of Yugoslavia have been negotiated and concluded with my advice and consent and are hereby approved and ratified.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *June 24, 1938.*

Protocol between the United States of America, the French Republic, and the United Kingdom of Great Britain and Northern Ireland modifying the treaty of March 25, 1936 for the limitation of naval armament. Signed at London June 30, 1938; effective June 30, 1938.

June 30, 1938
[E. A. S. No. 127]

PROTOCOL.

Capital ships, displacement.
50 Stat. 1371.

WHEREAS by Article 4 (1) of the Treaty for the Limitation of Naval Armaments signed in London on the 25th March, 1936, it is provided that no capital ship shall exceed 35,000 tons (35,560 metric tons) standard displacement;

Gun calibre.
50 Stat. 1371.

And whereas by reason of Article 4 (2) of the said treaty the maximum calibre of gun carried by capital ships is 16 inches (406 mm.);

Notice served of departure from treaty limitations.

And whereas on the 31st March, 1938, the Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland gave notice under paragraph (2) of Article 25 of the said Treaty of their decision to exercise the right provided for in paragraph (1) of the said Article to depart from the limitations and restrictions of the treaty in regard to the upper limits of capital ships of sub-category (*a*);

50 Stat. 1387.

Consultations held.

And whereas consultations have taken place as provided in paragraph (3) of Article 25, with a view to reaching agreement in order to reduce to a minimum the extent of the departures from the limitations and restrictions of the treaty;

Agreement.

The undersigned, duly authorised by their respective Governments, have agreed as follows:—

Figures replaced.

1. As from this day's date the figure of 35,000 tons (35,560 metric tons) in Article 4 (1) of the said treaty shall be replaced by the figure of 45,000 tons (45,720 metric tons).
2. The figure of 16 inches (406 mm.) in Article 4 (2) remains unaltered.
3. The present protocol, of which the French and English texts shall both be equally authentic, shall come into force on this day's date.

Signatures.

In faith whereof the undersigned have signed the present protocol. Done in London the 30th day of June, 1938.

For the Government of the United States of America:
HERSCHEL V. JOHNSON.

For the Government of the French Republic:
ROGER CAMBON.

For the Government of the United Kingdom of Great Britain and Northern Ireland:
ALEXANDER CADOGAN.

PROTOCOLE.

CONSIDÉRANT que l'article 4 (1) du Traité pour la Limitation des Armements navals signé à Londres le 25 mars 1936 a stipulé qu'aucun navire de ligne ne doit avoir un déplacement-type supérieur à 35,000 tonnes (35,560 tonnes métriques);

Considérant que, en raison de l'article 4 (2) dudit traité le maximum du calibre de l'artillerie portée par les navires de ligne est de 16 pouces (406 m/m);

Considérant que, à la date du 31 mars 1938, le Gouvernement des États-Unis d'Amérique et le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord ont notifié, conformément au paragraphe (2) de l'article 25 dudit traité, leur décision d'exercer le droit stipulé au paragraphe (1) dudit article de déroger aux limitations et restrictions du traité relatives aux limites supérieures des navires de ligne de la sous-catégorie (*a*);

Considérant que des consultations ont eu lieu, conformément au paragraphe (3) de l'article 25, en vue de réaliser un accord pour réduire au minimum la portée des dérogations aux limitations et restrictions du traité;

Les soussignés, dûment autorisés par leurs Gouvernements respectifs, sont convenus de ce qui suit:

1. A dater de ce jour, le chiffre de 35,000 tonnes (35,560 tonnes métriques) de l'article 4 (1) du traité sera remplacé par le chiffre de 45,000 tonnes (45,720 tonnes métriques).
2. Le chiffre de 16 pouces (406 m/m) de l'article 4 (2) est maintenu sans changement.
3. Le présent protocole, dont les textes français et anglais feront également foi, entrera en vigueur à la date de ce jour.

En foi de quoi, les soussignés ont signé le présent protocole.
Fait à Londres le 30 juin 1938.

Pour le Gouvernement des États-Unis d'Amérique:
HERSCHEL V. JOHNSON.

Pour le Gouvernement de la République française:
ROGER CAMBON.

Pour le Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord:
ALEXANDER CADOGAN.

Supplementary agreement between the United States of America and Haiti further modifying the agreement of August 7, 1933. Signed July 1, 1938.

July 1, 1938
[E. A. S. No. 128]

SUPPLEMENTARY EXECUTIVE AGREEMENT BETWEEN THE UNITED STATES AND THE REPUBLIC OF HAITI.

The undersigned plenipotentiaries, duly authorized by their respective Governments, have agreed upon the following Supplementary Executive Agreement:

ARTICLE I

On and after October 1, 1938 and until and including September 30, 1939, all moneys received by or for the Haitian Government shall be deposited in the National Bank of the Republic of Haiti to the credit of the Haitian Government with the exception of the five per centum of customs revenues foreseen in Article IX of the Accord of August 7, 1933, and the amounts needed for payments connected with execution of the Loan Contracts which payments during the period mentioned shall consist of the amounts necessary to pay the interest on all outstanding bonds issued under the Loan Contracts of October 6, 1922 and May 26, 1925 and $. 20.000 on account of the amounts required to be paid under such Loan Contracts for the amortization of the bonds which amounts shall be credited to the Fiscal Representative.

ACCORD EXECUTIF ADDITIONNEL ENTRE LES ETATS UNIS D'AMERIQUE & LA REPUBLIQUE D'HAITI.

Les Plénipotentiaires, soussignés, dûment autorisés par leurs Gouvernements respectifs, sont convenus de l'Accord Exécutif Additionnel suivant:

Supplementary Executive Agreement with Haiti.

ARTICLE I

A partir du 1er. Octobre 1938 et jusqu'au 30 Septembre 1939 inclusivement, tous les fonds recouvrés par ou pour le Gouvernement Haitien seront déposés, au crédit du Gouvernement Haitien, à la Banque Nationale de la République d'Haiti, à l'exception des sommes suivantes qui seront déposées au crédit du Représentant Fiscal: 1o. les 5% des recettes douanières prévus à l'Article IX de l'Accord du 7 Août 1933, et 2o. les fonds exigibles pour les paiements afférents au service des contrats d'emprunt, lesquels paiements, durant la période susmentionnée, consisteront a) en les valeurs nécessaires pour payer les intérêts sur tous les titres en circulation, émis d'après les contrats d'emprunt du 6 Octobre 1922 et du 26 Mai 1925, et b) en une somme de $. 20.000 à valoir sur les valeurs exigibles, d'après les susdits contrats d'emprunt, pour l'amortissement des titres.

Deposit of receipts.

48 Stat. 1780.

ARTICLE II

48 Stat. 1781, 1783.

The provisions of the first sentence of Article XI and the first and last sentences of Article XVI of the Accord of August 7, 1933, to the extent and only to the extent that they may be inconsistent with the provisions of Article I of this ACCORD, shall be suspended so long as this Supplementary Executive Agreement remains in effect.

Signatures.

Signed at Port-au-Prince, in duplicata, in the English and French languages, this 1st day of July nineteen hundred and thirty-eight.

FERDINAND LATHROP MAYER

[SEAL]

ARTICLE II

Les effets des dispositions de la première phrase de l'article XI et de la première et de la dernière phrases de l'article XVI de l'Accord du 7 Août 1933 seront, en tant seulement qu'ils sont contraires aux dispositions de l'article premier du présent Accord, suspendus, tant que cet Accord Exécutif Additionnel restera en vigueur.

Fait de bonne foi, en double, en anglais et en français à Port-au-Prince, le 1er. Juillet mil neuf cent trente huit.

GEORGES N. LÉGER

[SEAL]

Arrangement between the United States of America and Canada respecting air navigation. Effected by exchange of notes signed July 28, 1938; effective August 1, 1938.

July 28, 1938
[E. A. S. No. 129]

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
Washington, July 28, 1938

SIR:

I have the honor to refer to negotiations which have recently taken place between the Government of the United States of America and the Government of Canada for the conclusion of a reciprocal air navigation arrangement.

Reciprocal air navigation arrangement with Canada.

It is my understanding that it has been agreed in the course of the negotiations, now terminated, that this arrangement shall be as follows:

ARRANGEMENT BETWEEN THE UNITED STATES OF AMERICA AND CANADA RELATING TO AIR NAVIGATION.

ARTICLE I

(a) The present arrangement between the United States of America and Canada relates to the operation in either country of civil aircraft duly registered in territory of the other country in accordance with its requirements as to registration.

Operation provisions.

(b) The term "civil aircraft" shall for the purposes of this arrangement be understood to mean all aircraft other than military, naval, customs and police aircraft.

"Civil aircraft" defined.

ARTICLE II

The present arrangement shall apply to continental United States of America, including Alaska, and to Canada, including their territorial waters.

Application.

ARTICLE III

(a) Each of the Parties to the present arrangement shall grant, in time of peace, liberty of passage above its territory to aircraft of the other Party duly registered in the territory of such other Party, provided that the conditions set forth in the present arrangement are observed.

Liberty of passage.

(b) It is, however, agreed that the establishment and operation by an enterprise of one of the Parties of a regular air route or service to, over or away from the territory of the other Party, with or without a stop, shall be subject to the consent of such other Party.

Regular air routes, consent required.

(c) Any air transport enterprise of either Party applying for permission to operate such a route or service shall be required to submit its application through diplomatic channels.

Applications for operation, submittal through diplomatic channels.

ARTICLE IV

Jurisdiction over aircraft, passengers, etc.

(a) The aircraft of each of the Parties, passengers and goods carried thereon and personnel employed on the aircraft, shall while within or over the territory of the other Party, be subject to the laws in force in that territory, including all regulations relating to air traffic applicable to foreign aircraft, the transport of passengers and goods, and public safety and order, as well as any regulations concerning entry and clearance, immigration, passports, quarantine and customs.

(b) Subject to the provisions of the preceding paragraph and to the laws and regulations therein specified, the carriage of passengers and the import or export of any goods which may lawfully be imported or exported will be permitted in aircraft of either Party into or out of territory of the other Party; and (subject to the same proviso) such aircraft, passengers and goods carried thereon and personnel employed on the aircraft shall enjoy in the territory mentioned the same privileges as aircraft of such other Party and shall not, merely by reason of the nationality of the aircraft, be subjected to any other or higher duties or charges than those which are or may be imposed on aircraft of the territory referred to or the aircraft of the most favored country, engaged in international commerce, or on their passengers, goods and personnel.

ARTICLE V

Exchange of regulations.

The regulations (together with any subsequent alterations therein) relative to air traffic in force in territory of either Party shall be communicated to the other Party.

ARTICLE VI

Fuel and lubricants, exemption from customs duty.

The fuel and lubricating oils retained on board aircraft of either Party arriving in or leaving territory of the other Party shall be exempt from customs duty, even though the fuel and lubricating oils so retained are used by the aircraft on a flight in that territory.

ARTICLE VII

Availability of aerodromes, services, etc.

Aerodromes open to public air traffic in territory of either Party shall, so far as they are under its control, be open to aircraft of the other Party, which (subject to the same proviso) will also be entitled to the assistance of the meteorological, radio, lighting and day and night signalling services at such aerodromes. Subject again to the same proviso, the scale of charges at such aerodromes for landing and accommodation shall be the same for aircraft of each of the Parties.

ARTICLE VIII

"Air commerce" defined.

(a) The term "air commerce" as used in the succeeding paragraph of this article means:—Navigation of aircraft in territory of either Party in the conduct or furtherance of a business; and the commercial transport of passengers or goods between any two points in the territory of either Party.

(b) Air commerce may, in the territory of either Party, be reserved exclusively to its own aircraft. With the reservation of the stipulations contained in Article III concerning regular air routes or services for which special consent is necessary, the aircraft of either Party may, nevertheless, proceed from any aerodrome open to public air traffic in territory of the other Party to any other such aerodrome for the purpose of taking on board or landing the whole or part of their goods or passengers, provided that such goods are covered by through bills of lading and such passengers hold through tickets, issued respectively for a journey the starting place and end of which are not both points between which air commerce has been reserved; and such aircraft while so proceeding from one aerodrome to another shall, notwithstanding that both such aerodromes are points between which air commerce has been reserved, be entitled to the treatment set out in this arrangement. Reservations permitted.

ARTICLE IX

(a) Air traffic may be prohibited over specified areas in the territories to which this arrangement applies, it being understood that no distinction in this matter will be made by either Party between its aircraft engaged in international commerce and the aircraft of the other Party likewise engaged. Lists of the areas above which air traffic is thus prohibited in territory of either Party, as well as any subsequent alterations therein, will be communicated as soon as possible to the other Party. Restricted areas.

(b) In exceptional circumstances air traffic above the whole or any part of the territories to which this arrangement applies may temporarily, and with immediate effect, be limited or prohibited, but no distinction in this respect will be made by either Party between the aircraft of the other Party and the aircraft of any other foreign country.

(c) In the event of any aircraft finding itself over a prohibited area it must, as soon as it is aware of the fact, give the signal of distress prescribed in the Rules of the Air in force in the territory in which the prohibited area is situated, and a landing must be effected as soon as practicable at an aerodrome in that territory, outside but as near as possible to the prohibited area. The obligation to land applies also in respect to flights over prohibited areas by aircraft to which the special signal intended to draw their attention shall have been given. Aircraft over prohibited areas.

ARTICLE X

(a) All aircraft of either Party flying in or over the territory of the other Party must carry clear and visible nationality and registration marks whereby they may be recognized during flight. Nationality and registration marks.

(b) Such aircraft must also be provided with certificates of registration and airworthiness and with all the other documents prescribed for air traffic in the territory in which they are registered. Certificates of registration, etc.

(c) The persons employed on such aircraft who perform duties for which a certificate of competency or license is required in the ter- Employees, certificates of competency, etc.

ritory in which the aircraft is registered, must carry such documents as are prescribed by the regulations in force in that territory.

(d) The other persons employed on board must carry documents showing their duties in the aircraft, their profession, identity and nationality.

Passenger lists, manifests, etc.

(e) Each of the Parties reserves the right to require lists of the passengers and persons employed on board as well as a manifest of the goods carried on the aircraft.

Validity of certificates.

(f) The certificate of airworthiness, certificates of competency or licenses issued or rendered valid by the competent authorities of either country in respect of its aircraft or of the crew of such aircraft shall be recognized as having the same validity in the territory of the other country as the corresponding documents issued or rendered valid by the competent authorities of such other country; provided that with respect to certificates of competency or licenses issued or rendered valid by either country in favor of nationals of the other country, such recognition may be refused by the latter country.

ARTICLE XI

Radio apparatus; license, regulations.

(a) Aircraft of either Party may, in or over the territory of the other Party, carry radio apparatus only if a license to install and work such apparatus, which license must be carried in the aircraft, has been issued by the competent authorities of the territory in which the aircraft is registered. The use of such apparatus shall be in accordance with the regulations on the subject issued by the competent authorities of the territory flown over.

Use by licensed operators.

(b) Such apparatus may be used only by the personnel employed on board who are provided with a special license for the purpose, issued by the competent authorities of the territory in which the aircraft is registered.

Obligatory equipment.

(c) For reasons of safety each of the Parties to this arrangement reserves the right to issue regulations relative to the obligatory equipment of aircraft with radio apparatus when in or over its territory.

ARTICLE XII

Transportation of explosives, etc.

(a) No explosives, arms of war or munitions of war may be carried by aircraft of either Party in or above the territory of the other Party, or by the personnel employed on board or passengers, except by permission of the competent authorities of that territory.

Carriage of rockets, etc.

(b) However, the carriage of accessories necessary to the operation and navigation of the aircraft, such as rockets, flares, and similar devices is not prohibited.

Photographic apparatus.

(c) Each of the Parties reserves the right to require that the carriage by aircraft of photographic apparatus be prohibited or regulated by the competent authorities of the territory flown over.

Restrictions for reasons of public order and safety.

(d) Each of the Parties reserves the right, for reasons of public order and safety, to limit or prohibit the carriage in or above its territory of articles other than those enumerated in paragraph (a) of

this article, provided that no distinction is made in this respect between its national aircraft employed in international traffic and the aircraft of the other Party so employed.

ARTICLE XIII

Search and inspection.

The competent authorities of each of the Parties shall have the right to search aircraft of the other Party on landing or departure and to inspect the certificates and other documents prescribed in the preceding articles.

ARTICLE XIV

First landing and departure upon entering or leaving territory of other Party.

(a) Aircraft of either Party entering or leaving territory of the other Party shall make a first landing at and depart from only an aerodrome open to public air traffic and designated as an airport of entry where facilities exist for the enforcement of customs, passport, quarantine and immigration regulations and the entry and clearance of aircraft; and no intermediate landing other than a forced landing may be effected before arriving at such an airport on entry into the territory concerned or after leaving such an airport on departure from that territory. In special cases, and subject to the same provisions as to intermediate landing, the competent authorities may allow a first landing at or a departure from another aerodrome where the above-mentioned facilities have been arranged.

(b) Each of the Parties reserves the right to require that aircraft entering its territory shall make its first landing at the airport of entry nearest to the point where the aircraft has crossed the frontier, with the understanding, however, that in this event, permission may be granted for the aircraft to make its first landing at an airport of entry other than the one nearest to the frontier.

Forced landing.

(c) In the event of a forced landing or of a landing as provided in paragraph (c) of Article IX, not at an airport of the class mentioned in the preceding paragraph, the personnel employed on board and passengers must conform to the entry and clearance, customs, passport, quarantine and immigration regulations in force in the territory in which the landing occurs.

Exchange of lists of aerodromes.

(d) Lists of aerodromes in territory of either Party which are designated as airports of entry for the purposes of this article will be communicated as soon as possible to the other Party. Any subsequent alterations in these lists will also be communicated to such other Party.

ARTICLE XV

Flight restrictions.

The competent authorities of either Party may require that on entering or leaving its territory the aircraft of the other Party shall do so between specified points. Any requirements of either Party in this respect and any subsequent alterations therein shall be communicated to the other Party. Subject to any such requirement and to the provisions of this arrangement, aircraft of each Party may choose their own route of entry or departure in entering or leaving territory of the other Party.

ARTICLE XVI

Unloading, etc., in flight; restriction.

No article or substance, other than ballast, may be unloaded or otherwise discharged from aircraft of either Party in the course of flight in or over the territory of the other Party unless special permission to that effect is given by the competent authorities of the territory in which the unloading or discharge occurs. For the purposes of this article ballast means fine sand or water only.

ARTICLE XVII

Duration of arrangement.

(a) The present arrangement or any part thereof may be terminated by either Government at any time upon sixty days' notice given in writing to the other Government.

Designated arrangements to be supplanted.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted with the exception of the provisions of the latter arrangement which set forth the conditions governing the issuance of pilots' licenses and the acceptance of certificates of airworthiness for aircraft imported as merchandise.[1]

47 Stat. 2575.

Effective date.

I shall be glad to have you inform me whether it is the understanding of your Government that the terms of the arrangement agreed to in the negotiations are as above set forth. If so, it is suggested that the arrangement become effective on August 1, 1938. If your Government concurs in this suggestion the Government of the United States will regard it as becoming effective on that date.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

[1] The present arrangement, signed July 28, 1938, and effective August 1, 1938, relating to air navigation and two other arrangements between the United States of America and Canada, both also signed July 28, 1938, and effective August 1, 1938, one relating to certificates of competency or licenses for the piloting of civil aircraft (Executive Agreement Series No. 130, *post*, p. 1937) and the other relating to certificates of airworthiness for export (Executive Agreement Series No. 131, *post*, p. 1941), supplant in its entirety the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance of pilots' licenses, and the acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes signed August 29 and October 22, 1929 (Executive Agreement Series No. 2, 47 Stat. 2575).

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 175.

CANADIAN LEGATION
Washington, July 28th, 1938.

SIR:

Agreement by Canada.

I have the honour to acknowledge the receipt of your note of July 28th, 1938, in which you communicated to me the terms of a reciprocal air navigation arrangement between Canada and the United States of America, as understood by you to have been agreed to in negotiations, now terminated, between the Government of Canada and the Government of the United States of America.

The terms of this arrangement which you have communicated to me are as follows:

ARRANGEMENT BETWEEN CANADA AND THE UNITED STATES OF AMERICA RELATING TO AIR NAVIGATION.

ARTICLE I

(a) The present arrangement between the United States of America and Canada relates to the operation in either country of civil aircraft duly registered in territory of the other country in accordance with its requirements as to registration.

(b) The term "civil aircraft" shall for the purposes of this arrangement be understood to mean all aircraft other than military, naval, customs and police aircraft.

ARTICLE II

The present arrangement shall apply to continental United States of America, including Alaska, and to Canada, including their territorial waters.

ARTICLE III

(a) Each of the Parties to the present arrangement shall grant, in time of peace, liberty of passage above its territory to aircraft of the other Party duly registered in the territory of such other Party, provided that the conditions set forth in the present arrangement are observed.

(b) It is, however, agreed that the establishment and operation by an enterprise of one of the Parties of a regular air route or service to, over or away from the territory of the other Party, with or without a stop, shall be subject to the consent of such other Party.

(c) Any air transport enterprise of either Party applying for permission to operate such a route or service shall be required to submit its application through diplomatic channels.

ARTICLE IV

(a) The aircraft of each of the Parties, passengers and goods carried thereon and personnel employed on the aircraft, shall while within or over the territory of the other Party, be subject to the laws

in force in that territory, including all regulations relating to air traffic applicable to foreign aircraft, the transport of passengers and goods, and public safety and order, as well as any regulations concerning entry and clearance, immigration, passports, quarantine and customs.

(b) Subject to the provisions of the preceding paragraph and to the laws and regulations therein specified, the carriage of passengers and the import or export of any goods which may lawfully be imported or exported will be permitted in aircraft of either Party into or out of territory of the other Party; and (subject to the same proviso) such aircraft, passengers and goods carried thereon and personnel employed on the aircraft shall enjoy in the territory mentioned the same privileges as aircraft of such other Party and shall not, merely by reason of the nationality of the aircraft, be subjected to any other or higher duties or charges than those which are or may be imposed on aircraft of the territory referred to or the aircraft of the most favoured country, engaged in international commerce, or on their passengers, goods and personnel.

ARTICLE V

The regulations (together with any subsequent alterations therein) relative to air traffic in force in territory of either Party shall be communicated to the other Party.

ARTICLE VI

The fuel and lubricating oils retained on board aircraft of either Party arriving in or leaving territory of the other Party shall be exempt from customs duty, even though the fuel and lubricating oils so retained are used by the aircraft on a flight in that territory.

ARTICLE VII

Aerodromes open to public air traffic in territory of either Party shall, so far as they are under its control, be open to aircraft of the other Party, which (subject to the same proviso) will also be entitled to the assistance of the meteorological, radio, lighting and day and night signalling services at such aerodromes. Subject again to the same proviso, the scale of charges at such aerodromes for landing and accommodation shall be the same for aircraft of each of the Parties.

ARTICLE VIII

(a) The term "air commerce" as used in the suceeding paragraph of this article means:—Navigation of aircraft in territory of either Party in the conduct or furtherance of a business; and the commercial transport of passengers or goods between any two points in the territory of either Party.

(b) Air commerce may, in the territory of either Party, be reserved exclusively to its own aircraft. With the reservation of the stipulations contained in Article III concerning regular air routes or

services for which special consent is necessary, the aircraft of either Party may, nevertheless, proceed from any aerodrome open to public air traffic in territory of the other Party to any other such aerodrome for the purpose of taking on board or landing the whole or part of their goods or passengers, provided that such goods are covered by through bills of lading and such passengers hold through tickets, issued respectively for a journey the starting place and end of which are not both points between which air commerce has been reserved; and such aircraft while so proceeding from one aerodrome to another shall, notwithstanding that both such aerodromes are points between which air commerce has been reserved, be entitled to the treatment set out in this arrangement.

ARTICLE IX

(a) Air traffic may be prohibited over specified areas in the territories to which this arrangement applies, it being understood that no distinction in this matter will be made by either Party between its aircraft engaged in international commerce and the aircraft of the other Party likewise engaged. Lists of the areas above which air traffic is thus prohibited in territory of either Party, as well as any subsequent alterations therein, will be communicated as soon as possible to the other Party.

(b) In exceptional circumstances air traffic above the whole or any part of the territories to which this arrangement applies may temporarily, and with immediate effect, be limited or prohibited, but no distinction in this respect will be made by either Party between the aircraft of the other Party and the aircraft of any other foreign country.

(c) In the event of any aircraft finding itself over a prohibited area it must, as soon as it is aware of the fact, give the signal of distress prescribed in the Rules of the Air in force in the territory in which the prohibited area is situated, and a landing must be effected as soon as practicable at an aerodrome in that territory, outside but as near as possible to the prohibited area. The obligation to land applies also in respect to flights over prohibited areas by aircraft to which the special signal intended to draw their attention shall have been given.

ARTICLE X

(a) All aircraft of either Party flying in or over the territory of the other Party must carry clear and visible nationality and registration marks whereby they may be recognized during flight.

(b) Such aircraft must also be provided with certificates of registration and airworthiness and with all the other documents prescribed for air traffic in the territory in which they are registered.

(c) The persons employed on such aircraft who perform duties for which a certificate of competency or license is required in the territory in which the aircraft is registered, must carry such documents as are prescribed by the regulations in force in that territory.

(d) The other persons employed on board must carry documents showing their duties in the aircraft, their profession, identity and nationality.

(e) Each of the Parties reserves the right to require lists of the passengers and persons employed on board as well as a manifest of the goods carried on the aircraft.

(f) The certificate of airworthiness, certificates of competency or licenses issued or rendered valid by the competent authorities of either country in respect of its aircraft or of the crew of such aircraft shall be recognized as having the same validity in the territory of the other country as the corresponding documents issued or rendered valid by the competent authorities of such other country; provided that with respect to certificates of competency or licenses issued or rendered valid by either country in favour of nationals of the other country, such recognition may be refused by the latter country.

ARTICLE XI

(a) Aircraft of either Party may, in or over the territory of the other Party, carry radio apparatus only if a license to install and work such apparatus, which license must be carried in the aircraft, has been issued by the competent authorities of the territory in which the aircraft is registered. The use of such apparatus shall be in accordance with the regulations on the subject issued by the competent authorities of the territory flown over.

(b) Such apparatus may be used only by the personnel employed on board who are provided with a special license for the purpose, issued by the competent authorities of the territory in which the aircraft is registered.

(c) For reasons of safety each of the Parties to this arrangement reserves the right to issue regulations relative to the obligatory equipment of aircraft with radio apparatus when in or over its territory.

ARTICLE XII

(a) No explosives, arms of war or munitions of war may be carried by aircraft of either Party in or above the territory of the other Party, or by the personnel employed on board or passengers, except by permission of the competent authorities of that territory.

(b) However, the carriage of accessories necessary to the operation and navigation of the aircraft, such as rockets, flares, and similar devices is not prohibited.

(c) Each of the Parties reserves the right to require that the carriage by aircraft of photographic apparatus be prohibited or regulated by the competent authorities of the territory flown over.

(d) Each of the Parties reserves the right, for reasons of public order and safety, to limit or prohibit the carriage in or above its territory of articles other than those enumerated in paragraph (a) of this article, provided that no distinction is made in this respect between its national aircraft employed in international traffic and the aircraft of the other Party so employed.

ARTICLE XIII

The competent authorities of each of the Parties shall have the right to search aircraft of the other Party on landing or departure and to inspect the certificates and other documents prescribed in the preceding articles.

ARTICLE XIV

(a) Aircraft of either Party entering or leaving territory of the other Party shall make a first landing at and depart from only an aerodrome open to public air traffic and designated as an airport of entry where facilities exist for the enforcement of customs, passport, quarantine and immigration regulations and the entry and clearance of aircraft; and no intermediate landing other than a forced landing may be effected before arriving at such an airport on entry into the territory concerned or after leaving such an airport on departure from that territory. In special cases, and subject to the same provisions as to intermediate landing, the competent authorities may allow a first landing at or a departure from another aerodrome where the above-mentioned facilities have been arranged.

(b) Each of the Parties reserves the right to require that aircraft entering its territory shall make its first landing at the airport of entry nearest to the point where the aircraft has crossed the frontier, with the understanding, however, that in this event, permission may be granted for the aircraft to make its first landing at an airport of entry other than the one nearest to the frontier.

(c) In the event of a forced landing or of a landing as provided in paragraph (c) of Article IX, not at an airport of the class mentioned in the preceding paragraph, the personnel employed on board and passengers must conform to the entry and clearance, customs, passport, quarantine and immigration regulations in force in the territory in which the landing occurs.

(d) Lists of aerodromes in territory of either Party which are designated as airports of entry for the purposes of this article will be communicated as soon as possible to the other Party. Any subsequent alterations in these lists will also be communicated to such other Party.

ARTICLE XV

The competent authorities of either Party may require that on entering or leaving its territory the aircraft of the other Party shall do so between specified points. Any requirements of either Party in this respect and any subsequent alterations therein shall be communicated to the other Party. Subject to any such requirement and to the provisions of this arrangement, aircraft of each Party may choose their own route of entry or departure in entering or leaving territory of the other Party.

ARTICLE XVI

No article or substance, other than ballast, may be unloaded or otherwise discharged from aircraft of either Party in the course of flight in or over the territory of the other Party unless special permission to that effect is given by the competent authorities of the territory in which the unloading or discharge occurs. For the purposes of this article ballast means fine sand or water only.

ARTICLE XVII

(a) The present arrangement or any part thereof may be terminated by either Government at any time upon sixty days' notice given in writing to the other Government.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted with the exception of the provisions of the latter arrangement which set forth the conditions governing the issuance of pilots' licenses and the acceptance of certificates of airworthiness for aircraft imported as merchandise.[1]

I am instructed to state that the terms of the arrangement as communicated to me are agreed to by my Government.

I am further instructed to inform you that my Government concurs in your suggestion that the arrangement become effective on August 1st, 1938, and will accordingly regard it as becoming effective on that date.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

HERBERT M MARLER

The Honourable CORDELL HULL,
Secretary of State of the United States,
Washington, D. C.

[1] See footnote, *ante*, p. 1930.

Arrangement between the United States of America and Canada relating to issue of certificates of competency or licenses for the piloting of civil aircraft. Effected by exchange of notes signed July 28, 1938; effective August 1, 1938.

July 28, 1938
[E. A. S. No. 130]

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
Washington, July 28, 1938

SIR:

Reciprocal arrangement with Canada for the issuance of licenses, etc., for piloting of civil aircraft.

I have the honor to refer to negotiations which have recently taken place between the Government of the United States of America and the Government of Canada for the conclusion of a reciprocal arrangement for the issuance by each country of certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft.

It is my understanding that it has been agreed in the course of the negotiations, now terminated, that the arrangement shall be as follows:

ARRANGEMENT BETWEEN THE UNITED STATES OF AMERICA AND CANADA RELATING TO THE ISSUANCE OF CERTIFICATES OF COMPETENCY OR LICENSES FOR THE PILOTING OF CIVIL AIRCRAFT.

ARTICLE I

Scope of arrangements.

(a) The present arrangement between the United States of America and Canada relates to the issuance by the competent authorities of each country of pilot certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft.

"Civil aircraft" defined.

(b) The term "civil aircraft" shall for the purpose of this arrangement be understood to mean all aircraft other than military, naval, customs and police aircraft.

Operation for noncommercial purposes.

(c) Either country issuing certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft, as defined in the preceding paragraph, reserves, however, the right to limit such issuance to the operation of civil aircraft for noncommercial purposes.

ARTICLE II

Issue of certificates or licenses. By United States.

Pursuant to the provisions of Article I, the competent United States authorities will issue pilot certificates of competency or licenses to nationals of Canada, upon a showing that they are qualified under the regulations of the United States covering the issuance of such certificates or licenses.

ARTICLE III

By Canada.

Pursuant to the provisions of Article I, the competent Canadian authorities will issue pilot certificates of competency or licenses to nationals of the United States, upon a showing that they are qualified under the regulations of Canada covering the issuance of such certificates or licenses.

ARTICLE IV

Privileges accorded. By United States.

Subject to the provisions of Articles I and II, pilot certificates of competency or licenses issued by the competent United States authorities to nationals of Canada shall entitle them to the same privileges in the matter of air pilotage as are granted by pilot certificates of competency or licenses issued to nationals of the United States.

ARTICLE V

By Canada.

Subject to the provisions of Articles I and III, pilot certificates of competency or licenses issued by the competent Canadian authorities to nationals of the United States shall entitle them to the same privileges in the matter of air pilotage as are granted by pilot certificates of competency or licenses issued to nationals of Canada.

ARTICLE VI

Duration.

(a) The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government.

Designated arrangements to be supplanted.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted in so far as it sets forth the conditions governing the issuance by each country of pilots' licenses to nationals of the other country.[1]

47 Stat. 2575.

I shall be glad to have you inform me whether it is the understanding of your Government that the terms of the arrangement agreed to in the negotiations are as above set forth. If so, it is sug-

[1] The present arrangement, signed July 28, 1938, and effective August 1, 1938, relating to certificates of competency or licenses for the piloting of civil aircraft and two other arrangements between the United States of America and Canada, both also signed July 28, 1938, and effective August 1, 1938, one relating to air navigation (Executive Agreement Series No. 129, *ante*, p. 1925) and the other relating to certificates of airworthiness for export (Executive Agreement Series No. 131, *post*, p. 1941), supplant in its entirety the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance of pilots' licenses, and the acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes signed August 29 and October 22, 1929 (Executive Agreement Series No. 2, 47 Stat. 2575).

gested that the arrangement become effective on August 1, 1938. If your Government concurs in this suggestion the Government of the United States will regard it as becoming effective on that date. Effective date.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 176. CANADIAN LEGATION
Washington, July 28th, 1938.

SIR:

I have the honour to acknowledge the receipt of your note of July 28th, 1938, in which you communicated to me the terms of a reciprocal arrangement between Canada and the United States of America for the issuance by each country of certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft, as understood by you to have been agreed to in negotiations, now terminated, between the Government of Canada and the Government of the United States of America. Agreement by Canada.

The terms of this arrangement which you have communicated to me are as follows:

ARRANGEMENT BETWEEN CANADA AND THE UNITED STATES OF AMERICA RELATING TO THE ISSUANCE OF CERTIFICATES OF COMPETENCY OR LICENSES FOR THE PILOTING OF CIVIL AIRCRAFT.

ARTICLE I

(a) The present arrangement between the United States of America and Canada relates to the issuance by the competent authorities of each country of pilot certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft.

(b) The term "civil aircraft" shall for the purpose of this arrangement be understood to mean all aircraft other than military, naval, customs and police aircraft.

(c) Either country issuing certificates of competency or licenses to nationals of the other country for the piloting of civil aircraft, as defined in the preceding paragraph, reserves, however, the right to limit such issuance to the operation of civil aircraft for non-commercial purposes.

ARTICLE II

Pursuant to the provisions of Article I, the competent United States authorities will issue pilot certificates of competency or licenses to nationals of Canada, upon a showing that they are qualified under the regulations of the United States covering the issuance of such certificates or licenses.

ARTICLE III

Pursuant to the provisions of Article I, the competent Canadian authorities will issue pilot certificates of competency or licenses to nationals of the United States, upon a showing that they are qualified under the regulations of Canada covering the issuance of such certificates or licenses.

ARTICLE IV

Subject to the provisions of Articles I and II, pilot certificates of competency or licenses issued by the competent United States authorities to nationals of Canada shall entitle them to the same privileges in the matter of air pilotage as are granted by pilot certificates of competency or licenses issued to nationals of the United States.

ARTICLE V

Subject to the provisions of Articles I and III, pilot certificates of competency or licenses issued by the competent Canadian authorities to nationals of the United States shall entitle them to the same privileges in the matter of air pilotage as are granted by pilot certificates of competency or licenses issued to nationals of Canada.

ARTICLE VI

(a) The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted in so far as it sets forth the conditions governing the issuance by each country of pilots' licenses to nationals of the other country.[1]

I am instructed to state that the terms of the arrangement as communicated to me are agreed to by my Government.

I am further instructed to inform you that my Government concurs in your suggestion that the arrangement become effective on August 1st, 1938, and will accordingly regard it as becoming effective on that date.

I have the honour to be with the highest consideration Sir
Your most obedient humble servant

HERBERT M MARLER

The Honourable CORDELL HULL,
Secretary of State of the United States,
Washington, D. C.

[1] See footnote, *ante*, p. 1938.

Arrangement between the United States of America and Canada for the acceptance of certificates of airworthiness for export. Effected by exchange of notes signed July 28, 1938; effective August 1, 1938.

July 28, 1938
[E. A. S. No. 131]

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
Washington, July 28, 1938

SIR:

Reciprocal arrangement with Canada for the acceptance of certificates of airworthiness for export.

I have the honor to refer to negotiations which have recently taken place between the Government of the United States of America and the Government of Canada for the conclusion of a reciprocal arrangement for the acceptance of certificates of airworthiness for export.

It is my understanding that it has been agreed in the course of the negotiations, now terminated, that the arrangement shall be as follows:

ARRANGEMENT BETWEEN THE UNITED STATES OF AMERICA AND CANADA RELATING TO CERTIFICATES OF AIRWORTHINESS FOR EXPORT.

ARTICLE I

Application.

(a) The present arrangement applies to civil aircraft constructed in continental United States of America, including Alaska, and exported to Canada; and to civil aircraft constructed in Canada and exported to continental United States of America, including Alaska.

(b) This arrangement shall extend to civil aircraft of all categories, including those used for public transport and those used for private purposes as well as to components of such aircraft.

ARTICLE II

Recognition of validity. By United States.

The same validity shall be conferred by the competent United States authorities on certificates of airworthiness for export issued by the competent Canadian authorities for aircraft subsequently to be registered in the United States as if they had been issued under the regulations in force on the subject in the United States, provided that such aircraft have been constructed in Canada in accordance with the airworthiness requirements of Canada.

ARTICLE III

By Canada.

The same validity shall be conferred by the competent Canadian authorities on certificates of airworthiness for export issued by the competent United States authorities for aircraft subsequently to be registered in Canada as if they had been issued under the regulations in force on the subject in Canada, provided that such aircraft have been constructed in continental United States or Alaska in accordance with the airworthiness requirements of the United States.

ARTICLE IV

Notice of modifications. By United States.

(a) The competent United States authorities shall arrange for the effective communication to the competent Canadian authorities of particulars of compulsory modifications prescribed in the United States, for the purpose of enabling the Canadian authorities to require these modifications to be made to aircraft of the types affected, whose certificates have been validated by them.

(b) The competent United States authorities shall, where necessary, afford the competent Canadian authorities facilities for dealing with noncompulsory modifications which are such as to affect the validity of certificates of airworthiness validated under the terms of this arrangement, or any of the other original conditions of validation. They will similarly give facilities for dealing with cases of major repairs carried out otherwise than by the fitting of spare parts supplied by the original constructors.

ARTICLE V

By Canada.

(a) The competent Canadian authorities shall arrange for the effective communication to the competent United States authorities of particulars of compulsory modifications prescribed in Canada, for the purpose of enabling the United States authorities to require these modifications to be made to aircraft of the types affected, whose certificates have been validated by them.

(b) The competent Canadian authorities shall, where necessary, afford the competent United States authorities facilities for dealing with noncompulsory modifications which are such as to affect the validity of certificates of airworthiness validated under the terms of this arrangement, or any of the other original conditions of validation. They will similarly give facilities for dealing with cases of major repairs carried out otherwise than by the fitting of spare parts supplied by the original constructors.

ARTICLE VI

Special conditions.

(a) The competent authorities of each country shall have the right to make the validation of certificates of airworthiness for export dependent upon the fulfillment of any special conditions which are for the time being required by them for the issue of certificates of airworthiness in their own country. Information with regard to these special conditions in respect to either country will from time to time be communicated to the competent authorities of the other country.

Exchange of information concerning regulations.

(b) The competent authorities of each country shall keep the competent authorities of the other country fully and currently informed of all regulations in force in regard to the airworthiness of civil aircraft and any changes therein that may from time to time be effected.

ARTICLE VII

The question of procedure to be followed in the application of the provisions of the present arrangement shall be the subject of direct correspondence, whenever necessary, between the competent United States and Canadian authorities. Procedure.

ARTICLE VIII

(a) The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government. Duration of arrangement.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted in so far as it sets forth the conditions governing the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise.[1] Designated arrangements to be supplanted. 47 Stat. 2575.

I shall be glad to have you inform me whether it is the understanding of your Government that the terms of the arrangement agreed to in the negotiations are as above set forth. If so, it is suggested that the arrangement become effective on August 1, 1938. If your Government concurs in this suggestion the Government of the United States will regard it as becoming effective on that date. Effective date.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 177.

CANADIAN LEGATION
Washington, July 28th, 1938.

SIR:

I have the honour to acknowledge the receipt of your note of July 28th, 1938, in which you communicated to me the terms of a reciprocal arrangement between Canada and the United States of America Agreement by Canada.

[1] The present arrangement, signed July 28, 1938, and effective August 1, 1938, relating to certificates of airworthiness for export and two other arrangements between the United States of America and Canada, both also signed July 28, 1938, and effective August 1, 1938, one relating to air navigation (Executive Agreement Series No. 129, *ante*, p. 1925) and the other relating to certificates of competency or licenses for the piloting of civil aircraft (Executive Agreement Series No. 130, *ante*, p. 1937), supplant in its entirety the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance of pilots' licenses, and the acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes signed August 29 and October 22, 1929 (Executive Agreement Series No. 2, 47 Stat. 2575).

for the acceptance of certificates of airworthiness for export, as understood by you to have been agreed to in negotiations, now terminated, between the Government of Canada and the Government of the United States of America.

The terms of this arrangement which you have communicated to me are as follows:

ARRANGEMENT BETWEEN CANADA AND THE UNITED STATES OF AMERICA RELATING TO CERTIFICATES OF AIRWORTHINESS FOR EXPORT.

ARTICLE I

(a) The present arrangement applies to civil aircraft constructed in continental United States of America, including Alaska, and exported to Canada; and to civil aircraft constructed in Canada and exported to continental United States of America, including Alaska.

(b) This arrangement shall extend to civil aircraft of all categories, including those used for public transport and those used for private purposes as well as to components of such aircraft.

ARTICLE II

The same validity shall be conferred by the competent United States authorities on certificates of airworthiness for export issued by the competent Canadian authorities for aircraft subsequently to be registered in the United States as if they had been issued under the regulations in force on the subject in the United States, provided that such aircraft have been constructed in Canada in accordance with the airworthiness requirements of Canada.

ARTICLE III

The same validity shall be conferred by the competent Canadian authorities on certificates of airworthiness for export issued by the competent United States authorities for aircraft subsequently to be registered in Canada as if they had been issued under the regulations in force on the subject in Canada, provided that such aircraft have been constructed in continental United States or Alaska in accordance with the airworthiness requirements of the United States.

ARTICLE IV

(a) The competent United States authorities shall arrange for the effective communication to the competent Canadian authorities of particulars of compulsory modifications prescribed in the United States, for the purpose of enabling the Canadian authorities to require these modifications to be made to aircraft of the types affected, whose certificates have been validated by them.

(b) The competent United States authorities shall, where necessary, afford the competent Canadian authorities facilities for dealing with noncompulsory modifications which are such as to affect the validity of certificates of airworthiness validated under the terms of

this arrangement, or any of the other original conditions of validation. They will similarly give facilities for dealing with cases of major repairs carried out otherwise than by the fitting of spare parts supplied by the original constructors.

ARTICLE V

(a) The competent Canadian authorities shall arrange for the effective communication to the competent United States authorities of particulars of compulsory modifications prescribed in Canada, for the purpose of enabling the United States authorities to require these modifications to be made to aircraft of the types affected, whose certificates have been validated by them.

(b) The competent Canadian authorities shall, where necessary, afford the competent United States authorities facilities for dealing with noncompulsory modifications which are such as to affect the validity of certificates of airworthiness validated under the terms of this arrangement, or any of the other original conditions of validation. They will similarly give facilities for dealing with cases of major repairs carried out otherwise than by the fitting of spare parts supplied by the original constructors.

ARTICLE VI

(a) The competent authorities of each country shall have the right to make the validation of certificates of airworthiness for export dependent upon the fulfillment of any special conditions which are for the time being required by them for the issue of certificates of airworthiness in their own country. Information with regard to these special conditions in respect to either country will from time to time be communicated to the competent authorities of the other country.

(b) The competent authorities of each country shall keep the competent authorities of the other country fully and currently informed of all regulations in force in regard to the airworthiness of civil aircraft and any changes therein that may from time to time be effected.

ARTICLE VII

The question of procedure to be followed in the application of the provisions of the present arrangement shall be the subject of direct correspondence, whenever necessary, between the competent United States and Canadian authorities.

ARTICLE VIII

(a) The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government.

(b) On the date that the present arrangement becomes effective, the reciprocal arrangement between the United States of America and Canada for the admission of civil aircraft, the issuance by each

country of pilots' licenses to nationals of the other country and the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise, entered into by an exchange of notes dated August 29, 1929 and October 22, 1929, will be supplanted in so far as it sets forth the conditions governing the reciprocal acceptance of certificates of airworthiness for aircraft imported as merchandise.[1]

I am instructed to state that the terms of the arrangement as communicated to me are agreed to by my Government.

I am further instructed to inform you that my Government concurs in your suggestion that the arrangement become effective on August 1st, 1938, and will accordingly regard it as becoming effective on that date.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

HERBERT M MARLER

The Honourable CORDELL HULL,
Secretary of State of the United States,
Washington, D. C.

[1] See footnote, *ante*, p. 1943.

Agreement between the United States of America and the Union of Soviet Socialist Republics continuing in force until August 6, 1939, the agreement of August 4, 1937, regarding commercial relations; and related notes. Effected by exchange of notes signed at Moscow August 5, 1938; approved by the Council of People's Commissars of the Union of Soviet Socialist Republics August 5, 1938; proclaimed by the President of the United States August 5, 1938; effective August 6, 1938.

August 5, 1938
[E. A. S. No. 132]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION.

Continuance of agreement regarding commercial relations with the Union of Soviet Socialist Republics.

WHEREAS, by my authority, the Chargé d'Affaires ad interim of the United States of America at Moscow exchanged at that capital on August 5, 1938, with the authorized representative of the Union of Soviet Socialist Republics identic notes, constituting an agreement in regard to commerce between the United States of America and the Union of Soviet Socialist Republics and the continuance of favorable commercial relations between the two countries, the texts of which notes are word for word as follows:

Texts of notes.

Moscow, *August 5, 1938.*

EXCELLENCY:

In accordance with the conversations which have taken place, I have the honor to confirm on behalf of my Government the agreement which has been reached between the Governments of our respective countries that the agreement regarding commercial relations between the United States of America and the Union of Soviet Socialist Republics recorded in the exchange of notes between the American Ambassador and the People's Commissar for Foreign Affairs on August 4, 1937, which came into force on August 6, 1937, upon proclamation thereof on that date by the President of the United States of America and approval thereof by the Council of People's Commissars of the Union of Soviet Socialist Republics on the same date, shall continue in force until August 6, 1939. This agreement shall be proclaimed by the President of the United States of America and approved by the Council of People's Commissars of the Union of Soviet Socialist Republics.

50 Stat. 1619.

Accept, Excellency, the renewed assurances of my highest consideration.

A. C. KIRK
Chargé d'Affaires ad interim
of the United States of America

His Excellency
MAXIM LITVINOFF
People's Commissar for Foreign Affairs,
Moscow.

Moscow, *August 5th 1938*

MR. CHARGÉ D'AFFAIRES:

Confirmation by Union of Soviet Socialist Republics.

In accordance with the conversations which have taken place, I have the honor to confirm on behalf of my Government the agreement which has been reached between the Governments of our respective countries that the agreement regarding commercial relations between the Union of Soviet Socialist Republics and the United States of America recorded in the exchange of notes between the People's Commissar for Foreign Affairs and the American Ambassador on August 4, 1937, which came into force on August 6, 1937, upon approval thereof on that date by the Council of People's Commissars of the Union of Soviet Socialist Republics and proclamation thereof by the President of the United States of America on the same date, shall continue in force until August 6, 1939. This agreement shall be approved by the Council of People's Commissars of the Union of Soviet Socialist Republics and proclaimed by the President of the United States of America.

Accept, Mr. Chargé d'Affaires, the renewed assurances of my highest consideration.

M. LITVINOFF

Mr. ALEXANDER C. KIRK,
Chargé d'Affaires ad interim
of the United States of America,
Moscow.

AND WHEREAS, it is provided in the said agreement that the agreement shall be proclaimed by the President of the United States of America and approved by the Council of People's Commissars of the Union of Soviet Socialist Republics:

Proclamation.

NOW, THEREFORE, BE IT KNOWN THAT I, Franklin D. Roosevelt, President of the United States of America, do hereby make known and proclaim the said agreement and, having been notified that the same has been approved on this day by the Council of People's Commissars of the Union of Soviet Socialist Republics, direct that it be observed and fulfilled with good faith by the United States of America on and after August 6, 1938.

Entry into force.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifth day of August in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

RELATED NOTES

1. CONCERNING THE AMOUNT OF PURCHASES TO BE MADE BY THE UNION OF SOVIET SOCIALIST REPUBLICS IN THE UNITED STATES OF AMERICA

Amount of purchases by Union of Soviet Socialist Republics in United States.

The American Chargé d'Affaires ad interim (Kirk) to the People's Commissar for Foreign Affairs (Litvinoff)

EMBASSY OF THE UNITED STATES OF AMERICA,
Moscow, August 2, 1938.

EXCELLENCY:

I have the honor to refer to our recent conversations in regard to the commerce between the United States of America and the Union of Soviet Socialist Republics and to ask you to let me know the value of articles, the growth, produce, or manufacture of the United States of America which the Government of the Union of Soviet Socialist Republics intends to purchase in the United States of America during the next twelve months for export to the Union of Soviet Socialist Republics.

Accept, Excellency, the renewed assurances of my highest consideration.

A. C. KIRK
Chargé d'Affaires ad interim
of the United States of America

His Excellency
MAXIM LITVINOFF,
People's Commissar for Foreign Affairs,
Moscow.

The People's Commissar for Foreign Affairs (Litvinoff) to the American Chargé d'Affaires ad interim (Kirk)

Moscow, *August "4", 1938.*

MR. CHARGE D'AFFAIRES:

In reply to your inquiry regarding the intended purchases by the Union of Soviet Socialist Republics in the United States of America in the course of the next twelve months, I have the honor to inform you that, according to information received by me from the People's Commissariat for Foreign Trade, the economic organisations of the Union of Soviet Socialist Republics intend to buy in the United States of America in the course of the next twelve months American goods to the amount of at least forty million dollars.

Accept, Mr. Chargé d'Affaires, the renewed assurances of my highest consideration.

M. LITVINOFF

Mr. ALEXANDER C. KIRK,
Charge d'Affaires ad interim
of the United States of America.
Moscow.

Exemption from excise tax of coal, etc., from the Union of Soviet Socialist Republics.

2. EXEMPTION FROM EXCISE TAX OF COAL, COKE, AND COAL OR COKE BRIQUETTES IMPORTED INTO THE UNITED STATES FROM THE UNION OF SOVIET SOCIALIST REPUBLICS

The American Chargé d'Affaires ad interim (Kirk) to the People's Commissar for Foreign Affairs (Litvinoff)

EMBASSY OF THE UNITED STATES OF AMERICA,
Moscow, August 5, 1938.

EXCELLENCY:

With reference to the agreement signed today continuing the agreement concerning commerce between the United States of America and the Union of Soviet Socialist Republics which came into force on August 6, 1937, I have the honor to state that the Embassy has been informed that the authorities of the Treasury Department of the United States will admit coal of all sizes, grades, and classifications (except culm and duff), coke manufactured therefrom, and coal or coke briquettes, imported from the Union of Soviet Socialist Republics free from the import tax provided in Section 601 (c) (5) of the Revenue Act of 1932, as amended, during the life of the agreement unless other treatment is required by controlling judicial decision hereafter rendered.

Accept, Excellency, the renewed assurances of my highest consideration.

A. C. KIRK
Chargé d'Affaires ad interim
of the United States of America

His Excellency
MAXIM LITVINOFF,
People's Commissar for Foreign Affairs,
Moscow.

The People's Commissar for Foreign Affairs (Litvinoff) to the American Chargé d'Affaires ad interim (Kirk)

MOSCOW, *August "5", 1938.*

DEAR MR. CHARGE D'AFFAIRES:

In reply to your inquiry regarding the intended exports of Soviet coal to the United States during the ensuing twelve months, I may state that, according to information received by me from the People's Comissariat for Foreign Trade, the economic organisations of the Union of Soviet Socialist Republics will not in any case export to the United States during the year beginning August 6, 1938, more than 400,000 tons of Soviet coal.

Sincerely yours

M. LITVINOFF

MR. ALEXANDER C. KIRK,
Charge d'Affaires ad interim
of the United States of America,
Moscow.

Agreement between the United States of America and Ecuador respecting reciprocal trade. Signed at Quito August 6, 1938; proclaimed by the Supreme Chief of the Republic of Ecuador August 6, 1938; proclaimed by the President of the United States September 23, 1938; effective October 23, 1938.

August 6, 1938
[E. A. S. No. 133]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Reciprocal trade agreement with Ecuador.
48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

Statutory provisions.

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to

articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

Promotion of foreign trade.

WHEREAS I, Franklin D. Roosevelt, President of the United States of America, have found as a fact that certain existing duties and other import restrictions of the United States of America and the Republic of Ecuador are unduly burdening and restricting the foreign trade of the United States of America and that the purpose declared in the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of Congress, approved March 1, 1937, will be promoted by a foreign trade agreement between the United States of America and the Republic of Ecuador;

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

Notice given.

WHEREAS reasonable public notice of the intention to negotiate such foreign trade agreement was given and the views presented by persons interested in the negotiation of such agreement were received and considered;

Trade Agreement entered into.

WHEREAS, after seeking and obtaining information and advice with respect thereto from the United States Tariff Commission, the Departments of State, Agriculture, and Commerce, and from other sources, I entered into a foreign Trade Agreement on August 6, 1938, through my duly empowered Plenipotentiary, with the Supreme Chief of the Republic of Ecuador, through his duly empowered Plenipotentiary, which Agreement, including two Schedules annexed thereto, as amended by notes exchanged at Quito on August 6, 1938, September 9, 1938, and September 13, 1938, by my Plenipotentiary and the Plenipotentiaries of the Supreme Chief of the Republic of Ecuador, in the English and Spanish languages, is in words and figures as follows:

Post, pp. 1968, 1974.

Purposes declared.

The President of the United States of America and the Supreme Chief of the Republic of Ecuador, being desirous of strengthening the traditional bonds of friendship between the two countries by maintaining the principle of equality of treatment as the basis of commercial relations and by granting mutual and reciprocal

El Presidente de los Estados Unidos de América y el Jefe Supremo de la República del Ecuador, deseosos de estrechar los vínculos tradicionales de amistad entre los dos países, mediante el mantenimiento del principio de igualdad de tratamiento como base de sus relaciones comerciales y el otorgamiento de concesiones y

concessions and advantages for the promotion of trade, have through their respective Plenipotentiaries arrived at the following Agreement:

ventajas mutuas y recíprocas para el fomento del comercio, han celebrado por medio de sus respectivos Plenipotenciarios, el siguiente Convenio:

ARTICLE I.

Articles the growth, produce or manufacture of the United States of America, enumerated and described in Schedule I annexed to this Agreement and made a part thereof, shall, on their importation into the Republic of Ecuador, be exempt from ordinary customs duties in excess of those set forth in the said Schedule. The said articles shall also be exempt from all other duties, taxes, fees, charges or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the Republic of Ecuador in force on the day of the signature of this Agreement.

ARTICULO I.

Los artículos cosechados, producidos o manufacturados en los Estados Unidos de América, enumerados y descritos en la Lista I, anexa a este Convenio, y del cual forma parte, serán eximidos al ser importados en la República del Ecuador de los derechos ordinarios de aduana que excedan a los especificados en dicha Lista. Tales artículos estarán asimismo exentos de todo otro derecho, impuesto, contribución, carga o exacción establecidos sobre la importación o en relación con ella, que exceda de los estipulados en el día de la firma de este Convenio, o cuya imposición posterior fuere exigida por leyes de la República del Ecuador en vigor el día de la firma de este Convenio.

Enumerated imports into Ecuador; customs duties.

Post, p. 1968.

Exemption from excess duties, etc.

ARTICLE II.

Articles the growth, produce or manufacture of the Republic of Ecuador, enumerated and described in Schedule II annexed to this Agreement and made a part thereof, shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Schedule. The said articles shall also be exempt from all other duties, taxes, fees, charges or exactions, imposed on or in connection with importation, in excess of those imposed on the day

ARTICULO II.

Los artículos cosechados, producidos o manufacturados en la República del Ecuador, enumerados y descritos en la Lista II, anexa a este Convenio, y del cual forma parte, serán eximidos al ser importados en los Estados Unidos de América, de los derechos ordinarios de aduana que excedan a los incluídos y especificados en dicha Lista. Tales artículos estarán asimismo exentos de todo otro derecho, impuesto, contribución, carga o exacción establecidos sobre la importación o en relación con ella, que exceda de los estipulados

Enumerated imports into U. S. A.; customs duties.

Post, p. 1974.

Exemption from excess duties, etc.

of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this Agreement.

en el día de la firma de este Convenio, o cuya imposición posterior fuere exigida por leyes de los Estados Unidos de América en vigor el día de la firma de este Convenio.

ARTICLE III.

ARTICULO III.

Imposition of charges on importation.

The provisions of Articles I and II of this Agreement shall not prevent the Government of either country from imposing at any time on the importation of any product a charge equivalent to an internal tax imposed in respect of a like domestic product or in respect of a commodity from which the imported product has been manufactured or produced in whole or in part.

Las disposiciones de los Artículos I y II de este Convenio no impedirán el que el Gobierno de uno o del otro país estableciere en cualquier tiempo, sobre la importación de cualquier producto, un gravamen equivalente a un impuesto interno establecido con respecto a un producto nacional análogo o con respecto a un producto del cual el artículo importado haya sido manufacturado o producido en todo o en parte.

ARTICLE IV.

ARTICULO IV.

Notes in schedules considered parts of Agreement.

The United States of America and the Republic of Ecuador agree that the notes included in Schedules I and II are hereby given force and effect as integral parts of this Agreement.

Post, pp. 1968, 1974.

Los Estados Unidos de América y la República del Ecuador convienen en que a las notas incluídas en las Listas I y II se les dé por este Convenio fuerza y efecto como partes integrantes del mismo.

ARTICLE V.

ARTICULO V.

Exemption from discriminatory internal taxes, etc.

Articles the growth, produce or manufacture of the United States of America or the Republic of Ecuador, shall, after importation into the other country, be exempt from all internal taxes, fees, charges or exactions other or higher than those payable on like articles of national origin or any other foreign origin.

Los artículos cosechados, producidos o manufacturados en los Estados Unidos de América o en la República del Ecuador, estarán, después de su importación en el otro país, exentos de cualesquiera impuestos, contribuciones, cargas o exacciones internos, diferentes o en exceso a los exigibles sobre artículos análogos de origen nacional o de cualquier otro origen extranjero.

ARTICLE VI.

ARTICULO VI.

Ad valorem duties. Determination of dutiable value, etc.

In respect of articles the growth, produce or manufacture of the

Con respecto a los artículos cosechados, producidos o manu-

United States of America or the Republic of Ecuador, enumerated and described in Schedules I and II, respectively, imported into the other country, on which *ad valorem* rates of duty, or duties based upon or regulated in any manner by value, are or may be assessed, it is understood and agreed that the bases and methods of determining dutiable value and of converting currencies shall be no less favorable to importers than the bases and methods prescribed under laws and regulations of the Republic of Ecuador and the United States of America, respectively, in force on the day of the signature of this Agreement.

facturados en los Estados Unidos de América o en la República del Ecuador, enumerados y descritos en las Listas I y II, respectivamente, importados al otro país, sobre los cuales se imponen o se impusieren derechos *ad valorem* o derechos basados sobre el valor o determinados, de cualquier manera, por él, se entiende y conviene que las bases y los métodos para determinar el valor sujeto a derechos aduaneros y para convertir las monedas, no serán menos favorables a los importadores que las bases y los métodos prescritos según las leyes y reglamentos de la República del Ecuador y de los Estados Unidos de América, respectivamente, vigentes el día de la firma de este Convenio.

Post, pp. 1968, 1974.

ARTICLE VII.

No prohibitions, import or customs quotas, import licenses, or any other form of quantitative regulation, whether or not operated in connection with any agency of centralized control, shall be imposed by the Republic of Ecuador on the importation or sale of any article the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, or by the United States of America on the importation or sale of any article the growth, produce or manufacture of the Republic of Ecuador enumerated and described in Schedule II, except as otherwise specifically provided for in the said Schedules.

ARTICULO VII.

Ninguna prohibición, cuota aduanera o de importación, permiso de importar o cualquier otra forma de restricción cuantitativa, sea que se opere o no en relación con cualquier agencia de control centralizada, será impuesta por la República del Ecuador sobre la importación o venta de cualquier artículo cosechado, producido o manufacturado en los Estados Unidos de América, enumerado y descrito en la Lista I, ni por los Estados Unidos de América sobre la importación o venta de cualquier artículo cosechado, producido o manufacturado en la República del Ecuador, enumerado y descrito en la Lista II, excepto en cuanto se disponga específicamente en sentido contrario en dichas Listas.

Restriction on quantitative regulation.

Post, p. 1968.

Post, p. 1974.

Exceptions.

The foregoing provision shall not apply to quantitative restrictions in whatever form imposed by the United States of America or the Republic of Ecuador on the importation or sale of any article the growth, produce or manufacture of the other country, in conjunction with governmental measures operating to regulate or control the production, market supply or prices of like domestic articles, or tending to increase the labor costs of production of such articles, or imposed in order to maintain the exchange value of the currency of the country.

Notice of proposed restriction.

Whenever the Government of either country proposes to establish or change any restriction authorized by this paragraph, it shall give notice thereof in writing to the other Government and shall afford such other Government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action; and if an agreement with respect thereto is not reached within thirty days following receipt of the aforesaid notice, the Government which proposed to take such action shall be free to do so at any time thereafter, and the other Government shall be free within fifteen days after such action is taken to terminate this Agreement in its entirety on thirty days' written notice.

La disposición precedente no será aplicable a restricciones cuantitativas en cualquier forma, impuestas por los Estados Unidos de América o por la República del Ecuador sobre la importación o venta de cualquier artículo cosechado, producido o manufacturado en el otro país, relacionadas con las medidas gubernativas destinadas a regir o controlar la producción, el abastecimiento del mercado o los precios de artículos nacionales análogos o tendientes a aumentar el costo de la mano de obra de la producción de tales artículos o impuestas para mantener el valor de cambio de la moneda nacional. Cuando el Gobierno de cualquiera de los dos países propusiere establecer o modificar cualquier restricción autorizada por este inciso, dará aviso de ello por escrito al otro Gobierno, y proporcionará a éste la oportunidad de consultar con aquél respecto a la acción proyectada, dentro de treinta días después del recibo de tal aviso; y si no se llegare a un acuerdo con respecto a esa acción proyectada, dentro de treinta días después del recibo del susodicho aviso, el Gobierno que proponga tomar tal acción estará en libertad de llevarla a cabo en cualquier momento posterior y el otro Gobierno estará en libertad, dentro de quince días después de tomada tal acción, de dar por terminado en su totalidad este Convenio, dando aviso por escrito con treinta días de anticipación.

ARTICLE VIII.

Action where quantitative restriction established or lower rate imposed on portion of imports, etc.

1. If the Government of the United States of America or the Government of the Republic of

ARTICULO VIII.

1.-En caso de que el Gobierno de los Estados Unidos de América o el de la República del Ecuador

Ecuador establishes or maintains any form of quantitative restriction or control of the importation or sale of any article in which the other country has an interest, or imposes a lower import duty or charge on the importation or sale of a specified quantity of any such article than the duty or charge imposed on importations in excess of such quantity, the Government taking any action shall:

(a) Give public notice of the total quantity, or any change therein, of any such article permitted to be imported or sold or permitted to be imported or sold at such lower duty or charge, during a specified period;

(b) Allot to the other country for such specified period a share of such total quantity as originally established or subsequently changed in any manner equivalent to the proportion of the total importation of such article which such other country supplied during a previous representative period, unless it is mutually agreed to dispense with such allotment; and

(c) Give public notice of the allotments of such quantity among the several exporting countries, and at all times upon request advise the Government of the other country of the quantity of any such article the growth, produce or manufacture of each exporting country which has been imported or sold or for which licenses or permits for importation or sale have been granted.

2. Neither the United States of America nor the Republic of Ecuador shall regulate the total quantity of importations into its

estableciere o mantuviere cualquier forma de restricción cuantitativa o de control de la importación o venta de cualquier artículo en el cual tenga interés el otro país, o impusiere sobre la importación o venta de un artículo en determinada cantidad una tarifa o gravamen más bajo que los establecidos sobre importaciones en exceso de tal cantidad, el Gobierno que así proceda deberá:

(a).–Dar aviso público de la cantidad total, o de cualquier cambio introducido, de cualquiera de dichos artículos, cuya importación o venta sea permitida o los cuales puedan ser importados o vendidos al mencionado tipo reducido de tarifa o gravamen, durante un período determinado;

(b).–Asignar al otro país, durante tal período especificado, una porción de la cantidad total fijada al principio o subsiguientemente alterada en cualquier forma, equivalente a la proporción de la importación total de dicho artículo que el otro país haya abastecido durante un período anterior representativo, a menos que se acuerde mutuamente prescindir de tal asignación; y

(c).–Dar aviso público de las asignaciones de tal cantidad entre los diferentes países exportadores, y en todo tiempo, mediante solicitud, informar al Gobierno del otro país la cantidad de tal artículo, cosechado, producido o manufacturado en cada país exportador, que haya sido importada o vendida, o para el cual se haya concedido licencia o permiso de importación o venta.

Import licenses, etc.

2.–Ni los Estados Unidos de América ni la República del Ecuador regulará la cantidad de importaciones totales a su territorio, o

territory or sales therein of any article in which the other country has an interest, by import licenses or permits issued to individuals or organizations, unless the total quantity of such article permitted to be imported or sold, during a quota period of not less than three months, shall have been established, and unless the regulations covering the issuance of such licenses or permits shall have been made public before such regulations are put into force.

ventas en el mismo, de cualquier artículo en el cual tenga interés el otro país, por medio de licencias o permisos de importación otorgados a individuos u organizaciones, a menos que haya sido fijada la cantidad total del artículo cuya venta o importación pueda permitirse durante un período de cuota no menor de tres meses, y a menos que los reglamentos que rijan el otorgamiento de dichas licencias o permisos hayan sido publicados antes de haber sido puestos en vigor.

ARTICLE IX.

Purchases by Government monopolies, etc.

In the event that the Government of the United States of America or the Government of the Republic of Ecuador establishes or maintains a monopoly for the importation, production or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

ARTICULO IX.

En caso de que el Gobierno de los Estados Unidos de América o el de la República del Ecuador estableciere o mantuviere un monopolio para la importación, producción o venta de cierto artículo o concediere privilegios exclusivos en forma legal o de hecho a una o más agencias, para importar, producir o vender cierto artículo, el Gobierno del país que estableciere o mantuviere dicho monopolio o que concediere tales privilegios exclusivos, conviene en que en lo que respecta a las compras en el exterior de tal monopolio o agencia, el comercio del otro país deberá recibir un tratamiento justo y equitativo. Al efecto, se conviene en que al hacer sus compras de cualquier producto en el Exterior, tal monopolio o agencia se regirá, solamente por consideraciones tales como precio, calidad y posibilidades y condiciones de venta que ordinariamente serían tomadas en cuenta por una empresa comercial privada interesada únicamente en comprar tal producto bajo las condiciones más favorables.

ARTICLE X.

In the event that the Government of the United States of America or the Government of the Republic of Ecuador establishes or maintains, directly or indirectly, any form of control of the means of international payment, it shall, in the administration of such control:

Control of means of international payment.

(a) Impose no prohibition, restriction, nor delay on the transfer of payment for imported articles the growth, produce, or manufacture of the other country, or of payments necessary for and incidental to the importation of such articles;

Transfer of payment for imports.

(b) Accord unconditionally, with respect to rates of exchange and taxes or surcharges on exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of any article whatsoever the growth, produce, or manufacture of any third country; and

Rates of exchange, etc.

(c) Accord unconditionally, with respect to all rules and formalities applying to exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation

Exchange transactions.

ARTICULO X.

En caso de que el Gobierno de los Estados Unidos de América o el Gobierno de la República del Ecuador estableciere o mantuviere, directa o indirectamente, cualquier sistema de control de los medios de pago internacional, en la administración de tal control:

(a).–No impondrá prohibición, restricción ni demora a la transferencia de fondos en pago de artículos importados que hayan sido cosechados, producidos o manufacturados en el otro país, ni a la transferencia de fondos en pago de los gastos necesarios a y relacionados con la importación de tales artículos;

(b).–Otorgará incondicionalmente, con relación a los tipos de cambio y los impuestos o sobrecargas afectando a las transacciones de cambio con respecto a pagos para o pagos necesarios a y relacionados con la importación de artículos cosechados, producidos o manufacturados en el otro país, tratamiento no menos favorable que el que otorgue con respecto a la importación de cualquier artículo cosechado, producido o manufacturado en cualquier otro país; y

(c).–Otorgará incondicionalmente, con respecto a todas las reglas y formalidades exigidas en las transacciones de cambio con respecto a pagos para o pagos necesarios a y relacionados con la importación de artículos cosechados, producidos o manufacturados en el otro país, tratamiento no menos favorable que el que otorgue con respecto a la im-

of the like articles the growth, produce, or manufacture of any third country.

Mutual consideration of representations with respect to application of Article.

In the event that the Government of either country shall make representations concerning the application by the Government of the other country of the provisions of this Article, the Government of such other country shall give sympathetic consideration to such representations, and if, within thirty days after the receipt of such representations, a satisfactory adjustment has not been made or an agreement has not been reached with respect to such representations, the Government making them may, within fifteen days after the expiration of the aforesaid period of thirty days, terminate this Agreement on thirty days' written notice.

portación de análogos artículos cosechados, producidos o manufacturados en cualquier otro país.

En caso de que el Gobierno de uno u otro país hiciere representaciones con respecto a la aplicación por el Gobierno del otro país de las disposiciones de este Artículo, el Gobierno del otro país prestará consideración amistosa a tales representaciones, y si dentro de treinta días después de recibidas tales representaciones no se ha hecho un ajuste satisfactorio, o no se ha llegado a un arreglo, con respecto a tales representaciones, el Gobierno que las haga, puede, dentro de quince días después de la expiración del período antedicho de treinta días, dar por terminado este Convenio, previo aviso por escrito, con treinta días de anticipación.

ARTICLE XI.

Extension of advantages, etc., granted any other country.

With respect to customs duties or charges of any kind imposed on or in connection with importation or exportation, and with respect to the method of levying such duties or charges, and with respect to all rules and formalities in connection with importation or exportation, and with respect to all laws or regulations affecting the sale, taxation or use of imported goods within the country, any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or the Republic of Ecuador to any article originating in or destined for any third country, shall be accorded immediately and unconditionally to the like article originating in or destined for the

ARTICULO XI.

Con respecto a los derechos aduaneros o a las cargas de cualquier clase impuestas sobre la importación o exportación o en relación con las mismas, y con respecto al método de imponer tales derechos o cargas, y con respecto a todas las reglas y formalidades en relación con la importación o la exportación, y con respecto a todas las leyes o disposiciones que afectaren la venta, tributación o el uso dentro del país de las mercancías importadas, cualquier ventaja, favor, privilegio o inmunidad que se haya otorgado o que en lo sucesivo se otorgue por los Estados Unidos de América or por la República del Ecuador a cualquier artículo que tenga su origen en o se destine a cualquier tercer país, se otorgará

Republic of Ecuador or the United States of America, respectively.

inmediata e incondicionalmente al artículo análogo que tenga su origen en o se destine a la República del Ecuador o a los Estados Unidos de América, respectivamente.

ARTICLE XII.

ARTICULO XII.

Publication of laws, regulations, and decisions.

Laws, regulations of administrative authorities and decisions of administrative or judicial authorities of the United States of America or the Republic of Ecuador, respectively, pertaining to the classification of articles for customs purposes or to rates of duty shall be published promptly in such a manner as to enable traders to become acquainted with them. Such laws, regulations and decisions shall be applied uniformly at all ports of the respective country, except as otherwise specifically provided in statutes of the United States of America relating to articles imported into Puerto Rico.

Las leyes, reglamentos de autoridades administrativas y resoluciones de autoridades judiciales o administrativas de los Estados Unidos de América o de la República del Ecuador, respectivamente, concerniente a la clasificación de artículos para fines aduaneros o a aforos arancelarios, deberán ser publicadas con prontitud y en manera tal que los comerciantes puedan enterarse de ellas. Dichas leyes, reglamentos y resoluciones deberán ser aplicados con uniformidad en todos los puertos del país respectivo, excepto como se haya estipulado expresamente de manera contraria en estatutos de los Estados Unidos de América relativa a artículos importados en Puerto Rico.

Uniform application.

Administrative rulings, etc.
Restriction on retroactive application.

No administrative ruling by the United States of America or the Republic of Ecuador effecting advances in rates of duties or in charges applicable under an established and uniform practice to imports originating in the territory of the other country, or imposing any new requirement with respect to such importations, shall be effective retroactively or with respect to articles either entered for or withdrawn for consumption prior to the expiration of thirty days after the date of publication of notice of such ruling in the usual official manner. The provisions of this paragraph do not apply to

Ninguna disposición administrativa de los Estados Unidos de América o de la República del Ecuador, que produzca un aumento de los aforos o gravámenes aplicables en virtud de una práctica establecida y uniforme a las importaciones originarias del otro país, o que imponga cualquier nuevo requisito con respecto a tales importaciones, podrá tener efecto retroactivo ni deberá ser aplicable a artículos que hayan sido registrados en o sacados de las aduanas para consumo dentro de los treinta días siguientes a la fecha de publicación de tal disposición, en la forma oficial acostumbrada. Las

Anti-dumping duties, etc.

administrative orders imposing anti-dumping duties, or relating to regulations for the protection of human, animal, or plant life, or relating to public safety, or giving effect to judicial decisions.

disposiciones de este párrafo no son aplicables a las órdenes administrativas que impongan derechos contra "dumping" o relativas a reglamentos para la protección de la vida humana, animal o vegetal, o relativas a la seguridad pública, o para hacer cumplir resoluciones judiciales.

ARTICLE XIII.

ARTICULO XIII.

Modification or termination where rate of exchange prejudicial.

In the event that the rate of exchange between the currencies of the United States of America and the Republic of Ecuador varies considerably from the rate obtaining on the day of the signature of this Agreement, the Government of either country, if it considers the change in rate so substantial as to prejudice the industry or commerce of the country, shall be free to propose negotiations for the modification of this Agreement or to terminate this Agreement in its entirety on thirty days' written notice.

En caso de que el tipo de cambio entre las monedas de los Estados Unidos de América y de la República del Ecuador varíe considerablemente del tipo de cambio vigente en el día de la firma de este Convenio, el Gobierno de uno o del otro país que considere la diferencia tan substancial que perjudique las industrias o el comercio de su país, estará en libertad de proponer negociaciones para la modificación de este Convenio o de dar por terminado este Convenio en su totalidad, dando aviso por escrito con treinta días de anticipación.

ARTICLE XIV.

ARTICULO XIV.

Errors in documentation.

Greater than nominal penalties will not be imposed in the United States of America or in the Republic of Ecuador upon importations of articles the growth, produce or manufacture of the other country because of errors in documentation obviously clerical in origin or where good faith can be established.

No se impondrán en los Estados Unidos de América ni en la República del Ecuador multas mayores que las nominales sobre la importación de artículos cosechados, producidos o manufacturados en el otro país, con motivo de errores en la documentación que patentemente se deban a la simple escritura o sean errores tipográficos (clerical errors), o cuando pueda establecerse la buena fé.

Mutual consideration of representations with respect to customs, etc.

The Government of each country will accord sympathetic consideration to, and when requested will afford adequate opportunity

El Gobierno de cada país dará consideración amistosa y a solicitud prestará oportunidad adecuada a las consultas con respecto

for consultation regarding, such representations as the other Government may make with respect to the operation of customs regulations, quantitative restrictions or the administration thereof, the observance of customs formalities, and the application of sanitary laws and regulations for the protection of human, animal, or plant life or health.

a las representaciones que el otro Gobierno pueda hacer con relación a la aplicación de reglamentos aduaneros, restricciones cuantitativas o a la administración de las mismas, la observancia de formalidades aduaneras y la aplicación de leyes y reglamentos sanitarios para la protección de la vida o la salud humana, animal o vegetal.

Sanitary regulations.

In the event that the Government of either country makes representations to the Government of the other country in respect of the application of any sanitary law or regulation for the protection of human, animal, or plant life, and if there is disagreement with respect thereto, a committee of technical experts on which each Government shall be represented shall, on the request of either Government, be established to consider the matter and to submit recommendations to the two Governments.

En caso de que el Gobierno de uno u otro país hiciere representaciones al otro Gobierno con respecto a la aplicación de cualquier ley o disposición sanitaria para la protección de la vida humana, animal o vegetal, y hubiere desacuerdo sobre el particular, se establecerá, a petición de cualquiera de los Gobiernos, una Comisión de expertos técnicos en la cual estarán representados ambos Gobiernos, para considerar el asunto y someter recomendaciones a los dos Gobiernos.

ARTICLE XV.

Except as otherwise provided in the second paragraph of this Article, the provisions of this Agreement relating to the treatment to be accorded by the United States of America and the Republic of Ecuador, respectively, to the commerce of the other country, shall not apply to the Philippine Islands, the Virgin Islands, American Samoa, the Island of Guam, or to the Panama Canal Zone.

Provisions not to apply to Philippine Islands, etc.; exception.

Subject to the reservations set forth in the third and fourth paragraphs of this Article, the provisions of this Agreement re-

Preferential treatment extended to territories, etc., of each other.

ARTICULO XV.

Exceptuando lo estipulado de manera contraria en el segundo párrafo de este Artículo, las disposiciones de este Convenio referentes al tratamiento que los Estados Unidos de América y la República del Ecuador, respectivamente, deberán dispensar al comercio del otro país, no serán aplicables a las Islas Filipinas, Islas Virgenes, Samoa Americana, Isla de Guam, ni a la Zona del Canal de Panamá.

Sujetas a las reservas establecidas en los párrafos tercero y cuarto de este Artículo, las disposiciones de este Convenio con

garding most-favored-nation treatment shall apply to articles the growth, produce of manufacture of any territory under the sovereignty or authority of the United States of America or the Republic of Ecuador, imported from or exported to any territory under the sovereignty or authority of the other country. It is understood, however, that the provisions of this paragraph do not apply to the Panama Canal Zone.

Not applicable to Panama Canal Zone.

The advantages now accorded or which may hereafter be accorded by the United States of America or the Republic of Ecuador to adjacent countries in order to facilitate frontier traffic, and advantages resulting from a customs union to which either the United States of America or the Republic of Ecuador may become a party so long as such advantages are not extended to any other country, shall be excepted from the operation of this Agreement.

Existing or future advantages to adjacent countries excepted from operation of Agreement.

The advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another, irrespective of any change in the political status of any of the territories or possessions of the United States of America.

Advantages accorded by U. S., its territories, etc., to one another or Cuba.

Panama Canal Zone.

respecto al tratamiento de la nación más favorecida se aplicarán a los artículos cosechados, producidos o manufacturados en cualquier territorio bajo la soberanía o jurisdicción de los Estados Unidos de América o de la República del Ecuador importados de o exportados a cualquier territorio bajo la soberanía o jurisdicción del otro país. Se entiende, sin embargo, que las disposiciones de este párrafo no son aplicables a la Zona del Canal de Panamá.

Las ventajas ya otorgadas o que en lo sucesivo se otorgaren por los Estados Unidos de América o la República del Ecuador a países limítrofes para facilitar el tráfico fronterizo y las ventajas que resultaren de una unión aduanera de la cual los Estados Unidos de América o la República del Ecuador pudiere formar parte y mientras tales ventajas no se concedan a cualquier otro país, se exceptuarán de los efectos de este Convenio.

Las ventajas ya otorgadas o que en lo sucesivo se otorgaren por los Estados Unidos de América, sus territorios o posesiones o por la Zona del Canal de Panamá, entre sí o a la República de Cuba, se exceptuarán de los efectos de este Convenio. Las disposiciones de este párrafo continuarán aplicándose con respecto a cualquier ventaja ya otorgada o que en lo sucesivo se otorgare por los Estados Unidos de América, sus territorios o posesiones, o por la Zona del Canal de Panamá, entre sí, no obstante cualquier cambio en el *status* político de cualquiera de los territorios o posesiones de los Estados Unidos de América.

ARTICLE XVI.

Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against the other country in favor of any third country, and without prejudice to the provisions of the second and third paragraphs of Article XIV, the provisions of this Agreement shall not extend to prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal or plant life or health; (3) relating to prison-made goods; (4) relating to the enforcement of police or revenue laws.

Nothing in this Agreement shall be construed to prevent the adoption of measures prohibiting or restricting the exportation of gold or silver, or to prevent the adoption of such measures as either Government may see fit with respect to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies.

ARTICULO XVI.

Provisions not to extend to specified restrictions.

Sujeto al requisito de que, bajo circunstancias y condiciones análogas, no habrá discriminación arbitraria por un país en contra del otro a favor de cualquier nación tercera, y sin perjuicio a las disposiciones del segundo y tercero párrafos del Articulo XIV, las disposiciones de este Convenio no se aplicarán a las prohibiciones o restricciones (1) impuestas para fines humanitarios o moral; (2) destinadas a protejer la vida o la salud humana, animal o vegetal; (3) relacionadas con mercancías producidas en prisiones; (4) con respecto a la ejecución de leyes policiales o fiscales.

Gold or silver exportation restrictions.

Nada de lo contenido en este Convenio se interpretará en un sentido que impida la adopción de medidas que prohiban o restrinjan la exportación de oro o plata, o que impida la adopción de las medidas que cualquiera de los dos Gobiernos estime necesarias para el control de la exportación o venta para la exportación, de armas, municiones o implementos de guerra, y, en circunstancias excepcionales, de todo otro material de guerra.

Control of export of arms, etc.

ARTICLE XVII.

In the event that the Government of the United States of America or the Government of the Republic of Ecuador adopts any measure which, even though it does not conflict with the terms of this Agreement, is considered by the Government of the other country to have the effect of nullifying or impairing any object of the Agreement, the Government

ARTICULO XVII.

Adjustment of measures impairing objects of agreement.

En caso de que el Gobierno de los Estados Unidos de América o el Gobierno de la República del Ecuador adopte cualquier medida que aún cuando no esté en conflicto con los términos de este Convenio sea considerada por el Gobierno del otro país como anulando o desvirtuando cualquiera de los fines de este Convenio, el Gobierno que haya adoptado tal

which has adopted any such measure shall consider such representations and proposals as the other Government may make with a view to effecting a mutually satisfactory adjustment of the matter.

ARTICLE XVIII.

Agreement to supplant *modus vivendi*.

The present Agreement shall, from the date on which it comes into force, supplant the *modus vivendi* between the United States of America and the Republic of Ecuador, effected by exchange of notes signed on June 12, 1936.

49 Stat. 4013.

ARTICLE XIX.

Effective date and duration.

The present Agreement shall come into full force on the thirtieth day following proclamation thereof by the President of the United States of America and the Supreme Chief of the Republic of Ecuador, or should the proclamations be issued on different days, on the thirtieth day following the date of the later in time of such proclamations, and, subject to the provisions of Article VII, Article X, or Article XIII, shall remain in force and effect until six months from the day on which either Government shall give notice of its intention to terminate it. The Government of each country shall notify the Government of the other country of the date of its proclamation.

Notice of date of proclamation.

Signatures.

In witness whereof the respective Plenipotentiaries have signed this Agreement and have affixed their seals hereto.

medida deberá considerar las representaciones y propuestas que el otro Gobierno pueda hacer con la mira de efectuar un arreglo del asunto mutuamente satisfactorio.

ARTICULO XVIII.

El presente Convenio deberá, desde la fecha en que entre en vigor, subrogar al *modus vivendi* entre los Estados Unidos de América y la República del Ecuador efectuado por cambio de notas firmadas el doce de Junio de mil novecientos treinta y seis.

ARTICULO XIX.

El presente Convenio deberá entrar en pleno vigor treinta días después de su promulgación por el Presidente de los Estados Unidos de América y por el Jefe Supremo de la República del Ecuador, o, en caso de que las promulgaciones se hagan en fechas distintas, treinta días después de la fecha de la última promulgación, y, sujeto a las disposiciones del Artículo VII, Artículo X, o Artículo XIII, permanecerá en vigor y efecto hasta seis meses después de la fecha en que cualquiera de los dos Gobiernos diere aviso de su intención de terminarlo. El Gobierno de cada país deberá notificar al Gobierno del otro la fecha de su promulgación.

En fé de lo cual los respectivos Plenipotenciarios han firmado este Convenio y han puesto sus sellos.

Done in duplicate, in the English and Spanish languages, both authentic, at the City of Quito this sixth day of the month of August of the year one thousand nine hundred and thirty-eight.

For the President of the United States of America,
[SEAL] BOAZ LONG

For the Supreme Chief of the Republic of Ecuador,
[SEAL] LUIS BOSSANO

Hecho en duplicado, en los idiomas inglés y español, siendo ambos textos auténticos, en la ciudad de Quito, a los seis días del mes de Agosto de mil novecientos treinta y ocho.

Por el Presidente de los Estados Unidos de America,
[SEAL] BOAZ LONG

Por el Jefe Supremo de la Republica del Ecuador,
[SEAL] LUIS BOSSANO

SCHEDULE I

Ecuadoran Tariff Item Number	Description of Articles	Maximum Rates of Duty, Specific Rates in Ecuadoran Sucres	
	NOTE: The provisions of this Schedule will be interpreted as though they had been included in the current Ecuadoran tariff law by an amendment to that law.		
	ABBREVIATIONS: G. K. – Gross Kilo L. K. – Legal Kilo		
9	Milk:		
	–b) Milk in powder or skimmed milk, evaporated milk or cream or any kind of milk, with or without sugar, conserved or concentrated, in any container, except milk sugar	L. K.	0. 45
Ex 13	Hog lard:		
	–a) Hog lard	G. K.	0. 25
30	Preserved sardines, in any form or preparation	L. K.	0. 49
43	Prunes in general	L. K.	0. 315
77	Oats:		
	–c) Elaborated, prepared or crushed for human food, in containers of metal, paper board or similars	L. K.	0. 245
87	Pure wheat flour, in any container	G. K.	0. 075
154	Lubricating oils for machinery and vehicles in general, including greases of any origin, composition or mixture, not otherwise shown	G. K.	0. 315
Ex 277	All prepared liquid paints, not otherwise provided for, including those called enamels and lacquers, not provided for in section 6	G. K.	0. 60
	NOTE VI which reads "no articles classified under item 277 will pay a duty of less than 30 percent ad valorem" is hereby deleted.		
292	Paste, powder, soap, waters and liquid preparations in general and others not specified, for dental cleanliness and hygiene, perfumed or not	L. K.	2. 765
374	Pharmaceutical specialties and preparations such as:		
	–c) Syrups, elixirs, emulsion, comprimes, tablets, ampoules, capsules and similars	L. K.	1. 20
	NOTE XVII in so far as it refers to subitem c) of item 374 is hereby deleted.		
	NOTE: The importation of pharmaceutical specialties and patent medicines remains subject to the provisions that the National Department of Hygiene of Ecuador may dictate. It is understood, however, that the public health authorities of Ecuador will not impose any certification requirement or any formality for the importation, registration, licensing and sale of pharmaceutical specialties and patent medicines, which will be impossible of fulfillment in the United States of America because of the lack of a duly authorized Federal agency.		

LISTA I

No. de la Ley Arancelaria de Aduanas del Ecuador	Descripción de Artículos	Tarifas Máximas de Derechos. Tarifas Específicas en Sucres Ecuatorianos	
	NOTA: Las estipulaciones de esta Lista se interpretarán como si estuvieran incluídas en la actual Ley Arancelaria de Aduanas del Ecuador como una enmienda a dicha Ley.		
	ABREVIACIONES:		
	P. B. K.– Por Kilo peso Bruto		
	P. L. K.– Por Kilo peso Legal		
9.–	Leche:		
	b).–Leche en polvo o descremada, leche o crema evaporada o cualquier leche, con o sin azúcar, conservada o concentrada, en cualquier envase, exceptuando azúcar de leche	P. L. K.	0,45
Ex 13.–	Manteca de cerdo:		
	a).–Manteca de cerdo	P. B. K.	0,25
30.–	Sardinas conservadas en cualquier forma o preparación	P. L. K	0,49
43.–	Ciruelas pasas en general	P. L. K.	0,315
77.–	Avena:		
	c).–Elaborada, preparada o machacada para la alimentación humana, en envases metálicos, de cartón o semejantes	P. L. K.	0,245
87.–	Harina pura de trigo, en cualquier envase	P. B. K.	0,075
154.–	Aceites lubricantes para maquinarias y vehículos en general, incluso grasa, de cualquier origen, composición o mezcla, no previstos en otra parte	P. B. K.	0,315
Ex 277.–	Todas las pinturas preparadas en líquido, no previstas en otra parte, incluso las llamadas esmaltes y barnices, no previstas en la sección 6	P. B. K.	0,60
	NOTA VI que dice "Ningún artículo clasificado en el párrafo 277 pagará un derecho menos de Ad-val. 30%" queda suprimida.		
292.–	Pasta, polvo, jabón, aguas y preparaciones líquidas en general, y cualquiera otra no especificada para la limpieza e higiene dentrífica, perfumados o no	P. L. K.	2,765
374.–	Preparaciones y especialidades farmacéuticas, tales como:		
c).–	Jarabe, elixir, emulsión, comprimidos, tabletas, ampollas, cápsulas y semejantes	P. L. K.	1,20
	Queda suprimida NOTA XVII en cuanto se refiere al inciso c) del párrafo 374.		
	NOTA: La importación de especialidades farmacéuticas y medicinas de patente queda sujeta a las reglamentaciones que el Departamento de Sanidad del Ecuador pueda dictar. Debe entenderse, sin embargo, que las autoridades de Sanidad del Ecuador no impondrán el requisito de certificación de ninguna clase u otra formalidad para la importación, registro, licencia y venta de especialidades farmacéuticas y medicinas de patente, lo cual sería imposible cumplir en los Estados Unidos de América, debido a la falta de una agencia Federal debidamente autorizada para el efecto.		

SCHEDULE I—Continued

Ecuadoran Tariff Item Number	Description of Articles	Maximum Rates of Duty. Specific Rates in Ecuadoran Sucres
524	Tools and instruments of all kinds for artisans (excepting those intended for and those suitable for automobiles), not mentioned elsewhere, such as drills, reamers, anvils, carpenters' planes, those for cleaning boiler tubes, jack or long planes, bellows, scythes, files, fixed wrenches and monkey wrenches, hammers, crow bars, punches, handsaws, saws, small or hand bits, pipe stocks, turnpikes, small or hand lathes, heel knives, anvils (tall type), diamonds mounted for cutting glass, wire stretchers and fencing pliers for cattle fences, boiler tube expanders, saw setters, plumbs, marking gauges and levels for carpenters and masons, stonecutters' steel tools, lifting jacks for lifting weights up to two tons; all these of iron, cast iron, steel or wood	10% ad valorem
526	Instruments and utensils, such as spades or hoes, agricultural machetes (without sheaths), shovels, rakes, pitch forks, winnowing forks for potatoes, picks, pick-axes, pruners and hand trowels, all with or without handles; root pruners and similar utensils which are employed in agriculture and the preparation of land for agriculture	3½% ad valorem
608	Steam boilers and steam engines of all kinds, including engines and tenders; traction engines and portable engines; machinery for the construction of roads and irrigation canals; hydraulic motors, motors run by hot air, compressed air, petroleum, gasoline and naphtha, excepting motors intended for passenger automobiles; complete air compressor and all apparatus operated by compressed air, such as hammers, drills, chisels, etc.; hand or power cranes; turn tables, elevators, machinery for rock and well drilling; excavating machinery; stone crushers, cutters and polishers; concrete mixers, rammers, power hammers, windlasses, dredges, winches; ore crushers; machines for making tiles and cement tubes, and machinery in general for the manufacture of clay bricks, run by motive power	Free
644	Mechanical specie counters; cash registers; calculating machines; accounting machines; spare parts for all such machines	20% ad valorem
648	Hand sewing machines, with or without covers, for seamstresses and tailors Each	10.00

LISTA I—Continúa

No. de la Ley Arancelaria de Aduanas del Ecuador	Descripción de Artículos	Tarifas Máximas de Derechos. Tarifas Específicas en Sucres Ecuatorianos	
524.–	Herramientas e instrumentos de todas clases, para artesanos (exceptuando los aparatos y los a propósito para automóviles), no mencionados en otra parte, tales como barrenas, brocas, bigornias, cepillos de carpintero, los para limpiar tubos de caldera, garlopas o garlopines, fuelles, güadañas, limas, llaves fijas y llaves inglesas, martillos, palancas, sacabocados, serruchos, sierras, taladros pequeños o manuales, tarrajas, torniquetes, tornos pequeños o manuales, trinchetes o tranchetes, yunques, diamantes montados para cortar vidrio, templadores de alambre y llaves para cercas de ganado, expandas para tubos de calderos, trabadores de sierra, plomadas, gramiles y niveles para carpinteros y albañiles, barrilejos y piquillos de acero para picapedreros, gatos para alzar pesos hasta de dos toneladas; todos estos de hierro, hierro fundido, acero o madera	Ad-val.	10%
526.–	Instrumentos y útiles, tales como azadas o azadones, hoces, machetes de agricultura (sin vaina), palas, rastrillos, horquillas para estiércol, bieldos para sacar papas, picos, piquetas, podadoras y excavadoras manuales, todos con cabos o sin ellos; arrancacepas, y útiles semejantes que se emplean en la agricultura y preparación de la tierra para la agricultura	Ad-val.	3½%
608.–	Calderas y motores de vapor de todas clases, incluso motores y tenderes; máquinas de tracción y motores portátiles; maquinaria para la construcción de caminos y canales de riego; motores hidráulicos, de aire caliente y de aire comprimido; de petróleo, de gasolina y de nafta, excepto los motores destinados a automóviles de pasajeros; compresora de aire completo y todos los aparatos que funcionan por medio de aire compromido, tales como martillos, taladros, cinceles, etc.; grúas de mano o de fuerza motriz; plataformas giratorias, ascensores, maquinarias para taladrar roca y para la perforación de pozos; maquinarias para excavaciones; trituradoras, cortadoras y pulimentadoras para piedra; mezcladoras de concreto, martinetes, martillos de fuerza motriz, cabrias, dragas, cabrestantes bocarte; máquinas para fabricar baldosas y tubos de cemento; y maquinarias en general, para la fabricación de ladrillos de arcilla, movidas a fuerza motriz	Libre	
644.–	Contadores mecánicos de efectivo; cajas registradoras; máquinas de computar; máquinas para teneduría de libros; piezas sueltas de todas éstas	Ad-val.	20%
648.–	Máquinas de coser a mano, con caja o sin ella, para costureras y sastres	Cada una	10,00

SCHEDULE I—Continued

Ecuadoran Tariff Item Number	Description of Articles	Maximum Rates of Duty. Specific Rates in Ecuadoran Sucres
649	Sewing machines, operated by human power, not specially provided for, also all parts and tools for sewing machines, of every kind, except needles	10% ad valorem
650	Sewing machines, in general, with or without covers, called table or cabinet machines, for seamstresses and tailors	Each 25. 00 Plus 5% ad valorem
652	Typewriters, covers for the same and spare parts for them	20% ad valorem
667	Storage batteries, and parts or elements for the same, even those for automobiles, radiotelephony installations or for other uses	25% ad valorem
Ex 677	Electric and other automatic refrigerators of any type, with or without motors, and accessories and parts therefor	20% ad valorem
679	Electric batteries in general and elements for the same, of metal, carbon or any other material NOTE VIII which says "No article classified under item 679, shall pay a duty of less than 30%" is hereby deleted.	L. K. 0. 70
687	–a) Automobiles up to 600 dollars in value	30% ad valorem
	–b) From 601 to 900 dollars, for the excess	40% ad valorem
	–c) 901 dollars and above, for the excess	80% ad valorem
	–d) Omnibuses and similar vehicles for passengers	30% ad valorem
	–e) Parts, spare and repair parts for automobiles, omnibuses and trucks; coach work and chassis for automobiles and coach work for omnibuses, excepting chassis for automobile trucks for the transportation of freight and omnibuses	20% ad valorem
691	Inner tubes for tires or pneumatic casings of motor powered vehicles	L. K. 1. 995
692	–a) Automobile trucks and light delivery trucks for the transportation of freight, with explosion, internal combustion or electric motors, imported with coach work and chassis of all of these, including chassis for omnibuses	10% ad valorem
706	Tires, that is covers, for automobile wheels, solid, hollow or pneumatic, smooth or of the nonskid type, including all other pneumatic tires for vehicles, and leather covers, reinforced or not with metal	L. K. 2. 10
900	Oilcloth with a base of cotton or other vegetable fibres, and imitation leather, for furniture, vehicles and tapestry, including table covers	L. K. 1. 96
1086	Knitted and crocheted textiles, of silk or artificial silk, with or without handwork:	
	–b) Stockings and socks, for men and women, per dozen pairs	8. 66 Plus 7% ad valorem
1089	Hides and skins, tanned, dressed or dyed, without hair or wool:	
	–a) Of calf, varnished, whole, divided, split, excarnated or crusts	L. K. 8. 50
	Ex–n) Patent upper leather	L. K. 8. 50

LISTA I—Continúa

No. de la Ley Arancelaria de Aduanas del Ecuador	Descripción de Artículos	Tarifas Máximas de Derechos. Tarifas Específicas en Sucres Ecuatorianos	
649.–	Máquinas de coser a fuerza de sangre, no previstas, así como todas las partes y útiles de máquinas de coser de cualquiera clase, exceptuando las agujas	Ad-val.	10%
650.–	Máquinas de coser, en general, con caja o sin ella, llamadas de mesa o gabinete, para costureras y sastres	Cada una	25, 00
	Más	Ad-val.	5%
652.–	Máquinas de escribir, tapas para las mismas y piezas sueltas de ellas	Ad-val.	20%
667.–	Baterías acumuladoras, y partes o elementos para las mismas, aunque sean para automóviles, instalaciones de radiotelefonía o para otros usos	Ad-val.	25%
Ex 677.–	Refrigeradoras eléctricas y otras refrigeradoras automáticas de cualquier tipo, con o sin motores, y accesorios y partes para las mismas	Ad-val.	20%
679.–	Pilas eléctricas en general, y elementos para las mismas, sean de metal, carbón o cualquier otro material	P. L. K.	0, 70
	NOTA VIII que dice "Ningún artículo clasificado según el párrafo 679, pagará un derecho menor de Ad-val. 30%" queda suprimida.		
687.–	a)–Automóviles hasta de 600 dólares de valor	Ad-val.	30%
	b)–De 601 a 900 dólares, por el exceso	Ad-val.	40%
	c)–De 901 dólares en adelante, por el exceso	Ad-val.	80%
	d)–Omnibus y vehículos semejantes, para pasajeros	Ad-val.	30%
	e)–Partes, piezas sueltas y repuestos para automóviles, omnibus, y camiones; carrocería y chassis para automóviles y carrocería para omnibus, exceptuando chassis para camiones-automóviles de transporte de carga y omnibus	Ad-val.	20%
691.–	Cámaras o tubería interior para llantas o cámaras neumáticas de vehículos a fuerza motriz	P. L. K.	1, 995
692.–	a)–Camiones-automóviles y camionetas para el transporte de carga, con motores de explosión o combustión interna o eléctrica, importados con sus carrocerías y chassis de todos éstos, inclusive los chassis para omnibus	Ad-val.	10%
706.–	Llantas, o sean cubiertas, para ruedas de automóviles, sólidas, huecas o neumáticas, sean lisas o de sistema antiderrapant, incluso todas las demás llantas neumáticas para vehículos y las cubiertas de cuero para las mismas, reforzadas o no con metal	P. L. K.	2, 10
900.–	Hule a base de algodón o de otras fibras vegetales e imitaciones de cuero para muebles, vehículos y tapicería, inclusive las carpetas de mesa	P. L. K.	1,96
1086.–	Tejidos de punto de media y de crochet, de seda o seda artificial, con obra de mano o sin ella:		
	b).– Medias y calcetines, para hombres y mujeres	Docena de pares	8,66
	Más	Ad-val.	7%
1089.–	Cueros o pieles curtidos, adobados o teñidos, sin pelo o lana:		
	a).– De becerro, barnizados, enteros, divididos, abiertos, descarnes o costras	P. L. K.	8,50
Ex	n).– Cueros grandes, charolados, para pala de calzado	P. L. K.	8,50

SCHEDULE II

United States Tariff Act of 1930 Paragraph	Description of Articles	Maximum Rates of Duty. Specific Rates in United States Dollars
	NOTE: The provisions of this Schedule shall be construed and given the same effect, and the application of collateral provisions of the customs laws of the United States to the provisions of this Schedule shall be determined, in so far as may be practicable, as if each provision of this Schedule appeared respectively in the paragraph of the Tariff Act of 1930 or the section of the Revenue Act of 1932 noted in the column at the left of the respective descriptions of articles.	
752	Bananas, dried, desiccated or evaporated	17½% ad valorem
806 (a)	Naranjilla (*solanum quitoense lam*) juice, not specially provided for, containing less than one half of one per centum of alcohol	0.35 per gallon
806 (b)	Concentrated naranjilla (*solanum quitoense lam*) juice, fit for beverage purposes	0.35 per gallon on the quantity of unconcentrated natural fruit juice contained in such concentrated juice as shown by chemical analysis
1504 (b) (1)	Hats and hoods, composed wholly or in chief value of the fibre of the *carludovica palmata*, commercially known as toquilla fibre or straw: not blocked or trimmed and not bleached, dyed, colored or stained	12½% ad valorem
1609	Annatto, prepared or unprepared, and extracts thereof (not containing alcohol)	Free
1618	Bananas, green or ripe	Free
1618	Plantains, green or ripe	Free
1619	Barks, cinchona or other, from which quinine may be extracted	Free
1653	Cocoa or cacao beans, and shells thereof	Free
1654	Coffee, except coffee imported into Puerto Rico and upon which a duty is imposed under the authority of section 319	Free
1684	Kapok, not dressed or manufactured in any manner	Free
1765	Reptile skins, raw	Free
1778	Tagua nuts	Free
1803 (1)	Sawed balsa lumber and timber, not further manufactured than planed, and tongued and grooved; n. s. p. f.	Free
1803 (2)	Balsa wood in the log	Free
Revenue Act of 1932 Section		
601 (c) (6)	Balsa lumber, rough, or planed or dressed on one or more sides, provided that nothing in this Agreement shall be deemed to prevent the application of a tax at the rate provided for above to sawed balsa timber or to require a deduction on account of planing, tonguing or grooving in determining board measure for the purpose of assessing import taxes on balsa lumber and timber	1.50 per 1000 feet board measure

LISTA II

Ley de Arancel de 1930 de los Estados Unidos de América Párrafo	Descripción de Artículos	Tarifas Máximas de Derechos. Tarifas Específicas en Dólares de los Estados Unidos de América
	NOTA: Las disposiciones de esta Lista serán interpretadas y tendrán el mismo efecto y la aplicación a ellas de las disposiciones colaterales de las Leyes de Arancel de los Estados Unidos de América será determinada, en cuanto fuere posible, como si cada disposición de esta Lista apareciera respectivamente en el párrafo de la Ley de Arancel de 1930 o la sección de la Ley de Ingresos de 1932 señalado en la columna de la izquierda de las respectivas descripciones de los artículos.	
752	Plátanos, secos, desecados o evaporados	17½% Ad-val.
806 (a)	Jugo de naranjilla (*solanum quitoense lam*), no previsto especialmente, conteniendo menos de la mitad de 1% de alcohol	0,35 por galón
806 (b)	Jugo de naranjilla (*solanum quitoense lam*), concentrado, apropiado para bebidas	0,35 por galón, sobre una cantidad de jugo natural de fruta, no concentrado, según el jugo concentrado que contenga, de acuerdo con el analisis químico
1504 (b) (1)	Sombreros y cubiertas (formas o "cloches"), compuestos enteramente o en su mayor valor de la fibra de la *carludovica palmata*, comercialmente conocida como fibra o paja toquilla: sin hormar o adornar, y sin ser blanqueados, pintados de color o tinturados	12½% Ad-val.
1609	Achiote, preparado o sin preparar, y sus extractos (que no contengan alcohol)	Libre
1618	Plátanos, verdes o maduros	Libre
1618	Plátanos de cocinar, verdes o maduros	Libre
1619	Cáscaras, cascarilla u otras, de las cuales se pueda extraer la quinina	Libre
1653	Cocoa o cacao en grano y las cáscaras de éstos	Libre
1654	Café, salvo café importado a Puerto Rico y sobre el cual está impuesto un derecho bajo la autoridad de sección 319	Libre
1684	Lana de ceibo, no preparada ni manufacturada en ninguna forma	Libre
1765	Cueros de reptil, crudos	Libre
1778	Tagua	Libre
1803 (1)	Madera y palos de balsa, aserrados, pero sin más manufactura que acepillados y machimbrados; no previsto en otra parte	Libre
1803 (2)	Palo de balsa en trozos	Libre
Ley de Ingresos de 1932 Sección		
601 (c) (6)	Palo de balsa, cruda, o acepillada o preparada en un o más lados, a condición de que en este Convenio nada se estime que se opone a la aplicación de un impuesto al tipo más arriba establecido, para el palo de balsa aserrado, o que requiera una disminución por estar cepillado, machimbrado o acanalado, para determinar la medida de la tabla, con el fin de establecer los derechos de importación para la madera de balsa aserrada o en palos	1,50 por 1000 pies

Modifications, etc.

WHEREAS, such modifications of existing duties and other import restrictions and such continuance of existing customs and excise treatment as are set forth and provided for in the said Agreement and the two Schedules thereunto annexed, as amended by the said notes of August 6, 1938, September 9, 1938, and September 13, 1938, are required and appropriate to carry out the said Agreement as amended;

Ante, p. 1966.

WHEREAS, it is stipulated in Article XIX of the said Agreement that the Agreement shall come into full force on the thirtieth day following proclamation thereof by the President of the United States of America and the Supreme Chief of the Republic of Ecuador, or should the proclamations be issued on different days, on the thirtieth day following the date of the later in time of such proclamations;

Proclamation by Supreme Chief of Ecuador.

WHEREAS, the said Agreement, as amended, including the two Schedules, was proclaimed by the Supreme Chief of the Republic of Ecuador on August 6, 1938;

Proclamation by President of United States of America.
48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, do hereby proclaim the said Agreement as amended by the aforesaid notes, including the said Schedules, to the end that the same and every part thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after October 23, 1938, the thirtieth day following September 23, 1938, the date of this my proclamation of the said Agreement.

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

Pursuant to the proviso in Section 350 (a) (2) of the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, I shall from time to time notify the Secretary of the Treasury of the countries with respect to which application of the duties herein proclaimed is to be suspended.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-third day of September, in the year of our Lord one thousand nine
[SEAL] hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

June 3 and August 29, 1938
[E. A. S. No. 134]

Agreement between the United States of America and Mexico for the exchange of official publications. Effected by exchange of notes signed June 3 and August 29, 1938.

The Acting Secretary of State (Welles) to the Mexican Ambassador (Nájera)

DEPARTMENT OF STATE,
Washington, June 3, 1938.

EXCELLENCY:

Agreement with Mexico for the exchange of official publications.

I have the honor to refer to the Department's note of April 5, 1938 [1] and to previous correspondence regarding the conclusion of an agreement for the exchange of official publications between the Government of the United States of America and the Government of Mexico.

It gives me pleasure to inform Your Excellency that the Government of the United States of America will be glad to undertake a complete exchange of publications with the Government of Mexico to be conducted in accordance with the following provisions:

1. The official exchange office for the transmission of publications of the United States is the Smithsonian Institution. The official exchange office on the part of Mexico is the Departamento Autónomo de Prensa y Publicidad.

2. The exchange sendings shall be received on behalf of the United States by the Library of Congress; on behalf of Mexico by the Departamento Autónomo de Prensa y Publicidad.

3. The Government of the United States shall furnish regularly in one copy the official publications of its various departments, bureaus, offices, and institutions. Attached is a list of such departments and agencies (List No. 1).[2] This list shall include, without the necessity of subsequent negotiations, any new office that the Government may create in the future.

4. The Government of Mexico shall furnish regularly in one copy the official publications which it issues, of its several departments, bureaus, offices, and institutions. Attached is a list (List No. 2)[3] of the publications which the Departamento Autónomo de Prensa y Publicidad is issuing or intends to issue, a list which remains subject to the modifications that administrative necessities may require and shall include, without the necessity of subsequent negotiations, any new official publications that the Government may issue in the future.

[1] Not printed.
[2] For list, see p. 1978.
[3] For list as furnished by the Mexican Government, see p. 1988.

5. With respect to the departments and instrumentalities which at this time do not issue publications and which have not been included in the attached lists, it is understood that publications issued in the future by those offices shall be furnished in one copy.

6. Neither Government shall be obligated by this agreement to furnish confidential publications, blank forms, or circular letters not of a public nature.

7. Each party to the agreement shall bear the postal, railroad, steamship, and other charges arising in its own country.

8. Both parties express their willingness as far as possible to expedite shipments.

9. This agreement shall not be understood to modify the already existing exchange agreements between the various government departments of the two countries.

I wish to point out that in entering upon this complete exchange of official publications the Government of the United States assumes that publications of the judicial branches of both Governments as well as those of the other branches are to be included in the exchange.

It is understood that the agreement shall enter into force upon the receipt of a note from the Embassy indicating that the Government of Mexico is prepared to undertake a complete exchange of publications with the Government of the United States in accordance with the foregoing provisions.

Accept, Excellency, the renewed assurances of my highest consideration.

SUMNER WELLES
Acting Secretary of State.

Enclosures:
1. List No. 1.
2. List No. 2.

His Excellency
Señor Dr. Don FRANCISCO CASTILLO NÁJERA,
Ambassador of Mexico.

[LIST NO. 1]

LIST OF THE VARIOUS DEPARTMENTS AND INSTRUMENTALITIES OF THE UNITED STATES GOVERNMENT, THE PUBLICATIONS OF WHICH ARE TO BE FURNISHED, TOGETHER WITH NOTE OF THE PRINCIPAL SERIAL PUBLICATIONS TO BE INCLUDED IN THE EXCHANGE.

AGRICULTURE DEPARTMENT
Crops and markets, monthly
Department leaflet
Farmers' bulletin, irregular
Journal of agricultural research, semi-monthly
Miscellaneous publication
Technical bulletin, irregular
Yearbook of agriculture, bound

Agricultural economics bureau
Agricultural situation, monthly
Statistical bulletin
Report, annual
Agricultural engineering bureau
Report, annual
Animal industry bureau
Service and regulatory announcements
Biological survey bureau
North American fauna
Report, annual
Chemistry and soils bureau
Soil survey reports
Report, annual
Dairy industry bureau
Report, annual
Entomology and plant quarantine bureau
Report, annual
Experiment station office
Experiment station record, monthly
Report on agricultural experiment stations, annual
Extension service
Extension service review, monthly
Food and drug administration

Forest service
Report, annual
Home economics bureau
Report, annual
Information office
Report, annual
Plant industry bureau

Public roads bureau
Public roads, journal of highway research, monthly
Report, annual
Soil conservation service
Soil conservation, monthly
Report, annual
Weather bureau
Climatological data for U. S., monthly
Monthly weather review

CIVIL SERVICE COMMISSION
Official register of the U. S., annual bound
Report, annual

COMMERCE DEPARTMENT
Annual report of the Secretary of Commerce
Air commerce bureau

The Census bureau
Decennial census
Biennial census of manufactures
Birth, stillbirth and infant mortality statistics, annual
Financial statistics of cities over 100,000, annual
Financial statistics of state and local governments, annual
Mortality statistics, annual
County and city jails, prisoners, annual
Prisoners in state and federal prisons, annual

Coast and geodetic survey
Special publications
Fisheries bureau
Bulletin
Fishery circular
Investigational report
Foreign and domestic commerce bureau
Domestic commerce series
Survey of current business
Foreign commerce and navigation, bound annual
Monthly summary of foreign commerce
Commerce reports, weekly
Statistical abstract, annual
Trade information bulletin
Trade promotion series
Lighthouses bureau

National bureau of standards
Circular
Journal of research, monthly
Technical news bulletin, monthly
Navigation and steamboat inspection bureau
Merchant marine statistics, annual
Merchant vessels of the United States, annual
Patent office
Official gazette, weekly
Index of trademarks, annual
Index of patents, annual
Shipping board bureau
Shipping board bureau reports

CONGRESS
Congressional record, bound
Congressional directory, bound
Statutes at large, bound
Code of laws and supplements, bound
House of representatives
Journal, bound
Documents, bound
Reports, bound
Senate
Journal, bound
Documents, bound
Reports, bound

COURT OF CLAIMS
Report of cases decided

COURT OF CUSTOMS AND PATENT APPEALS
Reports (decisions), bound

DISTRICT OF COLUMBIA
Reports of the various departments of the local government

EMPLOYEES' COMPENSATION COMMISSION
Annual report

FARM CREDIT ADMINISTRATION
Annual report

FEDERAL COMMUNICATIONS COMMISSION
Annual report

FEDERAL EMERGENCY ADMINISTRATION OF PUBLIC WORKS

FEDERAL HOME LOAN BANK BOARD
Federal home loan bank review, monthly

FEDERAL HOUSING ADMINISTRATION
Annual report

FEDERAL POWER COMMISSION
Annual report

FEDERAL RESERVE SYSTEM
Federal reserve bulletin, monthly
Annual report

FEDERAL TRADE COMMISSION
Annual report
Decisions, bound

GENERAL ACCOUNTING OFFICE
Decisions of comptroller-general, bound

GOVERNMENT PRINTING OFFICE
Annual report
Documents office
Documents catalog, biennial
Monthly catalog

INTERIOR DEPARTMENT
Annual report
Decisions
Education office
Bulletin
Pamphlet series
School life, monthly except July and August
Vocational education bulletin
General land office

Geological survey
Bulletin
Professional paper
Water supply papers
Mines bureau
Bulletin
Minerals yearbook
Technical paper
National Park Service

Reclamation bureau
Reclamation era, monthly

INTERSTATE COMMERCE COMMISSION
Annual report
Annual report of statistics on railways
Interstate commerce commission reports (decisions), bound

JUSTICE DEPARTMENT
Annual report of the Attorney General
Opinions of the Attorney General
Prisons bureau
Federal offenders, annual

LABOR DEPARTMENT
Annual report
Children's bureau

Employment service

Immigration and naturalization service

Labor standards division
Bulletin
Industrial health and safety series
Labor statistics bureau
Bulletin
Monthly labor review
Women's bureau
Bulletin

LIBRARY OF CONGRESS
Annual report, bound
Copyright office
Catalog of copyright entries
Documents division
Monthly checklist of state publications
Legislative reference service
State law index, biennial, bound

NATIONAL ACADEMY OF SCIENCES
Annual report

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS
Annual report
Bibliography of aeronautics, annual
Technical reports

NATIONAL ARCHIVES

NATIONAL EMERGENCY COUNCIL
United States government manual

NATIONAL LABOR RELATIONS BOARD
Decisions

NATIONAL MEDIATION BOARD
Annual report

NATIONAL RESOURCES BOARD
Report

NAVY DEPARTMENT
Annual report of the Secretary of the navy
Engineering bureau

Marine corps

Medicine and surgery bureau
Naval medical bulletin, quarterly
Annual report of the surgeon general
Naval war college
International law situations, annual bound
Navigation bureau
Navy directory, quarterly
Register, annual
Hydrographic office
Publications
Nautical almanac office
American ephemeris and nautical almanac, annual
American nautical almanac, annual
Supplies and accounts bureau
Naval expenditures, annual

POST OFFICE DEPARTMENT
Postal guide, annual with monthly supplements
Annual report of the Postmaster general
Postal savings system
Annual report

PRESIDENT OF THE UNITED STATES
Addresses, messages

RECONSTRUCTION FINANCE CORPORATION
Report, quarterly

SECURITIES AND EXCHANGE COMMISSION
Decisions
Annual report

SMITHSONIAN INSTITUTION
Report, annual
Ethnology bureau
Annual report
Bulletin
National museum
Report, annual

STATE DEPARTMENT
Arbitration series
Conference series
Executive agreement series
Foreign relations, Annual, bound
Latin American series
Press releases weekly
Territorial papers of the United States, bound
Treaty series
Treaty information bulletin, monthly

SUPREME COURT
Official reports, bound

TARIFF COMMISSION
Annual report
Miscellaneous series
Reports

TAX APPEALS BOARD
Board of tax appeals reports

TREASURY DEPARTMENT
Annual report of the Secretary of the treasurer on the state of finances
Combined statement of receipts, expenditures, balances, etc. annual
Treasury decisions, bound.
Budget bureau
Budget annual, bound
Bookkeeping and warrants division
Digest of appropriations, annual
Coast guard
Register, annual
Comptroller of the currency
Annual report
Internal revenue bureau
Internal revenue bulletin, weekly
Annual report of the commissioner of internal revenue
Statistics of income

Mint bureau
Annual report
Narcotics bureau

Procurement division

Public health service
National institute of health bulletin
Public health bulletin, irregular
Public health reports, weekly
Annual report
Venereal disease information, monthly

VETERANS' ADMINISTRATION
Annual report
Medical bulletin, quarterly

WAR DEPARTMENT
Report of the secretary of war, annual
Adjutant general's department
Official army register, annual
Army list and directory, semi-annual
Engineer department
Report of the chief of engineers (incl. commercial statistics on water-borne commerce), annual
Rivers and harbors board. Port series
General staff corps

Insular affairs bureau
Annual report
Medical department
Report of the surgeon general, annual
Military intelligence division

National guard bureau

Ordnance department

Quartermaster general

Signal office

The Mexican Ambassador (Nájera) to the Secretary of State (Hull)

EMBAJADA DE MEXICO

5444 WASHINGTON, D. C., *29 de agosto de 1938.*

SEÑOR SECRETARIO:

Tengo el honor de referirme a la atenta nota de Vuestra Excelencia, de fecha 3 de junio de 1938, siéndome grato participarle que mi Gobierno se ha servido autorizarme para celebrar con el de los Estados Unidos un convenio sobre canje de publicaciones oficiales, de acuerdo con las bases siguientes:

1. El Departamento oficial de canje por parte de México es el Departamento Autónomo de Prensa y Publicidad. El departamento oficial de canje para la transmisión de las publicaciones de los Estados Unidos es el Instituto Smithsoniano.

2. Los envíos de canje serán recibidos, en nombre de México, por el Departamento Autónomo de Prensa y Publicidad; en nombre de los Estados Unidos por la Biblioteca del Congreso.

3. El Gobierno de los Estados Unidos proporcionará, con regularidad, un ejemplar de las publicaciones oficiales de sus diversos Departamentos, Direcciones, Oficinas e Instituciones. Se agrega una lista de tales departamentos y agencias (Lista No. 1).[1] Esta lista incluirá, sin necesidad de negociaciones subsecuentes, cualquier nueva oficina que el Gobierno pueda crear en lo futuro.

4. El Gobierno de México proporcionará, con regularidad, un ejemplar de las publicaciones oficiales que se editan, correspondientes a sus diversas Secretarías, Departamentos, Direcciones, Oficinas e Instituciones. Se agrega una lista (Lista No. 2)[2] de las publicaciones que el Departamento Autónomo de Prensa y Publicidad edita o proyecta editar, lista que queda sujeta a las modificaciones que las necesidades administrativas impongan, e incluirá, sin necesidad de negociaciones subsecuentes, cualquiera nueva publicación oficial que el Gobierno pueda editar en lo futuro.

5. Con respecto a los departamentos y agencias que en la actualidad no editan publicaciones, y que no hayan sido mencionados en las listas anexas, queda entendido que se proporcionará un ejemplar de las publicaciones que dichas oficinas editen en lo futuro.

6. Ninguno de los dos Gobiernos quedará obligado, por este convenio, a proporcionar publicaciones confidenciales, esqueletos o circulares que no sean de carácter público.

7. Cada una de las partes que celebran este acuerdo cubrirá los gastos de correo, ferrocarriles, barcos y otros que se originen en su propio país.

8. Ambas partes manifiestan su deseo de facilitar la prontitud de sus remesas en cuanto fuere posible.

9. Queda entendido que este convenio no modificará los arreglos que ya existan para el canje de publicaciones entre diversas dependencias de los Gobiernos de ambos países.

De acuerdo con la atenta nota de Vuestra Excelencia a que me vengo refiriendo, tengo el honor de manifestarle que el Gobierno de México entiende que, al entrar en vigor este convenio sobre canje de publicaciones oficiales, también quedarán incluídas las publicaciones de la Rama Judicial de ambos Gobiernos, así como las publicaciones de cualquier otra Rama de los mismos.

En vista de lo anterior y según el tenor del último párrafo de la nota de Vuestra Excelencia, de fecha 3 de junio de 1938, ruego a

[1] Para la lista suministrada por el Gobierno de los Estados Unidos de América, véase pág. 1978.

[2] Véase la lista, pág. 1986.

Vuestra Excelencia se sirva considerar que, a partir de la fecha de recibo de la presente, mi Gobierno está dispuesto a establecer el canje de publicaciones oficiales con el Gobierno de los Estados Unidos de América.

Sírvase aceptar Vuestra Excelencia las seguridades de mi consideración más alta y distinguida.

F. CASTILLO NÁJERA
Embajador.

Excelentísimo señor CORDELL HULL,
Secretario de Estado,
etc., etc., etc.,

[LISTA N.° 2]

LISTA DE PUBLICACIONES QUE EL GOBIERNO DE MEXICO SE COMPROMETE A ENVIAR EN CANJE AL GOBIERNO DE LOS ESTADOS UNIDOS

Política	(Pendiente)
Revista Jurídica	Mensual.
Agricultura	Bimestral.
Irrigación en México	Mensual.
Protección a la Naturaleza	Mensual.
Boletín del Departamento Forestal y de Caza y Pesca	Cada cuatro meses.
Boletín Jurídico Militar	Mensual.
Revista del Ejército	Mensual.
Revista Naval Militar	Mensual.
Revista de Polo	Mensual.
Boletín del Instituto de Higiene	Sin periodicidad.
Sociedades y Crédito	(Pendiente)
Revista de Estadística	Mensual.
Revista de Industria	(Pendiente)
Revista de Ingeniería	Mensual.
Revista de Educación	Mensual.
Anales del Museo Nacional	Anual.
Boletín del Museo Nacional	Trimestral.
Boletín del Archivo General de la Nación	Mensual.
Revista del Trabajo	Mensual.
Revista de Hacienda	Mensual.
Indicador Postal y Telegráfico	Mensual.
Mercado Agrícola Ganadero	Semanal.
Boletín de Aeronáutica	Sin periodicidad.
El Soldado	Mensual.
El Maestro Rural	Mensual.
El Campesino	Mensual.
Palomilla	Quincenal.
Mexican Art and Life	Trimestral.
Educación Física	Mensual.

[Translation]

EMBASSY OF MEXICO

5444 WASHINGTON, D. C., *August 29, 1938.*

MR. SECRETARY:

I have the honor to refer to Your Excellency's kind note of June 3, 1938, and take pleasure in advising you that my Government has been pleased to authorize me to conclude with the United States Government an agreement on exchange of official publications, on the following bases:

1. The official department for the exchange on the part of Mexico is the Autonomous Press and Publicity Department. The official agency of exchange for transmission of the United States publications is the Smithsonian Institution.

2. The exchange sendings will be received, in the name of Mexico, by the Autonomous Press and Publicity Department; in the name of the United States, by the Library of Congress.

3. The United States Government will regularly furnish one copy of the official publications of its various departments, directorates, offices, and institutions. A list of such departments and agencies is attached (List No. 1).[1] This list will include, without necessity of subsequent negotiations, any new office which the Government may create in the future.

4. The Government of Mexico will regularly furnish one copy of the official publications which are published, corresponding to its various secretariats, departments, directorates, offices, and institutions. A list is attached (List No. 2) [2] of the publications which the Autonomous Press and Publicity Department publishes or plans to publish, which list is subject to the modifications which administrative necessities may impose, and will include, without necessity of subsequent negotiations, any new official publication which the Government may publish in the future.

5. With respect to the departments and agencies which at present do not issue any publications, and which have not been mentioned on the attached lists, it is understood that a copy of any publications which the said offices may issue in the future will be furnished.

6. Neither of the two Governments will be obliged by this agreement to furnish confidential publications, forms, or circulars which are not of public character.

7. Each of the parties concluding this agreement will pay the expenses of the mails, railways, vessels, and other expenses which originate in its own country.

8. Both parties express their desire to facilitate the promptness of their sendings as much as possible.

9. It is understood that this agreement will not modify the arrangements which already exist for the exchange of publications between various agencies of the Governments of both countries.

[1] For list as furnished by the Government of the United States of America, see p. 1978.

[2] For list, see p. 1988.

In accordance with Your Excellency's kind note to which I have been referring, I have the honor to advise you that the Government of Mexico understands that, upon the entrance into force of this agreement on exchange of official publications, the publications of the judicial branch of both Governments will also be included as well as the publications of any other branch of the said Governments.

In view of the foregoing and according to the last paragraph of Your Excellency's note of June 3, 1938, I beg Your Excellency to be pleased to consider that, on and after the date of receipt of this note, my Government is prepared to establish the exchange of official publications with the Government of the United States of America.

Please accept, Excellency, the assurances of my highest and most distinguished consideration.

F. CASTILLO NÁJERA
Ambassador

His Excellency
Mr. CORDELL HULL,
Secretary of State.

[LIST NO. 2]

LIST OF PUBLICATIONS WHICH THE GOVERNMENT OF MEXICO UNDERTAKES TO SEND IN EXCHANGE TO THE GOVERNMENT OF THE UNITED STATES

Política	(Pending)
Revista Jurídica	Monthly
Agricultura	Bimonthly
Irrigación en México	Monthly
Protección a la Naturaleza	Monthly
Boletín del Departamento Forestal y de Caza y Pesca	Every four months
Boletín Jurídico Militar	Monthly
Revista del Ejército	Monthly
Revista Naval Militar	Monthly
Revista de Polo	Monthly
Boletín del Instituto de Higiene	Irregular
Sociedades y Crédito	(Pending)
Revista de Estadística	Monthly
Revista de Industria	(Pending)
Revista de Ingeniería	Monthly
Revista de Educación	Monthly
Anales del Museo Nacional	Annual
Boletín del Museo Nacional	Quarterly
Boletín del Archivo General de la Nación	Monthly
Revista del Trabajo	Monthly
Revista de Hacienda	Monthly
Indicador Postal y Telegráfico	Monthly
Mercado Agrícola Ganadera	Weekly
Boletín de Aeronáutica	Irregular
El Soldado	Monthly
El Maestro Rural	Monthly
El Campesino	Monthly
Palomilla	Semimonthly
Mexican Art and Life	Quarterly
Educación Física	Monthly

Parcel post agreement between British Guiana and the United States of America, and detailed regulations. Signed at Georgetown August 13, 1938 and at Washington September 6, 1938; approved by the President September 12, 1938.

August 13, 1938
September 6, 1938

PARCEL POST AGREEMENT BETWEEN BRITISH GUIANA AND THE UNITED STATES OF AMERICA.

Parcel post agreement with British Guiana.

The Postal Administrations of British Guiana and the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) agree to effect a regular direct exchange of parcels between British Guiana and the United States of America.

AGREEMENT.

ARTICLE I.

Limits of weight and size.

Limits of weight and size.

1. A parcel for British Guiana posted in the United States of America shall not exceed 22 pounds in weight, 4 feet in length, and 6 feet in length and girth combined; and a parcel for the United States of America posted in British Guiana shall not exceed 10 kilograms in weight, 1.05 meters in length, and 1.80 meters in length and girth combined.

2. As regards the exact calculation of the weight and dimensions of a parcel, the view of the dispatching office shall be accepted except in a case of obvious error.

ARTICLE II.

Transit of parcels.

Transit of parcels.

1. The two Administrations guarantee the right of transit for parcels over their territory to or from any country with which they respectively have parcel-post communication.

2. Each Postal Administration shall inform the other to which countries parcels may be sent through it as intermediary, and the amount of the charges due to it therefor, as well as other conditions to which the parcels are subject. Transit parcels shall be subject to the provisions of this Agreement and the Detailed Regulations so far as they are applicable.

Post, p. 1999.

ARTICLE III.

Prepayment of postage.

Prepayment of postage.

The prepayment of the postage on a parcel shall be compulsory, except in the case of a redirected or returned parcel.

ARTICLE IV.

Territorial and maritime credits.

Territorial and maritime credits.

1. The territorial credit due to British Guiana for parcels addressed for delivery in the service of its territory shall be one franc

for each parcel not exceeding eleven pounds in weight and two francs for each parcel over eleven pounds up to twenty-two pounds in weight, respectively.

2. The territorial credit due to the United States of America for parcels addressed for delivery in the service of its territory shall be as follows, computed on the bulk net weight of each dispatch:

For parcels addressed to the United States of America (continent) 0.70 franc per kilogram.

The combined territorial and maritime credits due to the United States of America for parcels addressed for delivery in the service of its possessions are as follows:

For parcels addressed to Alaska, 2.20 francs per kilogram.

For parcels addressed to Puerto Rico and the Virgin Islands, 1.05 francs per kilogram.

For parcels addressed to Samoa, Guam, and Hawaii, 1.85 francs per kilogram.

3. Each Administration reserves the right to vary its territorial rates in accordance with any alterations of these charges which may be decided upon in connection with its parcel-post relations with other countries generally.

4. Three months advance notice must be given of any increase or reduction of the rates mentioned in Sections 1 and 2 of this article. Such reduction or increase shall be effective for a period of not less than one year.

ARTICLE V.

Sea rate.

Sea rate.

Each of the two Administrations shall be entitled to fix the rate for any sea service which it provides.

ARTICLE VI.

Fee for clearance through the Customs.

Fee for clearance through the Customs.

Each of the two Administrations may collect, in respect of delivery to the Customs and clearance through the Customs, or in respect of delivery to the Customs only, a fee not exceeding 50 centimes per parcel or such other fee as it may from time to time fix for similar services in its parcel-post relations with other countries generally.

ARTICLE VII.

Delivery to the addressee. Fee for delivery at the place of address.

Delivery to the addressee; fee for delivery at the place of address.

Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination. Each country may collect in respect of delivery of parcels to the addressee a fee not exceeding 50 centimes per parcel. The same fee may be charged, if the case arises, for each presentation after the first at the addressee's residence or place of business.

ARTICLE VIII.

Customs and other non-postal charges.

Customs and other non-postal charges.

Customs charges and all other non-postal charges shall be paid by the addressees of parcels, except as provided otherwise in this Agreement.

ARTICLE IX.

Warehousing charge.

Warehousing charge.

Each of the two Administrations may collect any warehousing charge fixed by its regulations for a parcel which is addressed "Poste Restante" or which is not claimed within the prescribed period.

This charge shall in no case exceed 5 francs.

ARTICLE X.

Prohibitions.

Articles specified. Letters, etc.

1. Postal parcels must not contain any letter, note, or document having the character of an actual and personal correspondence or packets of any kind bearing an address other than that of the addressee of the parcel or of persons dwelling with him.

Exceptions.

It is, however, permissible to enclose in a parcel an open invoice confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel.

2. It is also forbidden to enclose in a parcel:—

Dangerous articles.

(a) Articles which from their nature or packing may be a source of danger to the officers of the Post Office or may soil or damage other parcels.

Explosive, etc., substances.

(b) Explosive, inflammable, or dangerous substances (including loaded metal caps, live cartridges, and matches).

Living animals; exceptions.

(c) Living animals, except bees, leeches, and silkworms which must be packed in suitably constructed boxes.

Nonadmissible articles.

(d) Articles the admission of which is forbidden by law, or by the customs or other regulations.

Obscene, etc., articles. Coin, etc.

(e) Articles of an obscene or immoral nature.

It is, moreover, forbidden to send coin, platinum, gold, or silver whether manufactured or unmanufactured, precious stones, jewels, or other precious articles in uninsured parcels.

Parcels wrongly admitted.

3. A parcel which has been wrongly admitted to the post shall be returned to the country of origin, unless the Administration of destination is authorized by its legislation to dispose of it otherwise.

Parcels which contain a letter.

Nevertheless, the fact that a parcel contains a letter or communications which constitute an actual and personal correspondence shall not, in any case, entail its return to the country of origin.

Disposition of explosives, etc.

4. Explosive, inflammable, or dangerous substances and articles of an obscene or immoral nature shall not be returned to the country of origin; they shall be disposed of by the Administration which has found them in the mails in accordance with its own internal regulations.

Action with respect to certain wrongly admitted parcels.

5. If a parcel wrongly admitted to the post is neither returned to origin nor delivered to the addressee the Administration of origin shall be informed in a precise manner of the treatment accorded to the parcel in order that it may take such steps as are necessary.

ARTICLE XI.

Advice of delivery.

Advice of delivery.

1. The sender may obtain an advice of delivery for an insured parcel under the conditions prescribed for postal packets by the Convention of the Universal Postal Union. An advice of delivery cannot be obtained for an uninsured parcel.

Fee.

2. The Administration of origin may collect from the sender who requests an advice of delivery, such fee as may from time to time be prescribed by its regulations.

ARTICLE XII.

Redirection.

Redirection.

1. A parcel may be redirected in consequence of the addressee's change of address in the country of destination. The Administration of destination may collect the redirection charge prescribed by its internal regulations. Similarly, a parcel may be redirected from one of the two countries which are parties to this Agreement to a third country provided that the parcel complies with the conditions required for its further conveyance and provided, as a rule, that the extra postage is prepaid at the time of redirection or documentary evidence is produced that the addressee will pay it.

2. Additional charges levied in respect of redirection and not paid by the addressee or his representative shall not be canceled in case of further redirection or of return to origin, but shall be collected from the addressee or from the sender as the case may be, without prejudice to the payment of any special charges incurred which the Administration of destination does not agree to cancel.

ARTICLE XIII.

Missent parcels.

Missent parcels.

Parcels received out of course, or wrongly allowed to be dispatched, shall be retransmitted or returned in accordance with the provisions of Article 1, Section 2 and Article 15, Sections 1 and 2 of the Detailed Regulations.

Post, pp. 1999, 2003.

ARTICLE XIV.

Non-delivery.

Non-delivery.

1. The sender may request at the time of posting that, if the parcel cannot be delivered as addressed, it may be either (a) treated as abandoned or (b) tendered for delivery at a second address in the country of destination. No other alternative is admissible. If the sender avails himself of this facility, his request must appear on the dispatch note and must be in conformity with or analogous to one of the following forms:—

"If not deliverable as addressed, abandon."

"If not deliverable as addressed, deliver to . . . . . ."

The same request must also be written on the cover of the parcel.

2. In the absence of a request by the sender to the contrary, a parcel that cannot be delivered shall be returned to the sender without previous notification and at his expense thirty days after its arrival at the office of destination.

Nevertheless, a parcel which is definitely refused by the addressee shall be returned immediately.

3. The charges due on returned undeliverable parcels shall be recovered in accordance with the provisions of Article XXIX.

ARTICLE XV.

Cancelation of customs charges.

Cancelation of customs charges.

The customs charges on parcels sent back to the country of origin or redirected to another country shall be canceled both in British Guiana and the United States of America.

ARTICLE XVI.

Sale. Destruction.

Sale or destruction of articles liable to deterioration.

Articles of which the early deterioration or corruption is to be expected, and these only, may be sold immediately, even when in transit on the outward or return journey, without previous notice or judicial formality. If for any reason a sale is impossible, the spoilt or putrid articles shall be destroyed.

ARTICLE XVII.

Abandoned parcels.

Abandoned parcels.

Parcels which cannot be delivered to the addressees and which the senders have abandoned shall not be returned by the Administration of destination, but shall be treated in accordance with its regulations. No claim shall be made by the Administration of destination against the Administration of origin in respect of such parcels.

ARTICLE XVIII.

Inquiries.

Inquiries.

1. A fee not exceeding 60 centimes may be charged for every inquiry concerning a parcel.

No fee shall be charged if the sender has already paid the special fee for an advice of delivery.

2. Inquiries shall be admitted only if made by the sender within the period of one year from the day following the date of posting of the parcel.

3. When an inquiry is the outcome of an irregularity in the postal service, the inquiry fee shall be refunded.

ARTICLE XIX.

Insured parcels. Rates and conditions.

Insured parcels.

1. Parcels may be insured up to a limit of 500 francs or its equivalent in the currency of the country of origin.

Rates and conditions.

2. The Administration of origin is entitled to collect from the sender of an insured parcel an insurance fee fixed according to its internal regulations.

3. The Administration of origin is also entitled to collect from the sender of an insured parcel a dispatch fee not exceeding 50 centimes.

4. A receipt must be given free of charge at the time of posting, to the sender of an insured parcel.

ARTICLE XX.

Fraudulent insurance.

Fraudulent insurance.

The insured value may not exceed the actual value of the contents of the parcel but it is permitted to insure only part of this value.

The fraudulent insurance of a parcel for a sum exceeding the actual value shall be subject to any legal proceedings which may be admitted by the laws of the country of origin.

A parcel the contents of which have no pecuniary value may, however, be insured for a nominal sum in order to obtain the safeguards of the insurance system.

ARTICLE XXI.

Responsibility for loss, damage, or abstraction.

Responsibility for loss, damage, or abstraction.

1. Except in the cases mentioned in the following article, the two Administrations shall be responsible for the loss of insured parcels only and for the loss, damage, or abstraction of their contents or of a part thereof.

The sender or other rightful claimant is entitled under this head to compensation corresponding to the actual amount of the loss, damage, or abstraction.

The amount of compensation for an insured parcel shall not exceed the amount for which it was insured.

In cases where the loss, damage, or abstraction occurs in the service of the country of destination, the Administration of destination may pay compensation to the addressee at its own expense and without consulting the Administration of origin, provided that the addressee can prove that the sender has waived his rights in the addressee's favor.

2. In calculating the amount of compensation, indirect loss, or loss of profits shall not be taken into consideration.

3. Compensation shall be calculated on the current price of goods of the same nature at the place and time at which the goods were accepted for transmission or, in the absence of current price, at the ordinary estimated value.

4. Where compensation is due for the loss, destruction, or complete damage of an insured parcel or for the abstraction of the whole of the contents, the sender is entitled to the return of the postage also, if claimed.

5. In all cases insurance fees and, if the case arises, the dispatch fee, shall be retained by the Administrations concerned.

6. In the absence of special agreement to the contrary between the countries involved, which agreement may be made by correspondence, no indemnity will be paid by either country for the loss of transit insured parcels, that is, parcels originating in a country not participating in this Agreement and destined for one of the two contracting countries or parcels originating in one of the two contracting countries and destined for a country not participating in this Agreement.

7. When an insured parcel originating in one country and destined to be delivered in the other country is reforwarded from there to a third country or is returned to a third country, at the request of the sender or of the addressee, the party entitled to the indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim, in such a case, only to the indemnity which the country where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries directly interested in the reforwarding or return. Either of the two countries signing the present Agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present Agreement.

ARTICLE XXII.

Exceptions to the principle of responsibility.

Exceptions to the principle of responsibility.

The two Administrations shall be relieved from all responsibility:—

(a) In cases beyond control (force majeure).

(b) When, their responsibility not having been proved otherwise, they are unable to account for parcels in consequence of the destruc-

tion of official documents through a cause beyond control (force majeure).

(c) When the damage has been caused by the fault or negligence of the sender, or when it arises from the nature of the article.

(d) For parcels the contents of which fall under the ban of one of the prohibitions mentioned in Article X.

(e) For parcels which have been fraudulently insured for a sum exceeding the actual value of the contents, or for parcels seized by the Customs for false declaration of contents.

(f) In respect of parcels regarding which the sender has not made inquiry within the period prescribed by Article XVIII.

(g) In respect of any parcels containing precious stones, jewelry, or any article of gold, silver, or platinum exceeding 2,500 francs in value not packed in a box of the size prescribed by Article 6, Section 3, of the Detailed Regulations.

Post, p. 2000.

(h) For parcels which contain matter of no intrinsic value or perishable matter, or which did not conform to the stipulations of this Agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such parcels without recourse to the other Administration.

ARTICLE XXIII.

Termination of responsibility.

Termination of responsibility.

The two Administrations shall cease to be responsible for parcels which have been delivered in accordance with their internal regulations and of which the owners or their agents have accepted delivery without reservation.

Responsibility is, however, maintained when the addressee or, in case of return, the sender makes reservations in taking delivery of a parcel the contents of which have been abstracted or damaged.

ARTICLE XXIV.

Payment of compensation.

Payment of compensation.

The payment of compensation shall be undertaken by the Administration of origin except in the cases indicated in Article XXI, Section 1, where payment is made by the Administration of destination. The Administration of origin may, however, after obtaining the sender's consent authorize the Administration of destination to settle with the addressee. The paying Administration retains the right to make a claim against the Administration responsible.

ARTICLE XXV.

Period for payment of compensation.

Period for payment of compensation.

1. Compensation shall be paid as soon as possible and, at the latest, within one year from the day following the date of the inquiry.

2. The Administration responsible for making payment is authorized to settle with the claimant on behalf of the other Administration if the latter, after being duly informed of the application, has let nine months pass without giving a decision in the matter.

3. The Administration responsible for making payment may, exceptionally, postpone it beyond the period of one year when a decision has not yet been reached upon the question whether the loss, damage, or abstraction is due to a cause beyond control.

ARTICLE XXVI.

Incidence of cost of compensation.

Incidence of cost of compensation.

1. Until the contrary is proved responsibility shall rest with the Administration which, having received the parcel from the other Administration without making any reservation and having been furnished with all the particulars for investigation prescribed by the regulations, cannot establish either proper delivery to the addressee or his agent, or other proper disposal of the parcel.

2. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office and has been regularly pointed out to the dispatching exchange office, the responsibility falls on the Administration to which the latter office belongs, unless it be proved that the irregularity occurred in the service of the receiving Administration.

3. If, in the case of a parcel dispatched from one of the two countries for delivery in the other, the loss, damage, or abstraction has occurred in course of conveyance without it being possible to prove in the service of which country the irregularity took place, the two Administrations shall bear the amount of compensation in equal shares.

4. By paying compensation the Administration concerned takes over, to the extent of the amount paid, the rights of the person who has received compensation in any action which may be taken against the addressee, the sender, or a third party.

5. If a parcel which has been regarded as lost is subsequently found, in whole or in part, the person to whom compensation has been paid shall be informed that he is at liberty to take possession of the parcel against repayment of the amount paid as compensation.

ARTICLE XXVII.

Repayment of the compensation to the Administration of origin.

Repayment of compensation to Administration of origin.

The Administration responsible and on whose account the payment is made in accordance with Article XXIV is bound to repay the amount of the compensation within a period of six months after notification of payment. The amount shall be recovered from the Administration responsible through the accounts provided for in Article 21 of the Detailed Regulations.

Post, p. 2005.

The Administration whose responsibility is duly proved and which has originally declined to pay compensation is bound to bear all the additional charges resulting from the unwarranted delay in payment.

ARTICLE XXVIII.

Credits for conveyance.

Credits for conveyance.

For each parcel dispatched from one of the two countries for delivery in the other, the dispatching office shall allow to the office of destination the rates which accrue to it by virtue of the provisions of Articles IV and V.

For each parcel dispatched from one of the two countries in transit through the other, the dispatching office shall allow to the other office the rates due for the conveyance and insurance of the parcel.

ARTICLE XXIX.

Claims in case of redirection or return.

Claims in case of redirection or return.

In case of the redirection or of the return of a parcel from one country to the other, the retransmitting Administration shall claim from the other Administration the charges due to it and to any other Administration taking part in the redirection or return. The claim shall be made on the parcel bill relating to the mail in which the parcel is forwarded.

ARTICLE XXX.

Charge for redirection in the country of destination.

Charge for redirection in country of destination.

In case of further redirection or of return to the country of origin, the redirection charge prescribed by Article XII, Section 1, shall accrue to the country which redirected the parcel within its own territory.

ARTICLE XXXI.

Miscellaneous fees.

Miscellaneous fees.

The following fees shall be retained in full by the Administration which has collected them:—

(a) The fee for advice of delivery referred to in Article XI.

(b) The inquiry fee referred to in Article XVIII, Section 1.

(c) The dispatch fee for an insured parcel referred to in Article XIX, Section 3.

(d) The fee for customs clearance referred to in Article VI.

(e) The delivery fee referred to in Article VII.

ARTICLE XXXII.

Insurance fee.

Insurance fee.

Each Administration shall retain for itself the insurance fee payable on insured parcels.

ARTICLE XXXIII.

Recall and change of address.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be altered. The Postal Administration of the country of origin may collect and retain for the service, the charge fixed by its internal regulations. The requests for recall or change of address of parcels to be delivered in the United States of America shall be addressed to the Central Administration at Washington; those relating to parcels for delivery in British Guiana shall be addressed to the Postmaster General, Georgetown.

ARTICLE XXXIV.

Miscellaneous provisions.

Miscellaneous provisions. 49 Stat. 2757.

1. The francs and centimes mentioned in this Agreement are gold francs and centimes as defined in the Universal Postal Union Convention.

Not subject to other postal charges.

2. Parcels shall not be subjected to any postal charges other than those contemplated in this Agreement except by mutual consent of the two Administrations.

Temporary suspension of service.

3. In extraordinary circumstances, either Administration may temporarily suspend the parcel post, either entirely or partially, on condition of giving immediate notice, if necessary by telegraph, to the other Administration.

Mutual arrangement of details.

4. The two Administrations have drawn up the following Detailed Regulations for insuring the execution of the present Agreement. Further matters of detail not inconsistent with the general provisions of this Agreement and not provided for in the Detailed Regulations may be arranged from time to time by mutual consent.

Application of internal regulations.

5. The internal regulations of British Guiana and the United States of America shall remain applicable as regards everything not provided for by the stipulations contained in the present Agreement and in the Detailed Regulations for its execution.

ARTICLE XXXV.

Entry into force and duration of the agreement.

Entry into force and duration of the Agreement. 27 Stat. 935.

1. This Agreement substitutes and abrogates the Parcels Post Convention signed at Washington, the third day of February, 1892.

2. It shall come into force on the first day of October 1938, and shall remain in operation until the expiration of six months from the date on which it may have been denounced by either of the two Administrations.

Signatures.

In witness whereof the undersigned, duly authorized for that purpose, have signed the present Agreement and have affixed their seals thereto.

Done in duplicate and signed at Washington, the 6th day of September 1938 and at Georgetown, the 13th day of August. 1938.

[SEAL] JAMES A. FARLEY
The Postmaster General of the United States of America.

[SEAL] J. O. REILLY
The Postmaster General of British Guiana.

Approval by the President.

The foregoing Agreement between the United States of America and British Guiana for the exchange of parcels by parcel post has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *September 12, 1938.*

DETAILED REGULATIONS FOR CARRYING OUT THE PARCEL POST AGREEMENT BETWEEN BRITISH GUIANA AND THE UNITED STATES OF AMERICA.

ARTICLE 1.

Circulation.

Circulation.

1. Each Administration shall forward by the routes and means which it uses for its own parcels, parcels delivered to it by the other Administration for conveyance in transit through its territory.

2. Missent parcels shall be retransmitted to their proper destination by the most direct route at the disposal of the office retransmitting them. Insured parcels, when missent, may not be reforwarded to their destination except as insured mail. If this is impossible, they must be returned to origin.

ARTICLE 2.

Method of transmission. Provision of bags.

Method of transmission.

1. The exchange of parcels between the two countries shall be effected by the offices appointed by agreement between the two Administrations.

Provision as to bags, labels, etc.

2. Parcels shall be exchanged between the two countries in bags duly fastened and sealed.

In the absence of any arrangement to the contrary, the transmission of parcels dispatched by one of the two contracting countries in transit through the other shall be effected "à découvert".

3. A label showing the office of exchange of origin and the office of exchange of destination shall be attached to the neck of each bag, the number of parcels contained in the bag being indicated on the back of the label.

4. The bag containing the parcel bill and other documents shall be distinctively labeled.

5. Insured parcels shall be forwarded in separate bags from ordinary parcels. The neck label attached to any bag containing insured parcels shall be marked with any distinctive symbol that may from time to time be agreed upon by the two Administrations.

Weight.

6. The weight of any bag of parcels shall not exceed 36 kilograms (80 pounds avoirdupois).

7. The Postal Administrations of British Guiana and the United States of America shall provide the respective bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or country to which it belongs.

8. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are to be made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

9. Each Administration shall be required to make good the value of any bags which it fails to return.

ARTICLE 3.

Information to be furnished.

Information to be furnished.

1. Each Administration shall communicate to the other Administration all necessary information on points of detail in connection with the exchange of parcels between the two Administrations and also:—

(a) The names of the countries to which it can forward parcels handed over to it.

(b) The routes available for the transmission of the said parcels from the point of entry into its territory or into its service.

(c) The total amount to be credited to it by the other Administration for each destination.

(d) The number of customs declarations which must accompany each parcel.

(e) Any other necessary information.

2. Each Administration shall make known to the other the names of the countries to which it intends to send parcels in transit through the other.

ARTICLE 4.

Fixing of equivalents.

Fixing of equivalents.

In fixing the charges for parcels, either Administration shall be at liberty to adopt such approximate equivalents as may be convenient in its own currency.

ARTICLE 5.

Make-up of parcels.

Every parcel shall:—

Make-up of parcels.

(a) Bear the exact address of the addressee in roman characters. Addresses in pencil shall not be allowed except that parcels bearing addresses written with indelible pencil on a surface previously dampened shall be accepted. The address shall be written on the parcel itself or on a label so firmly attached to it that it cannot become detached. The sender of a parcel shall be advised to enclose in the parcel a copy of the address together with a note of his own address.

Packing.

(b) Be packed in a manner adequate for the length of the journey and for the protection of the contents.

Articles liable to injure officers of the Post Office or to damage other parcels shall be so packed as to prevent any risk.

ARTICLE 6.

Special packing.

Special packing.

1. Liquids and substances which easily liquefy shall be packed in two receptacles. Between the first receptacle (bottle, flask, pot, box, etc.) and the second (box of metal or of stout wood, or strong fiberboard of equal strength) shall be left a space which shall be filled with sawdust, bran, or some other absorbent material in sufficient quantity to absorb all the liquid contents in the case of breakage.

2. Dry coloring powders such as aniline blue, etc., shall be admitted only if enclosed in stout metal boxes placed inside wooden boxes with sawdust between the two receptacles.

3. Every parcel containing precious stones, jewelry, or any article of gold, silver, or platinum exceeding 2,500 francs in value shall be packed in a box measuring not less than 3 feet 6 inches (1.05 meters) in length and girth combined.

ARTICLE 7.

Dispatch notes and customs declarations.

Dispatch notes and customs declarations.

1. Each parcel shall be accompanied by a dispatch note and by a set of customs declarations according to the regulations of the country of destination. The customs declarations and dispatch notes relating to parcels sent to the United States of America shall be firmly attached to the parcels; the customs declarations relating to parcels sent to British Guiana shall be firmly attached to the dispatch notes and these in turn must be firmly attached to the parcels.

2. Nevertheless, a single dispatch note and a single set of customs declarations may suffice for two or three (but not more) ordinary parcels posted at the same time by the same sender to the same addressee. This provision shall not apply to insured parcels.

3. The two Administrations accept no responsibility in respect of the accuracy of customs declarations.

ARTICLE 8.

Advice of delivery.

Advice of delivery.

1. Insured parcels of which the senders ask for an advice of delivery shall be very prominently marked "Advice of Delivery" or "A. R."

2. Such parcels shall be accompanied by a form similar to that annexed to the Detailed Regulations of the Convention of the Postal Union. This advice of delivery form shall be prepared by the office of origin or by any other office appointed by the Administration of origin and shall be firmly attached to the dispatch note of the parcel to which it relates in the case of parcels sent to British Guiana, and to the parcels to which it relates in the case of parcels sent to the United States of America. If it does not reach the office of destination, that office shall make out officially a new advice of delivery form.

3. The office of destination, after having duly filled out the form, shall return it, by ordinary post, unenclosed and free of postage to the address of the sender of the parcel.

4. When the sender makes inquiry concerning an advice of delivery which has not been returned to him after a reasonable interval, action shall be taken in accordance with the rules laid down in Article 9 following. In that case a second fee shall not be charged, and the office of origin shall enter the words "Duplicate advice of delivery" at the top of the form.

ARTICLE 9.

Advice of delivery applied for after posting.

Advice of delivery applied for after posting.

When the sender applies for an advice of delivery after an insured parcel has been posted, the office of origin or any other office appointed by the Administration of origin shall fill out an advice of delivery form and shall attach it to a form of inquiry.

The form of inquiry accompanied by the advice of delivery form shall be handled the same as provided in the Detailed Regulations of the Convention of the Universal Postal Union for similar forms. In the case of the due delivery of the parcel, the office of destination shall withdraw the form of inquiry and shall return the advice of delivery form in the manner prescribed in paragraph 3 of the preceding article.

ARTICLE 10.

Indication of insured value.

Indication of insured value.

Every insured parcel and the relative dispatch note shall bear an indication of the insured value in the currency of the country of origin. The indication on the parcel shall be in both words and figures. The amount of the insured value shall be converted into gold francs by the Administration of origin. The result of the conversion shall be indicated distinctly by new figures placed beside or below those representing the amount of the insured value in the currency of the country of origin.

ARTICLE 11.

Insurance numbers, labels, seals.

Insurance numbers, labels, seals.

Every insured parcel and its dispatch note as well shall bear on the address side, an insurance number and a small red label with the words "Insured" or "Valeur déclarée" in large letters, or these words shall be marked or stamped on the parcel and the dispatch note.

The wax or other seals, the labels of whatever kind, and any postage stamps affixed to insured parcels shall be so spaced that they cannot conceal injuries to the cover. Moreover, the labels and postage stamps, if any, shall not be folded over two sides of the cover so as to hide the edge.

ARTICLE 12.

Sealing of parcels.

Sealing of parcels.

Ordinary parcels may be sealed at the option of the senders or careful tying is sufficient as a mode of closing.

Every insured parcel shall be sealed by means of wax or by lead or other seals, the seals being sufficient in number to render it impossible to tamper with the contents without leaving an obvious trace of violation. Either Administration may require a special design or mark of the sender on the sealing of insured parcels mailed in its service, as a means of protection.

The Customs Administration of the country of destination is authorized to open the parcels. To that end, the seals or other fastenings may be broken. Parcels opened by the Customs must be refastened and also officially resealed.

The senders of insured parcels shall be strongly recommended to furnish the relative dispatch note, whenever possible, with an exact reproduction of the seal referred to above.

ARTICLE 13.

Indication of weight of insured parcels.

Indication of weight of insured parcels.

The exact weight of each insured parcel in grams or in pounds and ounces shall be entered by the Administration of origin:—

(a) on the address side of the parcel;

(b) on the dispatch note, in the place reserved for this purpose.

ARTICLE 14.

Place of posting.

Place of posting.

Each parcel and the relative dispatch note as well shall bear the name of the office and the date of posting.

ARTICLE 15.

Retransmission.

Retransmission.

1. The Administration retransmitting a missent parcel shall not levy customs or other non-postal charges upon it.

When an Administration returns such a parcel to the country from which it has been directly received, it shall refund the credits received and report the error by means of a verification note.

In other cases, and if the amount credited to it is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Administration shall allow to the Administration to which it forwards the parcel, the credits due for onward conveyance; it shall then recover the amount of the deficiency by claiming it from the office of exchange from which the missent parcel was directly received. The reason for this claim shall be notified to the latter by means of a verification note.

2. When a parcel has been wrongly allowed to be dispatched in consequence of an error attributable to the postal service and has, for this reason, to be returned to the country of origin, the Administration which sends the parcel back shall allow to the Administration from which it was received the sums credited in respect of it.

3. The charges on a parcel redirected, in consequence of the removal of the addressee or of an error on the part of the sender, to a country with which British Guiana or the United States of America has parcel-post communication shall be claimed from the Administration to which the parcel is forwarded, unless the charge for conveyance is paid at the time of redirection, in which case the parcel shall be dealt with as if it had been addressed directly from the retransmitting country to the new country of destination. In case the third country to which the parcel is forwarded refuses to assume the charges because they cannot be collected from the sender or the addressee, as the case may be, or for any other reason, they shall be charged back to the country of origin.

4. A parcel which is redirected shall be retransmitted in its original packing and shall be accompanied by the original dispatch note. If the parcel, for any reason whatsoever, has to be repacked or if the original dispatch note has to be replaced by a substitute note, the name of the office of origin of the parcel and the original serial number and, if possible, the date of posting at that office shall be entered both on the parcel and on the dispatch note.

ARTICLE 16.

Return of undeliverable parcels.

Return of undeliverable parcels.
Ante, p. 1992.

1. If the sender of an undeliverable parcel has made a request not provided for by Article XIV, Section 1 of the Agreement, the Administration of destination need not comply with it but may return the parcel to the country of origin, after retention for the prescribed period.

2. The administration which returns a parcel to the sender shall indicate clearly and concisely on the parcel and on the relative dispatch note the cause of non-delivery. This information may be furnished in manuscript or by means of a stamped impression or label. The original dispatch note belonging to the returned parcel must be sent back to the country of origin with the parcel.

3. A parcel to be returned to the sender as undeliverable shall be entered on the parcel bill with the word "Rebut" in the "Observations" column. It shall be dealt with and charged like a parcel redirected in consequence of the removal of the addressee.

ARTICLE 17.

Sale. Destruction.

Sale or destruction.
Ante, p. 1993.

1. When an insured parcel has been sold or destroyed in accordance with the provisions of Article XVI of the Agreement, a report of the sale or destruction shall be prepared, a copy of which shall be transmitted to the Administration of origin.

ARTICLE 18.

Inquiries concerning parcels.

Inquiries concerning parcels.

For inquiries concerning parcels, which have not been returned, a form shall be used similar to the specimen annexed to the Detailed Regulations of the Parcel Post Agreement of the Universal Postal Union. These forms shall be forwarded to the offices appointed by the two Administrations to deal with them and they shall be dealt with in the manner mutually arranged between the two Administrations.

ARTICLE 19.

Parcel Bill.

Parcel bill.

1. Separate parcel bills must be prepared for the ordinary parcels on the one hand and for the insured parcels on the other hand. The parcel bills are prepared in duplicate. The original is sent in the regular mails, while the duplicate is enclosed in one of the bags. The bag containing the parcel bill is designated with the word "BILL" traced in a conspicuous manner on the label.

2. All parcels forwarded by either Administration must be listed individually on the parcel bills. The classes of parcels (a) up to 11 pounds and (b) from 11 pounds to 22 pounds, must also be shown, together with the total number of parcels and the total net weight thereof.

3. Parcels sent a decouvert must be entered separately.

4. In the case of returned or redirected parcels the word "Returned" or "Redirected" as the case may be, must be entered on the bill against the individual entry. A statement of the charges which may be due on these parcels should be shown in the "Observations" column.

5. The total number of bags comprising each dispatch must also be shown on the parcel bill.

6. Each dispatching office of exchange shall number the parcel bills in the top left-hand corner in an annual series for each office of exchange of destination, and as far as possible shall enter below the number the name of the ship conveying the mail. A note of the last number of the year shall be made on the first parcel bill of the following year.

ARTICLE 20.

Check by offices of exchange. Notification of irregularities.

Check by offices of exchange.

1. On the receipt of a mail, whether of parcels or of empty bags, the office of exchange shall check the parcels and the various documents which accompany them, or the empty bags as the case may be, against the particulars entered on the relative parcel bill and, if necessary, shall report missing articles or other irregularities by means of a verification note.

2. Any discrepancies in the credits and accounting shall be notified to the dispatching office of exchange by verification note. The accepted verification notes shall be attached to the parcel bills to which they relate. Corrections made on parcel bills not supported by vouchers shall not be considered valid. Notification of irregularities.

ARTICLE 21.

Accounting for credits.

1. Each Administration shall cause each of its offices of exchange to prepare monthly for all the parcel mails dispatched to it during the month by each of the offices of exchange of the other Administration a statement of the total amounts entered on the parcel bills, whether to its credit or to its debit. Accounting for credits.

2. These statements shall be afterwards summarized by the same Administrations in quarterly accounts which, accompanied by the parcel bills relating thereto, shall be forwarded to the corresponding Administration in the course of the quarter following that to which it relates.

3. The recapitulation, transmission, examination, and acceptance of these accounts must not be delayed. After acceptance, the accounts shall be summarized in a quarterly general account prepared by the Administration to which the balance is due and the payment of the balance shall take place, at the latest, at the expiration of the following quarter. After the expiration of this term, the sums due from one Administration to the other shall bear interest at the rate of 5 per cent per annum to be reckoned from the date of expiration to the said term. The balance due must be paid by sight draft drawn on New York, or by some other means mutually agreed upon by correspondence.

ARTICLE 22.

Entry into force and duration of the Detailed Regulations.

The present Detailed Regulations shall come into force on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement. The Administrations concerned shall, however, have the power by mutual consent to modify the details from time to time. Entry into force and duration of the Detailed Regulations.

Done in duplicate and signed at Washington, the 6th day of September 1938 and at Georgetown, the 13th day of August. 1938. Signatures.

[SEAL] JAMES A. FARLEY
Postmaster General of the United States of America.
J. O. REILLY
Postmaster General of British Guiana.

The foregoing Regulations for the Execution of the Parcel Post Agreement between the United States of America and British Guiana have been negotiated and concluded with my advice and consent and are hereby approved and ratified. Approval by the President.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *September 12, 1938.*

October 11, 1938
October 31, 1938

Agreement between Iceland and the United States of America concerning the exchange of parcel post, with regulations for execution. Signed at Reykjavik October 11, 1938 and at Washington October 31, 1938; approved by the President November 10, 1938.

AGREEMENT BETWEEN ICELAND AND THE UNITED STATES OF AMERICA CONCERNING THE EXCHANGE OF PARCEL POST

Agreement with Iceland concerning exchange of parcel post.

The undersigned, provided with full powers by their respective governments, have by mutual consent and subject to ratification by the competent superior authorities, drawn up the following Agreement:

ARTICLE I.

Object of the Agreement.

Territory embraced.

Between the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) and Iceland, there may be exchanged under the denomination of parcel post, parcels up to the maximum weight and the maximum dimensions indicated in the Regulations of Execution.

Post, p. 2015.

ARTICLE II.

Transit parcels.

Right of transit.

1. Each Postal Administration guarantees the right of transit through its service, to or from any country with which it has parcel-post communication, of parcels originating in, or addressed for delivery in the service of, the other contracting Administration.

Intermediate Administrations.

2. Each Postal Administration shall inform the other to which countries parcels may be sent through it as intermediary, and the amount of the charges due to it therefor, as well as other conditions.

3. To be accepted for onward transmission, parcels sent by one of the contracting Administrations through the service of the other Administration must comply with the conditions prescribed from time to time by the intermediate Administration.

ARTICLE III.

Postage and fees.

Postage and fees.

1. The Administration of origin is entitled to collect from the sender of each parcel the postage and the fees for requests for information as to the disposal of a parcel made after it has been posted, and also, in the case of insured parcels, the insurance fees and the fees for return receipts that may from time to time be prescribed by its regulations.

Prepayment.

2. Except in the case of returned or redirected parcels, the postage and such of the fees mentioned in the preceding section as are applicable must be prepaid.

ARTICLE IV.

Preparation of parcels.

Every parcel shall be packed in a manner adequate for the length of the journey and the protection of the contents as set forth in the Regulations of Execution.

Packing.

Post, p. 2015.

ARTICLE V.

Prohibitions.

1. The following articles are prohibited transmission by parcel post:

Articles specified.

(a) A letter or a communication having the nature of a letter. Nevertheless, it is permitted to enclose in a parcel an open invoice confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel, that of the sender being added.

Letters, etc.

(b An enclosure which bears an address different from that placed on the cover of the parcel.

Enclosure bearing different address.

(c) Any live animal, except leeches.

Live animals; exception.

(d) Any article the admission of which is forbidden by the customs or other laws or regulations in force in either country.

Articles not admissible by customs, etc., laws.

(e) Any explosive or inflammable article and, in general, any article the conveyance of which is dangerous, including articles which from their nature or packing may be a source of danger to postal employees or may soil or damage other articles.

Explosive, etc., articles.

(f) Articles of an obscene or immoral nature.

Obscene, etc., articles.

(g) It is, moreover, forbidden to send coin, bank notes, currency notes, or any kind of securities payable to bearer; platinum, gold, or silver (whether manufactured or unmanufactured); precious stones, jewelry, or other precious articles in uninsured parcels.

Coin, etc.

If a parcel which contains coin, bank notes, currency notes, or any kind of securities payable to bearer; platinum, gold, or silver (whether manufactured or unmanufactured); precious stones, jewelry, or other precious articles is sent uninsured, it shall be placed under insurance by the country of destination and treated accordingly.

Treatment.

2. If a parcel contravening any of these prohibitions is handed over by one Administration to the other, the latter shall proceed in accordance with its laws and inland regulations. Explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals, may be destroyed on the spot by the Administration which finds them in the mails.

Action to be taken.

The fact that a parcel contains a letter or a communication having the nature of a letter may not, in any case, entail return of the parcel to the sender. The letter is, however, marked for collection of postage due from the addressee at the regular rate.

Parcel containing a letter.

The two Administrations advise each other by means of the List of Prohibited Articles published by the International Bureau of the Universal Postal Union of all prohibited articles. However, they do not on that account assume any responsibility towards the customs or police authorities, or the sender.

List of Prohibited Articles.

ARTICLE VI.

Insurance.

Parcels may be insured up to the amount of 500 gold francs or its equivalent in the currency of the country of origin. However, the

Maximum amount.

Chiefs of the Postal Administrations of the two contracting countries may, by mutual consent, increase or decrease this maximum amount of insurance.

Limitation.

A parcel cannot give rise to the right to an indemnity higher than the actual value of its contents; but it is permissible to insure it for only part of that value.

ARTICLE VII.

Indemnity.

Responsibility.

1. Except in the cases mentioned in the section following, the Administrations are responsible for the loss of insured parcels mailed in one of the two contracting countries for delivery in the other and for the loss, abstraction of, or damage to their contents or a part thereof.

Indemnity.

The sender or other rightful claimant is entitled on this account to an indemnity corresponding to the actual amount of the loss, abstraction, or damage. The amount of indemnity is calculated on the basis of the actual value (current price or, in the absence of current price, the ordinary estimated value) at the time and place of mailing the parcel, provided in any case that the indemnity shall not exceed the amount for which the parcel was insured and on which the insurance fee has been collected, or the maximum of 500 gold francs.

Return of postage on loss of parcel.

In the case where indemnity is payable for the loss of a parcel or for the destruction or abstraction of the whole of the contents thereof, the sender is entitled to return of the postal charges, if claimed. However, the insurance fees are not returned in any case.

Parcels originating in a third country.

In the absence of special agreement to the contrary between the countries involved, no indemnity will be paid by either country for the loss of transit parcels originating in a country not participating in this Agreement and destined for one of the two contracting countries or parcels originating in one of the two contracting countries and destined for a country not participating in this Agreement.

Parcels reforwarded to a third country.

When an insured parcel originating in one country and addressed for delivery in the other is reforwarded from there to a third country or is returned to a third country at the request of the sender or addressee, the party entitled to the indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim in such cases only to the indemnity which the country where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries directly interested in the reforwarding or return.

Responsibility for error.

Either of the two countries signing the present Agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present Agreement.

Nonresponsibility in designated cases.

2. The Administrations are relieved from all responsibility:

Unconditional acceptance.

(a) In case of parcels of which the addressee has accepted delivery without reservation.

Loss, etc., through force majeure.

(b) In case of loss or damage through force majeure, although either Administration may at its option and without recourse to the other Administration pay indemnity for loss or damage due to force majeure even in cases where the Administration of the country in the service of which the loss or damage occurred recognizes that the damage was due to force majeure.

Destruction of official documents.

(c) When they are unable to account for parcels in consequence of the destruction of official documents through force majeure.

(d) When the damage has been caused by the fault or negligence of the sender, or the addressee, or the representative of either; or when it is due to the nature of the article. Damage through fault of sender, addressee, etc.

(e) For parcels which contain prohibited articles. Prohibited articles.

(f) In case the sender of an insured parcel, with intent to defraud, shall declare the contents to be above their real value; this rule, however, shall not prejudice any legal proceedings necessitated by the legislation of the country of origin. Declared above real value.

(g) For parcels seized by the Customs because of false declaration of contents. Seized, because of false declaration.

(h) When no inquiry or application for indemnity has been made by the claimant or his representative within a year commencing with the day following the posting of the insured parcel. Unclaimed within a year.

(i) For parcels which contain matter of no intrinsic value or perishable matter, or which did not conform to the stipulations of this Agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such parcels without recourse to the other Administration. Matter of no intrinsic value, etc.

3. No compensation shall be given for indirect loss or loss of profits of any parcel transmitted under this Agreement. Indirect loss, etc.

4. The payment of compensation for an insured parcel shall be made to the rightful claimant as soon as possible and at the latest within a period of one year counting from the day following that on which the application is made. Indemnity payment.

However, the paying Postal Administration may exceptionally defer payment of indemnity for a longer period than that stipulated if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred. Deferment of payment.

5. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes payment of compensation is authorized to pay indemnity on behalf of the office which, after being duly informed of the application for indemnity, has let nine months pass without settling the matter. Payment of indemnity after nine months delay.

6. The obligation of paying the indemnity shall rest with the Postal Administration to which the mailing office is subordinate; provided that in cases where the indemnity is paid to the addressee in accordance with the second paragraph of the first section, it shall rest with the Postal Administration of destination. Administration responsible.

The paying Administration retains the right to make a claim against the Administration responsible.

7. Until the contrary is proved, responsibility for an insured parcel rests with the Postal Administration which, having received the parcel without making any observation and being furnished all necessary particulars for inquiry, is unable to show its proper disposition.

8. Responsibility for loss, abstraction, or damage of an insured parcel discovered by the receiving exchange office at the time of opening the receptacles and duly notified to the dispatching exchange office by bulletin of verification shall fall upon the Postal Administration to which the dispatching exchange office is subordinate, unless it be proved that the damage occurred in the service of the receiving Administration.

9. If the loss, abstraction, or damage has occurred in course of conveyance without its being possible to ascertain in which service the irregularity took place, the Postal Administrations concerned bear the loss in equal shares.

10. The Postal Administration responsible or on whose account payment is made in accordance with section 5 is bound to repay to the country making payment on its behalf, without delay and within not more than six months after receiving notice of payment, the amount of indemnity paid.

11. Repayments are to be made free of cost to the creditor Administration by means of either a money order or a draft, in money valid in the creditor country, or by such other means as may be mutually agreed upon by correspondence.

12. The responsibility of properly enclosing, packing, and sealing insured parcels rests upon the sender, and the postal service of neither country will assume liability for loss, rifling, or damage arising from defects which may not be observed at the time of posting.

13. The Postal Administrations of the two contracting countries will not be responsible for the loss, abstraction, or damage of an ordinary parcel; but either Administration is at liberty to pay indemnity for the loss, abstraction, or damage which may occur in its service, without recourse to the other Administration.

ARTICLE VIII.

Certificate of mailing. Receipts.

Furnished sender on request.

On request made at the time of mailing an ordinary (uninsured) parcel, the sender will receive a certificate of mailing from the post office where the parcel is mailed, on a form provided for the purpose; and each country may fix a reasonable fee therefor.

Receipt.

The sender of an insured parcel receives without charge, at the time of posting, a receipt for his parcel.

ARTICLE IX.

Return receipts and inquiries.

Advice of delivery.

1. The sender of an insured parcel may obtain an advice of delivery on payment of such additional charge, if any, as the country of origin of the parcel shall stipulate and under the conditions laid down in the Regulations.

Post, p. 2015.

Request for information; fee.

2. A fee may be charged at the option of the country of origin on a request for information as to the disposal of an ordinary parcel and also of an insured parcel made after it has been posted if the sender has not already paid the special fee to obtain an advice of delivery.

Complaint of irregularity; fee.

3. A fee may also be charged at the option of the country of origin in connection with any complaint of any irregularity which prima facie was not due to the fault of the Postal Service.

ARTICLE X.

Recall and change of address.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be changed. The Postal Administration of the country of origin may collect and retain for this service the charge fixed by its regulations. Requests for recall or change of address of parcels to be delivered in the United States of America shall be addressed to the Central Administration at Washington; those relating to parcels for delivery in Iceland shall be addressed to the office of destination of the parcel.

ARTICLE XI.

Customs charges.

Customs charges by country of destination.

The parcels are subject to all customs laws and regulations in force in the country of destination. The duties collectible on that account are collected from the addressee on delivery of the parcel in accordance with the customs regulations.

ARTICLE XII.

Customs charges to be canceled.

Cancelation, if returned or redirected.

The customs charges on parcels sent back to the country of origin or redirected to another country shall be canceled both in Iceland and in the United States of America.

ARTICLE XIII.

Fee for customs clearance.

Fee for customs clearance.

The office of delivery may collect from the addressee either in respect of delivery to the Customs and clearance through the Customs, or in respect of delivery to the Customs only, a fee not exceeding 50 gold centimes per parcel.

ARTICLE XIV.

Delivery to the addressee. Fee for delivery at the place of address.

Delivery to addressee.

Fee.

Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination. That country may collect in respect of delivery of parcels to the addressee a fee not exceeding 50 gold centimes per parcel. The same fee may be charged, if the case arises, for each presentation after the first at the addressee's residence or place of business.

ARTICLE XV.

Warehousing charge.

Warehousing charge.

The country of destination is authorized to collect the warehousing charge fixed by its legislation for parcels addressed "Poste Restante" or which are not claimed within the prescribed period. This charge may in no case exceed 5 gold francs.

ARTICLE XVI.

Missent parcels.

Ordinary parcels.

Insured parcels.

Ordinary parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the reforwarding Administration. They must not be charged with customs or other charges by that Administration. Insured parcels, when missent, may not be reforwarded to their destination except as insured mail. If this is impossible, they must be returned to origin.

Refund, if parcel returned.

When the reforwarding involves return of the parcel to the office of origin, the retransmitting Administration refunds to that office the credits received and reports the error by a bulletin of verification.

Reforwarding to a third country.

When the reforwarding involves dispatch of a parcel to a third country and if the amount credited to the retransmitting Administration is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Administration recovers the amount of the deficiency by claiming it from the exchange office from which the missent parcel was directly received. The reason for this claim is notified to the latter by means of a bulletin of verification.

ARTICLE XVII.

Redirection.

Redirection; additional charges.

1. A parcel may be redirected in consequence of the addressee's change of address in the country of destination, at the request of either the sender or the addressee.

For parcels redirected in its territory, the Postal Administration of the country of destination may collect the additional charges fixed by its internal regulations. These charges shall not be canceled even if the parcel is returned to origin or is reforwarded to another country.

2. A parcel may be redirected out of the country of original address only at the sender's or the addressee's request and provided that the parcel complies with the conditions required for its further conveyance. Insured parcels shall not be redirected to another country except as insured mail.

New postage as well as new insurance fees, in the case of insured parcels, may, if not prepaid, be collected upon delivery.

The sender is entitled to forbid any redirection, by means of a suitable entry on the dispatch note and on the parcel.

ARTICLE XVIII.

Sale or destruction.

Articles liable to deterioration.

1. Articles liable to deterioration or corruption, and these only, may be sold immediately, even on the outward or return journey, without previous notice or judicial formality, for the benefit of the right party.

If a sale is impossible for any reason, the spoilt or worthless articles shall be destroyed. The sale or destruction shall be recorded and report made to the Postal Administration of the country of origin.

Parcels marked "Abandon."

2. After the expiration of thirty days from the date of receipt at the office of destination, undeliverable parcels which the sender has marked "Abandon" may be sold at auction or otherwise disposed of as provided by the legislation of the country of destination. When insured parcels are involved, proper record will be made and the Administration of the country of origin notified as to the disposition made of the parcels. The Administration of the country of origin shall also be notified when, for any other reason, an insured parcel which is not delivered is not returned to the country of origin.

ARTICLE XIX.

Nondelivery.

Request by sender as to disposal.

1. The sender of a parcel may make a request at the time of mailing, as to the disposal of the parcel in the event it is not deliverable as addressed, the particulars of which are set forth in the Regulations.

2. If the sender does not make any request in accordance with the foregoing section, or if the sender's request has not resulted in delivery, undeliverable parcels shall be returned to the sender without previous notification at the expiration of thirty days; while parcels refused by the addressee shall be returned at once. Return to sender if not otherwise indicated.

3. The provisions of Article XX, section 3, shall be applied to a parcel to be returned to the country of origin in consequence of nondelivery. Provisions governing nondeliverable parcels.

New postage as well as new insurance fees, in the case of insured parcels may, if not prepaid, be collected from the sender upon return of the parcel.

ARTICLE XX.

Charges.

1. For each parcel exchanged between the contracting countries, the dispatching office credits to the office of destination, in the parcel bills, the quotas due to the latter, and indicated in the Regulations of Execution. Credits.

Post, p. 2015.

2. The sums to be paid for a parcel in transit, that is, parcels destined either for a possession or for a third country, are likewise indicated in the Regulations of Execution. Parcels in transit.

Post, p. 2015.

3. In case of reforwarding or return to origin of a parcel, if new postage and new insurance fees (in the case of insured parcels) are collected by the redispatching office, the parcel is treated as if it had originated in that country. Otherwise, the redispatching office recovers from the other office the quota due to it, namely, as the case may be: Reforwarding or return to origin.

(a) The charges prescribed by section 1 above.

(b) The charges for reforwarding or return.

(c) The customs clearance, delivery, and storage charges provided for by Articles XIII, XIV, and XV.

In case of reforwarding or return to a third country, the accrued charges, that is, such of the charges mentioned in (a), (b), and (c) above as are applicable, shall follow the parcel; but if the third country concerned refuses to assume the charges because they cannot be collected from the addressee or sender, as the case may be, or for any other reason, they shall be charged back to the country of origin. Reforwarding or return to a third country.

In the case of a parcel returned or reforwarded in transit through one of the two Administrations to or from the other, the intermediary Administration may claim also the sum due to it for any additional territorial or sea service provided, together with any amounts due to any other Administration or Administrations concerned. Returned or reforwarded in transit.

ARTICLE XXI.

Postal charges other than those prescribed not to be collected.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof. Charges other than prescribed not to be collected.

ARTICLE XXII.

Air parcels.

The Chiefs of the Postal Administrations of the two contracting countries have the right to fix by mutual consent the air surtax and other conditions in the case where the parcels are conveyed by the air routes. Air surtax, etc.

ARTICLE XXIII.

Temporary suspension of service.

Temporary suspension of service.

In extraordinary circumstances such as will justify the measure, either Administration may temporarily suspend the parcel-post service, either entirely or partially, on condition of giving immediate notice, if necessary by telegraph, to the other Administration.

ARTICLE XXIV.

Matters not provided for in the present Agreement.

Matters not herein provided for.

1. Unless they are provided for in the present Agreement, all questions concerning requests for recall or return of parcels, obtaining and disposition of return receipts, and adjustment of indemnity claims in connection with insured parcels shall be governed by the provisions of the Universal Postal Convention and its Regulations of Execution in so far as they are applicable and are not contrary to the foregoing provisions. If the case is not provided for at all, the domestic legislation of the United States of America or of Iceland, or the decisions made by one country or the other are applicable in the respective country.

Universal Postal Convention, etc., to govern.
49 Stat. 2741.

Details to be fixed by mutual consent.

2. The details relative to the application of the present Agreement will be fixed by the two Administrations in Regulations of Execution, the provisions of which may be modified or completed by mutual consent by way of correspondence.

Mutual notice of postal laws, etc.

3. The two Administrations notify each other mutually of their laws, ordinances, and tariffs concerning the exchange of parcel post as well as of all modifications in rates which may be subsequently made.

ARTICLE XXV.

Entry into force and duration of Agreement.

Entry into force.

This Agreement shall become effective on ratification, but pending ratification it may be put into force administratively on a date to be mutually settled between the Administrations of the two countries.

Duration.

It shall remain in force until one of the Administrations of the two contracting countries has given notice to the other six months in advance of its intention to terminate it.

Signatures.

Done in duplicate and signed at Reykjavik, the 11th. day of October 1938 and at Washington, the 31st day of October 1938.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

[SEAL] G. F. HLIÐDAL
The Director General of Posts of Iceland.

Approval by the President.

The foregoing Parcel Post Convention between the United States of America and Iceland has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President,
CORDELL HULL
Secretary of State.

WASHINGTON, *November 10, 1938.*

DETAILED REGULATIONS FOR THE EXECUTION OF THE PARCEL POST AGREEMENT

The following Detailed Regulations for the Execution of the Parcel Post Agreement have been agreed upon by the Chiefs of the Postal Administrations of the United States of America and Iceland. They may be changed from time to time as may be deemed necessary:

ARTICLE 1.

Limits of weight and size.

Limits of weight and size.

The parcels to be exchanged under the provisions of this Agreement may not exceed 44 pounds (20 kilograms) in weight nor the following dimensions:

Greatest length 4 feet (122 centimeters), on condition that parcels over 42 inches (107 centimeters) but not over 44 inches (112 centimeters) long do not exceed 24 inches (61 centimeters) in girth; that parcels over 44 inches (112 centimeters) but not over 46 inches (117 centimeters) long do not exceed 20 inches (51 centimeters) in girth; that parcels over 46 inches (117 centimeters) but not over 48 inches (122 centimeters) long do not exceed 16 inches (41 centimeters) in girth; and that parcels up to 3½ feet (107 centimeters) in length do not exceed 6 feet (183 centimeters) in length and girth combined.

The limit of weight and maximum dimensions stated above may be changed from time to time by agreement made through correspondence.

ARTICLE 2.

Preparation of parcels.

Preparation of parcels.

1. The name and address of the sender and of the addressee must be legibly and correctly written in every case, on the parcel itself when possible, or on a label or tag firmly attached thereto. It is not allowed to write with initials the name and address of the sender or addressee, unless the initials are the adopted trade name of the sender or addressee which is generally understood. Addresses in pencil are also not allowed, except those written with indelible pencil on a previously dampened surface.

A slip bearing the name and address of the sender and addressee must be enclosed in the parcel when the address is written on a label or tag which is not gummed to the parcel. It is advisable that such slips be enclosed in all parcels.

2. Every parcel must be packed in a manner adequate for the length of the journey and the character of the contents, and in such a way as to prevent the contents from damaging other parcels or objects or injuring the postal agents. The packing must protect the contents sufficiently that, in case of rifling, the traces thereof may be easily discovered.

No packing is required for ordinary parcels consisting of a single article, such as pieces of wood, metal, etc., which are not usually packed by the trade.

Any liquid or any substance which easily liquefies must be packed in a double receptacle. Between the inner receptacle (bottle, flask, pot, box, etc.) and the outer (box of metal, of strong wood, of strong corrugated cardboard, strong fiberboard, or receptacle of equal

strength) shall be left a space which shall be filled with sawdust, bran, or some other absorbent material, in sufficient quantity to absorb all the liquid contents in the case of breakage.

Powders and dyes in powder form must be packed in lead-sealed metal containers which must be enclosed in substantial outer covers, so as to obviate all damage to the accompanying mail matter.

3. Insured parcels must be sealed by means of wax, by lead, or other seals. Ordinary parcels may be sealed at the option of the sender, or careful tying is sufficient as a mode of closing. Either Administration may require a special design or mark of the sender in the sealing of insured parcels mailed in its service, as a means of protection.

The Customs of the country of destination, for the purpose of customs examination, shall have the right to break the seals. After customs examination is concluded, the parcels shall be officially resealed.

4. On the address side, each insured parcel must bear a label with the words "Insured" or "Valeur déclarée", or be stamped or marked with the same words in close proximity to the number given the parcel, and it must also bear an indication of the amount of the insured value mentioned fully and legibly in the currency of the country of origin and in roman letters. This amount must be converted into gold francs by the sender or by the office of origin and the result of conversion is added below the original description. The amount of the insured value must also be indicated on the customs declaration.

5. The seals, as well as any kind of labels or stamps, affixed to insured parcels must be so placed as not to hide injuries to the package. Moreover, the labels or stamps must not be folded over two sides of the package so as to cover the edge.

ARTICLE 3.

Customs declarations.

Customs declarations.

1. The sender shall prepare one customs declaration for each parcel sent from Iceland, and 2 customs declarations for each parcel sent from the United States of America on a special form provided for the purpose by the country of origin, which customs declarations shall give a general description of the parcel, an accurate statement in detail of its contents and value, date of mailing, actual weight, the sender's name and address, and the name and address of the addressee; and shall be securely attached to the parcel.

However, as an exception to the foregoing, when more than one parcel is mailed simultaneously by the same sender in one country to the same addressee at the same address in the other country, the sender need prepare only one customs declaration for the entire shipment in the case of parcels sent from Iceland and 2 customs declarations for the entire shipment in the case of parcels sent from the United States, which customs declarations shall show, in addition to the particulars set forth in the preceding paragraph, the total number of parcels comprising the shipment; and shall be securely attached to one of the parcels. The parcels comprising the entire shipment shall be clearly marked in such case with a fractional number, the numerator of which will indicate in arabic figures the number of the parcel, and the denominator the number of parcels comprising the shipment; for example, if a single shipment were composed of 15 parcels, each parcel would be numbered respectively 1/15, 2/15, 3/15, etc.

2. The Administrations accept no responsibility for the correctness of the customs declarations.

ARTICLE 4.

Return receipts.

Return receipts.

1. As to a parcel for which a return receipt is asked, the office of origin impresses on the parcel the letters or words "A. R." or "Avis de réception". The office of origin or any other office appointed by the dispatching Administration shall fill out a return receipt form and attach it to the parcel. If the form does not reach the office of destination, that office makes out a duplicate.

2. The office of destination, after having duly filled out the return receipt form, returns it free of postage to the address of the sender of the parcel.

3. When the sender applies for a return receipt after a parcel has been posted, the office of origin duly fills out a return receipt form and attaches it to a form of inquiry which is entered with the details concerning the transmission of the parcel and then forwards it to the office of destination of the parcel. In the case of the due delivery of the parcel, the office of destination withdraws the inquiry form, and the return receipt is treated in the manner prescribed in the foregoing paragraph.

ARTICLE 5.

Receptacles.

Receptacles.

1. The Postal Administrations of the two contracting countries shall provide the respective bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or country to which it belongs.

2. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. In case ten percent of the total number of bags used during the year have not been returned, the value of the missing bags must be repaid to the Administration of origin.

ARTICLE 6.

Method of exchange of parcels.

Method of exchange of parcels.

1. The parcels shall be exchanged in sacks duly fastened and sealed by the offices appointed by agreement between the two Administrations, and shall be dispatched to the country of destination by the country of origin at its cost and by such means as it provides.

2. Insured parcels shall be enclosed in separate sacks from those in which ordinary parcels are contained, and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

3. No sack may exceed 40 kilograms (88 pounds) in weight.

ARTICLE 7.

Billing of parcels.

Billing of parcels.

1. The insured parcels and the ordinary parcels are entered in separate parcel bills. The parcel bills are prepared in duplicate. The original is sent in the regular mails, while the duplicate is inserted in one of the sacks. The sack containing the parcel bill is designated by the letter "F" conspicuously marked on the label.

2. The ordinary parcels included in each dispatch sent to the United States of America shall be entered on the parcel bills to show the total number of parcels and the total net weight thereof.

The ordinary parcels included in each dispatch sent to Iceland shall be entered on the parcel bills to show the total number of parcels according to the divisions of weight: (a) up to 1 kilogram (2 pounds), (b) over 1 up to 5 kilograms (11 pounds), (c) over 5 up to 10 kilograms (22 pounds), (d) over 10 up to 15 kilograms (33 pounds), and (e) over 15 up to 20 kilograms (44 pounds).

3. Insured parcels shall be entered individually on the parcel bills. The entries concerning each parcel shall show the insurance number and the name of the office of origin. In the case of parcels sent to the United States of America, the total net weight of all the parcels must also be shown. In the case of parcels sent to Iceland, an indication of the division of weight must also be shown the same as in the case of ordinary parcels.

4. Parcels sent à découvert must be entered separately on the parcel bills.

5. Returned or redirected parcels must be entered individually on the parcel bills and must be followed by the word "Returned" or "Redirected" as the case may be. A statement of the charges which may be due on these parcels should be shown in the "Observations" column.

6. The total number of sacks comprising each dispatch must also be shown on the parcel bills.

7. Each dispatching exchange office shall number the parcel bills in the upper left-hand corner, commencing each year a fresh series for each exchange office of destination. The last number of the year shall be shown on the parcel bill of the first dispatch of the following year.

8. The exact method of advising parcels or the receptacles containing them sent by one Administration in transit through the other together with any details of procedure in connection with the advice of such parcels or receptacles for which provision is not made in this Agreement, shall be settled by mutual agreement through correspondence between the two Administrations.

ARTICLE 8.

Checking of parcels.

Checking of parcels.

1. The exchange office which has received a parcel mail shall check the parcels and the accompanying bills. If a parcel is missing, or if any other irregularity is noted, it shall be immediately reported to the dispatching exchange office by means of a bulletin of verification. The report of such a serious irregularity as to involve the responsibility of the respective Administrations shall be accompanied by such vouchers as the strings and the wax or lead seals used for closing the bag which contained the parcels, if they are available.

If no report is made by the next mail, it will be assumed that the mail has been received in proper order, until the contrary is proved.

2. If a parcel bill is missing, a duplicate shall be made out and a copy sent to the dispatching exchange office from which the dispatch was received.

3. If any parcel which is in the course of transmission is observed to bear evidence of violation or damage, it must have the facts noted on it and be marked with the stamp of the office making the note; or a document drawing attention to the violation or damage must be forwarded with the parcel.

ARTICLE 9.

Undelivered parcels.

Undelivered parcels.

1. The sender of a parcel may request at the time of mailing that, if the parcel cannot be delivered as addressed it shall be either (a) treated as abandoned, (b) tendered for delivery at a second address in the country of destination, or (c) returned.

If the sender avails himself of this facility, his request must appear on the address side of the parcel and on the relative customs declaration and must be in conformity with or analogous to one of the following forms:

"If not deliverable as addressed, Abandon."
"If not deliverable as addressed, Deliver to _____"
"If not deliverable as addressed, Return."

2. The parcels to be returned as undeliverable to the country of origin shall be marked to show the reason for nondelivery.

ARTICLE 10.

Payments.

Payments.

1. The terminal quotas to be credited by the dispatching Office to the Office of destination are the following:

I. By Iceland to the United States of America:

(a) Rate by weight:

70 gold centimes per kilogram, based on the bulk net weight of each dispatch.

This rate applies also to parcels for Alaska. The rate is reduced to 35 gold centimes per kilogram for parcels for Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii.

(b) Rate by value: (in the case of insured parcels) in addition to the rate by weight:

10 gold centimes per parcel with insured value up to 500 gold francs.

II. By the United States of America to Iceland:

(a) Rate by weight:

Up to 1 kilogram	80 gold centims
From 1 to 5 kilograms	125 gold centimes
From 5 to 10 kilograms	200 gold centimes
From 10 to 15 kilograms	350 gold centimes
From 15 to 20 kilograms	450 gold centimes

(b) Rate by value: (in the case of insured parcels) in addition to the rate by weight:

10 gold centimes per parcel with insured value up to 500 gold francs.

The terminal charges specified above may be reduced or increased on three months previous notice given by one Administration to the other. The reduction or increase shall hold good for at least one year.

2. The amounts to be allowed for parcels sent from one Administration to the other for onward transmission to a possession of either country or to a third country shall be fixed by the intermediate Administration.

ARTICLE 11.

Accounting.

Accounting.

1. Each Administration shall prepare quarterly an account showing the sums due for parcels sent by the other Administration.

2. These accounts accompanied by the parcel bills and, if any, copies of verification notes relating thereto shall be submitted to the examination of the corresponding Administration in the course of the month following the quarter to which they relate.

3. The verification and acceptance of the accounts must be effected as early as possible and the payment resulting from the balance must be made at the latest before the expiration of the following quarter.

4. Payment of the balances due on these accounts between the two Administrations shall be effected by means of drafts on New York, or in any other manner which may from time to time be agreed upon between the Chiefs of the Postal Administrations of the two contracting countries, the expenses attendant on the payment being at the charge of the indebted Administration.

ARTICLE 12.

Miscellaneous notifications.

Miscellaneous notifications.

The Administrations shall communicate to each other a summary of the provisions of their laws or regulations applicable to the parcels exchanged between the two contracting countries, and other items necessary for carrying out the exchange of parcels.

Entry into force and duration of Regulations.

These Regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement.

Signatures.

Done in duplicate and signed at Washington, the 31st day of October 1938 and at Reykjavik, the 11th. day of October 1938.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

[SEAL] G. L. HLIÐDAL
The Director General of Posts of Iceland.

Approval by the President.

The foregoing Regulations for the Execution of the Parcel Post Agreement between the United States of America and Iceland have been negotiated and concluded with my advice and consent and are hereby approved and ratified.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

WASHINGTON, *November 10, 1938*

Agreement between the United States of America and Brazil respecting a military mission. Signed November 12, 1938; effective November 12, 1938.

November 12, 1938
[E. A. S. No. 135]

AGREEMENT BETWEEN THE GOVERNMENTS OF THE UNITED STATES OF AMERICA AND THE UNITED STATES OF BRAZIL

In conformity with the statement made in the communication, dated February 2, 1938, from the Minister of State for Foreign Affairs of Brazil to the Ambassador of the United States of America at Rio de Janeiro, that the President of the United States of Brazil has agreed that the contract of the American Military Mission, provided for in the Military Mission Agreement between the two countries, signed at Rio de Janeiro on November 12, 1936, which will expire on November 12, 1938, should be extended for two more years, and certain modifications in that agreement having been accepted by the Secretary of War of the United States of America, and by the Minister of War of the United States of Brazil with the approval of the President of the United States of Brazil, the President of the United States of America, by virtue of the authority conferred by the Act of Congress, approved May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy, and Marine Corps to assist the Governments of the Latin American Republics in military and naval matters", as amended by an Act of May 14, 1935, to include the Commonwealth of the Philip-

ACÔRDO ENTRE OS GOVERNOS DOS ESTADOS UNIDOS DO BRASIL E DOS ESTADOS UNIDOS DA AMÉRICA

Agreement with Brazil respecting a military mission.

De conformidade com a declaração contida na nota, datada de 2 de Fevereiro de 1938, do Ministro de Estado das Relações Exteriores do Brasil ao Embaixador dos Estados Unidos da América no Rio de Janeiro, de que o Presidente dos Estados Unidos do Brasil havia concordado em que o contrato da Missão Militar Americana, previsto no acôrdo militar entre os dois países, assinado no Rio de Janeiro em 12 de Novembro de 1936 e a expirar no dia 12 de Novembro de 1938, seria prorrogado por mais dois anos, e havendo o Secretário da Guerra dos Estados Unidos da América e o Ministro da Guerra dos Estados Unidos do Brasil, com a aprovação do Presidente dos Estados Unidos do Brasil, aceito a introdução de certas modificações no referido acôrdo, o Presidente dos Estados Unidos da América, usando das atribuições conferidas pela Lei do Congresso, aprovada em 19 de Maio de 1926, e intitulada: "Lei que autoriza o Presidente a designar oficiais e praças do Exército, da Armada e do Corpo de Fuzileiros Navais dos Estados Unidos, para assistirem os Governos das Repúblicas Latino-Americanas em assuntos militares e navais", e alterada pela Lei de 14 de Maio de 1935, para incluir o "Common-

50 Stat. 1458.

44 Stat. 565.
10 U. S. C. § 540.

49 Stat. 218.
10 U. S. C., Supp. IV, § 540.

pine Islands, has authorized the continuance of the detail of officers constituting an American Military Mission to Brazil, upon the following agreed conditions:

wealth" das Ilhas Filipinas, autoriza a continuação das funções dos oficiais que constituem a Missão Militar americana no Brasil, sob as seguintes condições contratuais:

TITLE I

PURPOSE AND DURATION

Purpose and duration.

Art. 1. The purpose of the Mission is to cooperate with the General Staff, Office of the Chief of Coast Defense and officers of the Brazilian Army in the development and functioning of the Coast Artillery Instruction Center, to superintend the courses and assist in the instruction. The Mission will also have charge of the courses and assist in the instruction of the subjects of Permanent Fortification, Ordnance and Chemical Warfare at the Technical School.

Art. 2. This Mission shall continue for two years from the date of the signing of this agreement by the accredited representatives of the Governments of the United States of America and the United States of Brazil.

Art. 3. If the Government of Brazil should desire that the service of the Mission should be extended, in whole or in part, beyond the period stipulated, a proposal to that effect must be made six months before the expiration of this agreement.

Art. 4. If it should be necessary, in the interest of either one of the two Governments, that the present contract or its extension be terminated before the time specified, the Government so desiring must give notice to the other three months in advance.

TÍTULO I

FIM E DURAÇÃO

Art. 1. O fim da Missão é cooperar com o Estado Maior do Exército, com a Inspetoria de Defesa de Costa e com Oficiais do Exército brasileiro, no desenvolvimento e funcionamento do Centro de Instrução de Artilharia de Costa, superintender os cursos e auxiliar a instrução. A Missão terá também a seu cargo os cursos de Fortificação Permanente, Material Bélico e Guerra Química na Escola Técnica do Exército, onde auxiliará a respectiva instrução.

Art. 2. Esta Missão durará dois anos a partir da data da assinatura dêste acôrdo pelos representantes autorizados dos Governos dos Estados Unidos do Brasil e dos Estados Unidos da América.

Art. 3. Se o Govêrno do Brasil desejar que o serviço da Missão se prolongue, no todo ou em parte, além do período estipulado, uma proposta para êsse fim deverá ser feita seis meses antes do termo dêste contrato.

Art. 4. Se fôr necessário, no interêsse de qualquer dos dois Governos, que o presente contrato, ou seu prolongamento, termine antes do tempo especificado, o Govêrno que o desejar deverá notificá-lo ao outro três meses antes.

Art. 5. It is herein stipulated and agreed that while the Mission shall be in operation under this agreement, or under an extension thereof, the Government of Brazil will not engage the services of any Mission or personnel of any other foreign government for the duties and purposes contemplated by this agreement.

Art. 5. E' aqui estipulado e acordado que, enquanto a Missão funcionar sob êste acôrdo, ou seu prolongamento, o Govêrno do Brasil não contratará os serviços de qualquer Missão ou pessoal de qualquer outro Govêrno estrangeiro para as funções e fins tratados neste acôrdo.

TITLE II

COMPOSITION AND PERSONNEL

Art. 6. The Mission will be composed of five officers of the Regular Army of the United States of America as follows: one Colonel or Lieutenant Colonel of Coast Artillery; one Major or Captain of Coast Artillery; one Lieutenant Colonel or Major of Engineers; one Major or Captain of Ordnance; and one Major or Captain of the Chemical Warfare Service. The senior Coast Artillery Officer will be Chief of the Mission, who will assure normally the direct relations of the Mission with the Minister of War and the Chief of Staff of the Army.

Composition and personnel.

Art. 7. Any additions to the personnel of the Mission that may be considered advisable or necessary shall be considered as an addendum to this agreement.

TÍTULO II

COMPOSIÇÃO E PESSOAL

Art. 6. A Missão comporse-à de cinco officiais do Exército dos Estados Unidos da América, a saber: um Coronel ou Tenente-Coronel de Artilharia de Costa; um Major ou Capitão de Artilharia de Costa; um Tenente-Coronel ou Major de Engenharia; um Major ou Capitão especializado em Material Bélico; um Major ou Capitão do Serviço de Guerra Química. O oficial mais antigo de Artilharia de Costa será o Chefe da Missão, o qual assegurará normalmente as relações diretas da Missão com o Ministro da Guerra e o Chefe do Estado Maior do Exército.

Art. 7. Qualquer aumento do pessoal da Missão, que se julgar conveniente, ou necessário, será considerado como aditamento a êste acôrdo.

TITLE III

DUTIES, RANK AND PRECEDENCE

Art. 8. The members of the Mission shall be responsible solely to the Brazilian Ministry of War through the Chief of the Mission and shall act as tactical and technical advisers to the Chief of the General Staff and Chief of Coast Defense for the questions of organization and instruction in all

Duties, rank, and precedence.

TÍTULO III

DEVERES, GRADUAÇÃO E PRECEDÊNCIA

Art. 8. Os membros da Missão ficarão unicamente subordinados ao Ministério da Guerra do Brasil, por intermédio do Chefe da Missão, e exercerão junto ao Chefe do Estado Maior do Exército e Inspetor da Defesa de Costa o papel de conselheiros táticos e técnicos para as questões de orga-

matters pertaining to Coast Defense, Permanent Fortification, and Chemical Warfare.

Art. 9. It shall be the duty of the members of the Mission, under the direction of the Chief of the Mission, to advise technically the Commandant of the Coast Artillery Center of Instruction and the Commandant of the Technical School and cooperate with them in all matters pertaining to Coast Defense, Permanent Fortification, Ordnance Material, and Chemical Warfare, as well as prescribing the courses in these subjects and assisting in the instruction.

Art. 10. In case of war between Brazil and any other nation, the Mission shall terminate within thirty days. In case of civil war no member of the Mission shall take part in the operations in any respect.

Art. 11. The members of the Mission shall each receive one extra grade or rank above the rank they hold in the Army of the United States of America, while serving on the Mission. Their precedence with respect to Brazilian Officers and Officers of other foreign Missions shall be in accordance with their extra grade or rank and seniority therein. The members of the Mission will receive no extra compensation for the above mentioned extra grade or rank and will wear only uniforms of the Army of the United States of America.

nização e instrução nos assuntos relativos à Defesa de Costa, Fortificações Permanentes e Guerra Química.

Art. 9. E' dever dos membros da Missão, sob a direção do Chefe da mesma, aconselhar tecnicamente o Comandante do Centro de Instrução de Artilharia de Costa e o da Escola Técnica do Exército e com êles cooperar em todos os assuntos referentes à Defesa de Costa, Fortificações Permanentes, Material Bélico e Guerra Química, bem como prescrever os cursos nos ditos assuntos e auxiliar a instrução.

Art. 10. Em caso de guerra entre o Brasil e qualquer outra nação, será extinta a Missão dentro de trinta dias. Em caso de guerra civil, nenhum membro da Missão tomará parte nas operações, de modo algum.

Art. 11. Os membros da Missão receberão cada um uma gradução ou posto imediatamente acima da que teem no Exército americano, enquanto servirem na Missão. Sua precedência em relação aos oficiais brasileiros e oficiais de outras missões estrangeiras será regulada de acôrdo com a gradução acima referida e a antiguidade. Não receberão nenhuma remuneração extraordinária pela dita graduação e só usarão uniformes do Exército dos Estados Unidos da América.

TITLE IV

PAY AND ALLOWANCES

Pay and allowances.

Art. 12. The members of the Mission shall receive from the Brazilian Government, for their

TÍTULO IV

REMUNERAÇÃO E VANTAGENS

Art. 12. Os membros da Missão receberão do Govêrno Brasileiro, por seus serviços, a seguinte re-

services, the following annual compensation in Brazilian paper money, payable monthly in 12 equal installments:

Colonel..... 72:000$000
(Seventy-two contos)
Lieutenant Colonel... 66:000$000
(Sixty-six contos)
Major..... 60:000$000
(Sixty contos)
Captain..... 54:000$000
(Fifty-four contos)

Art. 13. Each member of the Mission shall have the right to receive his Brazilian pay beginning on the date of his leaving New York, and continuing, upon completion of his service in the Mission, up to the date of his arrival in New York, proceeding each way by usual sea route. Any member of the Mission who may return to the United States before completing two years service, or who returns for one of the causes foreseen in Art. 26, will only receive full pay up to the date of his leaving Rio de Janeiro, except in the cases of ill-health or termination of the contract of the Mission in which cases payment will be made up to arrival in New York.

Art. 14. It is further stipulated that this compensation shall not be subject to any Brazilian tax now in force or which may hereafter be imposed.

Art. 15. The expenses of transportation by land and sea of the members of the Mission, their families, household effects and baggage, including automobiles, shall be paid in advance by the representative of the Brazilian Government, the officers and their families being furnished with first-class accommodations, families being construed as wives and dependent children throughout the contract. There shall be provided in ad-

muneração anual, em moeda papel brasileira, pagável, mensalmente, em 12 prestações iguais:

Coronel..... 72:000$000
(Setenta e dois contos)
Tenente-Coronel..... 66:000$000
(Sessenta e seis contos)
Major..... 60:000$000
(Sessenta contos)
Capitão..... 54:000$000
(Cincoenta e quatro contos)

Art. 13. Todos os membros da Missão terão direito a receber os seus vencimentos brasileiros desde a data de sua partida de Nova York até a de chegada à mesma cidade, de regresso, depois de terminado o seu serviço na Missão, sendo utilizada nas viagens a róta marítima usual. Qualquer membro da Missão que regressar aos Estados Unidos antes de completar dois anos de serviço ou aquele que partir por uma das causas previstas no art. 26, só receberá, entretanto, os seus vencimentos integrais até a data da partida do Rio de Janeiro; excetuam-se os casos de doenças ou de terminação do contrato da Missão, em que o pagamento será feito até a chegada a Nova York.

Art. 14. Fica além disto estipulado que essa remuneração não está sujeita a impôsto algum brasileiro em vigor, ou que possa ser criado posteriormente.

Art. 15. As despesas de transporte por terra e mar, dos membros da Missão, suas famílias, móveis e utensílios de casa e bagagens, inclusive automóveis, serão pagas adiantadamente pelo representante do Govêrno Brasileiro, fornecendo-se aos oficiais e suas famílias passagens de 1a. classe, entendendo-se neste contrato por família a Senhora e filhos a cargo dos mesmos oficiais. Será concedida também adiantadamente a

vance the following allowance to cover expenses of locating and housing each member of the Mission:

Colonel	6:000$000
Lieutenant Colonel	5:500$000
Major	5:000$000
Captain	4:500$000

The household effects and baggage including automobiles of the personnel of the Mission and their families shall be exempt from customs duties and imposts of any kind in Brazil.

Art. 16. The members of the Mission who remain in Brazil two or more years, or until the termination of the Mission, shall have the right, when they return to the United States of America, to the advance payment of transportation expenses of themselves and their families and all effects, as specified in Art. 15, and insurance of effects, from Rio de Janeiro to New York; these expenses to include packing effects and transporting them on board ship in Rio de Janeiro.

Art. 17. During the stay of the Mission, the Government of Brazil shall grant, on request of the Chief of the Mission, free entry for articles of personal and family use; families being construed as wives, and dependent children.

Art. 18. Each member of the Mission with more than two complete years of service in Brazil shall have the right to a leave of three months on full pay, and also the right of leaving Brazil. In case he leaves Brazil, he shall have the right to travel time in addition to his leave and he shall receive his full pay in Brazilian money at the rate specified in Art. 12, during both his leave and time of travel. The Chief of the Mission shall

seguinte ajuda de custo, para as despesas de instalação de cada membro da Missão:

Coronel	6:000$000
Tenente-Coronel	5:500$000
Major	5:000$000
Capitão	4:500$000

Os móveis, objetos de casa, bagagem e automóveis, do pessoal da Missão e suas famílias, estarão isentos de direitos aduaneiros e impostos, de qualquer natureza, do Brazil.

Art. 16. Os membros da Missão que permanecerem no Brasil dois ou mais anos, ou até a terminação da mesma, terão direito, quando regressarem aos Estados Unidos da América, ao pagamento adiantado das despesas de transporte constantes do art. 15, para si, suas respectivas famílias e bagagens, inclusive automóveis, seguro das mesmas bagagens do Rio de Janeiro até NovaYork, inclusive embalagem e transporte para bordo, no Rio de Janeiro.

Art. 17. Durante a permanência da Missão, o Govêrno do Brasil concederá, mediante pedido de seu Chefe, entrada livre para os artigos de uso pessoal e das famílias; considerando-se como famílias as Senhoras e os filhos a cargo dos oficiais.

Art. 18. Cada membro da Missão, com mais de dois anos completos de serviços no Brasil, fará jús a uma licença de três meses, com todos os vencimentos e com o direito de ausentar-se do Brasil, não incluindo na licença, neste caso, o tempo de viagem. Durante essa ausência, compreendida a viagem, cada membro da Missão receberá integralmente os seus vencimentos em moeda brasileira, como se acha especificado no art.

arrange, after consultation with the Chief of the General Staff, that such leaves inconvenience as little as possible the interests of the Brazilian Army.

Art. 19. Members of the Mission who may become ill, shall be cared for by the Brazilian Government, in such hospital as the Chief of the Mission may, after consultation with the Brazilian authorities, consider suitable.

Art. 20. In case of travel performed on official business outside of the Federal District and Nictheroy, by any member of the Mission, such member shall receive while engaged therein, besides his regular compensation, *per diem* allowances and transportation which shall be the same as those allowed to the officers of the Brazilian Army of the same rank and in like circumstances.

Art. 21. The officers of the Mission shall be accorded the same rights and privileges which are enjoyed by diplomatic representatives accredited to Brazil and of corresponding rank, except as regards the rights of importation mentioned above.

Art. 22. A suitable automobile with chauffeur shall be permanently assigned to the Chief of the Mission for the use of the Mission on official service. When this automobile is unavailable because of repair, overhaul or other reason a suitable substitute will be provided.

Art. 23. A private office and necessary equipment shall be provided the members of the Mission for their work. There shall be furnished the Mission two clerks (typists and stenographers) able

12. O Chefe da Missão providenciará, ouvido o Chefe do Estado Maior do Exército, para que essas licenças prejudiquem o menos possível os interêsses do Exército brasileiro.

Art. 19. Os membros da Missão que adoeçam serão internados pelo Govêrno Brasileiro no hospital que o Chefe da Missão julgar conveniente, depois de ouvidas as autoridades brasileiras.

Art. 20. No caso de viagens feitas a serviço, fóra do Distrito Federal e Niterói, por qualquer membro da Missão, receberá êle, além dos vencimentos que lhe competem, as mesmas diárias e gênero de transporte concedidos aos oficiais do Exército brasileiro, de idêntica gradução, em condições semelhantes.

Art. 21. Serão concedidos aos oficiais da Missão os mesmos direitos e privilégios de que gozam os representantes diplomáticos de igual categoria acreditados no Brasil, exceto no que diz respeito aos direitos de importação, já mencionados.

Art. 22. Um automóvel de classe, com "chauffeur", será permanentemente posto à disposição do Chefe da Missão, para o transporte dos oficiais da mesma em serviço. Quando êsse automóvel não estiver disponível, por necessitar reparos, exames ou outra qualquer razão, será substituido por outro, nas mesmas condições.

Art. 23. Os membros da Missão disporão, para os seus trabalhos, de um Gabinete e do necessário material de expediente. Serão postos à disposição da Missão dois auxiliares estenodactilógrafos

to translate English into Portuguese and Portuguese into English.

Art. 24. Every member of the Mission shall have a Brazilian officer detailed as an assistant.

Art. 25. If cancellation of this contract be effected on the request of the United States of America, all expenses of the return of the Mission and the families and all effects thereof to their country shall be borne by that Government. In case, however, the cancellation should be effected on the initiative of the Brazilian Government, or as a result of war between Brazil and a foreign power, the Brazilian Government shall bear all the costs of the return to the United States of America of the Mission and the families and all effects thereof, in accordance with the provisions of Arts. 13 and 16, and in addition thereto, the Brazilian Government shall pay to each officer an amount equivalent to three months compensation from the date of his arrival in New York proceeding by usually traveled sea route.

aptos a traduzir o inglês para o português e o português para o inglês.

Art. 24. Junto a cada membro da Missão haverá um oficial brasileiro, destacado como assistente.

Art. 25. Se êste contrato fôr rescindido, a pedido dos Estados Unidos da América, todas as despesas com a volta dos membros da Missão, suas famílias e todas as suas bagagens, definidas no art. 15, a seu país, serão feitas por êsse Govêrno. Se se verificar, porém, essa rescisão por iniciativa do Govêrno Brasileiro ou em consequência de uma guerra entre o Brasil e uma Nação estrangeira, o Govêrno Brasileiro fará face a todas as despesas para o regresso aos Estados Unidos da América dos membros da Missão, de suas respectivas famílias e bagagens, de acôrdo com as estipulações dos arts. 13 e 16, devendo, outros sim, o Govêrno Brasileiro pagar a cada oficial uma quantia equivalente a três meses de vencimentos a partir da data de sua chegada a Nova York, em viagem normal por via marítima.

TITLE V

Recall and Replacement of Members of the Mission

Recall and replacement of members of the Mission.

Art. 26. The United States of America, may if the public interest so requires, recall, at any time, any one or all of the members of the Mission, substituting for them other officers acceptable to the Brazilian Government, all the expenses connected therewith being incumbent on the Government of the United States of America. If on the request of the Brazilian Government, any member of the Mission is recalled for due and

TÍTULO V

Retirada e Substituição dos Membros da Missão

Art. 26. Os Estados Unidos da América poderão, se o interêsse público o exigir, retirar, em qualquer tempo, qualquer um dos membros da Missão ou todos êles, substituindo-os por outros oficiais do agrado do Govêrno Brasileiro, devendo todas as despesas dalí resultantes correr por conta do Govêrno dos Estados Unidos da América. Se, a pedido do Govêrno Brasileiro, algum membro da Missão fôr retirado e regressar por

just cause other than that of the termination of his services on the Mission or his illness, all the expenses connexted with the return shall be incumbent on the United States of America.

Art. 27. Any member of the Mission may be relieved at his own request, by the Government of the United States of America, after two years of service in Brazil, being replaced in each case by an officer of corresponding rank and arm, as specified in Article 6, who is acceptable to the Brazilian Government.

Art. 28. No member of the Mission relieved on his own request before he gives two years service shall be entitled to travel expenses and transportation of effects at the expense of the Brazilian Government except in case of illness.

Art. 29. If any member of the Mission should be obliged by illness to discontinue service with the Mission, the Brazilian Government shall bear the expenses of return of himself, family and all effects thereof, to the United States as above stipulated for members with more than two years of service.

Art. 30. If a member of the Mission or one of his family should die in Brazil, the Brazilian Government shall have the body transported to such city in the United States as the family of the deceased may designate. In case the deceased should be a member of the Mission, the Brazilian Government shall pay the expenses of the travel of the family and the transportation of all of their effects to New York.

Art. 31. In case of substitution for a member of the Mission, all

qualquer outra causa justa, que não a da terminação de seus serviços na Missão ou de doença, todas as despesas, com êsse regresso, correrão por conta dos Estados Unidos da América.

Art. 27. Qualquer membro da Missão poderá ser exonerado, a seu pedido, pelo Govêrno dos Estados Unidos da América, depois de dois anos de serviço no Brasil, sendo substituido em cada caso por um oficial de gradução e arma correspondentes, como preceitua o art. 6, e que seja aceito pelo Govêrno Brasileiro.

Art. 28. Nenhum membro da Missão, exonerado a seu pedido, antes de completar dois anos de serviço, terá as despesas de viagem de regresso, e de transporte de objetos e bagagem, pagas à custa do Govêrno Brasileiro, exceto em caso de doença.

Art. 29. Se algum membro da Missão fôr obrigado por doença a interromper o serviço, o Govêrno Brasileiro pagará as despesas de regresso do mesmo, de sua família e respectiva bagagem, aos Estados Unidos, na fórma estipulada para os oficiais que tenham completado os dois anos de serviço.

Art. 30. Se algum membro da Missão, ou pessôa de sua família, falecer no Brasil, o Govêrno Brasileiro fará transportar o corpo para a cidade dos Estados Unidos que a família do morto indicar. Se o morto fôr um dos contratados, o Govêrno Brasileiro pagará as despesas de viagem da família e transporte de bagagens até Nova York.

Art. 31. No caso de substituição de um membro da Missão, todas

the clauses of this agreement, except in cases of express provisions to the contrary, shall apply to the substitute, including those specified in Articles 13 and 15.

as clausulas dêste acôrdo, exceto no caso de disposição expressa em contrário, se aplicarão ao substituido, inclusive as especificadas nos arts. 13 e 15.

TITLE VI

SUPERSESSION OF ORIGINAL CONTRACT AND AUTHENTICATION OF NEW AGREEMENT

Supersession of original contract and authentication of new agreement.

Art. 32. From the date of signing this new agreement, embodied herein, by the accredited representatives of the Governments of the United States of America and of the United States of Brazil it will be in full effect and supersede entirely and in all particulars the agreement signed at Rio de Janeiro November 12, 1936, by R. M. Scotten, Chargé d'Affaires ad interim of the United States of America, José Carlos de Macedo Soares, the Brazilian Minister for Foreign Affairs and General João Gomes Ribeiro Filho.

50 Stat. 1458.

Signatures.

Art. 33. IN FAITH WHEREOF, the undersigned, being duly authorized, sign the present agreement in duplicate in the English and Portuguese languages, at RIO DE JANEIRO, the twelveth day of November, 1938.

R. M. SCOTTEN
OSWALDO ARANHA
ENRICO G. DUTRA

TÍTULO VI

REVOGAÇÃO DO CONTRATO ORIGINAL E AUTENTICAÇÃO DO NOVO ACÔRDO

Art. 32. A partir da data da assinatura dêste novo acôrdo, aquí especificado, pelos representantes autorizados dos Estados Unidos do Brasil e dos Estados Unidos da América, o mesmo entrará em pleno vigor e substituirá inteiramente e em todas as suas particularidades o acôrdo assinado no Rio de Janeiro em 12 de Novembro de 1936, pelos Senhores R. M. Scotten, Encarregado de Negócios interino dos Estados Unidos da América, José Carlos de Macedo Soares, Ministro de Estado das Relações Exteriores do Brasil, e General João Gomes Ribeiro Filho.

Art. 33. EM TESTEMUNHO DO QUE, os abaixo assinados, devidamente autorizados, assinam o presente acôrdo em dois textos, nas linguas portuguesa e inglesa, no RIO DE JANEIRO, aos doze dias de Novembro de 1938.

Parcel post agreement between the United States of America and the Colony of Fiji, with regulations of execution. Signed at Washington November 15, 1938 and at Suva January 10, 1939; approved by the President November 22, 1938.

November 15, 1938
January 10, 1939

PARCEL POST AGREEMENT BETWEEN THE POSTAL ADMINISTRATIONS OF THE UNITED STATES OF AMERICA AND THE COLONY OF FIJI.

Parcel post agreement with the Colony of Fiji.

The undersigned have by mutual consent drawn up the following Agreement:—

ARTICLE I.

OBJECT OF THE AGREEMENT.

Territory embraced.

Between the Postal Administration of the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) on the one hand, and the Postal Administration of the Colony of Fiji on the other hand, there may be exchanged, under the denomination of parcel post, parcels up to the maximum weight and the maximum dimensions indicated in the Regulations of Execution.

Weight and dimensions.

Post, p. 2037.

ARTICLE II.

TRANSIT PARCELS.

Right of transit.

1. Each Postal Administration guarantees the right of transit through its service, to or from any country with which it has parcel post communication, of parcels originating in or addressed for delivery in the service of the other contracting Postal Administration.

Intermediate Administrations.

2. Each Postal Administration shall inform the other to which countries parcels may be sent through it as intermediary, and the amount of the charges due to it therefor, as well as other conditions.

3. To be accepted for onward transmission, parcels sent by one of the contracting Postal Administrations through the service of the other Postal Administration must comply with the conditions prescribed from time to time by the intermediary Postal Administration.

ARTICLE III.

PREPAYMENT OF POSTAGE AND FEES.

Collection from sender.

1. The Postal Administration of origin is entitled to collect from the sender of each parcel the postage and the fees for requests for information as to the disposal of a parcel made after it has been posted that may from time to time be prescribed by its regulations.

Prepayment.

2. Except in the case of returned or redirected parcels, prepayment of the postage and the fees mentioned in the preceding section, is compulsory.

ARTICLE IV.

PREPARATION OF PARCELS.

Packing.

Every parcel shall be packed in a manner adequate for the length of the journey and the protection of the contents as set forth in the Regulations of Execution.

Post, p. 2037.

ARTICLE V.

PROHIBITIONS.

1. The following articles are prohibited transmission by parcel post:—

Letters, etc.

(a) A letter or a communication having the nature of a letter. Nevertheless, it is permitted to enclose in a parcel an open invoice, confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel, with mention of the address of the sender;

Enclosure with different address.

(b) An enclosure which bears an address different from that placed on the cover of the parcel;

Live animals.

(c) Any live animal, except leeches.

Narcotics.

(d) Opium, morphine, cocaine, and other narcotics;

Nonadmissible articles.

(e) Any article the admission of which is forbidden by the customs or other laws or regulations in force in either country.

Explosive, etc., articles.

(f) Any explosive or inflammable article, and in general any article the conveyance of which is dangerous, including articles which from their nature or packing may be a source of danger to postal employees, or may soil or damage other parcels.

Obscene, etc., articles.

(g) Obscene or immoral articles.

Action to be taken.

2. When a parcel contravening any of these prohibitions is handed over by one Postal Administration to the other, the latter shall proceed in accordance with its laws and inland regulations. Explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals may be destroyed on the spot by the Postal Administration which has found them in the mails.

Parcel containing a letter.

The fact that a parcel contains a letter, or a communication having the nature of a letter, may not, in any case, entail the return of the parcel to the sender. The letter is, however, marked for the collection of postage due from the addressee at the regular rate.

List of Prohibited Articles.

The two Postal Administrations advise each other, by means of the List of Prohibited Articles published by the International Bureau of the Universal Postal Union, of all prohibited articles. However, they do not on that account assume any responsibility towards the customs or police authorities, or the sender.

Parcels wrongly admitted.

3. If parcels wrongly admitted to the post are neither returned to origin nor delivered to the addressee, the Postal Administration of origin must be informed in a precise manner of the treatment accorded to the parcels.

ARTICLE VI.

RESPONSIBILITY. INDEMNITY.

Loss, etc., of parcels.

The two contracting Postal Administrations will not be responsible for the loss, abstraction, or damage of a parcel.

ARTICLE VII.

FEE FOR CUSTOMS CLEARANCE.

Fee for customs clearance.

The office of delivery may collect from the addressee either in respect of delivery to the Customs and clearance through the Customs or in respect of delivery to the Customs only, a fee not exceeding 50 centimes gold per parcel.

ARTICLE VIII.

DELIVERY TO THE ADDRESSEE.

Fee for Delivery at the Place of Address.

Fees.

Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination. This country may collect in respect of delivery of parcels to the addressee a fee not exceeding 50 centimes gold per parcel. The same fee may be charged, if the case arises, for each presentation after the first at the addressee's residence or place of business.

ARTICLE IX.

WAREHOUSING CHARGES.

Warehousing charges.

The country of destination is authorized to collect the warehousing charge fixed by its legislation for parcels addressed "General Delivery" or which are not claimed within the prescribed period. This charge may in no case exceed five gold francs.

ARTICLE X.

CUSTOMS CHARGES.

Customs charges.

The parcels are subject to all customs laws and regulations in force in the country of destination. The duties collectible on that account are collected from the addressee on delivery of the parcel in accordance with the customs regulations of the country of destination.

ARTICLE XI.

CUSTOMS CHARGES TO BE CANCELLED.

Parcels returned or redirected.

The customs charges on parcels sent back to the country of origin or redirected to another country shall be cancelled both in the Colony of Fiji and in the United States of America.

ARTICLE XII.

RECALL AND CHANGE OF ADDRESS.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be changed. The Postal Administration of the country of origin may collect and retain, for this service, the charge fixed by its regulations. The requests for recall or change of address of parcels to be delivered in the United States of America shall be addressed to the Central Administration at Washington; those relating to parcels for delivery in the Colony of Fiji shall be addressed to the General Post Office, Suva.

ARTICLE XIII.

CERTIFICATE OF MAILING.

Certificate of mailing; fee.

The sender will, on request at the time of mailing a parcel, receive a certificate of mailing from the post office where the parcel is mailed, on a form provided for the purpose; and each country may fix a reasonable fee therefor.

ARTICLE XIV.

INQUIRIES AND COMPLAINTS.

Fees.

1. A fee may be charged, at the option of the country of origin, on a request for information as to the disposal of a parcel made after it has been posted.

2. A fee may also be charged, at the option of the country of origin, in connection with any complaint of any irregularity which *prima facie* was not due to the fault of the Postal Service.

ARTICLE XV.

MISSENT PARCELS.

Missent parcels.

Parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the reforwarding Postal Administration. They must not be charged with customs or other charges by that Administration.

Refund of credits if parcel returned.

When the reforwarding involves return of the parcel to the office of origin, the retransmitting Postal Administration refunds to that office the credits received and reports the error by a Bulletin of Verification.

Reforwarding to a third country.

When the reforwarding involves dispatch of a parcel to a third country and if the amount credited to the retransmitting Postal Administration is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Postal Administration allows to the Postal Administration to which it forwards the parcel the credits due it; it then recovers the amount of the deficiency by claiming it from the office of exchange from which the missent parcel was directly received. The reason for this claim is notified to the latter by means of a Bulletin of Verification.

ARTICLE XVI.

REFORWARDING.

Reforwarding.

1. A parcel may be redirected in consequence of the addressee's change of address in the country of destination, at the request of either the sender or the addressee.

Supplementary charges.

The reforwarding of a parcel within either the United States of America or the Colony of Fiji gives rise to the collection of the supplementary charges provided for by the Postal Administration reforwarding the parcel. The same is true, if occasion arises, in regard to the delivery of such parcel to another person at the original place of destination. These charges shall not be cancelled even in case the parcel is returned to origin or is reforwarded to another country.

New postage charges.

2. If a parcel must be reforwarded to either the United States of America or the Colony of Fiji, it is liable to new postage charges, unless such charges have been paid in advance. The new postage is collected from the addressee by the Postal Administration effecting the delivery.

Reforwarding or return to another country.

3. At the request of the sender or addressee, parcels may also be reforwarded or returned to another country. The senders may mark the parcels: "Do not forward to a third country." In that case, the parcels must not be reforwarded to any other country.

ARTICLE XVII.

NON-DELIVERY.

Charges.

1. Undeliverable parcels returned to the sender are liable to new postage charges. The charges are collectible from the sender and are collected by the Postal Administration delivering the parcels to him.

Instructions in case of non-delivery.

2. At the time of mailing, the sender must state how his parcel is to be disposed of in the event of non-delivery; that is, the sender must mark the parcel and the customs declarations with one of the following notes:—

"In case of non-delivery, the parcel should be returned to the sender";

"In case of non-delivery, the parcel should be considered as abandoned";

"In case of non-delivery, the parcel should be delivered to ----------".

No note other than those provided for above, or note of similar import, is permitted, except as provided in Article XVI, Section 3.

Undeliverable parcels.

3. Barring contrary instructions, undeliverable parcels are returned to origin, without previous notification, 30 days after their arrival at the office of destination. Parcels which the addressee refuses to accept shall be returned immediately. In all cases, the reason for non-delivery must be indicated on the parcel.

Parcels liable to deterioration.

4. Parcels liable to deterioration or corruption may be sold immediately even en route, on the outward or return voyage, without previous notice and without judicial formality, for the benefit of the rightful party.

If, for any reason, sale is impossible, the deteriorated or corrupted articles are destroyed. The sale or destruction gives rise to the making of a report which is sent to the Postal Administration of origin.

Abandoned parcels.

5. Undeliverable parcels which the sender has abandoned may, at the expiration of a 30-day period, be sold for the profit of the Postal Administration of the country of destination.

Provisions applicable.

6. The provisions of Article XVIII, Section 2, shall be applied to a parcel which is returned in consequence of non-delivery.

ARTICLE XVIII.

CHARGES.

Credits.

1. For each parcel exchanged between the United States of America and the Colony of Fiji the dispatching Office credits to the Office of destination in the parcel bills the quotas due to the latter, and indicated in the Regulations of Execution.

Post, p. 2037.

Reforwarding or return to origin.

2. In case of reforwarding or return to origin of a parcel, if new postage is collected by the redispatching office, the parcel is treated as if it had originated in that country. Otherwise, the redispatching Office recovers from the other Office the quota due to it, namely, as the case may be:

(a) The charges prescribed by Section 1 above;

(b) The charges for reforwarding or return.

Reforwarding or return to a third country.

In the case of reforwarding or return to a third country, the accrued charges, that is, such of the charges mentioned in (a) and (b) above as are applicable, shall follow the parcel, but in the case that the third

country concerned refuses to assume the charges because they cannot be collected from the addressee or sender, as the case may be, or for any other reason, they shall be charged back to the country of origin.

Return or reforwarding in transit.

In the case of a parcel returned or reforwarded in transit through one of the two Postal Administrations to or from the other, the intermediary Administration may claim also the sum due to it for any additional territorial or sea service provided, together with any amounts due to any other Administration or Administrations concerned.

ARTICLE XIX.

POSTAL CHARGES OTHER THAN THOSE PRESCRIBED NOT TO BE COLLECTED.

Postal charges; restriction.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof.

ARTICLE XX.

DEFINITION OF GOLD FRANCS AND CENTIMES.

Monetary definitions.
49 Stat. 2741.

The francs and centimes mentioned in this agreement are gold francs and centimes as defined by the Postal Union Convention.

ARTICLE XXI.

AIR PARCELS.

Surtax.

The Chiefs of the two contracting Postal Administrations have the right to fix by mutual consent the air surtax and other conditions in the case where the parcels are conveyed by air routes.

ARTICLE XXII.

TEMPORARY SUSPENSION OF SERVICE.

Temporary suspension of service.

In extraordinary circumstances such as will justify the measure, either Postal Administration may temporarily suspend the parcel-post service, either entirely or partially, or restrict it to certain offices, on condition of giving immediate notice, if necessary by telegraph, to the other Postal Administration.

ARTICLE XXIII.

MATTERS NOT PROVIDED FOR IN THE PRESENT AGREEMENT.

Treatment of questions in accordance with domestic legislation.

1. Unless they are provided for in the present Agreement, all questions concerning requests for recall or change of address of parcels shall be treated in accordance with the domestic legislation of the United States of America or of the Colony of Fiji.

Detailed regulations.
Post, p. 2037.

2. The details relative to the application of the present Agreement will be fixed by the two Postal Administrations in Regulations of Execution, the provisions of which may be modified or completed by common consent by way of correspondence.

Mutual notice of laws, etc.

3. The two Postal Administrations notify each other mutually of their laws, ordinances, and tariffs concerning the exchange of parcel post, as well as of all modifications in rates which may be subsequently made.

ARTICLE XXIV.

DURATION OF THE AGREEMENT.

1. This Agreement substitutes and abrogates the Parcel Post Convention signed at Suva the 10th day of June, 1920, and at Washington, the 21st day of August, 1920, and it shall become effective and may be put into force administratively on a date to be mutually settled between the Postal Administrations of the two countries. Abrogation of former agreement. 41 Stat. 1713. Effective date.

2. It shall remain in effect as long as it has not been terminated six months in advance by one or the other of the two Postal Administrations. Duration.

Done in duplicate and signed at Washington, the 15th day of November 1938 and at Suva, the 10th day of January, 1939. Signatures.

[SEAL] JAMES A. FARLEY
The Postmaster-General of the United States of America.
C. O. TAYLOR
The Acting Postmaster-General of the Colony of Fiji.

REGULATIONS OF EXECUTION FOR THE PARCEL POST AGREEMENT.

The following detailed Regulations for the Execution of the Parcel Post Agreement have been agreed upon by the Chiefs of the Postal Administrations of the United States of America and the Colony of Fiji: Regulations for Execution.

ARTICLE 1.

LIMITS OF WEIGHT AND SIZE.

1. The parcels to be exchanged under the provisions of this Agreement may not exceed 22 pounds in weight nor three feet six inches in length or six feet in length and girth combined. Limits of weight and size.

The limit of weight and of maximum dimensions stated above may be changed from time to time by agreement made through correspondence.

2. In regard to the exact calculation of the weight and dimensions, the indications furnished by the dispatching office will be accepted save in the case of obvious error.

ARTICLE 2.

PREPARATION OF PARCELS.

1. The name and address of the sender and of the addressee must be written legibly and correctly, on the parcel itself if possible, or on a label or tag securely affixed to the parcel. Preparation of parcels.

It is recommended that a duplicate of the address be inserted in every parcel, especially when the use of a tag for the address is rendered necessary by the packing or form of the parcel.

Parcels on which the name of the sender or of the addressee is indicated by initials only are not admitted, unless the initials are the adopted trade name of the sender or addressee which is generally understood.

Addresses in ordinary pencil are not admitted. However, addresses written in indelible pencil on a previously dampened surface are accepted.

2. Each parcel must be packed in such a manner that the contents are protected over the whole route, and in such a way as to prevent the contents from damaging other parcels or objects or injuring postal agents. The packing must protect the contents sufficiently that, in case of rifling, the traces thereof may be easily discovered.

Parcels may be sealed at the option of the sender, or careful tying is sufficient as a mode of closing.

The Customs Administration of the country of destination is authorized to open the parcels in order to inspect the contents. To that end, the seals or any other fastenings may be broken. Parcels opened by the Customs must be refastened and also officially resealed, except in the case of parcels which were not sealed by the senders in the first instance.

3. Liquids and easily liquefiable substances must be sent in a double receptacle. Between the first (bottle, flask, box, &c.) and the second (box of metal, strong wood, strong corrugated cardboard, or strong carton of fibre-board, or receptacle of equal strength), there must be left a space to be filled with sawdust, bran, or other absorbent material, in sufficient quantity to absorb all the liquid in case the receptacle is broken.

4. Powders and dyes in powder form must be packed in strong boxes of tin or other metal which, after soldering, must be placed in turn in substantial outer covers in such a way as to avoid all damage to other articles.

ARTICLE 3.

CUSTOMS DECLARATIONS.

Customs declarations.

1. The sender shall prepare one customs declaration for each parcel sent from either country, upon a special form provided for the purpose by the country of origin.

The customs declaration shall give a general description of the parcel, an accurate statement in detail of its contents and value, date of mailing, gross and net weight, the sender's name and address, and the name and address of the addressee, and shall be securely attached to the parcel.

However, as an exception to the foregoing, when more than one parcel is mailed simultaneously by the same sender in the United States of America to the same addressee at the same address in the Colony of Fiji, or *vice versa*, the sender need prepare only one customs declaration for the entire shipment, which customs declaration shall show, in addition to the particulars set forth in the preceding paragraph, the total number of parcels comprising the shipment, and shall be securely attached to one of the parcels. The parcels comprising the entire shipment shall be clearly marked in such case with a fractional number, the numerator of which will indicate, in Arabic figures, the number of the parcel and denominator the number of parcels comprising the shipment; for example, if a single shipment were composed of 15 parcels, each parcel would be numbered, respectively, 1/15, 2/15, 3/15, &c.

2. The Postal Administrations accept no responsibility for the correctness of the customs declarations.

ARTICLE 4.

RECEPTACLES.

Receptacles.

1. The Postal Administrations of the two contracting countries shall provide the respective bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or country to which it belongs.

2. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. In case ten per cent. or more of the total number of bags used during the year have not been returned, the value of the missing bags must be repaid to the Postal Administration of origin.

ARTICLE 5.

METHOD OF EXCHANGE OF PARCELS.

Method of exchange of parcels.

1. The parcels shall be exchanged, in sacks duly fastened and sealed by the offices appointed by agreement between the two Postal Administrations, and shall be dispatched to the country of destination by the Country of origin at its cost and by such means as it provides.

2. The weight of any sack of parcels shall not exceed 80 lb. avoirdupois.

ARTICLE 6.

BILLING OF PARCELS.

Billing of parcels.

1. The parcel bills must be prepared in duplicate. The original is sent in the regular mails, while the duplicate is inserted in one of the sacks. The sack containing the parcel bill is designated by the letter "F" traced in a conspicuous manner on the label.

2. The parcels included in each dispatch to the United States of America are to be entered on the parcel bills to show the total number of parcels and the total net weight thereof. The parcels included in each dispatch to the Colony of Fiji are to be entered on the parcel bills to show the total number of parcels according to the divisions of weight (a) up to 3 pounds, (b) 3 to 7 pounds, (c) 7 to 11 pounds, and (d) 11 to 22 pounds.

3. Parcels sent "à découvert" must be entered separately on the parcel bills.

4. Returned or redirected parcels must be entered individually on the parcel bills and be followed by the word "Returned" or "Redirected" as the case may be. A statement of the charges which may be due on these parcels and their weights should be shown in the "Observations" column.

5. The total number of sacks comprising each dispatch must also be shown on the parcel bills.

6. Each dispatching exchange office numbers the parcel bills in the upper left-hand corner in accordance with an annual series. The last number of the preceding year must be mentioned on the first bill of the following year.

7. The exact method of advising parcels or the receptacles containing them sent by one Postal Administration in transit through the other, together with any details of procedure in connection with the advice of such parcels or receptacles for which provision is not made in this Agreement, shall be settled by mutual consent through correspondence between the two Postal Administrations.

ARTICLE 7.

VERIFICATION BY THE EXCHANGE OFFICE.

Verification by the exchange office.

1. Upon receipt of a dispatch, the exchange office of destination proceeds to verify it. The enteries in the parcel bill must be verified exactly. Each error or omission must be brought immediately to the

knowledge of the dispatching exchange office by means of a bulletin of verification. A dispatch is considered as having been found in order in all regards when no bulletin of verification is made up.

If any error or irregularity is found upon receipt of a dispatch, all objects which may serve later on for investigations must be kept.

2. The dispatching exchange office to which a bulletin of verification is sent returns it after having examined it and entered thereon its observations, if any. That bulletin is then attached to the parcel bills of the parcels to which it relates. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

3. If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the office sending such telegram.

4. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

5. The office of exchange which receives from a corresponding office a parcel which is damaged or insufficiently packed must redispatch such parcel after repacking, if necessary, preserving the original packing as far as possible.

If the damage is such that the contents of the parcel may have been abstracted, the office must first officially open the parcel and verify its contents.

In either case, the weight of the parcel will be verified before and after repacking, and indicated on the wrapper of the parcel itself. That indication will be followed by the note "repacked at _____," and the signature of the agents who have effected such repacking.

ARTICLE 8.

PAYMENT.

Payment.

1. For each parcel sent to the Colony of Fiji, payment shall be made at the rate of 1 franc per parcel not exceeding 3 pounds in weight, 1.50 francs per parcel weighing over 3 up to 7 pounds, 2.50 francs per parcel weighing over 7 up to 11 pounds, and 5 francs per parcel over 11 up to 22 pounds.

2. For each parcel sent to the United States of America or to its possessions, payment shall be made as follows, based on the bulk net weight of each dispatch:—

0.70 gold franc per kilogram for parcels for the United States;
0.35 gold franc per kilogram for parcels for the United States Virgin Islands, Hawaii Puerto Rico, Guam, and Samoa;
0.70 gold franc per kilogram for parcels for Alaska.

3. In addition, there shall be paid the following transit charges for parcels, sent *via* the United States of America for its possessions, based on the bulk net weight of each dispatch:—

0.70 gold franc per kilogram when only sea service is provided;
1.15 gold franc per kilogram when only land service is provided;
1.50 gold franc per kilogram when both land and sea services are provided.

4. The terminal quotas and transit charges above mentioned may be reduced or increased on three months previous notice given by one country to the other. The reduction or increase shall remain in force for at least one year.

ARTICLE 9.

ACCOUNTING.

Accounting.

1. At the end of each quarter, each Postal Administration makes up an account on the basis of the parcel bills.

2. These accounts accompanied by the parcel bills, and, if any, copies of verification notes relating thereto shall be submitted to the examination of the corresponding Postal Administration in the course of the month following the quarter to which they relate.

3. The recapitulation, transmission, examination and acceptance of these accounts must not be delayed, and payment of the balance shall take place, at the latest, at the expiration of the following quarter.

4. The balance resulting from the adjustment of accounts between the two Postal Administrations is paid by a sight draft drawn on New York, or by some other means mutually agreed upon by correspondence. The expenses of payment are chargeable to the debtor Administration.

ARTICLE 10.

MISCELLANEOUS NOTIFICATIONS.

Miscellaneous notifications.

The Postal Administrations shall communicate to each other a summary of the provisions of their laws or regulations applicable to the parcels exchanged between the two countries, and other items necessary for carrying out the exchange of parcels.

Entry into force; duration.

These Regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as that Agreement.

Signatures.

Done in duplicate and signed at Washington, the 15th day of November 1938 and at Suva, the 10th day of January 1939.

[SEAL] JAMES A FARLEY
The Postmaster-General of the United States of America.

C. O. TAYLOR.
The Acting Postmaster-General of the Colony of Fiji.

Approval by the President.

The foregoing Parcel Post Agreement between the United States of America and the Colony of Fiji and the Regulations of Execution thereof have been negotiated and concluded with my advice and consent and they are hereby approved and ratified.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State

WASHINGTON, *November 22, 1938*

October 28 and December 10, 1938
[E. A. S. No. 136]

Arrangement between the United States of America and Canada regarding radio broadcasting. Effected by exchange of notes, signed October 28 and December 10, 1938.

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE,
Washington, October 28, 1938.

SIR:

Arrangement with Canada regarding radio broadcasting.

I have the honor to inform you of the Department's consideration of three arrangements resulting from the deliberations of the Inter-American Radio Conference which was held at Habana, Cuba from November 1 to December 13, 1937. Those Agreements relate to the following subjects:

a. Arrangement regarding radio broadcasting channels which provides for a tentative allocation of broadcasting frequencies established in view of the terms of the North American Regional Broadcasting Agreement, Habana 1937.

b. Agreement between the United States and Canada for the use of the frequency 540 kilocycles.

c. Agreement with respect to the assignment by the United States of a Class I–A station to the 700 kilocycle frequency with a power of 50 kilowatts or more and the assignment by Canada of a similar station with equal power on a frequency of 690 kilocycles.

For your convenience there are quoted the proposed arrangements outlined above:

a. ARRANGEMENT REGARDING RADIO BROADCASTING CHANNELS

There shall be in Canada sixteen full time station assignments to stations which at present are considered as regional or local stations, and under the proposed North American Broadcasting Agreement, signed at Habana, December 13, 1937, will be classified at Class III or Class IV. Six of these stations shall have a power of 1,000 watts each and ten a power of 100 watts each, as follows;

Frequency (kc)					
Present	*Proposed*	*Station*	*Location*	*Power*	*Class*
1030	1300	CJBR	Rimouski, Que.	1000w	III
840	600	CFQC	Saskatoon, Sask.	1000	III
910	610	CJAT	Trail, B. C.	1000	III
960	610	CHNC	New Carlisle, Que.	1000	III
1010	620	CKCK	Regina, Sask.	1000	III
730	1260	CJCA	Belmont View, Alta.	1000	III
730	1230	CKPR	Port Arthur, Ont.	100	IV
690	1230	CJCJ	Calgary, Alta.	100	IV
730	1400	CFPL	London, Ont.	100	IV
1010	1240	CKIC	Wolfville, N. S.	100 (50w)	IV
1010	1450	CKWX / CKCD	Vancouver, B. C.	100	IV
1010	1310	CHML	Saltfleet Twp. Ont. (Hamilton)	100	IV
960	1340	CFRN	Edmonton, Alta.	100	IV
1010	1340	CKCO	Boom Island, Que.	100	IV
1510	1490	CKCR	Waterloo, Ont.	100	IV
1510	1490	CFRC	Kingston, Ont.	100	IV

In the case of Station CHML which remains on a regional channel, the Government of the United States agrees to protect this station from interference to the same extent as it is protected from other Canadian stations but in no event to a greater extent than that provided for Class IV stations on local channels.

These assignments are hereby reserved pending ratification of and placing in operation of the proposed North American Regional Broadcast Agreement. Pending such events, the Governments of Canada and the United States agree that in making any changes in existing station assignments as of the date of this exchange of notes, or authorizing new assignments after that date, the assignments set out above will be afforded protection in accordance with the allocation standards as provided in the proposed Agreement.

In addition to these sixteen stations, there are thirteen stations now operating in Canada with power of 100 watts on channels that are now classified as regional channels and which under the terms of the proposed Agreement will be regional channels for assignment of Class III stations with a minimum power of 500 watts. Part II C 5 (b) of the proposed Agreement provides that Class IV stations may operate on regional channels, but, when so operated, they are subject to such interference as may be received from Class III stations which are not required to protect the Class IV stations on the same regional channel. The Parties to this exchange of notes recognize that, if possible, these stations should be reassigned to local channels in order that they may be afforded protection from interference from other stations in accordance with the allocation standards for Class IV stations. The assignments for these stations are provided accordingly as follows:

Frequency (kc)					
Present	*Proposed*	*Station*	*Location*	*Power*	*Class*
630	630	CFCO	Chatham, Ont.	100 w	IV
930	1230	CFCH	North Bay, Ont.	100	IV
580	1240	CFPR	Prince Rupert, B. C.	100	IV
950	1240	CJOC	Lethbridge, Alta.	100	IV
1120	1240	CRCS	Chicoutimi, Que.	100	IV
930	1450	CFLC	Prescott, Ont.	100	IV
930	1380	CKPC	Brantford, Ont.	100	IV
580	1450	CKCL	Toronto, Ont.	100	IV
1390	1450	CJGX	Yorkton, Sask.	100	IV
1450	1480	CHGS	Summerside, P. E. I.	100	IV
1120	1490	CHLP	Montreal, Que.	100	IV
1410	1490	CKFC	Vancouver, B. C.	100	IV
1410	1490	CKMO	Vancouver, B. C.	100	IV

Three of these stations (CFCO, CKPC, and CHGS) remain on regional channels and in accordance with the provisions above mentioned are not afforded protection from interference from the Class III stations on the channel. However, the Government of the United States agrees to protect these stations from interference to the same extent that they are protected from other Canadian stations but in no event to a greater extent than that provided for Class IV stations on local channels.

b. Recognizing the desirability of preserving the principle of their existing understanding as to the use of the frequency of 540 kilocycles for broadcasting by Canada and recognizing the desirability of affording, as far as reasonably can be done, protection to important aeronautical and maritime mobile services of the United States using frequencies in the non-public service band of 515 to 550 kilocycles from broadcast interference, the undersigned have agreed as follows:

1. The frequency 540 kilocycles may be used by Canada for broadcasting purposes at a Canadian station which shall be located in the Province of Saskatchewan and operated so as not to produce a ground wave signal intensity in excess of 500 microvolts per meter on the Canadian-United States border west of longitude 105° W.

2. The United States of America may require that a directional antenna be installed at the station and that, if and when advice to that effect is given, Canada will install such directional antenna within one year from the date of receipt by Canada of such advice. The direction of maximum suppression of the antenna should be as near as possible in the direction of San Francisco, subject to allowing for a ground wave signal of 500 microvolts per meter intensity at any point along the boundary between Saskatchewan and the United States.

3. When, as and if a substitute broadcasting channel acceptable to the Canadian Government is made available for this station Canada agrees to discontinue the use of 540 kilocycles for broadcasting purposes.

4. This Agreement shall become effective from the date on which the North American Regional Agreement, signed at Habana on the 13th day of December, 1937, becomes effective. It shall remain in effect until the expiration, on the part of the United States and Canada, of the said North American Regional Agreement.

5. The undersigned will recommend to their respective governments that consideration be given to the cancellation, on the date on which this Agreement becomes effective, of all prior agreements insofar as they have reference to the use of 540 kilocycles by Canada for broadcasting.

c. The Government of the United States of America agrees that if it should assign a Class I–A station to the channel 700 kilocycles with power greater than 50 kilowatts, it will take, or cause to be taken, such measures as are necessary to prevent the field intensity delivered by such station at night from exceeding a value five times as great as that which would be delivered by an efficient 50 kilowatt transmitter located at or near Montreal, Canada, on 690 kilocycles at a point near Rochester, New York. For this purpose the field intensities of the United States station shall be based on the 10% skywave and the Canadian station on the 50% skywave, during the second hour after sunset. If the field intensity delivered by the Canadian station should exceed that which would be delivered by an efficient 50 kilowatt transmitter then the actual field strength shall be taken as the basis for said ratio. In no event, however, shall the Class I–A station in the United States be required to deliver a field strength at said point less than that which would be delivered by an efficient 50 kilowatt transmitter located at or near Cincinnati, Ohio.

I accordingly have the honor to inquire whether the three Agreements outlined in this communication have the approval of your Government and whether, in the event of that approval, it is agreeable to the publication immediately of this note and such favorable reply as you may find it possible to make, it being understood that none of these Agreements shall become effective until the effective date of the North American Regional Broadcasting Agreement.

Accept, Sir, the renewed assurance of my highest consideration.

CORDELL HULL

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Acting Secretary of State (Welles)

No. 291

CANADIAN LEGATION
Washington, December 10, 1938

SIR,

With reference to your note No. 576.K1/658 of the 28th October, 1938, concerning three arrangements resulting from the deliberations of the Inter-American Radio Conference, which was held at Habana, Cuba, from November 1 to December 13, 1937, I have the honour to state that the three proposed Agreements quoted in your note have the approval of the Government of Canada, it being understood that none of the three Agreements shall become effective until the effective date of the North American Broadcasting Agreement.

The Canadian Government are agreeable to the publication immediately of your note and of this reply.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

W. A. RIDDELL
For the Minister

The Hon. SUMNER WELLES,
Acting Secretary of State of the United States,
Washington, D. C.

November 15, 1938
[E. A. S. No. 137]

Provisional commercial agreement between the United States of America and Greece. Effected by exchange of notes, signed November 15, 1938; effective January 1, 1939. With a supplementary note of the American Minister signed November 19, 1938.

The American Minister (MacVeagh) to the President of the Council of Ministers and Minister for Foreign Affairs of Greece (Metaxas)

No. 375. LEGATION OF THE UNITED STATES OF AMERICA
Athens, November 15, 1938.

EXCELLENCY:

Provisional commercial agreement with Greece.

I have the honor to make the following statement of my understanding of the agreement reached through recent conversations held at Athens by representatives of the Government of the United States of America and the Government of the Kingdom of Greece with reference to the treatment which the United States of America shall accord to the commerce of the Kingdom of Greece and which the Kingdom of Greece shall accord to the commerce of the United States of America.

These conversations have disclosed a mutual understanding between the two Governments which is that the United States of America will accord to the commerce of the Kingdom of Greece and the Kingdom of Greece will accord to the commerce of the United States of America, its territories and possessions, non-discriminatory treatment.

Accordingly the two Governments have agreed upon the following provisions:

I

Most-favored-nation treatment.

With respect to customs duties or charges of any kind imposed on or in connection with importation or exportation, and with respect to the method of levying such duties or charges, and with respect to all rules and formalities in connection with importation or exportation, and with respect to all laws or regulations affecting the sale, taxation or use of imported goods within the country, any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or the Kingdom of Greece to any article originating in or destined for any third country, shall be accorded immediately and unconditionally to the like article originating in or destined for the Kingdom of Greece or the United States of America, respectively.

II

Regulation, limitation, or control of imports.

1. Neither the Government of the United States of America nor the Royal Hellenic Government shall regulate by import licenses or permits the importation into its territory of any article in which the other country has an interest, or by any method maintain limitation or control of the amount of importation of any such article, unless similar

action is taken with respect to the importation of such article from all other countries.

2. If imports of such an article from the other country are, directly or indirectly, restricted by such regulation, limitation, or control, the Government taking such action shall establish in advance, and inform the other Government of, the total amount permitted to be imported from all countries during any specified period, which shall not be shorter than three months, and of any increase in such amount during the specified period, and shall either—

(*a*) Impose no limitation on the part of such total amount which may be imported from the other country; or

(*b*) Establish in advance, and inform the other country concerning, the quota of such article which shall be permitted to be imported from the other country during the specified period. Such quota, as originally established or subsequently changed, shall be equivalent to the proportion of the total importation of such article which the other country supplied during past years, account being taken in so far as practicable in appropriate cases of any special factors which may have affected or may be affecting the trade in that article. Where a quota for importation from the other country is established, no obstacle, administrative or otherwise, shall be placed in the way of importation sufficient to fill the quota allotted to the other country. If the total amount permitted entry from all countries is increased during any quota period, the quota established for the other country shall be increased proportionately.

3. If the Government of either country establishes or maintains such regulation, limitation, or control of the importation of an article in which the other country has an interest, it shall—

(*a*) Make public the regulations regarding the issuance of licenses or permits, or regarding any other method of limitation or control, before such regulations are put into force;

(*b*) Administer any system of licenses or permits or any other method of limitation or control so as not to discriminate against importation from the other country, and in no manner, directly or indirectly, influence importers regarding the country from which they shall seek permission to import any such article;

(*c*) Ensure that there shall be no undue delay in the issuance of licenses or permits;

(*d*) Ensure that any duly qualified importer seeking to establish new, or to reestablish old, trade connections with the other country, or to maintain such trade connections, shall be given reasonable opportunity to import any such article; and upon request inform any such duly qualified importer whose application is rejected of the reasons for such rejection;

(*e*) At all times upon request advise the Government of the other country of the amount of any such article, the growth, produce, or manufacture of each exporting country which has been imported, or for which licenses or permits for importation have been granted.

4. The provisions of this Article shall also be applicable with respect to any regulation, limitation, or control imposed by either Government upon the importation of such article at a particular rate of duty or charge.

III

Establishment or maintenance of control of means of international payment.

In the event that the Government of the United States of America or the Royal Hellenic Government establishes or maintains, directly or indirectly, any form of control of the means of international payment, it shall, in the administration of such control:

(*a*) Impose no prohibition, restriction, condition, or delay on the transfer of payment for imported articles the growth, produce, or manufacture of the other country, or of payments necessary for and incidental to the importation of such articles;

(*b*) Accord unconditionally, with respect to rates of exchange and taxes or surcharges on exchange transactions in connection with payments for or payments necessary and incidental to the importation of all articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of any article whatsoever the growth, produce, or manufacture of any third country; and

(*c*) Accord unconditionally, with respect to all rules and formalities applying to exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of the like articles the growth, produce, or manufacture of any third country.

IV

Purchases by Government monopolies, etc.

1. In the event that the Government of the United States of America or the Royal Hellenic Government establishes or maintains a monopoly for the importation, production, or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce, or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

2. It is agreed that the Government of each country, in the awarding of contracts for public works and generally in the purchase of supplies, shall not discriminate against the other country in favor of any third country.

V

Exceptions to provisions of Agreement.

1. The advantages now accorded or which may hereafter be accorded by the United States of America or the Kingdom of Greece to adjacent countries in order to facilitate frontier traffic, and advantages

resulting from a customs union to which either the United States of America or the Kingdom of Greece may become a party, shall be excepted from the operation of this Agreement.

2. The advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions, the Philippine Islands, or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement.

3. Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against the other country in favor of any third country, the provisions of this Agreement shall not extend to prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal or plant life or health; (3) relating to prison-made goods; (4) relating to the enforcement of police or revenue laws.

4. Nothing in this Agreement shall be construed to prevent the adoption of measures prohibiting or restricting the importation or exportation of gold or silver, or to prevent the adoption of such measures as either Government may see fit with respect to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies, and it is agreed, further, that nothing in this Agreement shall be construed to prevent the adoption or enforcement of measures relating to neutrality.

VI

Former exchange of notes replaced.

The present Agreement shall replace the exchange of notes between the Government of the United States and the Government of the Kingdom of Greece of December 9, 1924,[1] and shall become operative on the first day of January, 1939, and shall continue in force until superseded by a more comprehensive commercial agreement or by a definitive treaty of commerce and navigation, or until denounced by either country by advance written notice of not less than thirty days.

Effective date.

Duration.

Denunciation.

Accept, Excellency, the renewed assurances of my highest consideration.

LINCOLN MACVEAGH

His Excellency JOHN METAXAS,
President of the Council of Ministers
and Minister for Foreign Affairs,
Athens.

[1] Treaty Series No. 706.

The President of the Council of Ministers and Minister for Foreign Affairs of Greece (Metaxas) to the American Minister (MacVeagh)

ΤΠΟΤΡΓΕΙΟΝ
ΕΠΙ ΤΩΝ
ΕΞΩΤΕΡΙΚΩΝ

'Αριθ. 27039/Γ/1/λ ΕΝ ΑΘΗΝΑΙΣ, ΤΗ 15 Νοεμβρίου 1938

Κύριε Πρεσβευτά,

''Εχω τήν τιμήν νά γνωρίσω ὑμῖν τήν λῆψιν τῆς ἀπό 15 Νοεμβρίου 1938 ὑμετέρας ἐπιστολῆς ἐχούσης οὕτω:

,,''Εχω τήν τιμήν νά δηλώσω ὑμῖν τά ἑξῆς περί τοῦ τρόπου, καθ' ὃν ἀντιλαμβάνομαι τήν ἐπιτευχθεῖσαν συμφωνίαν διά τῶν προσφάτως ἐν 'Αθήναις διεξαχθεισῶν συνομιλιῶν μεταξύ ἀντιπροσώπων τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς καί τῆς Κυβερνήσεως τοῦ Βασιλείου τῆς 'Ελλάδος ἐν σχέσει πρός τήν μεταχείρισιν ἥτις θέλει παρασχεθῆ ὑπό τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς εἰς τό ἐμπόριον τοῦ Βασιλείου τῆς 'Ελλάδος, καί ὑπό τοῦ Βασιλείου τῆς 'Ελλάδος εἰς τό ἐμπόριον τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς.

'Εκ τῶν συνομιλιῶν τούτων διεπιστώθη ἀμοιβαία συμφωνία μεταξύ τῶν δύο Κυβερνήσεων ὅπως αἱ 'Ηνωμέναι Πολιτεῖαι τῆς 'Αμερικῆς παρέχωσιν εἰς τό ἐμπόριον τοῦ Βασιλείου τῆς 'Ελλάδος, καί τό Βασίλειον τῆς 'Ελλάδος παρέχῃ εἰς τό ἐμπόριον τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς, τῶν ἐδαφῶν καί κτήσεων αὐτῆς, μεταχείρισιν μή ἀποτελοῦσαν μειονεκτικήν διάκρισιν. (non discriminatory treatment).

Κατά ταῦτα αἱ δύο Κυβερνήσεις συνεφώνησαν ἐπί τῶν κατωτέρω διατάξεων.

I

'Εν σχέσει πρός τούς τελωνειακούς δασμούς καί τά πάσης φύσεως τέλη, τούς ἐπιβαλλομένους ἐπί τῆς εἰσαγωγῆς ἤ ἐξαγωγῆς, ἤ ἐν συναφείᾳ πρός ταύτας καί ἐν σχέσει πρός τήν μέθοδον τῆς ἐπιβολῆς τῶν ἐν λόγῳ δασμῶν ἤ τελῶν, καί ἐν σχέσει πρός πάσας τάς διατάξεις καί διατυπώσεις τάς ἀναφερομένας εἰς τήν εἰσαγωγήν ἤ ἐξαγωγήν, καί ἐν σχέσει πρός πάντας τούς νόμους ἤ κανονισμούς τούς ἀφορῶντας τήν πώλησιν, φορολογίαν ἤ χρῆσιν ἐντός τῆς χώρας τῶν εἰσαγομένων ἐμπορευμάτων, πᾶν πλεονέκτημα, εὔνοια, προνόμιον ἤ ἀπαλλαγή ἥτις ἔχει παρασχεθῆ ἤ θέλει παρασχεθῆ μεταγενεστέρως ὑπό τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς ἤ τοῦ Βασιλείου τῆς 'Ελλάδος ὑπέρ οἱουδήποτε εἴδους προελεύσεως ἤ προορισμοῦ οἱασδήποτε τρίτης χώρας, θέλει παρασχεθῆ ἀμέσως καί ἄνευ ὅρων εἰς τό αὐτό εἶδος προελεύσεως ἤ προορισμοῦ τοῦ Βασιλείου τῆς 'Ελλάδος ἤ τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς.

II

1. Οὔτε ἡ Κυβέρνησις τῶν 'Ηνωμένων Πολιτειῶν τῆς 'Αμερικῆς οὔτε ἡ Βασιλική 'Ελληνική Κυβέρνησις θέλουσι ῥυθμίζει τήν εἰσαγωγήν εἴδους τινός διά τό ὁποῖον ἐνδιαφέρεται ἡ ἑτέρα χώρα δι' ἀδειῶν ἤ ἐγκρίσεων εἰσαγωγῆς, οὐδέ θέλουσιν διατηρῆ καθ'οἱονδήποτε τρόπον περιορισμούς ἤ ἔλεγχον τῆς ποσότητος τῆς εἰσαγωγῆς τοιούτου τινος εἴδους, πλήν ἐάν ἤθελε ληφθῆ τό αὐτό μέτρον ἐπί τῆς εἰσαγωγῆς τοῦ εἴδους τούτου ἐκ πάσης ἄλλης χώρας.

2. Ἐάν ἡ εἰσαγωγή τοιούτου τινος εἴδους ἐκ τῆς ἑτέρας χώρας ἤθελεν ἦ περιωρισμένη, ἀμέσως ἢ ἐμμέσως, διά τοιαύτης ρυθμίσεως, περιορισμοῦ ἢ ἐλέγχου, ἡ Κυβέρνησις ἥτις ἤθελεν ἐφαρμόσῃ τοιοῦτον μέτρον ὀφείλει νά καθορίζῃ ἐκ τῶν προτέρων τό συνολικόν ποσόν τοῦ ὁποίου θά ἐπιτρέπεται ἡ εἰσαγωγή ἐκ πασῶν τῶν χωρῶν ἐντός προσδιωρισμένης τινός χρονικῆς περιόδου, οὐχί μικροτέρας τῶν τριῶν μηνῶν, καί νά πληροφορῇ τήν ἑτέραν Κυβέρνησιν περί τούτου ὡς καί περί πάσης αὐξήσεως τοῦ εἰρημένου ποσοῦ κατά τήν προσδιωρισμένην χρονικήν περίοδον, ὀφείλει δέ εἴτε:

(α) Νά μή ἐπιβάλῃ περιορισμόν ὡς πρός τό τμῆμα τοῦ ῥηθέντος συνολικοῦ ποσοῦ, ὅπερ θά δύναται νά εἰσαχθῇ ἐκ τῆς ἑτέρας χώρας ἤ

(β) Νά καθορίζῃ ἐκ τῶν προτέρων, καί πληροφορῇ περί τούτου τήν ἑτέραν χώραν, τό ποσοστόν (quota) ἐκ τοῦ εἴδους τούτου, ὅπερ θά ἐπιτρέπεται νά εἰσάγεται ἐκ τῆς ἑτέρας χώρας κατά τήν προσδιορισθεῖσαν χρονικήν περίοδον. Τό ποσοστόν τοῦτο, ὡς ὡρίσθη ἀρχικῶς ἢ ἐτροποποιήθη μεταγενεστέρως, δέον νά ᾖ ἰσοδύναμον πρός τό ποσοστόν τῆς συνολικῆς εἰσαγωγῆς τοῦ εἴδους τούτου, τό ὁποῖον ἐπρομήθευσεν ἡ ἑτέρα χώρα κατά παρωχημένα ἔτη, λαμβανομένων ὑπ' ὄψιν, ἐφ' ὅσον τοῦτο εἶναι ἐφικτόν, εἰς ἐνδεδειγμένας περιπτώσεις τῶν τυχόν εἰδικῶν παραγόντων οἵτινες δυνατόν νά ἐπέδρασαν ἢ νά ἐπιδρῶσιν ἐπί τοῦ ἐμπορίου τοῦ εἴδους τούτου. Εἰς ἃς περιπτώσεις ἤθελεν προσδιορισθῇ ποσοστόν διά τήν ἐκ τῆς ἑτέρας χώρας εἰσαγωγήν δέον νά μή παρεμβάλληται διοικητικῆς ἢ ἑτέρας φύσεως κώλυμα εἰς τήν ἀπαιτουμένην πρός κάλυψιν τοῦ παραχωρηθέντος τῇ ἑτέρᾳ χώρᾳ ποσοστοῦ εἰσαγωγήν. Ἐάν, διαρκούσης χρονικῆς τινος περιόδου περιορισμῶν, ἤθελεν αὐξηθῇ τό συνολικόν ποσόν εἰσαγωγῆς ἐκ πασῶν τῶν χωρῶν, τό διά τήν ἑτέραν χώραν καθορισθέν ποσοστόν δέον νά αὐξηθῇ κατ' ἀναλογίαν.

3. Ἐάν ἡ Κυβέρνησις ἑκατέρας χώρας ἤθελεν εἰσαγάγῃ ἢ διατηρῇ τοιαύτην ῥύθμισιν, περιορισμόν ἢ ἔλεγχον ἐπί τῆς εἰσαγωγῆς εἴδους διά τό ὁποῖον ἐνδιαφέρεται ἡ ἑτέρα χώρα, ὀφείλει ὅπως:

(α) Δίδῃ δημοσιότητα εἰς τούς κανονισμούς τούς ἀφορῶντας τήν ἔκδοσιν ἐγκρίσεων ἢ ἀδειῶν, ἢ τούς ἀφορῶντας οἱονδήποτε ἕτερον σύστημα περιορισμοῦ ἢ ἐλέγχου, πρό τῆς θέσεως ἐν ἰσχύϊ τῶν εἰρημένων κανονισμῶν.

(β) Ἐφαρμόζῃ οἱονδήποτε σύστημα ἐγκρίσεων ἢ ἀδειῶν ἢ οἱανδήποτε ἑτέραν μέθοδον περιορισμοῦ ἢ ἐλέγχου κατά τρόπον τοιοῦτον, ὥστε νά μή θέτῃ εἰς μειονεκτικήν διάκρισιν τήν ἐκ τῆς ἑτέρας χώρας εἰσαγωγήν καί μή ἐπηρεάζῃ καθ' οἱοδήποτε τρόπον, ἀμέσως ἢ ἐμμέσως, τούς εἰσαγωγεῖς ὡς πρός τήν χώραν διά τήν ὁποίαν δέον νά ζητήσωσιν ἄδειαν εἰσαγωγῆς τοῦ τοιούτου εἴδους.

(γ) Μεριμνᾷ, ὅπως οὐδεμία ἀδικαιολόγητος βραδύτης ἐπέρχεται εἰς τήν ἔκδοσιν τῶν ἐγκρίσεων ἢ ἀδειῶν.

(δ) Μεριμνᾷ, ὅπως παρέχεται εἰς πάντα νομίμως ἔχοντα ἢ ἀποκτήσαντα τήν ἰδιότητα τοῦ εἰσαγωγέως, ἐπιζητοῦντα νά συνάψῃ νέας ἢ νά ἀποκαταστήσῃ παλαιάς, ἐμπορικάς σχέσεις μετά τῆς ἑτέρας χώρας, ἢ νά διατηρήσῃ τοιαύτας ἐμπορικάς σχέσεις, λογική εὐκαιρία ἵνα εἰσαγάγῃ οἱονδήποτε τοιοῦτον εἶδος, καί ὅπως τῇ αἰτήσει παντός τοιούτου νομίμως ἔχοντος ἢ ἀποκτήσοντος τήν ἰδιότητα εἰσαγωγέως τοῦ ὁποίου ἡ αἴτησις ἤθελεν ἀπορριφθῇ ἀνακοινῶνται εἰς αὐτόν οἱ λόγοι τῆς ἀπορρίψεως.

(ε) Πληροφορῇ, ὁσάκις ἤθελε ζητηθῇ τοῦτο, τήν Κυβέρνησιν τῆς ἑτέρας χώρας περί τοῦ ποσοῦ παντός τοιούτου εἴδους, παραγωγῆς ἢ κατασκευῆς ἑκάστης ἐξαγωγικῆς χώρας, τό ὁποῖον εἰσήχθη, ἢ διά τό ὁποῖον ἐχορηγήθησαν ἐγκρίσεις ἢ ἄφειαι εἰσαγωγῆς.

4. Αἱ διατάξεις τοῦ παρόντος ἄρθρου θέλουσιν ἔχει ἐφαρμογήν καί ἐπί πάσης ρυθμίσεως, περιορισμοῦ ἤ ἐλέγχου ἐπιβαλλομένων ὑπό ἑκατέρας τῶν Κυβερνήσεων κατά τήν εἰσαγωγήν τοιούτου εἴδους ἐπί εἰδικῷ δασμῷ ἤ τέλει.

III

Ἐν περιπτώσει καθ' ἥν ἡ Κυβέρνησις τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς ἤ ἡ Βασιλική Ἑλληνική Κυβέρνησις ἤθελεν ἐπιβάλει ἤ διατηρῇ, ἀμέσως ἤ ἐμμέσως, οἱονδήποτε εἶδος ἐλέγχου τῶν μέσων διεθνῶν πληρωμῶν, ἀναλαμβάνει ὅπως, ἐν τῇ ἐφαρμογῇ τοῦ τοιούτου ἐλέγχου:

(α) Μή ἐπιβάλλῃ περιορισμόν, ἀπαγόρευσιν, ὅρον, ἤ καθυστέρησιν τινα διά τήν μεταφοράν τῆς ἀξίας εἰσαχθέντων εἰδῶν, παραγωγῆς ἤ κατασκευῆς τῆς ἑτέρας χώρας, ἤ διά πληρωμάς ἀπαιτουμένας διά τήν εἰσαγωγήν τοιούτων εἰδῶν καί ἀναγομένας εἰς ταύτην.

(β) Παρέχῃ ἄνευ ὅρων, ὡς πρός τάς τιμάς τοῦ συναλλάγματος, τούς φόρους ἤ τά πρόσθετα τέλη ἐπί τῶν συναλλαγματικῶν πράξεων τῶν σχετικῶν πρός πληρωμάς διά τήν εἰσαγωγήν, παντός εἴδους παραγωγῆς ἤ κατασκευῆς τῆς ἑτέρας χώρας, ἤ ἀναγκαίας ἤ ἀναγομένας εἰς ταύτην, μεταχείρισιν οὐχί ὀλιγώτερον εὐνοϊκήν τῆς παρεχομένης διά τήν εἰσαγωγήν οἱουδήποτε εἴδους παραγωγῆς ἤ κατασκευῆς οἱασδήποτε τρίτης χώρας, καί

(γ) Παρέχῃ ἄνευ ὅρων, ὡς πρός πάντας τούς κανονισμούς καί διατυπώσεις τούς ἀφορῶντας πράξεις ἐπί συναλλάγματος σχετικάς πρός πληρωμάς διά τήν εἰσαγωγήν εἰδῶν παραγωγῆς ἤ κατασκευῆς, τῆς ἑτέρας χώρας ἤ ἀναγκαίας ἤ ἀναγομένας εἰς ταύτην, μεταχείρισιν οὐχί ὀλιγώτερον εὐνοϊκήν τῆς παρεχομένης διά τήν εἰσαγωγήν τῶν αὐτῶν προϊόντων παραγωγῆς ἤ κατασκευῆς οἱασδήποτε τρίτης χώρας.

IV

1. Ἐν ᾗ περιπτώσει ἡ Κυβέρνησις τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς ἤ ἡ Βασιλική Ἑλληνική Κυβέρνησις ἤθελεν ἱδρύσει ἤ διατηρῇ μονοπώλιον διά τήν εἰσαγωγήν, παραγωγήν ἤ πώλησιν ὡρισμένου τινός εἴδους ἤ ἤθελε παραχωρήσει, τύποις ἤ κατ' οὐσίαν, εἰς ἕνα ἤ περισσοτέρους ὀργανισμούς ἀποκλειστικά προνόμια εἰσαγωγῆς, παραγωγῆς ἤ πωλήσεως ὡρισμένου εἴδους, ἡ Κυβέρνησις τῆς συνιστώσης ἤ διατηρούσης τοιοῦτον μονοπώλιον, ἤ παραχωρούσης τοιαῦτα μονοπωλιακά προνόμια χώρας, συμφωνεῖ, ὅπως, ἐν σχέσει πρός τάς ἐκ τοῦ ἐξωτερικοῦ προμηθείας τοῦ τοιούτου μονοπωλίου ἤ ὀργανισμοῦ, παρέχηται εἰς τό ἐμπόριον τῆς ἑτέρας χώρας δικαία καί ἴση μεταχείρισις. Πρός τόν σκοπόν τοῦτον συμφωνεῖται ὅπως, ἐν τῇ διενεργείᾳ τῶν ἐκ τοῦ ἐξωτερικοῦ προμηθειῶν οἱουδήποτε εἴδους, τό ἐν λόγῳ μονοπώλιον ἤ ὀργανισμός ἐπηρεάζηται μόνον ὑπό τῶν παραγόντων ἐκείνων, ὡς εἶνε ἡ τιμή, ποιότης, δυνατότης διαθέσεως καί ὅροι πωλήσεως, οἵτινες συνήθως λαμβάνονται ὑπ' ὄψιν ὑπό ἰδιωτικῶν ἐμπορικῶν ἐπιχειρήσεων ἐνδιαφερομένων ἀποκλειστικῶς, ὅπως προμηθεύωνται τά τοιαῦτα εἴδη ὑπό τούς μᾶλλον εὐνοϊκούς ὅρους.

2. Συμφωνεῖται ὅτι ἡ Κυβέρνησις ἑκατέρας τῶν χωρῶν, ἐν τῇ κατακυρώσει συμβάσεων δημοσίων ἔργων καί γενικῶς κατά τήν προμήθειαν ὑλικοῦ, δέν θέλει μεροληπτεῖ ἔναντι τῆς ἑτέρας χώρας ὑπέρ οἱασδήποτε τρίτης χώρας.

V

1. Τά ὑπό τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς ἤ ὑπό τοῦ Βασιλείου τῆς Ἑλλάδος ἤδη παρεχόμενα, ἤ τυχόν ἐφεξῆς παρασχεθησόμενα πλεονεκτήματα πρός ὁμόρους χώρας πρός τόν σκοπόν διευκολύνσεως τῆς μεθοριακῆς ἐπικοινωνίας ὡς ἐπίσης καί τά πλεονεκτήματα ἅτινα ἤθελον προκύψει ἐκ τελωνειακῆς ἑνώσεως, εἰς ἥν αἱ Ἡνωμέναι Πολιτεῖαι τῆς Ἀμερικῆς ἤ τό Βασίλειον τῆς Ἑλλάδος ἤθελον μετάσχει, θά ἐξαιρῶνται τῆς ἐφαρμογῆς τῆς παρούσης Συμφωνίας.

2. Τά πλεονεκτήματα ἅτινα ἤδη παρέχονται ἤ ἤθελον παρασχεθῆ ἐφεξῆς ὑπό τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς, τῶν ἐδαφῶν ἤ τῶν κτήσεών των, τῶν Φιλιππίνων Νήσων ἤ τῆς Ζώνης τῆς Διώρυγος τοῦ Παναμᾶ, πρός ἀλλήλας ἤ πρός τήν Δημοκρατίαν τῆς Κούβας, θά ἐξαιρῶνται τῆς ἐφαρμογῆς τῆς παρούσης Συμφωνίας.

3. Μέ τήν προϋπόθεσιν ὅτι ὑπό τάς αὐτάς συνθήκας καί ὅρους, οὐδέν αὐθαίρετον μεροληπτικόν μέτρον θέλει ἐφαρμοσθῆ ὑπό τῆς μιᾶς χώρας εἰς βάρος τῆς ἑτέρας πρός ὄφελος οἱασδήποτε τρίτης χώρας, οἱ ὅροι τῆς παρούσης συμφωνίας δέν θά ἔχωσιν ἐφαρμογήν ἐπί ἀπαγορεύσεων καί περιορισμῶν (1) ἐπιβαλλομένων διά λόγους ἠθικούς ἤ ἀνθρωπιστικούς· (2) ἀποσκοπούντων τήν προστασίαν τῆς ζωῆς ἤ τῆς ὑγείας ἀνθρώπων, ζώων ἤ φυτῶν· (3) ἀφορώντων εἴδη κατασκευαζόμενα παρά φυλακισμένων, καί (4) ἀφορώντων τήν ἐφαρμογήν ἀστυνομικῶν ἤ φορολογικῶν νόμων.

4. Οὐδεμία διάταξις τῆς παρούσης Συμφωνίας δύναται νά θεωρηθῆ ὡς ἐμποδίζουσα τήν ὑιοθέτησιν μέτρων ἀπαγορεύσεως ἤ περιορισμοῦ τῆς εἰσαγωγῆς ἤ ἐξαγωγῆς χρυσοῦ ἤ ἀργύρου, ἤ ὡς παρακωλύουσα τήν λῆψιν τοιούτων μέτρων οἷα ἑκατέρα Κυβέρνησις ἤθελε τυχόν κρίνει σκόπιμα ἐν σχέσει πρός τόν ἔλεγχον τῆς ἐξαγωγῆς, ἤ πωλήσεως πρός ἐξαγωγήν, ὅπλων, πολεμοφοδίων ἤ ὀργάνων πολέμου καί, εἰς ἐξαιρετικάς περιπτώσεις, παντός ἑτέρου στρατιωτικοῦ ὑλικοῦ. Ὡσαύτως συμφωνεῖται ὅτι οὐδεμία διάταξις τῆς παρούσης Συμφωνίας θέλει θεωρηθῆ ὡς παρακωλύουσα τήν ὑιοθέτησιν ἤ ἐφαρμογήν μέτρων ἀφορώντων τήν οὐδετερότητα.

VI

Ἡ παροῦσα Συμφωνία θέλει ἀντικαταστήσῃ τήν ἀνταλλαγήν διακοινώσεων μεταξύ τῆς Κυβερνήσεως τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς καί τῆς Κυβερνήσεως τοῦ Βασιλείου τῆς Ἑλλάδος τῆς 9ης Δεκεμβρίου 1924 καί θέλει τεθῆ εἰς ἐφαρμογήν τήν 1ην Ἰανουαρίου 1939, θέλει δέ παραμείνῃ ἐν ἰσχύϊ μέχρις οὗ ἀντικατασταθῆ ὑπό πληρεστέρας ἐμπορικῆς συμφωνίας ἤ ὁριστικῆς συμβάσεως ἐμπορίου καί ναυτιλίας, ἤ μέχρι καταγγελίας ταύτης ὑπό ἑκατέρας τῶν δύο χωρῶν κατόπιν ἐγγράφου προειδοποιήσεως τριάκοντα τοὐλάχιστον ἡμερῶν."

Γνωρίζων ὑμῖν ὅτι ἡ Ἑλληνική Κυβέρνησις εἶναι σύμφωνος πρός τό περιεχόμενον τῆς ἀνωτέρω ὑμετέρας ἐπιστολῆς, παρακαλῶ Κύριε Πρεσβευτά, νά δεχθῆτε τήν διαβεβαίωσιν τῆς ἐξαιρέτου πρός ὑμᾶς ὑπολήψεώς μου.—

Ι ΜΕΤΑΞΑΣ

Πρός τήν Αὐτοῦ Ἐξοχότητα τόν Κύριον LINCOLN MAC VEAGH,
Ἔκτακτον Ἀπεσταλμένον καί Πληρεξούσιον
Ὑπουργόν τῶν Ἡνωμένων Πολιτειῶν τῆς Ἀμερικῆς.

ΕΝΤΑΥΘΑ

[Translation]

MINISTRY
OF
FOREIGN AFFAIRS

Agreement by Greece.

No. 27039/G/1/1 ATHENS, *November 15, 1938.*

MR. MINISTER:

I have the honor to acknowledge the receipt of your Note of November 15, 1938, reading as follows:

"I have the honor to make the following statement of my understanding of the agreement reached through recent conversations held at Athens by representatives of the Government of the United States of America and the Government of the Kingdom of Greece with reference to the treatment which the United States of America shall accord to the commerce of the Kingdom of Greece and which the Kingdom of Greece shall accord to the commerce of the United States of America.

"These conversations have disclosed a mutual understanding between the two Governments which is that the United States of America will accord to the commerce of the Kingdom of Greece and the Kingdom of Greece will accord to the commerce of the United States of America, its territories and possessions, non-discriminatory treatment.

"Accordingly the two Governments have agreed upon the following provisions:

I

"With respect to customs duties or charges of any kind imposed on or in connection with importation or exportation, and with respect to the method of levying such duties or charges, and with respect to all rules and formalities in connection with importation or exportation, and with respect to all laws or regulations affecting the sale, taxation or use of imported goods within the country, any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or the Kingdom of Greece to any article originating in or destined for any third country, shall be accorded immediately and unconditionally to the like article originating in or destined for the Kingdom of Greece or the United States of America, respectively.

II

"1. Neither the Government of the United States of America nor the Royal Hellenic Government shall regulate by import licenses or permits the importation into its territory of any article in which the other country has an interest, or by any method maintain limitation or control of the amount of importation of any such article, unless similar action is taken with respect to the importation of such article from all other countries.

"2. If imports of such an article from the other country are, directly or indirectly, restricted by such regulation, limitation, or control, the Government taking such action shall establish in advance, and inform the other Government of, the total amount permitted to be imported from all countries during any specified period, which shall not be shorter than three months, and of any increase in such amount during the specified period, and shall either—

(*a*) Impose no limitation on the part of such total amount which may be imported from the other country; or

(*b*) Establish in advance, and inform the other country concerning, the quota of such article which shall be permitted to be imported from the other country during the specified period. Such quota, as originally established or subsequently changed, shall be equivalent to the proportion of the total importation of such article which the other country supplied during past years, account being taken in so far as practicable in appropriate cases of any special factors which may have affected or may be affecting the trade in that article. Where a quota for importation from the other country is established, no obstacle, administrative or otherwise, shall be placed in the way of importation sufficient to fill the quota allotted to the other country. If the total amount permitted entry from all countries is increased during any quota period, the quota established for the other country shall be increased proportionately.

"3. If the Government of either country establishes or maintains such regulation, limitation, or control of the importation of an article in which the other country has an interest, it shall—

(*a*) Make public the regulations regarding the issuance of licenses or permits, or regarding any other method of limitation or control, before such regulations are put into force;

(*b*) Administer any system of licenses or permits or any other method of limitation or control so as not to discriminate against importation from the other country, and in no manner, directly or indirectly, influence importers regarding the country from which they shall seek permission to import any such article;

(*c*) Ensure that there shall be no undue delay in the issuance of licenses or permits;

(*d*) Ensure that any duly qualified importer seeking to establish new, or to reestablish old, trade connections with the other country, or to maintain such trade connections, shall be given reasonable opportunity to import any such article; and upon request inform any such duly qualified importer whose application is rejected of the reasons for such rejection;

(*e*) At all times upon request advise the Government of the other country of the amount of any such article, the growth, produce, or manufacture of each exporting country which has been imported, or for which licenses or permits for importation have been granted.

"4. The provisions of this Article shall also be applicable with respect to any regulation, limitation, or control imposed by either Government upon the importation of such article at a particular rate of duty or charge.

III

"In the event that the Government of the United States of America or the Royal Hellenic Government establishes or maintains, directly or indirectly, any form of control of the means of international payment, it shall, in the administration of such control:

(*a*) Impose no prohibition, restriction, condition, or delay on the transfer of payment for imported articles the growth, produce, or manufacture of the other country, or of payments necessary for and incidental to the importation of such articles;

(*b*) Accord unconditionally, with respect to rates of exchange and taxes or surcharges on exchange transactions in connection with payments for or payments necessary and incidental to the importation of all articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of any article whatsoever the growth, produce, or manufacture of any third country; and

(*c*) Accord unconditionally, with respect to all rules and formalities applying to exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce, or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of the like articles the growth, produce, or manufacture of any third country.

IV

"1. In the event that the Government of the United States of America or the Royal Hellenic Government establishes or maintains a monopoly for the importation, production, or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce, or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

"2. It is agreed that the Government of each country, in the awarding of contracts for public works and generally in the purchase of supplies, shall not discriminate against the other country in favor of any third country.

V

"1. The advantages now accorded or which may hereafter be accorded by the United States of America or the Kingdom of Greece to adjacent countries in order to facilitate frontier traffic, and advan-

tages resulting from a customs union to which either the United States of America or the Kingdom of Greece may become a party, shall be excepted from the operation of this Agreement.

"2. The advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions, the Philippine Islands, or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement.

"3. Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against the other country in favor of any third country, the provisions of this Agreement shall not extend to prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal or plant life or health; (3) relating to prison-made goods; (4) relating to the enforcement of police or revenue laws.

"4. Nothing in this Agreement shall be construed to prevent the adoption of measures prohibiting or restricting the importation or exportation of gold or silver, or to prevent the adoption of such measures as either Government may see fit with respect to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies, and it is agreed, further, that nothing in this Agreement shall be construed to prevent the adoption or enforcement of measures relating to neutrality.

VI

"The present Agreement shall replace the exchange of notes between the Government of the United States and the Government of the Kingdom of Greece of December 9, 1924,[1] and shall become operative on the first day of January, 1939, and shall continue in force until superseded by a more comprehensive commercial agreement or by a definitive treaty of commerce and navigation, or until denounced by either country by advance written notice of not less than thirty days."

In informing you that the Greek Government is in agreement with the contents of the above Note, I beg you to accept, Mr. Minister, the assurances of my highest consideration.

J. METAXAS

To His Excellency Mr. LINCOLN MACVEAGH,
Envoy Extraordinary and Minister Plenipotentiary
of the United States of America,
Athens.

[1] Treaty Series No. 706.

SUPPLEMENTARY NOTE

The American Minister (MacVeagh) to the President of the Council of Ministers and Minister for Foreign Affairs of Greece (Metaxas)

No. 400. LEGATION OF THE UNITED STATES OF AMERICA
Athens, November 19, 1938.

EXCELLENCY:

With reference to our Exchange of Notes of November 15, 1938, concerning the treatment which the United States of America shall accord to the commerce of the Kingdom of Greece and which the Kingdom of Greece shall accord to the commerce of the United States of America, I have the honor to inform you that, without modifying its position on the principle of unconditional most-favored-nation treatment, the Government of the United States of America agrees not to invoke the provisions of Article I of this Agreement in respect of the special and temporary advantages now accorded by the Kingdom of Greece to imports from certain countries of coffee in beans, and of sugar.

Please accept, Excellency, the assurances of my highest consideration.

LINCOLN MACVEAGH

His Excellency JOHN METAXAS,
President of the Council of Ministers
and Minister for Foreign Affairs,
Athens.

Agreement between the United States of America and Estonia for the exchange of official publications. Effected by exchange of notes, signed December 6, 1938.

December 6, 1938
[E. A. S. No. 138]

The Estonian Minister for Foreign Affairs (Selter) to the American Chargé d'Affaires ad interim (Leonard)

RÉPUBLIQUE ESTONIENNE
MINISTRE
DES
AFFAIRES ÉTRANGÈRES

TALLINN, *6th December, 1938.*

MONSIEUR LE CHARGÉ D'AFFAIRES,

With reference to your memorandum of September 20, 1938 and previous correspondence and conversations, I have agreed upon the following:

Agreement with Estonia for the exchange of official publications.

There shall be a complete exchange of official publications between the Government of Estonia and the Government of the United States of America, which shall be conducted in accordance with the following provisions:

1. The official exchange office for the transmission of publications of the United States of America is the Smithsonian Institution. The official exchange office on the part of Estonia is the Riigi Raamatukogu (State Library).

2. The exchange sendings shall be received on behalf of the United States by the library of Congress; on behalf of Estonia by the Riigi Raamatukogu (State Library).

3. The Government of the United States of America shall furnish regularly in one copy a full set of the official publications of its several departments, bureaux, offices, and institutions. A list of such departments and instrumentalities is attached (List No. 1).[1] This list shall be extended to include, without the necessity of subsequent negotiations, any new offices that the Government may create in the future.

4. The Government of Estonia shall furnish regularly in one copy a full set of the official publications of its several departments, bureaux, offices, and institutions. A list of such departments and instrumentalities is attached (List No. 2).[2] This list shall be extended to include, without the necessity of subsequent negotiations, any new offices that the Government may create in the future.

5. With respect to departments and instrumentalities which at this time do not issue publications and which are not mentioned in the attached lists, it is understood that publications issued in the future by those offices shall be furnished in one copy.

[1] List as furnished by the Government of the United States. See p. 2061.
[2] See p. 2068.

6. Neither Government shall be obliged by this agreement to furnish confidential publications, blank forms, or circular letters not of a public nature.

7. Each party to the agreement shall bear the postal, railroad, steamship, and other charges arising in its own country.

8. Both parties express their willingness as far as possible to expedite shipments.

9. This agreement shall not be understood to modify the already existing exchange agreements between the various government departments and instrumentalities of the two countries.

Upon receipt of your Note, identical in terms to the present communication, the Estonian Government will consider that the foregoing agreement comes into force on the day following its ratification by the President of the Republic of Estonia.

I avail myself of this opportunity to assure you, Monsieur le Chargé d'Affaires, of my high consideration.

K. SELTER

Monsieur WALTER A. LEONARD,
Chargé d'Affaires a. i.,
of the United States of America,
Tallinn.

The American Chargé d'Affaires ad interim (Leonard) to the Estonian Minister for Foreign Affairs (Selter)

LEGATION OF THE UNITED STATES OF AMERICA
Tallinn, December 6, 1938.

EXCELLENCY:

With reference to my memorandum of September 20, 1938, and previous correspondence and conversations, and to Your Excellency's Note of today's date (December 6, 1938), I have the honor to express our agreement for the exchange of official publications between the Governments of the United States of America and Estonia, as follows:

There shall be a complete exchange of official publications between the Government of Estonia and the Government of the United States of America, which shall be conducted in accordance with the following provisions:

1. The official exchange office for the transmission of publications of the United States of America is the Smithsonian Institution. The official exchange office on the part of Estonia is the Riigi Raamatukogu (State Library).

2. The exchange sendings shall be received on behalf of the United States by the library of Congress; on behalf of Estonia by the Riigi Raamatukogu (State Library).

3. The Government of the United States of America shall furnish regularly in one copy a full set of the official publications of its several departments, bureaux, offices and institutions. A list of such depart-

ments and instrumentalities is attached (List No. 1). This list shall be extended to include, without the necessity of subsequent negotiations, any new offices that the Government may create in the future.

4. The Government of Estonia shall furnish regularly in one copy a full set of the official publications of its several departments, bureaux, offices and institutions. A list of such departments and instrumentalities is attached (List No. 2).[1] This list shall be extended to include, without the necessity of subsequent negotiations, any new offices that the Government may create in the future.

5. With respect to the departments and instrumentalities which at this time do not issue publications and which are not mentioned in the attached lists, it is understood that publications issued in the future by those offices shall be furnished in one copy.

6. Neither Government shall be obliged by this agreement to furnish confidential publications, blank forms, or circular letters not of a public nature.

7. Each party to the agreement shall bear the postal, railroad, steamship, and other charges arising in its own country.

8. Both parties express their willingness as far as possible to expedite shipments.

9. This agreement shall not be understood to modify the already existing exchange agreements between the various government departments and instrumentalities of the two countries.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest and most distinguished consideration.

WALTER A. LEONARD
Charge d'Affaires a. i.

His Excellency KARL SELTER,
Minister for Foreign Affairs,
Tallinn.

LIST NO. 1

LIST OF THE VARIOUS DEPARTMENTS AND INSTRUMENTALITIES OF THE UNITED STATES GOVERNMENT, THE PUBLICATIONS OF WHICH ARE TO BE FURNISHED, TOGETHER WITH THE TITLES OF THE PRINCIPAL SERIAL PUBLICATIONS TO BE INCLUDED IN THE EXCHANGE.

AGRICULTURAL DEPARTMENT
- Crops and markets, monthly
- Department leaflet
- Farmers' bulletin, irregular
- Journal of agricultural research, semi-monthly
- Miscellaneous publications
- Technical bulletin, irregular
- Yearbook of agriculture, bound

[1] List as furnished by the Government of Estonia. See p. 2068.

Agricultural economics bureau
Agricultural situation, monthly
Statistical bulletin
Report, annual
Agricultural engineering bureau
Report, annual
Animal industry bureau
Service and regulatory announcements
Biological survey bureau
North American fauna
Report, annual
Chemistry and soils bureau
Soil survey reports
Report, annual
Dairy industry bureau
Report, annual
Entomology and plant quarantine bureau
Report, annual
Experiment stations office
Experiment station record, monthly
Report on agricultural experiment stations, annual
Extension service
Extension service review, monthly
Food and drug administration

Forest service
Report, annual
Home economics bureau
Report, annual
Information office
Report, annual
Plant industry bureau

Public roads bureau
Public roads, journal of highway research, monthly
Report, annual
Soil conservation service
Soil conservation, monthly
Report, annual
Weather bureau
Climatological data for U. S., monthly

CENTRAL STATISTICAL BOARD
Report, annual

CIVIL AERONAUTICS AUTHORITY

CIVIL SERVICE COMMISSION
Official register of the U. S., annual, bound
Report, annual

COMMERCE DEPARTMENT
Annual report of the Secretary of commerce
Census bureau
Decennial census
Biennial census of manufactures
Birth, stillbirth and infant mortality statistics, annual
Financial statistics of cities over 100,000, annual
Financial statistics of state and local governments, annual
Mortality statistics, annual
County and city jails, prisoners, annual
Prisoners in state and federal prisons, annual

Coast and geodetic survey
Special publications
Fisheries bureau
Bulletin
Fishery circular
Investigational report
Foreign and domestic commerce bureau
Commerce reports, weekly
Comparative law series, monthly
Foreign commerce and navigation, bound, annual
Monthly summary of foreign commerce
Statistical abstract, annual
Survey of current business
Trade information bulletin
Trade promotion series
Lighthouses bureau

Maritime inspection and navigation bureau
Merchant marine statistics, annual
Merchant vessels of the United States, annual
National bureau of standards
Circular
Journal of research, monthly
Technical news bulletin, monthly
Patent office
Official gazette, weekly
Index of trademarks, annual
Index of patents, annual

CONGRESS
Congressional record, bound
Congressional directory, bound
Statutes at large, bound
Code of laws and supplements, bound
House of representatives
Journal, bound
Documents, bound
Reports, bound
Senate
Journal, bound
Documents, bound
Reports, bound

COURT OF CLAIMS
Report of cases decided

COURT OF CUSTOMS AND PATENT APPEALS
Reports (Decisions), bound

DISTRICT OF COLUMBIA
Reports of the various departments of the local government.

EMPLOYEES' COMPENSATION COMMISSION
Report, annual

FARM CREDIT ADMINISTRATION
Report, annual
News for farmer cooperatives, monthly

FEDERAL COMMUNICATIONS COMMISSION
Report, annual
Decisions

FEDERAL DEPOSIT INSURANCE CORPORATION

FEDERAL HOME LOAN BANK BOARD
Federal home loan bank review, monthly

FEDERAL HOUSING ADMINISTRATION
Report, annual
Insured mortgage portfolio, monthly

FEDERAL POWER COMMISSION
Report, annual

FEDERAL RESERVE SYSTEM
Federal reserve bulletin, monthly
Report, annual

FEDERAL TRADE COMMISSION
Report, annual
Decisions, bound

GENERAL ACCOUNTING OFFICE
Decisions of the comptroller-general, bound

GOVERNMENT PRINTING OFFICE
Report, annual
Documents office
Documents catalog, biennial
Monthly catalog

INTERIOR DEPARTMENT
Report, annual (relating chiefly to public lands)
Education office
Bulletin
Pamphlet series
School life, monthly except July and August
Vocational education bulletin
General land office

Geological survey
Bulletin
Professional paper
Water supply papers
Housing authority

Mines bureau
Bulletin
Minerals yearbook
Technical paper
National bituminous coal commission

National Park service

Reclamation bureau
Reclamation era, monthly

INTERSTATE COMMERCE COMMISSION
Report, annual
Annual report on statistics of railways
Interstate commerce commission reports (decisions), bound

JUSTICE DEPARTMENT
Annual report of the Attorney General
Opinions of the Attorney General
Prisons bureau
Federal offenders, annual

LABOR DEPARTMENT
Report, annual
Children's bureau
Bulletin
The Child, monthly news summary
Employment services

Immigration and naturalization service

Labor standards division
Bulletin
Industrial health and safety series
Labor statistics bureau
Bulletin
Monthly labor review
Women's bureau
Bulletin

LIBRARY OF CONGRESS
Report, annual, bound
Copyright office
Catalog of copyright entries
Documents division
Monthly checklist of state publications
Legislative reference service
State law index, biennial, bound

MARITIME COMMISSION
Maritime commission reports
Report on water-borne foreign commerce, annual

NATIONAL ACADEMY OF SCIENCES
Report, annual

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS
Report, annual
Bibliography of aeronautics, annual
Technical reports

NATIONAL ARCHIVES
Report, annual
Federal register, bound

NATIONAL LABOR RELATIONS BOARD
Report, annual
Decisions

NATIONAL MEDIATION BOARD
Report, annual

NATIONAL RAILROAD ADJUSTMENT BOARD
Awards

NATIONAL RESOURCES COMMITTEE
Reports

NAVY DEPARTMENT
Annual report of the Secretary of the Navy
Engineering bureau

Hydrographic office
Publications
Marine corps

Medicine and surgery bureau
Naval medical bulletin, quarterly
Annual report of the surgeon general

Naval war college
International law situations, annual, bound
Nautical almanac office
American ephemeris and nautical almanac, annual
American nautical almanac, annual
Navigation bureau
Navy directory, quarterly
Register, annual
Supplies and accounts bureau
Naval expenditures, annual

POST OFFICE DEPARTMENT
Postal guide, annual with monthly supplements
Annual report of the Postmaster general
Postal savings system
Annual report

PRESIDENT OF THE UNITED STATES
Addresses, messages

RAILROAD RETIREMENT BOARD
Report, annual

RECONSTRUCTION FINANCE CORPORATION
Reports

RURAL ELECTRIFICATION ADMINISTRATION
Report, annual
Rural electrification news, monthly

SECURITIES AND EXCHANGE COMMISSION
Decisions
Report, annual

SMITHSONIAN INSTITUTION
Report, annual
Ethnology bureau
Report, annual
Bulletin
National museum
Report, annual

SOCIAL SECURITY BOARD
Social security bulletin, monthly
Report, annual

STATE DEPARTMENT
Arbitration series
Conference series
Executive agreement series
Foreign relations, annual, bound
Latin American series
Press releases, weekly
Territorial papers of the United States, bound
Treaty series
Treaty information bulletin, monthly

SUPREME COURT
Official reports, bound

TARIFF COMMISSION
Report, annual
Miscellaneous series
Reports

TAX APPEALS BOARD
Board of tax appeals reports

TREASURY DEPARTMENT
Annual report on the state of finances
Combined statement of receipts, expenditures, balances, etc.
Treasury decisions, bound
Budget bureau
Budget, annual, bound
Bookkeeping and warrants division
Digest of appropriations, annual
Coast guard,
Register, annual
Comptroller of the currency
Report, annual

INTERNAL REVENUE BUREAU
Internal revenue bulletin, weekly
Annual report of the commissioner of internal revenue
Statistics of income
Mint bureau
Report, annual
Narcotics bureau

Procurement division

Public health service
National institute of health bulletin
Public health bulletin, irregular
Public health reports, weekly
Report, annual
Venereal disease information, monthly

VETERANS' ADMINISTRATION
Report, annual
Medical bulletin, quarterly

WAR DEPARTMENT
Report of the Secretary of war, annual
Adjutant general's department
Official army register, annual
Army list and directory, semi-annual
Army medical library
Index-catalog
Engineer department
Report of the chief of engineers (incl. commercial statistics of water-borne commerce), annual
Rivers and harbors board. Port series
General staff corps

Insular affairs bureau
Report, annual
Medical department
Report of the surgeon general, annual
Military intelligence division

National guard bureau

Ordnance department

Quartermaster general

Signal office

WORKS PROGRESS ADMINISTRATION

LIST NO. 2.

LIST OF ESTONIAN OFFICIAL PUBLICATIONS WHICH ARE TO BE FURNISHED TO THE LIBRARY OF CONGRESS AT WASHINGTON IN ACCORDANCE WITH THE AGREEMENT ON EXCHANGE OF PUBLICATIONS BETWEEN THE GOVERNMENT OF ESTONIA AND THE UNITED STATES; AND LIST OF THE VARIOUS DEPARTMENTS AND INSTITUTIONS OF THE REPUBLIC OF ESTONIA WHICH MAY ISSUE OFFICIAL PUBLICATIONS IN THE FUTURE (MARKED WITH AN ASTERISK).

Name of Government Department or Institution	*Estonian Name and English Equivalent*
Rahvuskogu (National Constituent Assembly).	Protokollid (Minutes of the National Constituent Assembly).
Riigivolikogu (Chamber of Deputies).	Protokollid (Minutes of the Chamber of Deputies).
Riiginõukogu (National Council).	Protokollid (Minutes of the National Council).
Riigikantselei (State Chancery).	Valitsusasutiste tegevus (Annual Reports on the Activity of Government Institutions).
Riigiraamatukogu (State Library).	Raamatute nimestik (State Library book-catalogues). Riigiraamatukogu Teataja (Bulletin of the State Library).
*Riigiarhiiv ja Arhiivnõukogu (State Archives and Council of the State Archives).	
Statistika Keskbüroo (State Central Bureau of Statistics).	Eesti Statistika (kuukiri) (Monthly Bulletin of the State Central Bureau of Statistics). Aastaraamat (Annual Foreign Trade).
Konjunktuurinstituut (Estonian Institute of Economic Research).	Konjunktuur (Monthly Review). Majandusteated (Economic News).
*Riikliku Propaganda Talitus (State Propaganda Office).	
Riigikontroll (Office of the State Comptroller).	Tegevuse ülevaade (General Annual Report).
HARIDUSMINISTEERIUM (Ministry of Education).	Haridusministeeriumi Teataja (Bulletin of the Ministry).
Teaduse ja Kunsti Osakond (Department of Art and Sciences).	
Kultuurkapitali valitsus (Administration of the Cultural Fund):	Aruanded (Reports).
*Muinsusnõukogu (Council of the Preservation of Antiquities).	
Riiklik Keskarhiiv (State Central Archives):	Toimetused (Records).
Kooliosakond (Department of Schools):	"Eesti Kool" (The Estonian School).
*Kutseoskuse osakond (Department of Professional Education).	
*Noorsoo- ja vabaharidusosakond (Department of Youth and Adult Education).	
KOHTUMINISTEERIUM (Ministry of Justice):	Seaduste Kogu (Code of Laws).
Kodifikatsiooniosakond (Department of Codification):	Riigi Teataja (Official Gazette). Eesti Vabariigi Lepingud Välisriikidega (Estonian Treaty Series).

Name of Government Department or Institution	*Estonian Name and English Equivalent*
Vangimajade talitus (Administration of State Prisons):	Karistusteated (List of Criminal Offenders).
Kohtud (Courts of Justice):	Riigikohtu otsused (Decisions of the Supreme Court).
MAJANDUSMINISTEERIUM (Ministry of Economic Affairs):	
Rahandusosakond (Treasury Department):	Riigieelarve (The State Budget).
*Kaubandusosakond. Proovikoda. (Department of Commerce. Chamber of Weights and Measures).	
*Tööstusosakond. Patendiamet. (Department of Industries. State Patent Office).	
*Maksudetalitus (Department of Taxes).	
*Eesti Rahvuslik Jõukomitee (National Power Committee of Estonia).	
*Loodusvarade Instituut (Institute for Investigation of Natural Resources).	
Eesti Pank (The Bank of Estonia):	Aruanded (Weekly Balance Sheets). Aastaraamat (Year Book).
Eesti Maapank (The Land Bank of Estonia):	Aruanded (Annual Reports).
Pikalaenupank (National Mortgage Bank of Estonia):	Aruanded (Annual Reports).
*Riigitrükikoda (State Printing Office).	
PÕLLUTÖÖMINISTEERIUM (Ministry of Agriculture):	
Katastri- ja Maakorraldusosakond (Department of Conveyances and Agrarian Organization):	Sisevete uurimise aastaraamat (Year Book on investigation of inland waterways).
*Põllumajandusosakond (Department of Agricultural Economics):	
*Piimasaaduste väljaveo kontrolljaam (Station for the Control of the Exports of Dairy Products).	
*Taimekaitse- ja seemnekontrollamet (Division of Plant Protection and Seed Control).	
*Riigi Põllutöökatsejaam (Agricultural Experimental Station).	
*Veterinaartalitus (Veterinary Department).	
*Riigimetsade Talitus (State Forestry Department).	
SOTSIAALMINISTEERIUM (Ministry of Labor and Social Welfare):	
Tervishoiu- ja hoolekandetalitus (Department of Health and Social Welfare):	Tervishoiupersonaali, tervishoiuasutiste ja apteekide nimestik (List of Medical Practitioners, Hospitals and Public Dispensaries in Estonia).
Farmaatsia osakond (Department of Pharmacy).	

Name of Government Department or Institution	*Estonian Name and English Equivalent*
Loodushoiu- ja Turismi-Instituut (National Trust of Estonia and Travel Association).	Looduskaitse Teated (Nature Protection News) Turismi Teated (Tourist News).
Töökaitse- ja Sotsiaalkindlustusosakond (Department of Labour Protection and Social Insurance):	Töökaitse Teated (Labour Protection Review).
SISEMINISTEERIUM (Ministry of the Interior):	
*Omavalitsuste Talitus (Department of Local Governments).	
*Politseitalitus (Police Department)	
*Piirivalvetalitus (Frontier Patrol Department).	
SÕJAMINISTEERIUM (Ministry of War):	
*Sõjavägede staap (Army Staff).	
*Kaitseliit (Civil Guards League).	
TEEDEMINISTEERIUM (Ministry of Communications):	
*Ehitusosakond (Department of Constructions).	
*Maanteede Talitus (Administration of Highways).	
Posti-, Telegraafi-Telefoni Talitus (Postal, Telegraph and Telephone Administration):	Posti-, telefoni-, telegrafi ja raadioasutiste nimestik (List of Post, Telegraph and Telephone Offices and Radio Stations). Postiametkonna tegevus (Reports on Activities of Postal, Telegraph and Telephone offices and Radio stations).
Raudteede Talitus (Administration of State Railways):	Riigi raudteede tegevuse ülevaade (Report on Activities of State Railways).
Veeteede Talitus (Administration of Waterways):	Eesti laevade register (Estonian Ships Register). Eesti tuletornide ja meremärkide nimestik (List of Estonian Buoys and Light-houses).
*Õhusõidu osakond (Department of Air Navigation).	
*Riigiringhääling (State Broadcasting).	
VÄLISMINISTEERIUM (Ministry for Foreign Affairs):	Corps Diplomatique à Tallinn. Eesti Vabariigi esindajad välismaal (Estonian Representatives Abroad).
TARTU ULIKOOL (The Tartu University):	Loengute kava (Schedule of Lectures). Toimetused (Academical Publications).
TALLINNA TEHNIKAULIKOOL (The Tallinn Technical University):	Loengute kava (Schedule of Lectures). Toimetused (Academical Publications).
*RIIKLIK KATSEKODA (Government Bureau for Testing Materials).	

December 28 and 30, 1938
[E. A. S. No. 139]

Agreement between the United States of America and Finland for the exchange of official publications. Effected by exchange of notes, signed December 28 and 30, 1938; effective January 1, 1939.

The Acting Secretary of States (Welles) to the Minister of Finland (Järnefelt)

DEPARTMENT OF STATE
Washington, December 28, 1938.

SIR:

Agreement with Finland for the exchange of official publications.

I have the honor, with reference to recent correspondence in regard to the broadening of the exchange of official publications between the United States of America and Finland, to express my understanding of the provisions which are to govern the exchange beginning with January 1, 1939, as follows:

1. One copy of each official publication of the several branches of the Government of the United States of America shall be furnished regularly to the Library of Parliament at Helsinki through the medium of the International Exchange Service of the Smithsonian Institution. A list of branches of the Government of the United States of America the publications of which are to be furnished under the present agreement is attached (List No. 1). This list shall be extended, without the necessity of subsequent negotiations, to include any new offices which the Government of the United States of America may create in the future.

2. One copy of each official publication of the several branches of the Government of Finland shall be furnished regularly to the Government of the United States of America. A list describing the publications of the Government of Finland which are to be furnished under the present agreement is attached (List No. 2).

3. This agreement shall not be understood to modify any agreements for the exchange of publications that may already exist between the various departments and other instrumentalities of the Government of the United States of America and the departments and other instrumentalities of the Government of Finland.

Upon the receipt of a note from you confirming the above understanding, my Government will consider the agreement effective as of January 1, 1939.

Accept, Sir, the renewed assurances of my highest consideration.

For the Acting Secretary of State:
G. S. MESSERSMITH

The Honorable
EERO JÄRNEFELT,
Minister of Finland.

LIST NO. 1

1. Congress

Congressional records, bound; the Senate and House journals, bound; United States code and supplements, bound; all other publications printed by order of either House of the United States Congress.

2. Executive departments (including without further specification the various bureaus and divisions thereof)

Department of State
Department of the Treasury
Department of War
Department of Justice
Post Office Department
Department of the Navy
Department of the Interior
Department of Agriculture
Department of Commerce
Department of Labor

3. Independent offices and establishments

Civil Service Commission
General Accounting Office
Interstate Commerce Commission
Board of Governors of the Federal Reserve System
Federal Trade Commission
Tariff Commission
Board of Tax Appeals
Federal Power Commission
Federal Housing Administration
Veterans' Administration
National Advisory Committee for Aeronautics
Commission of Fine Arts
Reconstruction Finance Corporation
Federal Home Loan Bank Board
Tennessee Valley Authority
Rural Electrification Administration
Farm Credit Administration
Central Statistical Board
Civilian Conservation Corps
Federal Deposit Insurance Corporation
Securities and Exchange Commission
National Archives
National Resources Committee
National Labor Relations Board
Railroad Retirement Board
Federal Communications Commission
Social Security Board
Maritime Commission
National Mediation Board
Civil Aeronautics Authority

4. Courts

Supreme Court of the United States
Court of Customs and Patent Appeals
Court of Claims

LIST NO. 2

All publications issued by the Parliament of Finland
"Suomen Asetuskokoelma" (Laws, Decrees, etc. in Finnish. One separate series for each calendar year)
"Finlands Författningssamling" (same in Swedish)
"Suomen Asetuskokoelman Sopimussarja" (Treaty Series in Finnish. One separate series for each calendar year)
"Finlands Författningssamlings Fördragsserie" (same in Swedish)
All publications issued, in Finnish and Swedish, by the "Lainvalmistelukunta" (Board for the revision of laws)
Reports of the various Government Committees, in Finnish and also in Swedish when reports are published even in that language
All official statistics (irrespective of by what authorities they are published)
Reports of the Ministries, the Provincial Governments, the Central Boards, and other official institutions
Publications issued by the Supreme Court
Publications issued by the Supreme Court of Administration
"Pieni Lakisarja" (a series of important laws published for practical purposes)
The official publicity literature
Publications issued by the Government Boards of Experiment and Investigation and other official scientific Boards, and publications on the agricultural experimental work. These are published in Finnish and Swedish and sometimes, in addition thereto, in a foreign language.

The Minister of Finland (Järnefelt) to the Acting Secretary of State (Welles)

LEGATION OF FINLAND
WASHINGTON, D. C.

No. 3602 *December 30, 1938*

EXCELLENCY:

I have the honor to refer to Your Excellency's note of December 28, 1938, in regard to the broadening of the exchange of official publications between Finland and the United States of America, and to inform that my Government fully agrees to and accepts the understanding quoted in said note.

Consequently, my Government will consider the agreement effective as of January 1, 1939.

Accept, Excellency, the renewed assurances of my highest consideration.

EERO JÄRNEFELT

His Excellency Mr. SUMNER WELLES
Acting Secretary of State
Washington, D. C.

November 23, 1938
[E. A. S. No. 140]

Agreement between the United States of America and Colombia respecting a naval mission. Signed at Washington November 23, 1938.

CONTRATO ENTRE EL GOBIERNO DE LOS ESTADOS UNIDOS DE NORTE AMERICA Y LA REPUBLICA DE COLOMBIA

AGREEMENT BETWEEN THE GOVERNMENTS OF THE UNITED STATES OF AMERICA AND THE REPUBLIC OF COLOMBIA

Agreement with Colombia respecting a naval mission.

De conformidad con la solicitud de su Excelencia el Embajador Extraordinario y Plenipotenciario de la República de Colombia en Washington al Secretario de Estado, el Presidente de los Estados Unidos de Norte America, en virtud de la autorización conferida por la ley del Congreso de 19 de mayo de 1926 titulada "Ley que autoriza al Presidente designar oficiales y personal activo del ejercito, marina militar y cuerpo de infantería de marina para colaborar con los gobiernos de América Latina en asuntos militares y navales," la cual, modificada por la ley del 14 de mayo de 1932 para incluir el "Commonwealth" de las Islas Filipinas, autoriza el nombramiento de oficiales y personal activo para que se constituya una misión naval a la República de Colombia de acuerdo con las condiciones estipuladas abajo:

44 Stat. 565.
10 U. S. C. § 540.

49 Stat. 218.
10 U. S. C., Supp. IV, § 540.

In conformity with the request made by the Ambassador of the Republic of Colombia in Washington to the Secretary of State, the President of the United States of America, by virtue of the authority conferred by the Act of Congress of May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy and Marine Corps to assist the Governments of the Latin-American Republics in military and naval matters," as amended by the Act of May 14, 1935, to include the Philippine Islands, has authorized the appointment of officers to constitute a naval mission to the Republic of Colombia under the conditions specified below:

CAPITULO I

Fines y Duración

TITLE I

Purpose and Duration

Purpose and duration.

Art. 1.—El fin de la Misión Naval aquí acordada es el de cooperar con el carácter de asesora del Director General de la Marina y los oficiales de la marina militar de Colombia, dondequiera que sea destinado por el Ministerio de

Art. 1.—The purpose of this Naval Mission is to cooperate in an advisory capacity with the Director General and the officers of the Colombian Navy, wherever desired in Colombia by the Ministry of War, with a view to en-

Guerra, en Colombia, para lograr el mejoramiento de la armada colombiana.

Art. 2.—Esta Misión prestará sus servicios por un período de cuatro años desde la fecha en que los representantes autorizados de los Estados Unidos de Norte América y la República de Colombia firmen este contrato, a menos que antes se dé por terminado o prorrogado en la manera determinada abajo. Cualquier miembro de la Misión puede ser llamado por el gobierno de los Estados Unidos de Norte America después de dos años de servicio siempre que sea reemplazado inmediatamente.

Art. 3.—Si el Gobierno de la República de Colombia desea que el término de la Misión se prorrogue en todo o en parte, lo propondrá así seis meses antes de la terminación de este contrato.

Art. 4.—Este contrato puede ser rescindido antes del vencimiento del período de cuatro años establecido en el Artículo 2, o antes del vencimiento de la prórroga autorizada en el Artículo 3, de la manera siguiente:

a) Por cualquiera de los dos gobiernos contratantes, previa notificación por escrito con tres meses de anticipación al otro gobierno;

b) Por el retiro de todos los miembros de la Misión por el Gobierno de los Estados Unidos de Norte América en el interés público de este gobierno;

c) En caso de guerra entre la República de Colombia y cualquiera otra nación, o en caso de guerra civil en la República de Colombia;

hancing the efficiency of the Colombian Navy.

Art. 2.—This Mission shall continue for a period of four years from the date of the signing of this agreement by the accredited representatives of the Governments of the United States of America and the Republic of Colombia, unless sooner terminated or extended as hereinafter provided. Any member may be detached by the United States Government after the expiration of two years' service, in which case another member will be furnished in replacement.

Art. 3.—If the Government of the Republic of Colombia should desire that the services of the Mission be extended in whole or in part beyond the period stipulated, a proposal to that effect shall be made six months before the expiration of this agreement.

Art. 4.—This contract may be terminated prior to the expiration of the period of four years prescribed in Article 2, or prior to the expiration of the extension authorized in Article 3, in the following manner:

a) By either Government, subject to three months notice in writing to the other Government;

b) By the recall of the entire personnel of the Mission by the United States in the public interests of the United States;

c) In the case of war between the Republic of Colombia and any other nation, or in the case of civil war in the Republic of Colombia;

d) En caso de guerra entre los Estados Unidos de Norte América y cualquiera otra nación.

d) In case of war between the United States and any other country.

CAPITULO II

Composición y Personal

Composition and personnel.

Art. 1.—Esta Misión constará de un Jefe de Misión del grado de capitán de navío o de capitán de fragata en servicio activo de la marina militar de los Estados Unidos de Norte América y de los oficiales y personal activo adicional de dicha marina que pida el Ministerio de Guerra de Colombia por medio de su representante autorizado en Washington y que sea convenido por el Departamento de Marina de los Estados Unidos de Norte América.

Art. 2.—El Jefe de la Misión saldrá para la República de Colombia cuanto antes, después de firmado este contrato y se pondrá a la órden del Ministro de Guerra de la República de Colombia para estudiar las necesidades de Colombia respecto a una misión naval y someterá su estudio y recomendaciones al Secretario de la Marina de los Estados Unidos de Norte América y al Ministro de Guerra de Colombia dentro de los noventa (90) días siguientes a su llegada a la República de Colombia.

TITLE II

Composition and Personnel

Art. 1.—This Mission will consist of a Chief of Mission of the rank of Captain or Commander on active service in the United States Navy and such other United States naval personnel as may subsequently be requested by the Ministry of War of Colombia through its authorized representative in Washington and agreed upon by the United States Navy Department.

Art. 2.—The Chief of Mission shall proceed to the Republic of Colombia as soon as practicable, following the signing of this agreement, and report to the Minister of War for the purpose of investigating the needs of Colombia with respect to a naval mission. He will submit his recommendations to the Secretary of the Navy of the United States of America and to the Minister of War of the Republic of Colombia within ninety days after his arrival in the Republic of Colombia.

CAPITULO III

Obligaciones, Antigüedad y Precedencia

Duties, rank and precedence.

Art. 1.—Los deberes y obligaciones del Jefe y de los demás miembros de la Misión serán determinados por acuerdo entre el Departmento de Marina de los Estados Unidos de Norte América y el Ministerio de Guerra de la República de Colombia después

TITLE III

Duties, Rank and Precedence

Art. 1.—The duties of the Chief of Mission and of the personnel of the Mission will be determined by agreement between the United States Navy Department and the Ministry of War of the Republic of Colombia, following the receipt of the recommendations submitted

de recibidas las recomendaciones de que trata el Artículo 2, Capítulo 2, de este acuerdo.

Art. 2.—El personal de la Misión responderá de sus actos únicamente al Ministro de Guerra de la República de Colombia por conducto del Jefe de Misión.

Art. 3.—Cada miembro de la Misión guardará el grado que tiene en la marina militar de los Estados Unidos de Norte América y llevará el uniforme de su propio grado en dicha marina.

Art. 4.—Cada persona de la Misión gozará de todas las ventajas y prerrogativas que los reglamentos de la marina militar de Colombia conceden a sus oficiales y demás personal activo del mismo grado.

Art. 5.—El personal de la Misión estará sometido a los reglamentos disciplinarios de la marina militar de los Estados Unidos de Norte América.

by the Chief of Mission as specified in Title II, Article 2.

Art. 2.—The members of the Mission will be responsible solely to the Minister of War of the Republic of Colombia through the Chief of Mission.

Art. 3.—Each member of the Mission shall retain the rank he holds in the United States Navy and shall wear the uniform of his rank in the United States Navy.

Art. 4.—Each member of the Mission shall be entitled to all the benefits which the Colombian Navy Regulations provide for Colombian naval officers of corresponding rank.

Art. 5.—The personnel of the Mission shall be governed by the disciplinary regulations of the United States Navy.

CAPITULO IV

Remuneración y Ventajas

Art. 1.—Cada miembro de la Misión recibirá de la República de Colombia un salario anual neto igual al salario con bonificaciones de un oficial de la marina militar de los Estados Unidos de Norte América, en servicio activo, del mismo grado y antigüedad, exclusión hecha de cualquier aumento autorizado por servicio de vuelo. Durante la vigencia de este contrato, dicho salario se pagará en doce mensualidades iguales en moneda nacional de la República de Colombia, computándose al cambio oficial más alto establecido por la Junta para el Control del Cambio o el Banco Nacional de Colombia, para el último día de cada mes en que quede pagadero. En el caso de

TITLE IV

Compensation and Perquisites

Compensation and perquisites.

Art. 1.—Each member of the Mission shall receive from the Government of the Republic of Colombia an annual net salary equal to the pay and allowances of a United States naval officer, on active service, of the same rank and length of service but exclusive of any increase authorized for duty involving flying. The said salary shall be paid in twelve equal monthly instalments in Colombian national currency computed at the highest official rate of exchange established by the Exchange Control Board or by the Bank of Colombia on the last day of each month in which due. Should any member of the Mission while so serving become qualified for promotion, he shall receive

que uno de los miembros de la Misión haya reunido los requisitos para un ascenso al grado superior durante la vigencia de este contrato, recibirá de la República de Colombia el salario de un oficial de la marina militar de los Estados de Norte América del grado a que está por ascenderse; el consiguiente aumento de salario será pagadero desde la fecha en que quede vacante el puesto que ocupará en el escalafón y bajo las mismas condiciones estipuladas atrás. Dicho salario no estará gravado por impuesto alguno del Gobierno de la República de Colombia o impuesto de algúna subdivisión política de dicha República que este actualmente en vigor o que se establezca en lo futuro. Si, por acaso, actualmente existen o llegan a existir durante la vigencia de este contrato, cuya excención el gobierno no pudiere conceder, tales impuestos correrán por cuenta del Ministerio de Guerra de la República de Colombia para que se cumpla con la estipulación hecha atrás de que sean netos los salarios acordados.

Art. 2.—El goce de la remuneración convenida en el artículo anterior comenzará desde el día de salida de Nueva York de cada miembro de la Misión y continuará, después de terminados sus deberes con la Misión, hasta la llegada a Nueva York, más cualquier período de licencia acumulada al cual tenga derecho dicho miembro.

Art. 3.—La remuneración debida por el período del viaje de regreso y licencia acumulada se le pagará al destacado antes de su salida de Colombia, y tal remuneración debe computarse a base de la ruta marítima ordinaria más corta, cualquiera que sea la ruta y

from the Government of the Republic of Colombia the pay of a United States naval officer of the rank to which he has qualified for promotion, payable from the date on which he makes his number for promotion and under the same conditions as prescribed in the preceding sentence of this article. The said salary shall not be subject to any Colombian tax, or to tax by any political subdivision of Colombia, that is now or shall hereafter be in effect. Should there, however, be at present or during the life of this agreement any taxes that may affect the said salaries, such taxes will be borne by the Colombian Ministry of War in order to comply with the provision stipulated above that the salaries agreed upon shall be net.

Art. 2.—The compensation agreed upon in the preceding Article shall commence upon the date of departure from New York of each member of the Mission, and shall continue, following the termination of duty with the Mission, for the return voyage to New York and thereafter for the period of any accumulated leave which may be due.

Art. 3.—The compensation due for the period of the return voyage and accumulated leave shall be paid a detached member prior to his departure from Colombia, and such payment shall be computed for travel via the shortest usually travelled sea route regardless of

modo de viajar de que se aproveche dicho destacado.

Art. 4.—El Gobierno de la República de Colombia proporcionará a cada persona de la Misión y a su familia pasaje de primera clase para el viaje, por la ruta marítima ordinaria mas corta, que sea necesario para la ejecución de este contrato, entre Nueva York y la ciudad en donde estén ubicados oficialmente en Colombia, tanto de ida como de vuelta. Los Gastos de transporte del mobiliario, equipaje y automóvil entre Nueva York y el domicilio en Colombia del personal de la Misión correrán igualmente por cuenta del Gobierno de Colombia. Se efectuará el transporte del mobiliario y equipaje para cada miembro y del automóvil para cada oficial en una sola remesa y toda remesa que siga se efectuará a costa del miembro correspondiente, con excepción de remesas adicionales que resulten de circunstancias fuera del control de dicho miembro. En el caso de personal que se añada a la Misión por tiempo determinado de poca duración a solicitud del Ministerio de Guerra de la República de Colombia, el pago de los gastos para el transporte de familias, mobiliario y automóvil, y de la compensación adicional estipulada en el Artículo 5 abajo, no corresponde a la República de Colombia bajo este contrato, sino se determinará por medio de negociaciones entre el Departmento de Marina de los Estados Unidos de Norte América y el representante debidamente autorizado del Ministerio de Guerra de la República de Colombia en Washington cuando se acuerde la designación del personal para dichos servicios.

the route and method of travel elected by the said detached member.

Art. 4.—Each member of the Mission and his family will be furnished by the Government of the Republic of Colombia with first class accommodations for travel, via the usually travelled sea route, required and performed under this contract, between New York and his official residence in Colombia both for the outward and for the return voyage. The shipment of household effects, baggage, and automobile of each member of the Mission between New York and his official residence in Colombia will be made in the same manner by the Government of the Republic of Colombia. Transportation of such household effects, baggage, and automobile for each member shall be effected in one shipment, and all subsequent shipments shall be at the expense of the respective members of the Mission except when the result of circumstances beyond their control. Payment of expenses for the transportation of families, household effects and automobiles, and of the extra compensation prescribed in Article 5, below, in the case of personnel who may join the Mission for temporary duty at the request of the Minister of War of the Republic of Colombia, shall not be required under this contract, but shall be determined by negotiations between the United States Navy Department and the authorized representative of the Ministry of War of the Republic of Colombia in Washington at such time as the detail of personnel for such temporary duty may be agreed upon.

Art. 5.—Una bonificación adicional de un mes de remuneración, pero de no menos de Dos Cientos Dolares ($200.00), se le otorgará por el Gobierno de la República de Colombia a cada una de las personas que integran la Misión, y será destinada a compensar los gastos extraordinarios originados por cambio de residencia desde los Estados Unidos a Colombia. Una bonificación igual se le pagará a cada miembro de la Misión para compensar los gastos extraordinarios originados por cambio de domicilio desde Colombia a los Estados Unidos al terminarse el servicio con la Misión.

Art. 6.—El Gobierno de la República de Colombia concederá, a solicitud del Jefe de la Misión, entrada libre de artículos para el uso personal de los miembros de la Misión y sus familias.

Art. 7.—Si el servicio de uno de los miembros de la Misión se termina por acto del Gobierno de los Estados Unidos de Norte América antes de cumplirse dos años de servicio, excepto de acuerdo con las estipulaciones del Artículo 4.c, del Capitulo I, las estipulaciones de los Artículos 4 y 5 del Capítulo IV, no serán aplicables para el viaje de regreso. Si el servicio de uno de los miembros de la Misión se concluye antes de terminarse dos años de servicio, por otra razón cualquiera, incluyendo lo dispuesto por el Artículo 4.c, del Capítulo I, él recibirá del Gobierno de la República de Colombia todas las remuneraciones, emolumentos y ventajas como si hubiera concluido dos años de servicio; pero el salario anual se dará por terminado como se dispone por el Artículo 2 del Capítulo IV. Pero si el Gobierno de los Estados Unidos de Norte América destacare algún

Art. 5.—An additional allowance of one month's compensation, but of not less than Two Hundred Dollars ($200.00), shall be provided by the Government of Colombia to cover extra expenses involved in change of residence from the United States to Colombia. The same additional allowance will be paid to each member for expenses incident to change of residence from Colombia to the United States upon completion of duty with the Mission.

Art. 6.—The Government of the Republic of Colombia shall grant, upon request of the Chief of Mission, free entry for articles for the personal use of the members of the Mission and their families.

Art. 7.—If the services of any member of the Mission should be terminated prior to the completion of two years' service by action of the Government of the United States of America, except in accordance with the provisions of Title I, Article 4 (c), the provisions of Title IV, Article 4, and Title IV, Article 5, shall not apply to the return voyage. If the services of any member of the Mission should terminate or be terminated prior to the completion of two years' service for any other reason, including those set forth in Title I, Article 4 (c), he shall receive from the Government of the Republic of Colombia all the compensations, emoluments, and perquisites as if he had completed two years' service, but the annual salary shall terminate as provided by Title IV, Article 2. But should the Government of the United States of America detach any member for

miembro por falta de disciplina, ninguno de los gastos del regreso a los Estados Unidos de dicho miembro ni de su familia, mobiliario, equipaje o automóvil corresponderá a la República de Colombia y no se le pagará a dicho miembro la recompensa adicional estipulada en el Artículo 5 del Capítulo IV.

Art. 8.—La remuneración para transporte y gastos de viaje en la República de Colombia, originados por comisiones oficiales del Gobierno de Colombia, será otorgada por el dicho Gobierno de la República de Colombia de acuerdo con el Artículo 4 del Capítulo III, menos viajes efectuados de acuerdo con el Artículo 4 del Capitulo IV, los cuales hay que compensarse conforme a dicho artículo.

Art. 9.—Si uno de los miembros de la Misión, o cualquier miembro de su familia, llegare a fallecer en Colombia, el Gobierno de la República de Colombia tomará las medidas necesarias para que los restos mortales sean transportados al lugar de los Estados Unidos de Norte América que decidan los miembros sobrevivientes de su familia; pero los gastos que correspondan a la República de Colombia no pasarán de los del transporte de los restos desde el lugar del fallecimiento hasta Nueva York. En caso de ser el fallecido un miembro de la Misión, este contrato se considerará terminado para él quince (15) días después del fallecimiento y las remuneraciones y ventajas de que se trata el Capítulo IV de este contrato se pagarán a la viuda del fallecido o a cualquiera otra persona que el fallecido haya señalado por escrito mientras servía bajo este contrato; siempre que tal viuda u otra persona no quedare compensada por la licencia

breach of discipline, no cost of the return to the United States of such member, his family, household effects, baggage or automobile shall be borne by the Republic of Colombia nor shall the additional allowance provided in Title IV, Article 5, be paid to him.

Art. 8.—Compensation for transportation and travelling expenses in the Republic of Colombia on Colombian official business shall be provided by the Government of the Republic of Colombia in accordance with Title III, Article 4; except for travel performed incident to the provisions of Title IV, Article 4, which will be compensated as provided in that Article.

Art. 9.—If any member of the Mission, or any of his family, die in Colombia, the Government of the Republic of Colombia shall have the body transported to such place in the United States of America as the surviving members of the family may decide, but the cost to the Government of Colombia shall not exceed the cost of transporting the remains from the place of decease to New York City. Should the deceased be a member of the Mission, his services with the Mission shall be considered to have terminated fifteen (15) days after his death, and compensations as specified in Title IV of this Agreement will be paid to the widow of the deceased or to any other person who may have been designated in writing by the deceased while serving under the terms of this contract; provided that such widow or other person shall not be compensated for the accrued leave of the deceased; and provided further that all compensations due under the pro-

acumulada del fallecido; y, además, toda remuneración pagadera conforme a lo provisto por este artículo, será pagada dentro de los quince (15) días siguientes al fallecimiento.

visions of this Article shall be paid within fifteen (15) days of the decease of the said member.

CAPITULO V

Requisitos y Condiciones

TITLE V

Requisites and Conditions

Requisites and conditions.

Art. 1.—Durante la vigencia del presente contrato, el Gobierno de la República de Colombia se abstendrá de contratar los servicios de cualquier personal de gobierno extranjero para el desempeño de funciones en su marina de guerra, salvo que exista un acuerdo previo entre los Gobiernos de los Estados Unidos de Norte América y el de la República de Colombia.

Art. 1.—So long as this Agreement, or any extension thereof, is in effect, the Government of the Republic of Colombia shall not engage the services of any personnel of any other foreign government for duties of any nature connected with the Colombian Navy, except by mutual agreement between the Government of the United States and the Republic of Colombia.

Art. 2.—Cada miembro de la Misión se comprometerá a no divulgar o revelar, por medio alguno, a cualquier gobierno o persona alguna, cualquier secreto o asunto confidencial que llegue a su conocimiento por cualquier medio. Esta promesa subsistirá aun después de terminados los servicios con la Misión y después de expirado a cancelado este contrato o cualquier prórroga.

Art. 2.—Each member of the Mission shall agree not to divulge or by any means disclose to any foreign government or person whatsoever any secret or confidential matter of which he may become cognizant in any way. This requirement shall continue to be binding after termination of duty with the Mission and after the expiration or cancellation of this agreement or any extension thereof.

Art. 3.—Entiéndese para los efectos de este contrato que el vocablo "familia" lleva el significado de esposa e hijos dependientes.

Art. 3.—Throughout this agreement the term "family" shall be construed as meaning wife and dependent children.

Art. 4.—Cada miembro de la Misión tendrá derecho a un mes de licencia por cada año de servicio, con goce de sueldo; o, por cualquier fracción de un año, a la correspondiente parte fraccional de un mes, con sueldo. Las fracciones no usadas de la licencia se acumularán de año en año durante servicio con la Misión.

Art. 4.—Each member of the Mission shall be entitled to one month's annual leave with pay, or to a proportional part thereof with pay for any fractional part of a year. Unused portions of said leave shall be cumulative from year to year during service as a member of the Mission.

Art. 5.—Podrá aprovecharse en el extranjero de la licencia citada en el artículo anterior; pero todo el tiempo utilizado en viaje durante licencia, incluyendo el tiempo de viaje por mar, se considera como licencia y no será adicional a lo autorizado arriba.

Art. 6.—El Gobierno de la República de Colombia se compromete a otorgar la licencia acordada en el Artículo 4 de este Capítulo al recibir un oficio en tal sentido aprobado por el Jefe de Misión.

Art. 7.—En caso de que un miembro de la Misión cayere enfermo o sufriere daño físico, será trasladado por el Gobierno de la República de Colombia al hospital que el Jefe de Misión considere adecuado después de consultarse con las autoridades colombianas, y todos los gastos que resulten de tal enfermedad o daño físico, mientras el enfermo sea miembro de la Misión y quede en Colombia, serán pagados por el Gobierno de Colombia.

Art. 8.—Cualquier miembro de la Misión que no pudiere cumplir con sus deberes por un tiempo prolongado a causa de una enfermedad o daño físico sufrido, será reemplazado.

EN TESTIMONIO DE LO CUAL, los abajo firmados, debidamente autorizados al respecto, han firmado este contrato en duplicado en los idiomas inglés y castellano, en la ciudad de Washington, Distrito de Colombia, este el 23 dia de noviembre de mil novecientos treinta y ocho.

D. LÓPEZ PUMAREJO

[SEAL]

Art. 5.—The leave cited in the preceding Article may be spent in foreign countries. All travel time, including sea travel, shall count as leave and shall not be in addition to that authorized in the preceding Article.

Art. 6.—The Government of the Republic of Colombia agrees to grant the leave specified in Article 4 of this Title upon receipt of written application approved by the Chief of Mission.

Art. 7.—In case a member of the Mission becomes ill or suffers injury, he shall, at the discretion of the Chief of Mission, be placed by the Government of the Republic of Colombia in such hospital as the Chief of Mission deems suitable after consultation with the Colombian authorities, and all expenses incurred as the result of such illness while the patient is a member of the Mission and remains in Colombia shall be paid by the Government of Colombia.

Art. 8.—Any member unable to perform his duties with the Mission by reason of long continued physical disability shall be replaced.

Signatures.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto, have signed this agreement in duplicate in English and Spanish languages, at Washington, this 23rd day of November, A. D. 1938.

SUMNER WELLES

[SEAL]

November 23, 1938
[E. A. S. No. 141]

Agreement between the United States of America and Colombia respecting a military mission. Signed at Washington November 23, 1938.

AGREEMENT BETWEEN THE GOVERNMENTS OF THE UNITED STATES OF AMERICA AND THE REPUBLIC OF COLOMBIA

Agreement with Colombia respecting a military mission.

In conformity with a request made by the Colombian Ambassador at Washington of the Secretary of State of the United States of America, the President of the United States of America, by virtue of the authority conferred by the Act of Congress, approved May 19, 1926, entitled "an Act to authorize the President to detail officers and enlisted men of the United States Army, Navy, and Marine Corps to assist the Governments of the Latin American Republics in military and naval matters", as amended by an Act of May 14, 1935, to include the Commonwealth of the Philippine Islands, has authorized the detail of officers constituting an American military mission to the Republic of Colombia upon the following agreed conditions:

44 Stat. 565.
10 U. S. C. § 540.

49 Stat. 218.
10 U. S. C., Supp. IV, § 540.

TITLE I

PURPOSE AND DURATION

Purpose and duration.

Art. 1. The purpose of the Mission is to cooperate with the Colombian Minister of War and Chief of Staff in the development and functioning of the aviation of the Colombian Army. Officers of the Mission will act wherever required by the Colombian Ministry of War as tactical and technical advisers to the Colombian Army with regard to aviation.

Art. 2. The Mission shall continue for three years from the date of the signature of this agreement by the accredited representatives of the Governments of the United States of America and the Republic of Colombia.

Art. 3. The agreement may be terminated if necessary in the interest of either Government upon notification duly delivered through diplomatic channels three months in advance.

Art. 4. Temporary assignments of officers additional to those enumerated in Title II may be arranged by mutual agreement for shorter periods, depending upon the circumstances in each case.

Art. 5. It is herein stipulated and agreed that while the Mission shall be in operation under this agreement, or under an extension thereof, the Government of the Republic of Colombia will not engage the services of any mission or personnel of any other foreign government for the duties and purposes contemplated by this agreement, unless agreed to the contrary between the Colombian Government and the Government of the United States.

TITLE II

COMPOSITION AND PERSONNEL

Composition and personnel.

Art. 6. The Mission will be composed at the outset of the following officers and men of the Regular Army of the United States of America: one Major or Captain of the Air Corps who shall be Chief of Mission; one Captain or First Lieutenant of the Air Corps, and three Non-commissioned Officers of the Air Corps. The senior officer will be Chief of the Mission, who will assure normally the direct relations of the Mission with the Minister of War and the Chief of Staff of the Army.

Art. 7. Any additions to the personnel of the Mission that may be considered advisable or necessary shall be mutually agreed upon in accordance with the provisions of Article 4.

TITLE III

DUTIES, RANK AND PRECEDENCE

Duties, rank and precedence.

Art. 8. The members of the Mission shall be responsible solely to the Colombian Minister of War through the Chief of the Mission and shall act as tactical and technical advisers to the Colombian Army with regard to aviation.

Art. 9. In case of war between Colombia and any other nation, the Mission shall terminate within thirty days. In the case of an outbreak of civil war, the duties of the members of the Mission shall be immediately suspended, and at the option of the Government of the United States the Mission may be withdrawn immediately.

Art. 10. Precedence of officers composing the Military Mission with respect to Colombian officers shall be in accordance with their respective rank and seniority therein.

TITLE IV

PAY AND ALLOWANCES

Pay and allowances.

Art. 11. The members of the Mission shall receive from the Colombian Government pay and allowances equal to and additional to the pay and allowances which they receive from the Government of the United States, but exclusive of any increase authorized for duty involving flying. The said salary shall be paid in twelve equal monthly installments, United States currency. Should any member of the Mission while so serving be promoted in the United States Army, he shall receive from the Government of the Republic of Colombia pay and allowances for his new rank as established according to United States Army regulations, payable as from the date of his promotion.

Art. 12. Each member of the Mission shall have the right to receive his Colombian pay beginning on the date of his departure from New York and continuing, upon completion of his service in the Mission, up to the date of his arrival in New York, proceeding each way by usual sea route. Any member of the Mission who fails to fulfill the

terms of the contract without just cause will receive additional pay only up to the date of his departure from Bogotá, except in the case of illness or termination of the contract of the Mission, in which cases payment will be made up to arrival in New York.

Art. 13. It is further stipulated that the compensation received by members of the Mission shall not be subject to any Colombian tax now in force or which may hereafter be imposed, but should there, however, be at present or during the life of this agreement, any taxes which may affect the said compensation, such taxes shall be borne by the Colombian Ministry of War in order to comply with the provisions stipulated above that the salaries agreed upon shall be net.

Art. 14. The expenses of transportation by land and sea of the members of the Mission, their families, household effects and baggage, including automobiles, shall be paid in advance by the Colombian Government, these expenses including cost of packing and crating. Officers and their families shall be furnished with first-class accommodations, families being construed as wives and dependent children throughout the contract. It is understood, however, that the accommodations and allowances for travel and transportation of effects shall not exceed allowances prevailing in the United States Army.

With respect to an officer detailed for less than one year, the Colombian Government will not make provision for payment for transportation of the officer's family, household goods or automobile.

The household effects, baggage and automobiles of members of the Mission shall be exempt from customs duties and imposts of any kind in Colombia. The Government of the Republic of Colombia shall grant, upon the request of the Chief of Mission, free entry throughout the stay of the Mission in Colombia for articles for the personal use of members of the Mission and their families.

Art. 15. Members of the Mission who may become ill during the period of duty in Colombia shall be cared for by the Colombian Government. Any member of the Mission unable to perform his duties with the Mission by reason of long continued physical disability shall be replaced.

Art. 16. If a member of the Mission or one of his family should die in Colombia, the Colombian Government shall have the body transported to such a place in the United States as the family shall designate. Should the deceased be a member of the Mission, the Colombian Government shall pay the expenses of travel of the family and transportation of their effects to New York.

Art. 17. Each member of the Mission shall be entitled to one month's annual leave with full pay, or to a proportional part thereof with pay for any fractional part of a year. Unused portions of such leave shall be cumulative from year to year during service as a member of the Mission. Members of the Mission shall have the privilege of spending the leave cited above in foreign countries.

Art. 18. In case members of the Mission are required to travel on official business for the Colombian Government they shall receive the same per diem allowances and transportation allowances as those granted to officers and men of similar rank of the Colombian Army.

TITLE V

RECALL AND REPLACEMENT OF MEMBERS OF THE MISSION

Recall and replacement of members of the Mission.

Art. 19. The United States may, if the public interest so requires, recall at any time any or all of the members of the Mission, substituting for them other officers acceptable to the Colombian Government, all expenses in connection therewith being incumbent upon the Government of the United States of America. If on the request of the Colombian Government, any member of the Mission is recalled for due and just cause other than the termination of his services or illness, all expenses connected with the return shall be incumbent upon the United States of America.

Art. 20. If cancellation of this contract be effected on the request of the United States of America, all expenses of the return of the Mission and all effects thereof to the United States shall be borne by the Government of the United States of America; should cancellation be effected on the initiative of the Colombian Government or as a result of war between Colombia and a foreign government, or as the result of the outbreak of civil war in Colombia, the Colombian Government shall bear these costs.

Signatures.

Art. 21. IN FAITH WHEREOF, the undersigned, being duly authorized, sign the present contract at Washington, District of Columbia, United States of America, the twenty-third day of November of 1938.

D. LÓPEZ PUMAREJO
[SEAL]

SUMNER WELLES
[SEAL]

CONTRATO ENTRE LOS GOBIERNOS DE LOS ESTADOS UNIDOS DE AMERICA Y DE LA REPUBLICA DE COLOMBIA.

De conformidad con una solicitud del Embajador de Colombia en Washington al Secretario de Estado de los Estados Unidos de América, el Presidente de los Estados Unidos de América, en virtud de la autorización conferida por la ley del Congreso, aprobada el 19 de mayo de 1926 e intitulada "ley que autoriza al Presidente para designar oficiales y personal del Ejército, de la Marina de Guerra y del Cuerpo de Infantería de Marina de los Estados Unidos de América, para colaborar con los gobiernos de las Repúblicas de la América Latina en asuntos militares y navales" y enmendada por una ley del 14 de mayo de 1935 para incluír la Mancomunidad de las Filipinas, ha autorizado el nombramiento de oficiales para constituir una misión militar estado-unidense en la República de Colombia de acuerdo con las condiciones estipuladas en seguida:

CAPITULO I

FINES Y DURACIÓN

Art. 1. Es el objeto de la Misión cooperar con el Ministro de Guerra y el Jefe del Estado Mayor colombianos en el desarrollo y funcionamiento de la aviación del Ejército colombiano. Los oficiales de la Misión actuarán, dondequiera que lo exigiere el Ministerio de Guerra colombiano, como asesores tácticos y técnicos del Ejército colombiano en lo referente a aviación.

Art. 2. La Misión durará tres años a contar de la fecha en que se firme este contrato por los representantes acreditados de los Gobiernos de los Estados Unidos de América y de la República de Colombia.

Art. 3. Si así lo exigiere el interés de uno u otro Gobierno, el contrato puede darse por terminado, previo aviso, dado por la vía diplomática, con tres meses de anticipación.

Art. 4. Por mutuo acuerdo puede convenirse la designación provisional de oficiales para períodos más cortos de los enumerados en el Capítulo II, según lo determinen las circunstancias en cada caso.

Art. 5. Se estipula y conviene que mientras la Misión desempeñe sus funciones de acuerdo con este contrato, o por prórroga del mismo, el Gobierno de la República de Colombia no contrará los servicios de otra misión o personal de otro gobierno extranjero para las funciones y los objetos a que se contrae este acuerdo, salvo que se convenga lo contrario entre el Gobierno colombiano y el Gobierno de los Estados Unidos de América.

CAPITULO II

INTEGRACIÓN Y PERSONAL.

Art. 6. La Misión estará integrada al principio por los siguientes oficiales y soldados del Ejército regular de los Estados Unidos de América: un Mayor o Capitán del Cuerpo de Aviación que será el Jefe de Misión, un Capitán o Primer Teniente del Cuerpo de Aviación y tres suboficiales del Cuerpo de Aviación. El oficial de más alto grado será el Jefe de la Misión y tendrá a su cargo la dirección de las relaciones normales directas de la Misión con el Ministro de Guerra y el Jefe del Estado Mayor del Ejército.

Art. 7. En el caso de que se considere necesario o conveniente aumentar el personal de la Misión, ello se hará por acuerdo mutuo según las disposiciones del Artículo 4.

CAPITULO III

OBLIGACIONES, GRADOS Y PRECEDENCIA.

Art. 8. Los miembros de la Misión serán responsables de sus actos ante el Ministro de Guerra colombiano únicamente, por intermedio del Jefe de Misión, y actuarán como consejeros tácticos y técnicos del Ejército colombiano en lo referente a aviación.

Art. 9. En caso de guerra entre Colombia y cualquiera otra nación, la Misión terminará sus funciones dentro de un plazo de treinta días. En caso de estallar una guerra civil en Colombia se suspenderán inmediatamente los deberes de los miembros de la Misión y, a opción del Gobierno de los Estados Unidos de América, la Misión puede ser retirada inmediatamente.

Art. 10. La precedencia, de los oficiales que integran la Misión militar, en relación a los oficiales colombianos, será acorde con su respectivo grado y tiempo de servicio.

CAPITULO IV

PAGO Y BONIFICACIONES

Art. 11. Los miembros de la Misión recibirán del Gobierno Colombiano pago y bonificaciones iguales y adicionales al pago y bonificaciones que ellos reciben del Gobierno de los Estados Unidos de América, pero excluído cualquier aumento o prima por actividades referentes a vuelos. Dicho sueldo será pagado en doce mensualidades iguales, en moneda corriente de los Estados Unidos de América. En caso de que cualquier miembro de la Misión fuere promovido en el Ejército de los Estados Unidos de América mientras presta tales servicios, éste recibirá del Gobierno de la República de Colombia el sueldo y las bonificaciones de su nuevo grado, los cuales serán efectivos a contar de la fecha de su promoción, de acuerdo con los reglamentos del Ejército de los Estados Unidos de América.

Art. 12. Cada miembro de la Misión tendrá el derecho de recibir el pago del Gobierno Colombiano desde la fecha de su salida de Nueva York y continuará recibiéndolo hasta la fecha de su regreso a esa ciudad al terminar sus servicios en la Misión, haciendo el viaje de ida y vuelta por la ruta marítima usual. Cualquier miembro de la Misión que dejare de cumplir, sin justificación, los términos del contrato, solamente recibirá el sueldo adicional hasta la fecha de su salida de Bogotá, salvo en el caso de enfermedad o de vencimiento del contrato de la Misión, en cuyos casos el pago se hará efectivo hasta la fecha de llegada a Nueva York.

Art. 13. Se estipula además que la remuneración recibida por los miembros de la Misión no estará sujeta a los impuestos vigentes del Gobierno Colombiano ni a los que fueren establecidos en el futuro y en el caso de que actualmente, o durante la vigencia de este contrato, hubiere impuestos que pudieran afectar tal remuneración, tales impuestos serán sufragados por el Ministerio de Guerra colombiano para satisfacer así las condiciones arriba estipuladas de que los sueldos convenidos sean netos.

Art. 14. Los gastos de transporte por tierra y por mar de los miembros de la Misión, sus familias, efectos domésticos y equipaje, incluyendo automóviles, serán pagados por adelantado por el Gobierno Colombiano y se comprenderá en estos gastos el costo de embalaje y empaque. Los oficiales y sus familias tendrán pasajes de primera clase, entendiéndose por "familia", para los efectos de este contrato, a la esposa e hijos a su cargo. Se entiende, sin embargo, que los pasajes y asignaciones de viaje y transporte de efectos no excederán de las asignaciones que para tal propósito rigen en el Ejército de los Estados Unidos de América.

Respecto a cualquier oficial designado por menos de un año, el Gobierno Colombiano no sufragará los gastos de transporte de la familia, efectos domésticos o automóvil.

Los efectos domésticos, equipaje y automóviles de los miembros de la Misión estarán exentos de derechos de aduana y de cualesquiera impuestos en Colombia. El Gobierno de la República de Colombia otorgará, a solicitud del Jefe de Misión, la entrada libre, durante la permanencia de la Misión en Colombia, de los artículos de uso personal de los miembros de la Misión y sus familias.

Art. 15. Los miembros de la Misión que enfermaren durante el período de sus servicios en Colombia, serán atendidos por el Gobierno Colombiano. Cualquier miembro de la Misión que no pudiere desempeñar sus funciones por motivo de incapacidad física prolongada, será reemplazado.

Art. 16. Si cualquier miembro de la Misión o de su familia falleciere en Colombia, el Gobierno Colombiano hará transportar los restos al lugar de los Estados Unidos de América que fuere indicado por la familia. En el caso de que el difunto fuere miembro de la Misión, el Gobierno Colombiano pagará los gastos de viaje de la familia y el transporte de sus efectos hasta Nueva York.

Art. 17. Cada miembro de la Misión tendrá derecho a un mes de licencia anual, con sueldo completo, o a una fracción proporcional de la licencia, con sueldo, para cualquier fracción de un año de servicio. Las porciones de tal licencia que no fueren tomadas, se acumularán de año en año mientras se preste servicio como miembro de la Misión. Dichos miembros podrán pasar el período de licencia arriba citado, en el exterior.

Art. 18. En el caso de que se requiera que los miembros de la Misión viajen en asuntos oficiales del Gobierno Colombiano, éstos recibirán las mismas dietas y gastos de viaje que se otorgan a los oficiales y soldados de igual categoría del Ejército colombiano.

CAPITULO V

RETIRO Y REEMPLAZO DE LOS MIEMBROS DE LA MISIÓN

Art. 19. Los Estados Unidos de América pueden, si así lo requiere el interés público, retirar en cualquier momento uno o todos los miembros de la Misión, reemplazándolos con otros oficiales que sean aceptados por el Gobierno Colombiano, y todos los gastos en que se incurra por este concepto serán sufragados por el Gobierno de los Estados Unidos de América. Si, a solicitud del Gobierno Colombiano, se retirase cualquier miembro de la Misión, por un motivo justificado que no fuere vencimiento de sus servicios o enfermedad, todos los gastos ocasionados por el viaje de regreso serán sufragados por los Estados Unidos de América.

Art. 20. Si se cancelare este contrato a iniciativa de los Estados Unidos de América, todos los gastos de viaje de regreso de la Misión y de todos sus efectos serán sufragados por el Gobierno de los Estados Unidos de América. Si se cancelare el contrato por iniciativa del Gobierno Colombiano o a consecuencia de una guerra entre Colombia y un gobierno extranjero, o de guerra civil en Colombia, estos gastos serán sufragados por el Gobierno Colombiano.

Art. 21. EN TESTIMONIO DE LO CUAL, los suscritos, debidamente autorizados, firman el presente contrato en Washington, Distrito de Columbia, Estados Unidos de América, el día veintitrés de noviembre de 1938.

[SEAL] SUMNER WELLES
[SEAL] D. LÓPEZ PUMAREJO

June 9, July 11 and 18, Aug. 22, Sept. 27, Oct. 4, Nov. 16, and Dec. 20, 1938
[E. A. S. No. 142]

Agreement between the United States of America and Canada respecting radio communications between Alaska and British Columbia. Effected by exchanges of notes, signed June 9, July 11 and 18, August 22, September 27, October 4, November 16, and December 20, 1938.

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
WASHINGTON
June 9, 1938.

SIR:

Agreement with Canada respecting radio communications between Alaska and British Columbia.

I have the honor to inform you of the desire of the Polaris-Taku Mining Company, Limited, to establish radio communication between its privately owned radio station in the Province of British Columbia, Canada, and the station of the Alaska Communication System at Juneau, Alaska, for the exchange of traffic pertaining to weather and flying conditions and emergency medical assistance. In view of the nature of the messages sought to be exchanged the War Department of the United States approves the establishment of the proposed circuit.

I accordingly inquire whether the Government of Canada is prepared to authorize the suggested radio connection, omitting ordinary commercial traffic, between stations of the Alaska Communication System and radio stations located in Canada. If such approval is given by your Government it is suggested that provision be made for the modification of the details of arrangements with respect to the class of traffic handled, subject to the approval of the Secretary of War of the United States and a designated official of the Government of Canada.

It is also proposed that the arrangement provide for the operation and administration of the affected radio channels subject to the following conditions which are understood to be in accordance with the procedure and practice applicable to similar channels now in operation:

a. Radio traffic will be exchanged in accordance with the regular operating procedure of the Alaska Communication System and of the radio stations in the Dominion of Canada, provided that in cases where the operating procedure applicable to one station is in conflict with the operating procedure of the station with which radio traffic is exchanged, the differences will be administratively adjusted by cooperation between the chief operators of the stations involved.

b. The establishment of operating schedules between any two stations authorized to exchange radio traffic will be such as may be agreed upon between the Officer in Charge, Alaska Communication System, Seattle, Washington, and the administrative official in charge of the operation of the radio station with which such radio schedules are established.

c. The charges made by the Alaska Communication System on local traffic between the local radio station of the Alaska Communication System and any radio station in the Dominion of Canada with which arrangements are made for the exchange of traffic will be in accordance with duly established tariffs applicable to such service.

d. The division of tolls between the participating radio stations will be made on the basis of the tolls accruing to each in accordance with applicable tariffs, and settlement of accounts will be made by the Auditor for the Alaska Communication System, Seattle, Washington, at such intervals as may be agreed upon and in the same manner as settlement is made under similar conditions for commercial radio traffic between stations of the Alaska Communication System and other radio stations.

e. Arrangements for the exchange of radio traffic between stations of the Alaska Communication System and radio stations located in the Dominion of Canada shall not be extended to provide for the forwarding of drafts or money orders.

It should be observed that it is not intended that this proposed arrangement shall in any way contravene the provisions of the United States–Canadian regional arrangement governing the use of radio for aeronautical services, which was negotiated at a conference in Washington in January 1938 and which is now before your Government for study.

It is suggested that the contemplated service be authorized to commence at any time after the conclusion of this understanding by exchange of notes and that either party may withdraw from the arrangement by giving six months' notice in writing to the other party, at which time the arrangement shall be deemed to have terminated. In this connection, however, it should be borne in mind that the terms of this arrangement shall be within the scope of the existing international telecommunication convention and the annexed regulations to which both parties hereto may have adhered.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 160.

CANADIAN LEGATION
WASHINGTON
July 11th, 1938.

SIR:

I have the honour to refer to your note of June 9th, 1938, concerning the desire of the Polaris-Taku Mining Company Limited to establish radio communication between its privately-owned radio station in the Province of British Columbia and the station of the Alaska Communications System at Juneau, Alaska, for the exchange of traffic pertaining to weather and flying conditions and emergency medical assistance.

It appears that the Polaris-Taku Mining Company Limited is at present licensed to operate a radio station at its mine seven miles northwest of Tulsequah, British Columbia, call sign CY31, for radiotelephone communication on the frequencies 2060 and 5720 kilocycles with the Department of Public Works, Telegraph Service, radio stations at Telegraph Creek, British Columbia, and Hazelton, British Columbia, only.

On the condition that the proposed radio communication between Tulsequah, British Columbia, and Juneau, Alaska, will be strictly limited to the exchange of traffic pertaining to weather and flying conditions and emergency medical assistance only, and in view of the fact that the proposed circuit has been approved by the War Department of the United States, the Canadian Government through the Department of Transport will be prepared to authorize the Polaris-Taku Mining Co. Ltd. radio station to communicate with the Juneau, Alaska, station subject to the conditions (*a*) (*b*) (*c*) (*d*) (*e*) outlined in your note of June 9th and subject also to the further conditions set forth in the last two paragraphs of the same communication.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

HERBERT M MARLER

The Hon. CORDELL HULL
Secretary of State of the United States
Washington, D. C.

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
WASHINGTON
July 18, 1938.

SIR:

I have the honor to acknowledge the receipt of your note no. 160 of July 11, 1938 concerning the desire of the Polaris-Taku Mining Company, Limited, to establish radio communication between its privately owned radio station in the Province of British Columbia, Canada, and the station of the Alaska Communication System at Juneau, Alaska, for the exchange of traffic pertaining to weather and flying conditions and emergency medical assistance. I am happy to note that your Government will be prepared to authorize the Polaris-Taku Mining Company, Limited, radio station to communicate with the Juneau, Alaska, station subject to conditions *a*, *b*, *c*, *d*, and *e* outlined in my note of June 9 and subject also to the further conditions set forth in the last two paragraphs of the same communication.

In transmitting a copy of your note under acknowledgment to the War Department, the Department stated that it was suggesting to your Government that the agreement in question come into force on August 1, 1938. I shall appreciate it, therefore, if you will be

good enough to inform me whether the date of August 1, 1938 is agreeable to your Government.

Accept, Sir, the renewed assurances of my highest consideration.

For the Secretary of State:
R. WALTON MOORE

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 195

CANADIAN LEGATION
WASHINGTON
August 22, 1938

SIR:

I have the honour to refer to your note of July 18, 1938, and previous correspondence concerning the proposed agreement under which the Polaris-Taku Mining Company, Limited, would establish radio communication between its privately-owned station in the Province of British Columbia and the station of the Alaska Communications System at Juneau, Alaska, for the exchange of traffic pertaining to weather and flying conditions and emergency medical assistance. You enquired whether the date of August 1, 1938, would be agreeable to the Canadian Government as the date on which the agreement in question should come into force.

I am instructed to inform you that the agreement is satisfactory to the competent authorities of Canada and it is understood that it is in force as of August 1, 1938, according to the terms set out in previous correspondence.

I have the honour to be with the highest consideration, Sir,

Your most obedient humble servant,

HERBERT M MARLER

The Honourable CORDELL HULL
Secretary of State of the United States
Washington, D. C.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 232.

CANADIAN LEGATION
WASHINGTON
September 27th, 1938.

SIR:

I have the honour to refer to my despatch No. 195 of August 22nd and to previous correspondence concerning the agreement under which the Polaris-Taku Mining Company Limited established radio communications between its privately owned station in the Province of British Columbia and the station of the Alaska Communications System at Juneau, Alaska, for the exchange of traffic pertaining to weather and flying conditions and emergency and medical assistance.

I am now instructed to call to your attention that the Department of Transport state that while the Polaris-Taku Mining Company have clearly specified the classes of message they desire to exchange between their station at Tulsequah, British Columbia, and the Juneau station of the Alaska Communications System, representations received by the Department from the legal agents of the Company state that messages following the normal routing of commercial traffic between these stations are subject to serious delay and they now request authority to handle any class of local message between Tulsequah and Juneau direct.

In view of this request the Department of Transport approached the Government Telegraph Service of the Department of Public Works with a view to eliminating the difficulties experienced in the service between Tulsequah and Juneau, and the following proposals have now been submitted in this connection by the Government Telegraph Service. These proposals—it is understood—have been approved by the legal agents of the Polaris-Taku Mining Company at Vancouver.

(1) All commercial traffic between Juneau and Tulsequah should be routed in future via Atlin instead of via Telegraph Creek, Wrangell, Seattle and Juneau, which is the present route for such traffic. The Canadian Government station at Atlin is much more powerful than the Telegraph Creek station and it is considered to be better located to work with Juneau and Tulsequah than is Telegraph Creek. It is proposed that this Tulsequah-Atlin-Juneau schedule should be worked every two hours during the day.

It is understood that it would be necessary to obtain permission from the Chief Signal Officer, United States Army, to establish this proposed communication between the station of the Alaska Communications System at Juneau and the station of the Government Telegraph Service at Atlin in order to handle Tulsequah business with Juneau.

(2) The Government Telegraph Service state that they are prepared in connection with the Sunday and holiday service to accede to the wishes of the Polaris-Taku Mining Company that the Tulsequah station should communicate direct with Juneau as is the present practice in the handling of weather reports and emergency medical assistance.

The Department of Transport state that they have no objection to the extension of this service between Tulsequah and Juneau on the basis of the proposals of the Government Telegraph Service as outlined above.

I should be glad to be informed whether this proposed arrangement would meet with the approval of the interested authorities of the United States Government.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

W A RIDDELL
For the Minister.

The Hon. CORDELL HULL,
Secretary of State of the United States,
Washington, D. C.

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
WASHINGTON
October 4, 1938.

SIR:

I have the honor to acknowledge the receipt of a note from your Legation, No. 232 of September 27, 1938 in regard to the amplification of the former agreement concerning the transmission of meteorological and other emergency radio messages between the station of the Polaris-Taku Mining Company, Limited, and the station of the Alaska Communications System at Juneau.

It is understood that the proposed amplification comprehends the following:

1. That all commercial traffic between Juneau and Tulsequah, the station of the Polaris-Taku Mining Company, shall be routed in the future via Atlin instead of via Telegraph Creek, Wrangell, Seattle, and Juneau, the present route for such traffic.
2. In connection with Sunday and holiday service, direct communication between the Tulsequah station and Juneau following the present practice in the handling of weather reports and messages regarding emergency medical assistance.

The suggestion in the note under acknowledgment is being brought to the attention of the appropriate authorities of this Government for their consideration and such comments as they may find it desirable to submit. I shall communicate with you further as soon as a statement of their views has been received.

Accept, Sir, the renewed assurances of my highest consideration.

For the Secretary of State:
G. S. MESSERSMITH

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
WASHINGTON
November 16, 1938.

SIR:

I have the honor to refer to your Legation's note No. 232 of September 27, 1938, and my reply of October 4, 1938, outlining an amplification of the arrangement for the transmission of meteorological and other emergency radio messages between the station of the Polaris-Taku Mining Company, Limited, and the station of the Alaska Communication System at Juneau.

Upon the recommendation of the appropriate authorities of this Government I have the honor to inform you of its acceptance of the suggestions contained in your note of September 27, 1938.

It has been further suggested that the arrangement provide for the direct handling of commercial traffic between Tulsequah and Juneau at all times when the radio station at Atlin is closed or otherwise inoperative so as to permit the handling of urgent commercial traffic when the Atlin station is closed at the end of the business day as well as on Sundays and holidays.

It has also been recommended that this circuit be made available for the handling of other radio traffic between the Alaska Communication System and radio stations under the control of the Government Telegraph Service of the Canadian Department of Public Works in accordance with practices applicable to the exchange of traffic between stations of the Alaska Communication System at Fairbanks, Wrangell, and Ketchikan and stations of the Canadian Government at Dawson, Telegraph Creek, and Digby Island, respectively.

I shall be glad to be informed of the views of your Government with respect to these additional recommendations in order that, if it concurs in them, they may be made effective by this exchange of notes.

Accept, Sir, the renewed assurances of my highest consideration.

For the Secretary of State:
G. S. MESSERSMITH

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Canadian Minister (Marler) to the Acting Secretary of State (Welles)

No. 302.

CANADIAN LEGATION
WASHINGTON
December 20th, 1938.

SIR:

I have the honour to refer to your note of November 16th outlining certain additional recommendations with regard to the proposed amplification of the arrangement for the transmission of meteorological and other emergency radio messages between the station of the Polaris-Taku Mining Company Limited and the station of the Alaska Communications System at Juneau.

I have now the honour to inform you that the Canadian Government, after consultation with the appropriate authorities have decided upon the acceptance of the recommendations outlined in your note of November 16.

The Polaris-Taku Mining Company Limited have now therefore been informed that the Department of Transport have no objection to the suggested arrangement to provide for the direct handling of commercial traffic between Tulsequah and Juneau at all times when the radio station at Atlin is closed or otherwise inoperative so as to

permit the handling of urgent commercial traffic when the Atlin station is closed at the end of the business day as well as on Sundays and holidays.

With regard to the further suggestion of your government that the Atlin-Juneau channel should be used as a transfer medium for traffic between the Alaska Communications System and the stations in Northern British Columbia and the Yukon Territory operated by the Department of Transport, it is agreed that the proposed direct transfer at Juneau would be more satisfactory than the present arrangement over the White Pass and Yukon land lines, and the Government Telegraph Service, Department of Public Works, have been requested to proceed to make suitable arrangements with officials of the Alaska Communications System for putting this recommendation into practice.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

W. A. RIDDELL
For the Minister.

The Hon. SUMNER WELLES,
Acting Secretary of State of the United States,
Washington, D. C.

January 5, 1939

Agreement between the postal administration of the United States of America and the postal administration of Belgium concerning the exchange of parcel post, with regulations of execution. Signed at Washington January 5, 1939; ratified by the President of the United States January 11, 1939; ratified by Belgium March 21, 1939; effective May 1, 1939.

Arrangement
entre
l'Administration des Postes des
Etats-Unis d'Amérique
et
l'Administration des Postes de la
Belgique
concernant
l'Echange des Colis postaux.

Agreement
between
the Postal Administration of the
United States of America
and
the Postal Administration of Belgium
concerning
the Exchange of Parcel Post.

Agreement with Belgium concerning the exchange of parcel post.

Désireux de conclure un Arrangement concernant l'échange des colis postaux entre la Belgique et les Etats-Unis d'Amérique, les soussignés: Comte Robert van der Straten-Ponthoz, Ambassadeur de Belgique, désigné par Sa Majesté le Roi des Belges pour son plénipotentiaire pour cet effet, et James A. Farley, le Postmaster General des Etats-Unis d'Amérique, en vertu du pouvoir qui lui est dévolu par droit, sont convenus des dispositions suivantes:

Desiring to conclude an Agreement concerning the exchange of parcel post between Belgium and the United States of America, the undersigned: Count Robert van der Straten-Ponthoz, Belgian Ambassador, designated by His Majesty the King of Belgium as his Plenipotentiary for the purpose, and James A. Farley, Postmaster General of the United States of America, by virtue of the power vested in him by law, have agreed upon the following provisions:

ARTICLE I.

Objet de l'Arrangement.

Territory embraced.

Entre les Etats-Unis d'Amérique (y compris l'Alaska, Hawaï, Puerto-Rico, Guam, Samoa et les Iles Vierges des Etats-Unis) et la Belgique il peut être échangé, sous la dénomination de colis postaux, des envois jusqu'aux limites de poids et de dimensions prescrites dans le Règlement d'Exécution.

Post, p. 2124.

ARTICLE I.

Object of the Agreement

Between the United States of America (including Alaska, Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii) and Belgium, there may be exchanged under the denomination of parcel post parcels up to the maximum weight and the maximum dimensions indicated in the Regulations of Execution.

ARTICLE II.

Colis en transit.

1. Chaque Administration garantit le droit de transit à ou de l'un quelconque des pays avec lequel elle échange des colis postaux aux colis originaires ou en destination du territoire de l'autre Administration contractante.

2. Chaque Administration fera connaître à l'autre quels sont les pays auxquels des colis peuvent être adressés par son intermédiaire et les droits de transport qui lui reviennent, ainsi que les autres conditions.

3. Pour être acceptés, les colis expédiés par l'un des pays contractants et destinés à transiter par l'autre pays, doivent remplir les conditions fixées par l'Administration intermédiaire.

ARTICLE III.

Affranchissements et taxes.

1. L'Administration d'origine est autorisée à percevoir de l'expéditeur de chaque colis les taxes d'affranchissement, les taxes pour demandes de renseignements faites postérieurement au dépôt, et, en ce qui concerne les colis assurés (colis avec valeur déclarée), les taxes d'assurance et les taxes de renvoi des accusés de réception, prévues par sa réglementation intérieure.

2. Sauf en cas de réexpédition ou de retour des colis à l'origine, l'affranchissement des colis ainsi que le paiement d'avance des taxes susindiquées applicables, est obligatoire.

ARTICLE IV.

Conditionnement des colis.

Chaque colis doit être emballé d'une manière répondant à la longueur du parcours ainsi qu'au poids du colis et à la nature du contenu comme il est prescrit par le Règlement d'Exécution.

ARTICLE II.

Transit parcels.

Right of transit.

1. Each Administration guarantees the right of transit to or from any country with which it has parcel post communication, of parcels originating in or addressed for delivery in the service of the other contracting Administration.

Intermediaries; charges.

2. Each Administration shall inform the other to which countries parcels may be sent through it as intermediary, and the amount of the charges due to it therefor as well as other conditions.

Acceptance for onward transmission; conditions.

3. To be accepted, parcels sent by one of the contracting countries for onward transmission through the service of the other must comply with the conditions prescribed by the intermediate Administration.

ARTICLE III.

Prepayment of postage and fees.

Collection from sender.

1. The Administration of origin is entitled to collect from the sender of each parcel the postage and the fees for requests for information as to the disposal of a parcel made after it has been posted, and also, in the case of insured parcels, the insurance fees and the fees for return receipts prescribed by its regulations.

Exception.

2. Except in the case of returned or redirected parcels, prepayment of the postage and such of the fees mentioned in the preceding section as are applicable, is compulsory.

ARTICLE IV.

Preparation of parcels.

Packing.

Every parcel shall be packed in a manner adequate for the length of the journey as well as the weight of the parcel and the nature of the contents as set forth in the Regulations of Execution.

ARTICLE V.

Objets prohibés.

1. Il est interdit d'expédier par colis postal:

Dangerous articles.

a) les objets qui, par leur nature ou leur emballage, peuvent présenter du danger pour les agents, salir ou détériorer les autres colis;

Narcotics.

b) l'opium, la morphine, la cocaïne et autres stupéfiants;

Nonadmissible articles.

c) les objets dont l'admission n'est pas autorisée par la douane ou par les autres lois ou règlements en vigueur dans l'un ou l'autre pays;

Letters, etc.

d) des lettres ou documents ayant le caractère de correspondance actuelle et personnelle, mais il est permis d'insérer dans un colis une facture ouverte, limitée aux renseignements constitutifs d'une facture et aussi une copie simple de l'adresse du colis, avec mention de l'adresse de l'expéditeur;

Obscene, etc., articles.

e) les objets obscènes ou immoraux;

Live animals; exceptions.

f) les animaux vivants, à l'exception des sangsues;

Enclosure with different address.

g) une pièce annexe portant une adresse différente de l'adresse portée sur l'emballage du colis;

Explosive, etc., substances.

h) les matières explosibles, inflammables ou dangereuses;

Coin, etc.

i) les pièces de monnaie, les billets de banque, les billets de monnaie ou les valeurs quelconques au porteur, le platine, l'or ou l'argent, manufacturés ou non, les pierreries, les bijoux et autres objets précieux, dans les colis sans valeur déclarée.

Action to be taken.

2. Quand un colis contenant des objets prohibés est transmis par l'une des Administrations à l'autre, cette dernière doit agir conformément à ses lois et règlements intérieurs. Les matières explosibles ou inflammables ainsi que les documents, les portraits ou les autres objets portant atteinte aux bonnes moeurs du public, peuvent être détruites sur place par l'Administration qui en constate la présence dans les colis.

ARTICLE V.

Prohibitions.

1. The following articles are prohibited transmission by parcel post:

(a) Articles which, from their nature or by their packing, may expose postal officials to danger, or soil or damage other parcels;

(b) opium, morphine, cocaine, and other narcotics;

(c) articles whose admission is not authorized by the customs or other laws or regulations in force in either country;

(d) a letter or document which constitutes an actual and personal correspondence, but it is permitted to enclose in a parcel an open invoice, confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel, with mention of the address of the sender;

(e) obscene or immoral articles;

(f) live animals, except leeches;

(g) an enclosure which bears an address different from that placed on the cover of the parcel;

(h) explosive, inflammable, or dangerous substances;

(i) coin, bank notes, currency notes, or any kind of securities payable to bearer; platinum, gold, or silver, whether manufactured or unmanufactured; precious stones, jewels, or other precious articles, in uninsured parcels.

2. When a parcel containing any prohibited article is handed over by one Administration to the other, the latter shall proceed in accordance with its laws and inland regulations. Explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals may be destroyed on the spot by the Administration which has found them in the parcels.

Le fait qu'un colis contient une lettre ou une communication ayant le caractère d'une lettre ne peut en aucun cas entraîner le retour du colis à l'expéditeur. La lettre est toutefois taxée en vue de la perception, du destinataire, de l'affranchissement dû d'après le tarif régulier.

The fact that a parcel contains a letter or a communication having the nature of a letter may not, in any case, entail the return of the parcel to the sender. The letter is, however, marked for the collection of postage due from the addressee at the regular rate.

Parcel containing a letter.

Les deux Administrations se communiquent, au moyen de la "Liste des Objets Interdits" publiée par le Bureau International de l'Union Postale Universelle, la nomenclature de tous les objets prohibés; mais elles ne prendront, en agissant de la sorte, aucune responsabilité vis-à-vis de la police, de la douane ou des expéditeurs des colis.

The two Administrations advise each other, by means of the "List of Prohibited Articles" published by the International Bureau of the Universal Postal Union, of all prohibited articles. However, they do not assume on that account any responsibility towards the customs or police authorities, or the sender.

"List of Prohibited Articles."

3. Dans le cas où les colis admis à tort à l'expédition ne seraient ni renvoyés à l'origine, ni remis au destinataire, l'Administration expéditrice doit être informée, d'une manière précise, du traitement appliqué à ces colis.

3. If parcels wrongly admitted to the post are neither returned to origin nor delivered to the addressee, the Administration of origin must be informed in a precise manner of the treatment accorded to the parcels.

Parcels wrongly admitted.

ARTICLE VI.

Colis assurés. (Colis avec valeur déclarée).

Les colis peuvent être assurés jusqu'au montant de 500 francs-or ou l'équivalent en monnaie du pays d'origine. Cependant, les Administrations des deux pays contractants peuvent, d'un commun accord, majorer ou réduire le montant maximum de l'assurance mentionné dans le présent Arrangement.

ARTICLE VI.

Insurance. (Parcels with declared value).

Parcels may be insured up to the amount of 500 francs gold or its equivalent in the currency of the country of origin. However, the Administrations of the two contracting countries may, by mutual consent, increase or decrease the maximum amount of insurance mentioned in this Agreement.

Maximum amount.

Un colis ne peut donner droit à une indemnité supérieure à la valeur réelle de son contenu, mais il est permis d'assurer tout colis pour une partie seulement de cette valeur.

A parcel cannot give rise to an indemnity higher than the actual value of its contents, but it is permissible to insure it for only part of that value.

Limitation.

ARTICLE VII.

Responsabilité. Indemnité.

1. Les Administrations des deux pays contractants ne seront pas responsables de la perte d'un colis ordinaire ou de la soustraction ou détérioration de son contenu.

ARTICLE VII.

Responsibility. Indemnity.

1. The Administrations of the two contracting countries will not be responsible for the loss of an ordinary parcel or for the abstraction or damage to its contents.

Responsibility.

2. Sauf dans les cas prévus à l'article suivant, les Administrations sont responsables de la perte des colis assurés déposés dans l'un des deux pays contractants et à livrer dans l'autre, et de la perte, de la spoliation ou de la détérioration de leur contenu ou d'une partie de celui-ci.

Indemnity.

L'expéditeur, ou tout autre réclamant qualifié, a droit à une indemnité correspondant au montant réel de la perte, de la spoliation ou du dommage. L'indemnité est calculée d'après le prix courant ou, en l'absence de prix courant, d'après la valeur de la marchandise, évaluée au moment et dans le lieu du dépôt; toutefois l'indemnité ne peut en aucun cas être supérieure à la somme pour laquelle le colis a été assuré ou sur laquelle la taxe d'assurance a été perçue, ou au montant maximum de 500 francs-or.

Indirect damages, etc.

3. Il n'est pas payé d'indemnité pour les dommages indirects ou les bénéfices non réalisés résultant de la perte, de la spoliation, de la détérioration, de la non-livraison, de la remise à une fausse adresse ou du retard d'un colis assuré expédié d'après les conditions du présent Arrangement.

Return of postal charges on lost, etc., parcels.

4. Dans le cas où l'indemnité est due pour la perte d'un colis, pour un dommage irréparable du contenu ou pour la spoliation complète de ce contenu, le réclamant qualifié a également droit au remboursement des taxes d'affranchissement, sur demande. Les taxes d'assurance sont, dans tous les cas, conservées par les Administrations contractantes.

Parcels originating in a third country destined for either contracting country.

5. Sauf arrangement spécial contraire entre les pays intéressés, arrangement qui peut être établi par correspondance, aucune indemnité ne sera payée par l'un ou l'autre des pays pour la perte de colis assurés en transit originaires d'un pays qui ne participe pas à cet Arrangement, et destinés à l'un des deux pays contractants,

2. Except in the cases mentioned in the article following, the Administrations are responsible for the loss of insured parcels mailed in one of the two contracting countries for delivery in the other and for the loss, abstraction of, or damage to their contents, or a part thereof.

The sender, or any other rightful claimant, is entitled to compensation corresponding to the actual amount of the loss, abstraction, or damage. The amount of indemnity is calculated on the basis of the current price, or, in the absence of current price, the ordinary estimated value at the place where and the time when the parcel was accepted for mailing. However, the indemnity may not in any case be greater than the amount for which the parcel was insured, and on which the insurance fee has been collected, or the maximum amount of 500 gold francs.

3. No indemnity is paid for indirect damages or loss of profits resulting from the loss, rifling, damage, non-delivery, misdelivery, or delay of an insured parcel dispatched in accordance with the conditions of the present Agreement.

4. In the case where indemnity is payable for the loss of a parcel or for the destruction or abstraction of the whole of the contents thereof, the rightful claimant is entitled to the return of the postal charges, if claimed. The insurance fees are in every case retained by the contracting Administrations.

5. In the absence of special agreement to the contrary between the countries involved, which agreement may be made by correspondence, no indemnity will be paid by either country for the loss of transit insured parcels originating in a country not participating in this Agreement and destined for one of the two con-

ou pour la perte de colis assurés en transit originaires de l'un des deux pays contractants et destinés à un pays qui ne participe pas à cet Arrangement.

tracting countries or for the loss of transit insured parcels originating in one of the two contracting countries and destined for a country not participating in this Agreement.

Parcels destined for country not party to agreement.

6. Lorsqu'un colis assuré provenant de l'un des deux pays et destiné à être remis dans l'autre est réexpédié de là sur un tiers pays ou y est renvoyé à la demande de l'expéditeur ou du destinataire, l'ayant-droit à l'indemnité, en cas de perte, de spoliation ou d'avarie survenue subséquemment à la réexpédition ou au renvoi du colis par le pays de l'adresse primitive, ne peut prétendre, le cas échéant, qu'à l'indemnité que consent à verser ou—suivant l'entente intervenue entre les pays intéressés directement à la réexpédition ou au renvoi—que doit payer le pays où le fait s'est produit. Chacun des deux pays signataires du présent Arrangement bui réexpédie à tort un colis assuré sur un tiers pays, est responsable envers l'expéditeur dans la même mesure que le pays originaire, donc dans les limites du présent Arrangement.

6. When an insured parcel originating in one of the two countries and destined to be delivered in the other is reforwarded from there to a third country or is returned to a third country at the request of the sender or of the addressee, the party entitled to indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim in such a case only to the indemnity which the country where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries directly interested in the reforwarding or return. Either of the two countries signing the present Agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present Agreement.

Parcels reforwarded to or returned to a third country.

7. L'expéditeur est tenu de confectionner, d'emballer et de cacheter convenablement les colis V. D. Les deux Administrations n'assument aucune responsabilité pour les pertes, spoliations ou détériorations résultant de défectuosités qui ne pouvaient être constatées lors du dépôt du colis.

7. The sender is bound to make up, pack, and seal insured parcels adequately. Moreover, the two Administrations assume no responsibility in case of loss, rifling, or damage caused by defects not noticed at the time of mailing.

Packing requirements.

ARTICLE VIII.

Exceptions au principe de la responsabilité.

Les Administrations contractantes sont dégagées de toute responsabilité:

a) pour les colis dont les destinataires ont pris livraison sans formuler des réserves;

b) en cas de perte ou d'avarie due à la force majeure; bien que

ARTICLE VIII.

Exceptions to the principle of responsibility.

The Administrations are relieved of all responsibility:

(a) For parcels of which the addressee has accepted delivery without reservation;

Parcels accepted without reservation.

(b) in case of loss or damage through force majeure (causes be-

Loss, etc., through force majeure.

chacune des Administrations puisse, de son gré et sans recours contre l'autre Administration, payer l'indemnité pour la perte ou l'avarie due à la force majeure, même si l'Administration du pays dans le service duquel la perte ou l'avarie a eu lieu reconnaît que le dommage a été causé par la force majeure. Le pays responsable de la perte, de la spoliation ou de l'avarie doit, suivant sa législation intérieure, décider si cette perte, spoliation ou avarie est due à des circonstances constituant un cas de force majeure;

yond control) although either Administration may at its option and without recourse to the other Administration pay indemnity for loss or damage due to force majeure even in cases where the Administration of the country in the service of which the loss or damage occurred recognizes that the damage was due to force majeure. The country responsible for the loss, abstraction, or damage must decide, in accordance with its internal legislation, whether this loss, abstraction, or damage is due to circumstances constituting a case of force majeure;

Destruction of official documents.

c) lorsque, la preuve de leur responsabilité n'ayant pas été administrée autrement, elles ne peuvent rendre compte des colis par suite de la destruction des documents de service résultant d'un cas de force majeure;

(c) when, their responsibility not having been proved otherwise, they are unable to account for parcels in consequence of the destruction of official documents through force majeure;

Damage through fault of sender, addressee, etc.

d) lorsque le dommage a été causé par la faute ou la négligence de l'expéditeur ou du destinataire ou du représentant de l'un ou l'autre, ou provient de la nature de l'objet;

(d) when the damage has been caused by the fault or negligence of the sender or of the addressee or the representative of either, or when it arises from the nature of the article;

Prohibited articles.

e) pour les colis qui contiennent des objets prohibés;

(e) for parcels which contain prohibited articles;

Declaration above real value.

f) quand l'expéditeur d'un colis assuré, avec l'intention de faire une fraude, déclare que le contenu du colis a une valeur supérieure à sa valeur réelle; mais cette règle ne porte préjudice à aucune poursuite judiciaire nécessitée par la législation du pays d'origine;

(f) in case the sender of an insured parcel, with intent to defraud, shall declare the contents to be above their real value; this rule, however, shall not prejudice any legal proceedings necessitated by the legislation of the country of origin;

Seizure because of false declaration.

g) pour les colis saisis par la douane par suite de fausse déclaration de leur contenu;

(g) for parcels seized by the Customs because of false declaration of contents;

Application, etc., for indemnity not made within a year.

h) quand aucune réclamation ni demande d'indemnité n'a été présentée par le réclamant ou par son représentant dans le délai d'un an à partir du lendemain du jour du dépôt du colis assuré;

(h) when no inquiry or application for indemnity has been made by claimant or his representative within a year commencing with the day following the posting of the insured parcel;

Matter of no intrinsic value, etc.

i) pour les colis qui contiennent des objets sans valeur intrinsèque ou des objets périssables, ou des objets qui ne remplissaient pas les stipulations de cet Arrangement, ou qui n'avaient pas été déposés de la manière prescrite; mais le pays responsable de la perte, de la

(i) for parcels which contain matter of no intrinsic value or perishable matter or which did not conform to the stipulations of this Agreement or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay

spoliation ou de l'avarie pourra payer une indemnité du chef de tels colis sans recours contre l'autre Administration.

indemnity in respect of such parcels without recourse to the other Administration.

ARTICLE IX.

Cessation de la responsabilité.

Les Administrations cessent d'être responsables des colis dont elles ont effectué la remise dans les conditions prescrites par leur règlement intérieur pour les envois de même nature.

Toutefois, la responsabilité est maintenue lorsque le destinataire ou, en cas de renvoi, l'expéditeur, formule des réserves en prenant livraison d'un colis spolié ou avarié.

ARTICLE IX.

Termination of responsibility.

Termination of responsibility.

Administrations cease to be responsible for parcels of which they have effected delivery in accordance with their internal regulations for parcels of the same kind.

Responsibility is, however, maintained when the addressee or, in case of return, the sender makes reservations in taking delivery of a parcel which has been abstracted or damaged.

ARTICLE X.

Payement de l'indemnité.

L'obligation de payer l'indemnité ainsi que les taxes et droits à restituer incombe à l'Administration dont relève le bureau expéditeur du colis; toutefois, lorsque l'indemnité est payée au destinataire selon le deuxième alinéa du paragraphe 2, de l'Article VII, cette obligation incombe à l'Administration de destination.

L'Administration payante a un droit de recours contre l'Administration responsable.

ARTICLE X.

Payment of compensation.

Payment of compensation.

The obligation to pay compensation, as well as the fees and charges due to be refunded, rests with the Administration to which the office of origin of the parcel is subordinate. However, in cases where the compensation is paid to the addressee in accordance with Article VII, Section 2, second paragraph, the obligation rests with the Administration of destination.

The paying Administration retains the right to make a claim against the Administration responsible.

ARTICLE XI.

Délai de payement de l'indemnité.

1. Le payement de l'indemnité doit avoir lieu le plus tôt possible et, au plus tard, dans le délai d'un an à compter du lendemain du jour de la réclamation.

Toutefois, l'Administration à laquelle incombe ce payement peut exceptionnellement différer le rè-

ARTICLE XI.

Period for payment of compensation.

Period for payment of compensation.

1. The payment of compensation must take place as soon as possible, and at the latest, within the period of one year counting from the day following that on which the claim is made.

Deferment of payment.

However, the Administration responsible for making payment may exceptionally defer payment

glement de l'indemnité jusqu'au delà de la période d'un an si, à la fin de cette période, il n'a pas été posible de déterminer ce qu'est devenu l'envoi en question ou de fixer la responsabilité encourue.

Payment when delayed nine months.

2. Sauf en cas où le payement est exceptionellement différé en conformité avec le deuxième alinéa du paragraphe précédent, l'Administration postale qui se charge du payement de l'indemnité est autorisée à désintéresser l'ayant-droit pour le compte de l'Administration qui, régulièrement saisie, a laissé s'écouler neuf mois sans donner de solution à l'affaire.

of indemnity for a longer period than one year, if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred.

2. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes the payment of compensation is authorized to pay indemnity on behalf of the Administration which, after being duly informed of the application for indemnity, has let nine months pass without settling the matter.

ARTICLE XII.

Détermination de la responsabilité.

Fixing of responsibility.

1. Jusqu'à preuve du contraire, la responsabilité pour un colis assuré incombe à l'Administration qui, ayant reçu le colis sans faire d'observation et étant mise en possession de tous les moyens règlementaires d'investigation, ne peut pas établir le sort du colis.

2. Lorsque la perte, la spoliation ou l'avarie d'un colis assuré est constatée par le bureau d'échange destinataire, au moment de l'ouverture des dépêches, et est régulièrement signalée au bureau d'échange expéditeur, la responsabilité incombe à l'Administration à laquelle appartient le bureau d'échange expéditeur, à moins qu'il ne soit prouvé que la perte, la spoliation ou l'avarie a eu lieu dans le service de l'Administration destinataire.

3. Si la perte, la spoliation ou l'avarie s'est produite en cours de transport, sans qu'il soit possible d'établir sur le territoire ou dans le service de quel pays le fait s'est accompli, les Administrations en cause supportent le dommage par parts égales.

4. L'Administration qui a effectué le payement de l'indemnité,

ARTICLE XII.

Fixing of responsibility.

1. Until the contrary is proved, responsibility for an insured parcel rests with the Administration which, having received the parcel without making any observations and being put in possession of all the regulation means of investigation, cannot establish the disposal of the parcel.

2. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office and has been regularly pointed out to the dispatching exchange office, the responsibility falls on the Administration to which the latter office belongs, unless it be proved that the irregularity occurred in the service of the receiving Administration.

3. If the loss, rifling, or damage has taken place in the course of transportation, without its being possible to establish on the territory or in the service of which country the act took place, the Administrations involved bear the loss in equal shares.

4. The Administration paying compensation takes over, to the

est subrogée, jusqu'à concurrence du montant de cette indemnité, dans les droits de la personne qui l'a reçue, pour tout recours éventuel, soit contre le destinataire, soit contre l'expéditeur ou contre des tiers.

5. En cas de découverte ultérieure d'un colis considéré comme perdu, la personne à qui l'indemnité a été payée doit être avisée qu'elle peut prendre possession du colis contre restitution du montant de l'indemnité.

extent of the amount paid, the rights of the person who has received it, in any action which may be taken against the addressee, the sender, or a third party.

5. If a parcel which has been regarded as lost is subsequently found, the person to whom compensation has been paid must be informed that he is at liberty to take possession of the parcel against repayment of the amount of compensation.

ARTICLE XIII.

Remboursement de l'indemnité.

1. L'Administration responsable de la perte, de la spoliation ou de l'avarie, ou celle pour le compte de laquelle le payement est effectué, est tenue de rembourser le montant de l'indemnité au pays qui a effectué le payement. Ce remboursement doit se faire sans délai, et, au plus tard, neuf mois après réception de la notification du payement.

2. Les remboursements au pays créditeur doivent être faits sans frais pour ce pays, au moyen d'un mandat ou d'une traite, en monnaie ayant cours dans le pays créditeur, ou par tout autre moyen qui pourra être convenu d'un commun accord, par correspondance.

3. Les remboursements d'indemnité de pays à pays seront faits sur la base du franc-or.

ARTICLE XIII.

Repayment of compensation.

1. The Administration responsible for the loss, rifling, or damage and on whose account payment is made, is bound to repay the amount of the indemnity to the country which has effected the payment. This reimbursement must take place without delay, and at the latest nine months after notification of payment. Repayment of compensation.

2. These repayments to the creditor country must be made without expense for that country, by money order or draft, in money valid in the creditor country or in any other way to be mutually agreed upon by correspondence.

3. The reimbursement of the indemnities must be effected on the basis of the gold franc.

ARTICLE XIV.

Droit de dédouanement.

L'Administration destinataire peut percevoir, au moment de la livraison, soit pour la remise à la douane et le dédouanement, soit pour la remise à la douane seulement, un droit s'élevant à 50 centimes au maximum par colis.

ARTICLE XIV.

Fee for customs clearance.

The Administration of destination may collect at the time of delivery either in respect of delivery to the Customs and clearance through the Customs, or in respect of delivery to the Customs only, a fee not exceeding 50 centimes gold per parcel. Fee for customs clearance.

ARTICLE XV.

Remise au destinataire. Droit de remise à domicile.

Delivery to addressee; fee.

Les colis sont remis aux destinataires dans le plus bref délai possible et conformément aux dispositions en vigueur dans le pays de destination. Ce pays peut percevoir, pour la remise des colis à domicile, un droit s'élevant à 50 centimes-or au maximum par colis. Le même droit est applicable, le cas échéant, à toute présentation, autre que la première, faite au domicile du destinataire.

ARTICLE XVI.

Droit de magasinage.

Warehousing charges.

Le pays de destination est autorisé à percevoir le droit de magasinage fixé par sa législation pour les colis adressés poste restante ou non retirés dans les délais prescrits.

Ce droit ne peut toutefois excéder 5 francs-or.

ARTICLE XVII.

Droits de douane.

Customs charges.

Les colis sont soumis à toutes les lois et règlements de douane en vigueur dans le pays de destination. Les droits exigibles de ce chef sont perçus sur le destinataire lors de la remise du colis, suivant le règlement de douane.

ARTICLE XVIII.

Annulation des droits de douane.

Customs charges to be canceled.

Les droits de douane sur les colis renvoyés au pays d'origine ou réexpédiés sur un tiers pays seront annulés tant en Belgique qu'aux Etats-Unis d'Amérique.

ARTICLE XV.

Delivery to the addressee. Fee for delivery at the place of address.

Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination. This country may collect for delivery of parcels to the addressee a fee not exceeding 50 centimes gold per parcel. The same fee may be charged, if the case arises, for each presentation after the first at the addressee's residence.

ARTICLE XVI.

Warehousing charges.

The country of destination is authorized to collect the warehousing charge fixed by its legislation for parcels addressed "Poste Restante" or which are not claimed within the prescribed period.

This charge may in no case exceed five francs gold.

ARTICLE XVII.

Customs charges.

The parcels are subject to all customs laws and regulations in force in the country of destination. The duties collectible on that account are collected from the addressee on delivery of the parcel in accordance with the customs regulations.

ARTICLE XVIII.

Customs charges to be canceled.

The customs charges on parcels sent back to the country of origin or redirected to another country shall be canceled both in Belgium and in the United States of America.

ARTICLE XIX.

Retrait et changement d'adresse.

Tant qu'un colis n'a pas été livré au destinataire, l'expéditeur peut en demander le retrait ou en faire modifier l'adresse. L'Administration postale du pays d'origine est autorisée à percevoir et à conserver, pour ce service, le droit fixé par son règlement. Les demandes de retrait ou de changement d'adresse doivent être adressées à l'Administration Centrale à Washington, s'il s'agit de colis destinés à être distribués aux Etats-Unis d'Amérique, et au bureau de destination, s'il s'agit de colis destinés à être distribués en Belgique.

ARTICLE XIX.

Recall and change of address.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be changed. The Postal Administration of the country of origin may collect and retain for this service the charge fixed by its regulations. The requests for recall or change of address must be sent to the Central Administration at Washington in case of parcels destined for the United States, and to the office of destination in the case of parcels destined for Belgium.

ARTICLE XX.

Certificat de dépôt. Récépissés.

L'expéditeur d'un colis ordinaire (non assuré) recevra, sur demande faite au moment de la remise au transport, un certificat de dépôt délivré par le bureau d'acceptation sur une formule spéciale dressée à cet effet; chaque pays pourra percevoir une taxe raisonnable pour ce certificat.

L'expéditeur d'un colis assuré reçoit gratuitement au moment de dépôt, un récépissé y relatif.

ARTICLE XX.

Certificate of mailing. Receipts.

Sender furnished certificate on request.

The sender of an ordinary (uninsured) parcel, will receive on request made at the time of mailing, a certificate of mailing from the post office where the parcel is mailed, on a special form provided for the purpose; and each country may collect a reasonable fee for this certificate.

Receipt.

The sender of an insured parcel receives without charge, at the time of posting, a receipt for his parcel.

ARTICLE XXI.

Avis de réception et réclamations.

1. L'expéditeur d'un colis assuré peut obtenir un avis de réception, moyennant, le cas échéant, le payement d'une taxe supplémentaire que le pays d' origine fixera et dans les conditions établies par le Règlement d'Exécution.

2. Le pays d'origine a la faculté de percevoir une taxe pour toute demande de renseignements, relative au sort d'un colis ordinaire ou avec valeur déclarée, formulée postérieurement au dépôt, si l'ex-

ARTICLE XXI.

Return receipts and inquiries.

Advice of delivery.

1. The sender of an insured parcel may obtain an advice of delivery upon payment of such additional charges, if any, as the country of origin of the parcel shall stipulate and under the conditions laid down in the Regulations of Execution.

Inquiries.

2. The country of origin has the right to charge a fee for any request for information relative to the disposal of an ordinary parcel or of an insured parcel made after it has been posted, if the sender

péditeur n'a pas déjà payé la taxe spéciale relative à l'avis de réception.

Complaint of irregularity.

3. Le pays d'origine a également la faculté de percevoir une taxe pour toute réclamation relative à une irrégularité qui, à première vue, n'est pas imputable à une faute du service postal.

has not already paid the special fee to obtain an advice of delivery.

3. The country of origin also has the right to charge a fee for any complaint of irregularity which prima facie was not due to the fault of the Postal Service.

ARTICLE XXII.

Colis en fausse direction.

Missent parcels.

Les colis ordinaires envoyés en fausse direction sont réexpédiés sur leur destination par la voie la plus directe dont dispose l'Administration qui les a reçus par erreur. Cette Administration ne peut frapper ces colis de droits de douane ou d'autres taxes quelconques.

Reforwarding restrictions.

Les colis assurés reçus en fausse direction ne sont réexpédiés que s'ils peuvent être réexpédiés comme colis assurés. Si cette condition n'est pas remplie, ces colis sont renvoyés a l'origine.

Refund, if returned.

Lorsque le réacheminement comporte le retour du colis au bureau d'origine, l'Administration qui effectue la retransmission rembourse à ce bureau les bonifications reçues et signale l'erreur par bulletin de vérification.

Reforwarding to a third country.

Lorsque le réacheminement comporte l'expédition d'un colis sur un tiers pays et que la somme créditée à l'Administration effectuant la retransmission ne suffit pas à couvrir les frais de celle-ci, l'Administration réexpéditrice bonifie à l'Administration à laquelle elle remet le colis, les droits de transport que comporte l'acheminement; elle récupère ensuite le montant de l'insuffisance par reprise sur le bureau d'échange dont elle a directement reçu le colis en fausse direction. Le motif de cette reprise est notifié à ce bureau au moyen d'un bulletin de vérification.

ARTICLE XXII.

Missent parcels.

Ordinary parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the reforwarding Administration. They must not be charged with customs or other charges by that Administration.

Insured parcels, when missent, may be reforwarded to their destination only as insured mail. If this is impossible, they must be returned to origin.

When the reforwarding involves return of the parcel to the office of origin, the retransmitting Administration refunds to that office the credits received and reports the error by a bulletin of verification.

When the reforwarding involves dispatch of a parcel to a third country and if the amount credited to the retransmitting Administration is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Administration allows to the Administration to which it forwards the parcel the credits due it; it then recovers the amount of the deficiency by claiming it from the office of exchange from which the missent parcel was directly received. The reason for this claim is notified to the latter by means of a bulletin of verification.

ARTICLE XXIII.

Réexpédition.

Reforwarding.

1. La réexpédition d'un colis, par suite de changement de résí-

ARTICLE XXIII.

Reforwarding.

1. A parcel may be redirected in consequence of the addressee's

dence du destinataire dans le territoire du pays de destination, peut être faite sur la demande de l'expéditeur ou du destinataire.

La réexpédition d'un colis sur le territoire d'un des pays contractants donne lieu à la perception des taxes supplémentaires prévues par l'Administration de ce pays. Il en est de même, le cas échéant, en ce qui concerne la remise de ce colis à une autre personne au lieu de destination primitif. Ces taxes ne seront pas annulées, même au cas où le colis est renvoyé à l'origine ou réexpédié sur un autre pays.

2. Si un colis doit être réexpédié sur un des deux pays signataires du présent Arrangement, il est passible des nouvelles taxes de transport, et, le cas échéant, de la taxe à la valeur, à moins que ces taxes n'aient pas été payées d'avance. Les nouveaux droits sont perçus sur le destinataire par l'Administration qui effectue la remise. Les colis assurés doivent être réexpédiés comme tels.

3. Sur demande de l'expéditeur ou du destinataire, les colis peuvent aussi être réexpédiés sur un autre pays ou y être renvoyés. Les colis assurés ne peuvent cependant être réexpédiés ou renvoyés que comme tels. Les expéditeurs peuvent revêtir les colis de la mention "Ne pas réexpédier sur un tiers pays". Dans ce cas, les colis ne doivent être reéxpédiés sur aucun autre pays. En cas de perte, de spoliation ou d'avarie d'un colis assuré réexpédié sur un tiers pays ou renvoyé par ce pays, l'indemnité est déterminée exclusivement d'après les dispositions de l'Article VII paragraphe 6 du présent Arrangement.

change of address in the country of destination, at the request of either the sender or the addressee.

Supplementary charges.

The reforwarding of a parcel within one of the contracting countries gives rise to the collection of the supplementary charges provided for by the Administration of that country. The same is true, if occasion arises, in regard to the delivery of such parcel to another person at the original place of destination. These charges shall not be canceled even in case the parcel is returned to origin or reforwarded to another country.

2. If a parcel must be reforwarded to one of the two countries signatory to the present Agreement, it is liable to new postage charges and, if occasion arises, new insurance fees, unless such charges and fees have been paid in advance. The new fees are collected from the addressee by the Administration effecting the delivery. Insured parcels must be reforwarded as such.

Reforwarding, etc., to a third country.

3. At the request of the sender or addressee, parcels may also be reforwarded or returned to another country. Insured parcels may not, however, be reforwarded or returned except as such. The senders may mark the parcels: "Do not forward to a third country". In that case, the parcels must not be reforwarded to any other country. In case of loss, rifling, or damage of an insured parcel reforwarded to another country or returned by that country, the indemnity is decided upon exclusively in accordance with the provisions of Article VII, Section 6.

ARTICLE XXIV.

Non-remise.

1. Les colis tombés en rebut, renvoyés à l'expéditeur sont grevés d'une nouvelle taxe d'affranchissement ainsi que des nouveaux droits d'assurance, le cas échéant, et doivent être renvoyés comme

ARTICLE XXIV.

Non-delivery.

Undeliverable parcels.

1. Undeliverable parcels returned to the sender are liable to new postage charges as well as insurance fees if necessary, and must be returned as parcels of the same class in which they were

ils ont été reçus. Les droits sont perçus sur l'expéditeur par l'Administration qui lui a remis les colis.

Disposition.

2. Au moment du dépôt, l'expéditeur peut indiquer, par une mention portée au verso du bulletin d'expédition et sur le colis lui-même, de quelle façon doit être traité le colis, en cas de non-remise.

A cet effet, il peut demander que son colis soit:

a) renvoyé à l'expéditeur;

b) considéré comme abandonné; ou

c) présenté à une autre personne dans le pays de destination.

Aucune demande autre que celles qui sont prévues ci-dessus n'est admise.

Return to origin, barring contrary instruction.

3. Sauf demande contraire de l'expéditeur, les colis qui n'ont pu être distribués sont renvoyés à l'origine sans préavis, à l'expiration d'une période de 30 jours, à partir de leur date d'arrivée au bureau de destination. Les colis que le destinataire refuse d'accepter doivent être renvoyés immédiatement. Tout colis renvoyé à l'expéditeur doit porter l'indication très claire du motif de la non-remise.

Parcels liable to deterioration, etc.

4. Seuls les colis susceptibles de détérioration ou de corruption peuvent être vendus immédiatement, même en cours de transport, à l'aller ou au retour, sans préavis et sans formalités judiciaires, au profit de qui de droit.

Si, pour une cause quelconque, la vente est impossible, les objets détériorés ou corrompus sont détruits. La vente ou la destruction donne lieu à l'établissement d'un procès-verbal qui est transmis à l'Administration d'origine.

Abandoned undeliverable parcels.

5. Les colis non distribuables, abandonnés par l'expéditeur, ne sont pas renvoyés à l'origine par l'Administration de destination, qui les traite d'après sa législation.

Dans le cas de colis assurés que l'expéditeur déclare vouloir abandonner et qui ne peuvent être distribués, il sera dressé procès-verbal du sort réservé au colis, et l'Administration d'origine en sera informée.

received. The charges are collectible from the sender and are collected by the Administration which delivers the parcels to him.

2. At the time of mailing, the sender may indicate by a note on the back of the dispatch note and on the parcel itself, how his parcel is to be disposed of in case of non-delivery.

To this end, he may request that his parcel be:

(a) returned to sender;

(b) considered as abandoned; or

(c) delivered to another person in the country of destination.

No note other than those provided for above, or note of similar import, is permitted.

3. Barring contrary instructions, undeliverable parcels are returned to origin, without previous notification, 30 days after their arrival at the office of destination. Parcels which the addressee refuses to accept shall be returned immediately. In all cases, the reason for non-delivery must be indicated clearly on the parcel.

4. Parcels liable to deterioration or corruption, and these only, may be sold immediately, even en route, on the outward or return voyage, without previous notice and without judicial formality for the profit of the rightful party.

If, for any reason, sale is impossible, the deteriorated or corrupted articles are destroyed. The sale or destruction gives rise to the making of a report which is sent to the Administration of origin.

5. Undeliverable parcels abandoned by the sender, are not returned to origin by the Administration of destination, which treats them according to its legislation.

In case of insured parcels which are abandoned by the sender and which are undeliverable, a report will be prepared of the disposal of the parcel and the Administration of origin will be informed thereof.

6. Les dispositions de l'Article XXV, paragraphe 2, s'appliqueront à un colis qui est retourné par suite de non-remise.

6. The provisions of Article XXV, Section 2, shall be applied to a parcel which is returned in consequence of non-delivery.

ARTICLE XXV.

Bonifications.

1. Pour chaque colis (ordinaire ou assuré) échangé entre les deux pays contractants, l'Administration expéditrice bonifie à l'Administration destinataire les quotes-parts revenant à cette dernière, et indiquées dans le Règlement d'Exécution.

2. En cas de réexpédition ou de renvoi d'un colis à l'origine, si un nouvel affranchissement et un nouveau droit d'assurance (en cas de colis assuré) sont perçus par le bureau réexpéditeur, le colis est traité comme s'il était originaire de ce pays. Dans le cas contraire, l'Administration réexpéditrice reprend sur l'autre Administration l'ensemble des frais qui lui sont dus, c'est-à-dire, suivant le cas:

a) les droits prescrits dans le paragraphe 1 ci-dessus;

b) les droits de dédouanement, de remise et de magasinage prévus aux articles XIV, XV et XVI;

c) les droits de réexpédition ou de renvoi.

En cas de réexpédition ou de renvoi sur un tiers pays, les droits accumulés, c'est-à-dire, ceux des droits mentionnes ci-dessus en a), b) et c) qui sont applicables, suivent à charge du colis; mais dans le cas où le tiers pays intéressé n'accepte pas l'imputation des droits parce qu'ils ne peuvent être perçus du destinataire ou de l'expéditeur, le cas échéant, ou pour une raison quelconque, ces droits sont repris sur le pays d'origine.

En cas d'un colis renvoyé ou réexpédié en transit à travers l'une des Administrations vers l'autre, l'Administration intermédiaire pourra exiger aussi la somme qui lui est due pour tout autre service territorial ou maritime effectué, ainsi que tous montants dus à une ou plusieurs autres Administra-

ARTICLE XXV.

Charges.

1. For each parcel (ordinary or insured) exchanged between the two contracting countries, the dispatching Administration credits to the Administration of destination the quotas due to the latter and indicated in the Regulations of Execution.

Credits.

Post, p. 2124.

2. In case of reforwarding or return to origin of a parcel, if new postage and new insurance fees (in the case of insured parcels) are collected by the redispatching office, the parcel is treated as if it had originated in that country. Otherwise, the redispatching office recovers from the other office, the whole of the charges due to it, namely, as the case may be:

Reforwarding or return to origin.

(a) the charges prescribed by Section 1 above;

(b) the customs clearance, delivery, and storage charges provided for in Articles XIV, XV, and XVI;

(c) the charges for reforwarding or return.

In case of reforwarding or return to a third country, the accrued charges, that is, such of the charges mentioned in (a), (b), and (c) above as are applicable, shall follow the parcel, but in the case that the third country concerned refuses to assume the charges because they cannot be collected from the addressee or the sender, as the case may be, or for any other reason, they shall be charged back to the country of origin.

Reforwarding, etc., to a third country.

In the case of a parcel returned or reforwarded in transit through one of the two Administrations to or from the other, the intermediary Administration may claim also the sum due to it for any additional territorial or sea service provided, together with any amounts due to any other Ad-

Returned or reforwarded in transit.

tions quelconques qui sont intéressées.

ARTICLE XXVI.

Interdiction de percevoir des taxes postales autres que celles qui sont prescrites.

Postal charges.

Les colis auxquels s'applique le présent Arrangement ne seront soumis à aucune taxe postale autre que celles qui sont prévues dans les différents articles dudit Arrangement.

ARTICLE XXVII.

Colis avion.

Air surtax, etc.

Les Chefs des Administrations postales des deux pays contractants ont le droit de fixer, de commun accord, la surtaxe aérienne et les autres conditions, au cas où les colis sont transportés par voie aérienne.

SERVICE DES COLIS CONTRE REMBOURSEMENT.

ARTICLE XXVIII.

Sujet.

Acceptance of parcels.

1. Les colis expédiés contre remboursement sont acceptés dans tous les bureaux ouverts au service des colis postaux aux Etats-Unis d'Amérique ou en Belgique.

2. Les colis expédiés contre remboursement ne sont acceptés que lorsqu'ils sont assurés.

3. Les dispositions des articles XXVIII–XXXIX de cet Arrangement ne s'appliquent pas aux colis en transit grevés de remboursement.

ARTICLE XXIX.

Affranchissement. Taxes.

Postage and fees.

1. Les colis grevés de remboursement sont soumis aux taxes, conditions de dépôt et autres formalités applicables aux colis assurés qui ne sont pas expédiés contre remboursement. L'Administration or Administrations concerned.

ARTICLE XXVI.

Postal charges other than those prescribed not to be collected.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof.

ARTICLE XXVII.

Air parcels.

The Chiefs of the Postal Administrations of the two contracting countries have the right to fix by mutual consent the air surtax and other conditions in the case where the parcels are conveyed by the air routes.

COLLECT-ON-DELIVERY SERVICE.

ARTICLE XXVIII.

Subject.

1. Collect-on-delivery parcels shall be accepted in all the offices open for parcel post service in the United States of America or in Belgium.

2. Collect-on-delivery parcels shall be accepted only when insured.

3. The provisions of the Articles XXVIII–XXXIX of this Agreement do not cover transit collect-on-delivery parcels.

ARTICLE XXIX.

Postage and fees.

1. Parcels bearing charges for collection on delivery shall be subject to the fees, conditions of mailing, and other formalities applicable to insured parcels without trade charges. The Administra-

nistration d'origine a le droit de percevoir de l'expéditeur de chaque colis de l'espèce, une taxe de remboursement fixée par son règlement, en plus de la taxe postale et des autres taxes.

2. Les taxes d'affranchissement appartiennent au pays qui les perçoit. Aucun compte spécial n'est tenu de ces taxes entre les deux Administrations, sauf ceux prescrits dans l'article XXV.

ARTICLE XXX.

Montant du remboursement.

1. Le montant du remboursement sera de 300 francs-or ou son équivalent dans la monnaie du pays d'origine. Ce montant peut être réduit ou majoré à n'importe quel moment, après un commun accord, par correspondance, entre les deux Administrations. Le montant du remboursement doit être invariablement exprimé dans la monnaie du pays d'origine.

2. Lorsque l'expéditeur demande le dégrèvement total ou partiel du montant du remboursement, sauf arrangement contraire par correspondance, la demande doit être traitée entre les bureaux d'échange qui sont intervenus dans l'acheminement du colis.

ARTICLE XXXI.

Décompte.

1. Le montant entier du remboursement, sans aucune déduction pour la taxe de mandat-poste ou pour les droits d'encaissement, doit être transmis à l'expéditeur au moyen d'un mandat-poste international. Le bureau qui délivre le colis grevé de remboursement encaisse du destinataire le montant entier du remboursement, et, en outre, les taxes de mandat-poste qui sont exigées pour verser le montant du remboursement à l'expéditeur dans le pays d'origine.

tion of origin is entitled to collect from the sender of each parcel of this kind such collect-on-delivery fee, in addition to the required postage and other fees, as may be prescribed by its regulations.

Accounting.

2. The postage fees shall belong entirely to the country collecting them. No special account of these fees is to be made between the two Administrations except as stated in Article XXV.

ARTICLE XXX.

Amount of C. O. D.

Maximum amount to be collected.

1. The maximum amount to be collected on delivery shall be 300 gold francs or its equivalent in currency of the country of origin. This amount may be increased or decreased at any time by mutual agreement through correspondence between the two Administrations. The amount to be collected on delivery shall invariably be expressed in currency of the country of origin.

Handling of requests.

2. When the sender makes a request for any reduction or cancelation of the amount to be collected on delivery, the request shall be handled between the exchange offices which have handled the parcel, unless otherwise agreed to through correspondence.

ARTICLE XXXI.

Settlement.

Remission of amount to sender.

1. The entire amount of the collect-on-delivery charges without any deduction for money order fee or collection charges is to be remitted to the sender by means of an international money order. The office delivering the C. O. D. parcel will collect from the addressee the full amount of the C. O. D. charges and in addition thereto such money order fees as are required to remit the amount of the C. O. D. charges to the sender in the country of origin.

Collection charge.

2. Le pays qui effectue la livraison d'un colis grevé de remboursement peut à son choix percevoir ou non du destinataire un droit d'encaissement peu élevé, n'excédant pas 5 cents (25 centimes), mais ce droit ne doit pas être déduit du montant du remboursement qui doit être payé à l'expéditeur.

Examination of contents of C. O. D. parcel restriction.

3. L'examen par le destinataire du contenu d'un colis grevé de remboursement est interdit avant que les droits de remboursement et tous les autres droits qui pourraient être dus soient encaissés, et ce malgré la demande que l'expéditeur ou le destinataire pourrait faire.

2. The country effecting delivery of a C. O. D. parcel may at its option collect a reasonable amount, not in excess of 5 cents (25 centimes), from the addressee as a collection charge, but this amount is not to be deducted from the collection charges which are remitted to the sender.

3. Examination of the contents of a C. O. D. parcel by the addressee is prohibited until the C. O. D. charges and any other charges that may be due thereon have been collected even though the sender or addressee may make request that such action be permitted.

ARTICLE XXXII.

Mandats de remboursement.

Advice lists.

1. Tout avis de mandat-poste émis dans l'un ou l'autre pays pour le paiement du remboursement grevant un colis, doit indiquer, d'une manière apparente, le numéro de remboursement (le numéro d'assurance) du colis et doit porter les lettres "C. O. D." ou le mot "Remboursement" dans un endroit bien visible.

2. Les listes d'avis de mandats-poste de remboursement indiqueront, en plus des détails d'usage, le numéro de remboursement (le numéro d'assurance) des colis. Aucun mandat de remboursement ne figurera dans la liste à moins que le nom et l'adresse exacte de l'expéditeur et du bénéficiaire ne soient inclus.

ARTICLE XXXII.

C. O. D. Money orders.

1. Every advice of a money order, issued in either country in payment of C. O. D. charges on a parcel, must show plainly the C. O. D. (insured) number of the parcel and bear the letters "C. O. D." or the word "Remboursement" in a conspicuous position.

2. The C. O. D. money order advice lists shall show, in addition to the usual details, the C. O. D. (insured) number of the parcels. No C. O. D. money order shall be listed unless the remitter's name and payee's name and exact address are included.

ARTICLE XXXIII.

Echange et inscription des colis sur les feuilles de route.

Exchange and billing.

1. Les colis grevés de remboursement seront échangés par les bureaux désignés pour l'échange des colis assurés qui ne sont pas contre remboursement. Les échanges seront effectués dans les dépêches directes, dans des sacs ne contenant rien que les colis grevés de remboursement, les lettres "C. O. D." ou le mot "Remboursement" étant

ARTICLE XXXIII.

Exchange and billing of C. O. D. parcels.

1. Parcels with C. O. D. charges shall be exchanged through the offices appointed for the exchange of insured parcels without C. O. D. charges. The exchanges shall be effected in direct dispatches in sacks containing nothing but C. O. D. parcels, the letters "C. O. D." or the word "Remboursement" being entered conspicuously in the

inscrits d'une manière apparente sur les documents y afférents aussi bien que sur les étiquettes des sacs. Ces colis seront inscrits sur des feuilles de route différentes pour indiquer le numéro de remboursement, le bureau et le pays d'origine et le montant du remboursement de chaque colis.

documents covering them, as well as on the labels of the sacks. Such parcels will be listed in separate bills to show, in respect to each parcel, the C. O. D. number, post office and state of origin, and the C. O. D. amount.

2. A la réception d'une dépêche de colis contre remboursement, par le bureau d'échange du pays destinataire, la dépêche doit être vérifiée avec soin et traitée suivant l'article 8 du Règlement d'Exécution.

2. Upon receipt of a dispatch of C. O. D. parcels, at the exchange office of the country of destination, the dispatch must be carefully checked and otherwise treated as provided in Article 8 of the Regulations of Execution.

Check by exchange office of country of destination.

ARTICLE XXXIV.

Listes des mandats de remboursement.

Les bureaux de poste de New York et de Bruxelles I seront les seuls bureaux qui expédieront les listes de mandats de remboursement, et ces mandats seront inscrits sur la liste à part des mandats-poste ordinaires, qui devra porter l'annotation "Collect-on-delivery" ou "Remboursement".

ARTICLE XXXIV.

Lists of C. O. D. money orders.

The post offices of New York and of Brussels I shall be the only ones to send lists of C. O. D. money orders, and such money orders shall be listed separately from the ordinary money orders and the list shall be marked "Collect-on-delivery" or "Remboursement".

Post offices designated.

ARTICLE XXXV.

Mandats de remboursements non-payables.

1. Les mandats de remboursement qui ne seront pas payés au bénéficiaire, pour une cause quelconque, seront soumis au règlement de l'Administration du pays d'origine des colis auxquels les mandats appartiennent.

2. Lorsqu'il apparaît que le service des colis expédiés contre remboursement a été utilisé pour favoriser une fraude, le paiement des mandats en question sera suspendu, s'il est possible, et les mandats seront traités suivant les dispositions de chaque cas et ce, en vertu des règles et ordonnances du pays d'origine des colis en question.

3. Quant aux autres formalités, les mandats de remboursement seront soumis aux règlements régissant l'échange des mandats-poste entre les deux pays intéresses.

ARTICLE XXXV.

Unpayable money orders.

1. The C. O. D. money orders which have not been paid to the payee for any reason shall be subject to the disposition of the Administration of the country of origin of the parcels to which they relate.

Disposition of unpaid money orders.

2. When it appears that the C. O. D. service was used in furtherance of a scheme to defraud, payment of the money orders in question will be withheld, if practicable, and the orders disposed of in accordance with the equities of each case under the rules and regulations of the country of origin of the C. O. D. parcels involved.

Use of service to defraud.

3. As for other formalities, C. O. D. money orders shall be subject to the provisions governing the money order exchange between the two countries.

Provisions governing other formalities.

ARTICLE XXXVI.

Responsabilité des colis contre remboursement.

Responsibility.

1. Dans le cas où un colis assuré expédié contre remboursement a été perdu, spolié ou avarié, la responsabilité des Administrations sera celle prévue pour un colis assuré, qui n'est pas contre remboursement, conformément à l'article VII.

Delivery of parcel without collection of charges.

2. Lorsqu'un colis contre remboursement a été livré au destinataire, sans encaissement du montant du remboursement, l'expéditeur ou tout autre réclamant qualifié, a droit à une indemnité correspondant au montant du remboursement non-remis, pourvu qu'il ait formulé sa réclamation en temps voulu et à moins que la livraison sans encaissement des droits ne soit due à une faute ou à une négligence de l'expéditeur ou que le contenu du colis ne tombe sous le coup des interdictions prévues dans la transmission des dépêches de colis postaux.

Collection of lower amount than full charge.

Ce règlement s'applique également si le montant encaissé du destinataire est inférieur au montant entier du remboursement.

Indemnity; limitation.

L'indemnité prévue dans le paragraphe ci-dessus ne pourra dépasser, en aucun cas le montant du remboursement.

Fixing of responsibility.

3. Quant à la détermination de la responsabilité et au paiement de l'indemnité, les règlements relatifs aux colis assurés qui ne sont pas expédiés contre remboursement seront applicables.

Recovery of parcel for which indemnity has been paid.

4. Lorsqu'un colis expédié contre remboursement, pour lequel l'indemnité a été payée, est retrouvé, le bureau de livraison remettra le colis et encaissera le montant du remboursement. Il retiendra ledit montant et demandera des instructions à l'Administration dont il relève. Néanmoins, si le destinataire refuse d'accepter un colis retrouvé et de payer les droits, le bureau de livraison le retiendra et demande des instructions à l'Administration dont il relève.

Refusal to accept parcel and pay charges.

ARTICLE XXXVI.

Responsibility for C. O. D. parcels.

1. In case an insured C. O. D. parcel has been lost, rifled, or damaged the responsibility of the Administrations will be that provided for an insured parcel without C. O. D. charges, in conformity with the provisions in Article VII.

2. When a C. O. D. parcel has been delivered to the addressee without collection of the amount of the C. O. D. charges, the sender or any other rightful claimant is entitled to an indemnity corresponding to the C. O. D. amount not remitted, provided that he has made his claim in due time and unless the delivery without collecting the charges has arisen from the fault or negligence of the sender or from the transmission of the contents in parcel-post mails being prohibited.

This stipulation also applies in the case that a lower amount than the full C. O. D. charge is collected from the addressee.

The indemnity provided for in this section may not in any case exceed the C. O. D. amount.

3. As to the fixing of the responsibility and the payment of the indemnity the same stipulations shall be applied as are provided for insured parcels not sent C. O. D.

4. When a C. O. D. parcel for which indemnity has been paid is recovered, the delivering office will deliver the parcel and collect the charges, hold such amount and request instructions from the Administration to which his office is subordinate. If the addressee, however, refuses to accept a recovered parcel and pay the charges, the delivering office will hold it and seek instructions as to its disposition. In the latter case the

dera des instructions quant à sa disposition. Dans ce cas, l'Administration qui a payé l'indemnité décidera du sort à réserver au colis en question.

ARTICLE XXXVII.

Marques à mettre sur les colis expédiés contre remboursement.

Chaque colis contre remboursement et les bulletins d'expédition y afférents doivent porter, du côté de l'adresse, l'impression bien visible d'un timbre ou d'une étiquette portant les mots "Collect-on-delivery" ou "C. O. D." ou "Remboursement". A côté de ces mots le numéro du colis, qui sera également le numéro d'assurance, doit être indiqué. De même, il y a lieu d'inscrire à cet endroit, en caractères latins, en toutes lettres et en chiffres arabes, le montant exact du remboursement qui ne comprendra pas les taxes de mandat-poste additionnelles perçues dans le pays qui délivre le colis pour l'envoi du mandat à l'expéditeur dans le pays d'origine.

ARTICLE XXXVIII.

Réexpédition. Retrait.

1. Sauf arrangement contraire, les colis contre remboursement ne seront pas réexpédiés à un tiers pays.

2. L'expéditeur d'un colis contre remboursement peut le faire retirer en remplissant les formules qui sont établiés à cet effet par le pays d'origine.

ARTICLE XXXIX.

Non-livraison.

Si son colis expédié contre remboursement ne peut pas être délivré à l'adresse indiquée, l'expéditeur peut demander qu'il en soit disposé comme d'un colis non grevé de frais de remboursement et suivant l'article XXIV.

Administration which paid the indemnity shall determine the disposition to be made of the parcel involved.

ARTICLE XXXVII.

Marking of C. O. D. parcels.

Each C. O. D. parcel and the relative dispatch note must bear, on the address side, the conspicuous impression of a stamp or label reading "Collect-on-delivery" or "C. O. D." or "Remboursement". Beside these words there must appear the number given the parcel which shall be the insurance number. Moreover, there must be entered in this space in Roman letters written in full and in Arabic figures, the exact amount of the collect-on-delivery charges which should not include the additional money order fees collected in the country making delivery of the parcel for making remittance to the sender in the country of origin.

Marking requirements.

ARTICLE XXXVIII.

Redirection. Recall.

1. Unless mutually otherwise agreed, C. O. D. parcels shall not be reforwarded to a third country.

Redirection.

2. The sender of a C. O. D. parcel may cause it to be recalled upon complying with such requirements as may be established in this connection by the country of origin.

Recall.

ARTICLE XXXIX.

Non-delivery.

In case his C. O. D. parcel is undeliverable as addressed, the sender may provide for other disposition to be made of it, the same as in the case of parcels without trade charges and as stipulated in Article XXIV.

Disposition of undeliverable parcels.

ARTICLE XL.

Suspension temporaire de services.

Temporary suspension of services.

Chacune des deux Administrations peut suspendre temporairement le service des colis postaux, en totalité ou en partie, lorsqu'il existe des raisons spéciales pour le faire, ou restreindre ce service à certains bureaux, mais à la condition que l'autre Administration ait été informée de cette mesure à l'avance, au besoin par télégraphe.

ARTICLE XL.

Temporary suspension of services.

When there are special reasons for doing so, either Administration may suspend temporarily the parcel post service, in whole or in part, or restrict it to certain offices, but on condition that the other Administration be informed of this measure in advance, if necessary by telegraph.

ARTICLE XLI.

Exécution du service par la Société Nationale des Chemins de fer belges.

Reservation by Belgium.

L'Administration des Postes de Belgique se réserve le droit de faire exécuter les clauses du présent Arrangement par la Société Nationale des Chemins de fer belges.

ARTICLE XLI.

Execution of the service by the Société Nationale des Chemins de fer belges.

The Administration of Posts of Belgium reserves the right to have the provisions of the present Agreement executed by the Société Nationale des Chemins de fer belges.

ARTICLE XLII.

Questions non réglées par l'Arrangement.

Matters not herein provided for.

1. Toutes les questions concernant les demandes de retrait ou de changement d'adresse de colis, l'obtention et le sort d'avis de réception pour les colis assurés et le règlement des demandes d'indemnite, qui ne sont pas traitées dans le présent Arrangement sont soumises aux dispositions de la Convention de l'Union postale Universelle et de son Règlement d'Exécution et de la Convention relative aux mandats-poste en vigueur entre les deux pays dans la mesure où celles-ci sont applicables et non incompatibles avec les dispositions précédentes. Enfin, à défaut d'autres dispositions, la législation intérieure des Etats-Unis d'Amérique ou de la Belgique, ou les décisions prises par l'un ou l'autre des pays, sont applicables dans le pays respectif.

Universal Postal Convention, etc., to govern.
49 Stat. 2741.

Details to be fixed by common consent.

2. Les détails relatifs à l'application du présent Arrangement

ARTICLE XLII.

Matters not provided for in the Present Agreement.

1. All questions concerning requests for recall or change of address of parcels, the obtaining and disposition of return receipts, and the settlement of claims for indemnity for insured parcels, which are not provided for in this Agreement, shall be subject to the provisions of the Universal Postal Union Convention and its Regulations of Execution and of the Agreement concerning Money Orders in force between the two countries, in so far as they are applicable and are not contrary to the foregoing provisions. If the case is not provided for at all, the domestic legislation of the United States of America or of Belgium, or the decisions made by one country or the other, are applicable in the respective country.

2. The details relative to the application of the present Agree-

seront fixés par les deux Administrations dans un Règlement d'Exécution dont les dispositions pourront être modifiées ou complétées de commun accord par voie de correspondance.

3. Les deux Administrations se communiqueront réciproquement leurs lois, ordonnances et tarifs applicables au transport des colis postaux, ainsi que toutes les modifications de taxes qui y seraient introduites dans la suite.

ment will be fixed by the two Administrations in Regulations of Execution, the provisions of which may be modified or completed by common consent by way of correspondence.

3. The two Administrations notify each other mutually of their laws, ordinances, and tariffs concerning the exchange of parcel post, as well as of all modifications in rates which may be subsequently made.

Mutual notice of postal laws, etc.

ARTICLE XLIII.

Durée de l'Arrangement.

1. Cet Arrangement remplace et abroge le Convention du 19 novembre 1904, ainsi que l'Arrangement additionnel du 30 mars 1922.

2. Il entrera en vigueur à partir de la date où l'Arrangement sera ratifié, et en attendant, les opérations qui y sont prévues commenceront à une date fixée de commun accord entre les Administrations des deux pays.

3. Il demeurera en vigueur jusqu'à ce que l'une des deux Administrations contractantes ait notifié à l'autre, six mois à l'avance, son intention d'y mettre fin.

Fait en double exemplaire et signé à Washington, le 5me jour de janvier 1939.

Le Postmaster General des États-Unis d'Amérique.

Ambassadeur de Belgique.
[SEAL] R. v. STRATEN

ARTICLE XLIII.

Duration of the Agreement.

1. This Agreement substitutes and abrogates the Convention of the 19th of November 1904 and the additional Agreement of the 30th of March 1922.

Designated Convention and Agreement superseded.
33 Stat. 2291.

2. It will become effective on the date of ratification and pending ratification, the operations contemplated thereunder will commence on a date fixed by mutual consent of the Administrations of the two countries.

Effective date.

3. It will remain in force until one of the two contracting Administrations has notified the other, six months in advance, of its intention to abrogate it.

Duration.

Done in duplicate and signed at Washington, the 5th day of January 1939.

Signatures.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

Belgian Ambassador.

Approval by the President.

The foregoing Agreement between the United States of America and Belgium for the exchange of parcels by parcel post has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President,
CORDELL HULL
Secretary of State.

WASHINGTON, *January 11, 1939.*

Règlement d'Exécution de l'Arrangement concernant l'Échange des Colis Postaux conclu entre la Belgique et les États-Unis d'Amérique.

Regulations of Execution for the Agreement concerning the Exchange of Parcel Post concluded between Belgium and the United States of America.

Detailed regulations.

Le Règlement détaillé suivant pour l'exécution de cet Arrangement a été arrêté par les Administrations des Etats-Unis d'Amérique et de la Belgique.

The following Detailed Regulations for the execution of this Agreement have been agreed upon by the Administrations of the United States of America and of Belgium.

ARTICLE 1.

Limites de poids et de dimensions.

Limits of weight and size.

Limits of weight and size.

Les colis échangés sous les dispositions de cet Arrangement ne peuvent excéder le poids de 20 kilogrammes (44 livres) ni la longueur de 1 m. 25 (4 pieds) en tous sens ni avoir un volume supérieur à 55 décimetres cubes (2 pieds cubes).

Parcels exchanged under the provisions of this Agreement may not exceed 44 pounds (20 kilograms) in weight nor 4 feet (1.25 meters) in length nor have a volume greater than 2 cubic feet (55 cubic decimeters).

Les limites de poids et de dimensions indiquées ci-dessus peuvent être changées de temps en temps d'un commun accord par correspondance.

The limits of weight and size stated above may be changed from time to time by agreement made through correspondence.

ARTICLE 2.

Conditionnement des colis.

ARTICLE 2.

Preparation of parcels.

Preparation of parcels.

1. Le nom et l'adresse de l'expéditeur ainsi que celle du destinataire doit être écrite lisiblement et correctement en caractères latins sur le colis même dans tous les cas où cela est possible, ou sur une étiquette attachée solidement au colis. Il est recommandé d'insérer dans tous les colis une copie de l'adresse notamment lorsqu'il s'agit de colis munis simplement d'une étiquette en raison de leur forme ou de leurs dimensions.

1. The name and address of the sender and of the addressee must be written, legibly and correctly in Roman letters on the parcel itself if possible, or on a label securely affixed to the parcel. It is recommended that a copy of the address be inserted in every parcel, especially when the use of a tag for the address is rendered necessary by the packing or form of the parcel.

Les colis dont les expéditeurs ou les destinataires sont désignés par des initiales ne sont acceptés que lorsque les initiales représent la raison sociale adoptée par l'expéditeur ou par le destinataire.

Parcels on which the name of the sender or of the addressee is indicated by initials are admitted only when the initials are the adopted trade name of the sender or addressee.

Les adresses au crayon ne sont pas admises; toutefois, sont acceptés les colis dont l'adresse est écrite au crayon indélébile sur une surface préalablement humectée.

Addresses in pencil are not admitted; however, addresses written in indelible pencil on a previously dampened surface are accepted.

2. Tout colis doit être emballé de manière à préserver le contenu pendant toute la durée du transport, et à éviter que le contenu puisse détériorer les autres colis ou objets, ou blesser les agents des postes. L'emballage doit protéger suffisamment le contenu du colis pour qu'en cas de spoliation, les traces puissent en être aisément découvertes.

Les colis assurés doivent obligatoirement être fermés et scellés au moyen de cachets à la cire, de plombs ou autrement. Le cachetage (ou le plombage) des colis ordinaires est facultatif ou un ficelage soigneux suffit comme moyen de fermeture. L'une ou l'autre des Administrations peut exiger qu'une empreinte ou marque spéciale uniforme de l'expéditeur figure sur les cachets ou les plombs comme mesure de sécurité.

L'Administration des douanes a le droit d'ouvrir les colis. A cet effet, elle peut rompre les cachets ou toute autre fermeture du colis. Dans ce cas, ces colis doivent être refermés, et, si c'est nécessaire, recachetés à l'aide de cachets officiels, après la vérification.

3. Chaque colis assuré doit être revêtu sur l'adresse du colis du numéro d'assurance du colis et d'une étiquette portant la mention "Valeur déclarée" ou "Insured" ou ces mots doivent être écrits ou empreints sur le colis.

4. Pour les colis assurés, la déclaration de la valeur doit être exprimée dans la monnaie du pays d'origine sur le colis et le bulletin d'expédition, en caractères latins, en toutes lettres et en chiffres arabes.

Le montant de la déclaration de valeur doit être converti en francs-or et le résultat de la conversion doit être indiqué par de nouveaux chiffres placés à côté ou au-dessous de ceux qui représentent le montant de la déclaration dans la monnaie du pays d'origine.

En outre, le poids exact de chaque colis doit être inscrit par l'Administration d'origine sur l'adresse du colis et sur le bulletin d'expédition, à la place à ce réservée.

2. Each parcel must be packed in such a way that the contents are protected over the whole route, and in such a way that the contents may not damage other parcels or objects or injure postal agents. The packing must protect the contents sufficiently that, in case of rifling, the traces thereof may be easily discovered.

Insured parcels must be sealed by means of wax, lead, or other seals. Ordinary parcels may be sealed at the option of the sender, or careful tying is sufficient as a means of closing. As a protective measure, either Administration may require that a special imprint or mark of the sender appear on the wax or lead seals closing insured parcels.

The Customs Administration of the country of destination is authorized to open the parcels. To this end, the seals or any other fastenings may be broken. In such case, these parcels must be refastened and also officially resealed after inspection.

3. Each insured parcel must bear on the address side an insurance number and must bear a label with the words "Insured" or "Valeur déclarée", or these words must be marked or stamped on the parcel.

4. In case of insured parcels, the amount of insured value must appear, in currency of the country of origin, on the parcel and on the dispatch note, in Roman letters spelled out in full and in Arabic figures.

The amount of the insured value must be converted into gold francs and the result of the conversion is to be shown by new figures placed beside or below those representing the amount of insured value in the currency of the country of origin.

In addition, the exact weight of each parcel must be written by the Administration of origin on the address side of the parcel and on the dispatch note in the place reserved for this purpose.

5. Les étiquettes et les timbres-poste apposés sur les colis assurés doivent être espacés de façon à ne pas pouvoir cacher des lésions de l'emballage; ils ne doivent pas, non plus, être repliés sur les deux faces de l'emballage de manière à couvrir la bordure.

6. Les liquides et les corps facilement liquéfiables doivent être emballés dans un double récipient. Entre le premier (bouteille, flacon, boîte, etc.) et le second (boîte en métal, en bois résistant, en carton ondulé solide ou en fibre de bois solide, ou tout autre récipient de résistance équivalente), il doit être ménagé un espace rempli de sciure de bois, de son ou de toute autre matière absorbante, en quantité suffisante pour absorber tout le liquide, si le récipient vient à être brisé.

7. Les poudres et les teintures en poudre doivent être contenues dans des boîtes en fer-blanc résistant ou en autre métal, hermétiquement fermées et scellées, placées à leur tour dans un deuxième étui extérieur solide de manière à éviter tout dommage aux autres objets.

ARTICLE 3.

Bulletins d'expédition et déclarations en douane.

Customs declarations.

1. L'expéditeur établira pour chaque colis à destination des Etats-Unis d'Amérique une déclaration en douane et pour chaque colis à destination de la Belgique deux déclarations en douane sur formule spéciale prévue à cet effet par le pays d'origine.

Les déclarations en douane doivent donner la description générale du colis, l'indication exacte et détaillée du contenu et de sa valeur, la date de dépôt, le poids réel, et porter la signature et l'adresse de l'expéditeur, ainsi que le nom et l'adresse du destinataire, et elles doivent être attachées solidement aux colis.

Toutefois, par dérogation à ce qui précède, l'établissement d'une seule déclaration en douane pour colis destinés aux Etats-Unis et de deux déclarations en douane pour colis destinés à la Belgique peu-

5. The labels and postage stamps placed on the insured parcels must be spaced so that they cannot conceal injuries to the packing. Neither may they be folded over two faces of the wrapping so as to cover the edge.

6. Liquids and easily liquefiable substances must be sent in a double receptacle. Between the first (bottle, flask, box, etc.) and the second (box of metal, strong wood, strong corrugated cardboard or fibreboard, or receptacle of equal strength), there must be left a space filled with sawdust, bran, or other absorbent material, in sufficient quantity to absorb all the liquid in case the receptacle is broken.

7. Powders and dyes in powder form must be packed in strong boxes of tin or other metal, hermetically closed and sealed and placed in turn in a second substantial outer cover in such a way as to avoid all damage to other articles.

ARTICLE 3.

Dispatch notes and customs declarations.

1. The sender shall prepare one customs declaration for each parcel destined for the United States of America and two customs declarations for each parcel destined for Belgium, on a special form provided for the purpose by the country of origin.

The customs declarations must give a general description of the parcel, an accurate statement in detail of its contents and value, date of mailing, actual weight, the sender's name and address, and the name and address of the addressee and shall be securely attached to the parcel.

However, as an exception to the foregoing, the use of only one customs declaration for parcels sent to the United States and two declarations for parcels sent to Belgium may serve for a single

vent servir pour un envoi de colis ordinaires (non-assurés) envoyés par le même expéditeur au même destinataire au même moment. Ces déclarations en douane indiqueront, outre les details prévus au paragraphe qui précède, le nombre total des colis que comprend l'envoi, et elles seront attachées solidement à un des colis. Les colis formant le même envoi porteront, de manière évidente, un numéro fractionnaire dont le numérateur doit indiquer en chiffres arabes, le numéro du colis et dont le dénominateur doit indiquer le montant des colis comprenant la consignation; par exemple, si un envoi comprend 15 colis, chaque colis doit être numéroté, respectivement, 1/15, 2/15, 3/15, etc.

consignment of any number of uninsured parcels sent by the same sender to the same addressee at the same time. In this case the customs declarations shall show, in addition to the particulars set forth in the preceding paragraph, the total number of parcels comprising the shipment, and shall be securely attached to one of the parcels. The parcels comprising the entire shipment shall be clearly marked in such case with a fractional number, the numerator of which will indicate, in Arabic figures, the number of the parcel, and the denominator the number of parcels comprising the shipment; for example, if a single shipment were composed of 15 parcels, each parcel would be numbered respectively, 1/15, 2/15, 3/15, etc.

2. L'expéditeur établira également un bulletin d'expédition conforme aux formules en usage dans le pays d'origine pour chaque colis ou pour chaque envoi de plusieurs colis ordinaires émanant du même expéditeur destinés à la même personne et déposés au même moment.

2. The sender shall also prepare one dispatch note in accordance with the forms in use in the country of origin for each parcel or for each consignment of several ordinary parcels sent from the same sender to the same person and mailed simultaneously. Dispatch notes.

3. Les Administrations n'assument aucune responsabilité pour l'inexactitude des indications portées sur les déclarations en douane, ou sur la partie du bulletin d'expédition remplie par le public.

3. The Administrations accept no responsibility for the incorrectness of the information on the customs declarations or on that part of the dispatch notes which is filled in by the public.

ARTICLE 4.

Avis de réception.

1. Lorsqu'il est demandé un avis de réception, l'expéditeur ou le bureau d'origine porte sur le colis, la mention "Avis de réception" ou simplement les lettres "A. R." Le bureau d'origine ou tout autre bureau désigné par l'Administration expéditrice, établit un avis de réception et le fixe au colis. Si l'avis ne parvient pas au bureau de destination, celui-ci établit d'office un nouvel avis de réception.

2. Le bureau de destination, après avoir complété la formule en question, la renvoie, à découvert et en franchise, à l'adresse de l'expéditeur du colis.

ARTICLE 4.

Return receipts.

1. When a return receipt is requested, the sender or the office of origin places on the parcel the words "Avis de réception" or simply the letters "A. R.". The office of origin or any other office appointed by the dispatching Administration shall fill out a return receipt form and attach it to the parcel. If the form does not reach the office of destination, that office makes out a duplicate. Return receipts.

2. The office of destination, after having completed the return receipt form, returns it free of postage to the address of the sender of the parcel.

3. Lorsque l'expéditeur demande un avis de réception postérieurement au dépôt du colis, le bureau d'origine remplit régulièrement une formule d'avis de réception, tout en y attachant une formule de réclamation pourvue des détails relatifs à l'expédition du colis, et la transmet au bureau de destination du colis. En cas de remise régulière du colis, le bureau de destination retire la formule de réclamation, et l'avis de réception est traité de la manière prescrite au paragraphe précédent.

3. When the sender applies for a return receipt after a parcel has been mailed, the office of origin duly fills out a return receipt form and attaches it to a form of inquiry which is entered with the details concerning the transmission of the parcel and then forwards it to the office of destination of the parcel. In the case of the due delivery of the parcel, the office of destination withdraws the inquiry form, and the return receipt is treated in the manner prescribed in the foregoing Section.

ARTICLE 5.

Récipients.

Receptacles.

1. Les Administrations des deux pays contractants fournissent les sacs nécessaires à l'expédition de leurs colis et chaque sac doit être marqué de façon à indiquer le nom du bureau ou du pays auquel il appartient.

2. Les sacs doivent être renvoyés vides au bureau expéditeur par le plus prochain courrier. Les sacs vides seront réunis par paquets de dix (9 sacs renfermés dans un dixième sac). Le nombre total de ces sacs sera indiqué sur les feuilles de route respectives.

3. Au cas où dix pour cent du nombre total des sacs utilisés pendant une année n'a pas été renvoyé, la valeur des sacs manquants doit être remboursée à l'Administration d'origine.

ARTICLE 5.

Receptacles.

1. The postal Administrations of the two contracting countries shall provide the bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the office or country to which it belongs.

2. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. In case ten per cent of the total number of bags used during the year have not been returned, the value of the missing bags must be repaid to the Administration of origin.

ARTICLE 6.

Mode d'échange des colis.

Method of exchange of parcels.

1. Les colis seront échangés, dans des sacs dûment fermés et cachetés, par les bureaux désignés à la suite d'un accord entre les Administrations, et seront expédiés sur le pays de destination, par le pays d'origine, à ses frais et par les moyens dont il dispose.

Le poids de chaque sac ne doit pas dépasser 50 kilogrammes.

2. Les colis assurés sont insérés dans des sacs distincts de ceux qui contiennent les colis ordinaires;

ARTICLE 6.

Method of exchange of parcels.

1. The parcels shall be exchanged, in sacks duly fastened and sealed, by the offices appointed by agreement between the two Administrations, and shall be dispatched to the country of destination by the country of origin at its cost and by such means as it provides.

The weight of each sack may not exceed 50 kilograms.

2. Insured parcels shall be enclosed in separate sacks from those in which ordinary parcels are con-

les étiquettes des sacs contenant des colis assurés sont marquées d'un signe distinctif dont les Administrations pourront de temps en temps convenir éventuellement.

tained, and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

ARTICLE 7.

Inscription des colis sur les feuilles de route.

1. Les colis avec valeur déclarée et les colis ordinaires sont inscrits sur des feuilles de route distinctes. Les feuilles de route sont établies en double expédition. L'original est envoyé dans les dépêches régulières et le duplicata est inséré dans l'un des sacs. Le sac contenant la feuille de route est désigné par la lettre "F" tracée d'une manière apparente sur l'étiquette.

2. Les colis ordinaires compris dans chaque dépêche envoyée aux Etats-Unis d'Amérique sont inscrits sur les feuilles de route par la seule mention du nombre total des colis et de leur poids net total.

Les colis ordinaires compris dans chaque dépêche à destination de la Belgique sont inscrits sur les feuilles de route par la seule indication de leur nombre total pour chacune des coupures de poids suivantes:

a) jusqu'à 2 livres (1 kg.)
b) au-dessus de 2 livres et jusqu'à 11 livres (5 kgs.)
c) au-dessus de 11 livres et jusqu'à 22 livres (10 kgs.)
d) de plus de 22 livres, mais ne dépassant pas 33 livres (15 kgs.)
e) de plus de 33 livres, mais ne depassant pas 44 livres (20 kgs.)

3. Les colis assurés sont inscrits individuellement sur les feuilles de route de façon à comprendre le numéro d'assurance du colis ainsi que le nom du bureau d'origine.

Pour les colis envoyés aux Etats-Unis, le poids net total de tous les colis doit aussi être indiqué. Pour les colis envoyés à la Belgique, on doit également procéder de la même manière que pour les colis ordinaires, en ce qui concerne l'indication relative à la coupure de poids.

ARTICLE 7.

Entry of parcels on the parcel bills.

Entry of parcels on parcel bills.

1. Insured and ordinary parcels are entered on separate parcel bills. The parcel bills are prepared in duplicate. The original is sent in the regular mails while the duplicate is inserted in one of the sacks. The sack containing the parcel bill is designated by the letter "F" traced in a conspicuous manner on the label.

2. The ordinary parcels included in each dispatch sent to the United States of America are entered on the parcel bills to show the total number of parcels and the total net weight thereof.

The ordinary parcels included in each dispatch sent to Belgium are entered on the parcel bills to show their total number for each of the following divisions of weight:

(a) up to 2 pounds (1 kg.)
(b) over 2 and up to 11 pounds (5 kgs.)
(c) over 11 and up to 22 pounds (10 kgs.)
(d) over 22 but not exceeding 33 pounds (15 kgs.)
(e) over 33 but not exceeding 44 pounds (20 kgs.)

3. Insured parcels are entered individually in the parcel bills. The entry for each parcel comprises the insurance number of the parcel as well as the name of the office of origin.

For parcels sent to the United States, the total net weight of all the parcels must also be shown. For parcels sent to Belgium, the indication relative to the division of weight must also be entered, as in the case of ordinary parcels.

4. Les colis envoyés à découvert doivent être inscrits séparément sur les feuilles de route.

5. Les colis en retour ou réexpédiés doivent être inscrits individuellement sur les feuilles de route et l'inscription est suivie de la mention "en retour" ou "Réexpédié", selon le cas. Il y a lieu d'indiquer éventuellement, dans la colonne "Observations", les frais pouvant grever ces colis.

6. Le nombre total des sacs dont se compose chaque envoi doit être indiqué aussi sur les feuilles de route.

7. Chaque bureau d'échange expéditeur doit numéroter les feuilles de route au coin supérieur gauche, en commençant tous les ans une nouvelle série pour chacun des bureaux d'échange destinataires. Le dernier numéro de l'année précédente doit être mentionné sur la feuille d'envoi de la première dépêche de l'année suivante.

8. Le mode exact d'inscription des colis ou des récipients qui les contiennent, envoyés en transit, par l'une des Administrations à l'autre ainsi que tous les détails des opérations à effectuer au sujet du mode d'inscription de ces colis ou de ces dépêches, et pour lesquels il n'est rien prévu ci-dessus, seront réglés d'un commun accord et par correspondance, par les deux Administrations.

4. Parcels sent in open mail must be entered separately in the parcel bills.

5. Returned or reforwarded parcels must be entered individually in the parcel bills, and the entry is followed by the word "Returned" or "Redirected" as the case may be. Also, any charges due on these parcels should be indicated in the "Observations" column.

6. The total number of sacks comprising each dispatch must also be shown on the parcel bills.

7. Each dispatching exchange office must number the parcel bills in the upper left-hand corner, beginning every year a new series for each exchange office of destination. The last number of the preceding year must be indicated on the parcel bill of the first dispatch of the following year.

8. The exact method of entering parcels or the receptacles containing them sent in transit by one Administration to the other, as well as all details of procedure in connection with the method of entering such parcels or such dispatches, for which no provision is made above, will be decided upon by mutual consent through correspondence by the two Administrations.

ARTICLE 8.

Vérification par les bureaux d'échange.

Verification by exchange office.

1. A la réception d'un envoi, le bureau d'échange destinataire procède à la vérification des colis et des divers documents qui les accompagnent. Si l'un des colis manque ou s'il est constaté des erreurs ou des omissions sur la feuille de route, il opère immédiatement les rectifications nécessaires en ayant soin de biffer les indications erronées, de manière à laisser reconnaître les inscriptions primitives. Ces rectifica-

ARTICLE 8.

Verification by the exchange office.

1. On receipt of a parcel mail, the office of exchange of destination proceeds to check the parcels and the various documents which accompany them. If a parcel is missing or if the exchange office detects errors or omissions on the parcel bill, it immediately makes the necessary corrections, taking care to strike out the incorrect entries in such a way as to leave the original entries legible. These corrections are made by two offi-

tions s'effectuent avec le concours de deux agents. A moins d'une erreur évidente, elles prévalent sur la déclaration originale.

Un bulletin de vérification est, en outre, dressé par le bureau destinataire et envoyé sans délai, en double expédition, au bureau d'échange expéditeur.

S'il est constaté une erreur ou une irrégularité à la réception d'une dépêche, toutes les pièces pouvant servir de preuves à l'appui en vue de recherches ultérieures ou de l'examen de demandes d'indemnité doivent être conservées.

2. Le bureau d'échange expéditeur auquel sont adressés les bulletins de vérification les renvoie le plus promptement possible après les avoir examinés et y avoir mentionné ses observations, s'il y a lieu. Ces bulletins sont ensuite annexés aux feuilles de route qu'ils concernent. Les corrections faites sur une feuille de route et non appuyées des pièces justificatives sont considérées comme nulles.

3. Si c'est nécessaire, le bureau d'échange expéditeur peut également être avisé par télégramme, aux frais de l'Office qui envoie ce télégramme.

4. En cas de manquant d'une feuille de route, il en est établi un duplicata dont une copie est envoyée au bureau d'échange expéditeur de l'envoi.

5. Le bureau d'échange qui reçoit d'un bureau correspondant un colis insuffisamment emballé ou avarié doit y donner cours après l'avoir emballé de nouveau, s'il y a lieu, en conservant autant que possible l'emballage primitif.

Si l'avarie est telle que le contenu de l'envoi a pu être soustrait, le bureau doit procéder d'abord à l'ouverture d'office du colis et à la vérification de son contenu.

Dans les deux cas, le poids du colis doit être constaté avant et après le nouvel emballage et indiqué sur l'enveloppe même du colis. Cette indication est suivie de la mention "Remballé à . . . . ." et de la signature des agents ayant effectué le remballage.

cers. Except in case of obvious error, they are accepted in preference to the original statement.

A bulletin of verification is, in addition, prepared by the office of destination and sent without delay, in duplicate, to the dispatching exchange office.

If an error or irregularity is found upon receipt of a dispatch, all objects which may serve later on for investigations, or for examination of requests for indemnity, must be kept.

2. The dispatching exchange office to which a bulletin of verification is sent returns it after having examined it and entered thereon its observations, if any. That bulletin is then attached to the parcel bills of the parcels to which it relates. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

3. If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the Office sending such telegram.

4. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

5. The office of exchange which receives from a corresponding office a parcel which is damaged or insufficiently packed must redispatch such parcel after repacking, if necessary, preserving the original packing as far as possible.

If the damage is such that the contents of the parcel may have been abstracted, the office must first officially open the parcel and verify its contents.

In either case, the weight of the parcel will be verified before and after repacking, and indicated on the wrapper of the parcel itself. That indication will be followed by the note "Repacked at . . . . .", and the signature of the agents who have effected such repacking.

ARTICLE 9.

Bonifications.

Charges.

1. Pour chaque colis (ordinaire ou assuré) échangé entre les deux pays contractants, l'Administration expéditrice bonifie un droit terminal sur les bases indiquées ci-après:

a) pour les colis provenant de la Belgique à destination des Etats-Unis d'Amérique, 70 centimes-or par kilogramme calculé sur le poids net global de chaque dépêche.

b) pour les colis provenant des Etats-Unis d'Amérique à destination de la Belgique.

60 centimes-or pour chaque colis n'excédant pas 1 kg. (2 livres).

90 centimes-or pour chaque colis au-dessus de 1 kg. mais n'excédant pas 5 kgs. (11 livres).

1.30 franc-or pour chaque colis audessus de 5 kgs. mais n'excédant pas 10 kgs. (22 livres).

1.80 franc-or pour chaque colis audessus de 10 kgs. mais n'excédant pas 15 kgs. (33 livres).

2.20 francs-or pour chaque colis audessus de 15 kgs. mais n'excédant pas 20 kgs. (44 livres).

De plus, pour chaque colis quelle que soit la valeur déclarée, l'Administration expéditrice bonifiera un droit terminal d'assurance de 10 centimes-or.

2. Dans le cas de colis provenant de la Belgique et expédiés aux Etats-Unis d'Amérique pour être transmis à l'une de ses possessions ou, en dépêches closes, à un tiers pays, l'Administration de la Belgique bonifiera à l'Administration des Etats-Unis, comme droit de transit, 70 centimes-or par kilogramme lorsque le transit a lieu par mer seulement; 1.15 franc-or par kilogramme lorsque le transit a lieu par terre seulement et 1.50 franc-or par kilogramme lorsque le transit s'effectue par mer et par terre, basé sur le poids net global de chaque dépêche. De plus, lorsqu'il s'agit de colis assurés, il sera payé un droit d'assurance de 10 centimes-or par colis (quelle que soit la valeur déclarée) pour

ARTICLE 9.

Charges.

1. For each parcel (ordinary or insured) exchanged between the two contracting countries, the dispatching Administration shall pay a terminal credit as follows:

(a) for parcels originating in Belgium, addressed to the United States of America, 70 centimes gold per kilogram computed on the bulk net weight of each dispatch.

(b) for parcels originating in the United States of America, addressed to Belgium,

60 centimes gold for each parcel not exceeding 1 kg. (2 lbs.) in weight.

90 centimes gold for each parcel over 1 but not exceeding 5 kgs. (11 lbs.) in weight.

1.30 franc gold for each parcel over 5 but not exceeding 10 kgs. (22 lbs.) in weight.

1.80 franc gold for each parcel over 10 but not exceeding 15 kgs. (33 lbs.) in weight.

2.20 francs gold for each parcel over 15 but not exceeding 20 kgs. (44 lbs.) in weight.

In addition, for each insured parcel, regardless of its insured value, the dispatching Administration shall pay an insurance terminal credit of 10 centimes gold.

2. In the case of parcels originating in Belgium which are sent to the United States of America for onward dispatch to a possession of the latter country or, in closed mails, to a third country, the Administration of Belgium shall pay to the Administration of the United States as a transit credit 70 centimes gold per kilogram when only sea transit is provided; 1.15 franc gold per kilogram when only land transit is provided; and 1.50 franc gold per kilogram when both land and sea transit are provided, based on the bulk net weight of each dispatch. In addition, in the case of insured parcels, there shall be paid an insurance credit of 10 centimes gold per parcel (regardless of its

chaque transit effectué par mer ou par terre.

De même, pour les colis destinés aux possessions des Etats-Unis, l'Administration de la Belgique bonifiera à l'Administration des Etats-Unis, les droits terminaux indiqués ci-après, basés sur le poids net global de chaque dépêche:

Pour les colis destinés à l'Alaska, 70 centimes-or par kilogramme.

Pour les colis destinés à Porto Rico, les Iles Vierges, Guam, Samoa et Hawaï, 35 centimes-or par kilogramme.

De plus, pour chaque colis assuré, quelle que soit la valeur déclarée, il sera payé un droit terminal d'assurance de 10 centimes-or.

3. Pour les colis originaires des Etats-Unis d'Amérique qui sont expédiés en transit par la Belgique en destination du Congo belge et du Grand-Duché de Luxembourg, l'Administration des Etats-Unis d'Amérique paiera à l'Administration de Belgique les taxes figurant dans la colonne 7 du tableau C. P. 1 belge en regard de chacune de ces deux rubriques.

En outre, pour les colis avec valeur déclarée, l'Administration des Etats-Unis d'Amérique allouera à la Belgique:

1°. pour les colis à destination du Congo belge:

a) via Anvers - Banana, 0.25 franc-or pour une valeur déclarée non-supérieure à $100. 0.40 franc-or pour une valeur déclarée supérieure à $100.

b) via Anvers - Lobito, 0.30 franc-or pour une valeur déclarée non supérieure à $100. 0.50 franc-or pour une valeur dèclarée supérieure à $100.

c) via Anvers - Egypte, 0.35 franc-or pour une valeur déclarée non supérieure à $100. 0.60 franc-or pour une valeur déclarée supérieure à $100.

d) via Alsace-Lorraine, Suisse, Italie, Egypte, 0.50 franc-or pour une valeur déclarée non supérieure à $100. 0.90 franc-or pour une valeur déclarée supérieure à $100.

insured value) for each land and sea transit involved.

Also, in the case of parcels for the possessions of the United States of America, the Administration of Belgium shall pay to the Administration of the United States the following terminal credits, based on the bulk net weight of each dispatch:

For parcels for Alaska, 70 centimes gold per kilogram.

For parcels for Puerto Rico, the Virgin Islands, Guam, Samoa, and Hawaii, 35 centimes gold per kilogram.

In addition, for each insured parcel, regardless of its insured value, there shall be paid an insurance terminal credit of 10 centimes gold.

3. In the case of parcels originating in the United States of America which are sent in transit through Belgium for the Belgian Congo and the Grand Duchy of Luxembourg, the Administration of the United States of America will pay to the Administration of Belgium, the fees appearing in Column 7 of Belgian Form C. P. 1 relative to each of these two headings.

In addition, in the case of insured parcels, the Administration of the United States of America will allow to Belgium:

1st. for parcels for the Belgian Congo:

(a) via Anvers-Banana, 0.25 franc gold for a declared value not over $100. 0.40 franc gold for a declared value over $100.

(b) via Anvers-Lobito, 0.30 franc gold for a declared value not over $100. 0.50 franc gold for a declared value over $100.

(c) via Anvers-Egypt, 0.35 franc gold for a declared value not over $100. 0.60 franc gold for a declared value over $100.

(d) via Alsace-Lorraine, Switzerland, Italy, and Egypt, 0.50 franc gold for a declared value not over $100. 0.90 franc gold for a declared value over $100.

2°. pour les colis à destination du Grand Duché de Luxembourg, 0.15 franc-or pour une valeur déclarée non supérieure à $100. 0.20 franc-or pour une valeur déclarée supérieure à $100.

Les droits terminaux et de transit spécifiés ci-dessus peuvent être réduits ou majorés, sur préavis de 3 mois donné par un pays à l'autre. La réduction ou la majoration restera en vigueur pendant une durée d'un an au moins.

ARTICLE 10.

Règlement des comptes.

Accounting.

1. Chaque Administration fera établir mensuellement par chacun de ses bureaux d'échange et pour tous les envois reçus des bureaux d'échange de l'autre Administration, un état, conforme au modèle CP 14 de l'Arrangement international, des sommes inscrites sur chaque feuille de route, soit à son crédit, soit à son débit. Ces états seront ensuite récapitulés par les soins de la même Administration dans un compte conforme au modèle CP 15 de l'Arrangement international.

2. Ce compte, accompagné des états mensuels, des feuilles de route et, le cas échéant, des bulletins de vérification y afférents, sera soumis à l'examen de l'Administration correspondante dans le courant du mois qui suivra celui auquel il se rapporte. Les comptes mensuels, après avoir été vérifiés et acceptés de part et d'autre, seront résumés dans un compte général trimestriel par les soins de l'Administration créditrice.

3. Le solde résultant de la balance des comptes réciproques entre les deux Administrations sera payé par l'Administration débitrice à l'Administration créditrice dans la monnaie de l'Administration créditrice, et au moyen de traites payables à vue sur la capitale ou sur une place commerciale du pays créancier, les frais de paiement restant à la charge de l'Administration débitrice.

2nd. for parcels for the Grand Duchy of Luxembourg, 0.15 franc gold for a declared value not over $100. 0.20 franc gold for a declared value over $100.

The terminal charges and transit rates specified above may be reduced or increased on 3 months previous notice given by one country to the other. These reductions or increases shall hold good for at least one year.

ARTICLE 10.

Accounting.

1. Each Administration will prepare a statement monthly for each of its exchange offices covering all the dispatches received from the exchange offices of the other Administration, conforming to model CP 14 of the international Agreement, of the sums entered upon each parcel bill whether to its credit or to its debit. These statements will then be summarized by the same Administration in an account conforming to model CP 15 of the international Agreement.

2. This account accompanied by the monthly statements, the parcel bills, and the bulletins of verification pertaining thereto, if any, will be submitted for the examination of the other Administration in the course of the month following that to which it relates. The monthly accounts, having been verified and accepted by both parties, will be comprised in a general account every 3 months by the creditor Administration.

3. The balance resulting from the reciprocal accounts between the two Administrations will be paid by the debtor Administration to the creditor Administration in the currency of the creditor Administration by means of drafts payable at sight at the capital or a commercial city of that country, the cost of payment to be at the charge of the indebted Administration.

4. L'établissement, l'envoi et le paiement des comptes devront être effectués dans le plus bref délai possible et, au plus tard, avant l'expiration du trimestre suivant. Passé ce délai, les sommes dues par l'une des deux Administrations à l'autre seront productives d'intérêts à raison de 7% l'an, à dater du jour de l'expiration dudit délai.

4. The preparation, sending out, and payment of the accounts shall be effected in the shortest time possible and at the latest before the expiration of the following quarter. After this time, the sums due from one Administration to the other shall bear interest at 7% per annum, counting from the day of the expiration of the said period.

ARTICLE 11.

Notifications diverses.

Les Administrations se communiqueront réciproquement un résumé de leurs lois ou règlements applicables aux colis échangés entre les deux pays contractants et des autres détails nécessaires pour l'exécution de l'échange des colis.

Le présent Règlement sera exécutoire à partir du jour de la mise en vigueur de l'Arrangement concernant les colis postaux et il aura la même durée que cet Arrangement.

Fait en double expédition et signé à Washington, le 5me jour de janvier 1939.

Le Postmaster General des Etats-Unis d'Amérique.

Ambassadeur de Belgique.

[SEAL]

R. v. STRATEN

ARTICLE 11.

Miscellaneous notifications.

Miscellaneous notifications.

The Administrations shall communicate to each other a summary of the provisions of their laws or regulations applicable to the parcels exchanged between the two contracting countries, and other items necessary for carrying out the exchange of parcels.

Effective date and duration.

These Regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement.

Signatures.

Done in duplicate and signed at Washington, the 5th day of January 1939.

[SEAL] JAMES A FARLEY
The Postmaster General of the United States of America.

Belgian Ambassador.

Approval by the President.

The foregoing Regulations for the Execution of the Parcel Post Agreement between the United States of America and Belgium have been negotiated and concluded with my advice and consent and are hereby approved and ratified.

In testimony whereof, I have caused the seal of the United States to be hereunto affixed.

[SEAL]

FRANKLIN D ROOSEVELT

By the President,
CORDELL HULL
Secretary of State.

WASHINGTON, *January 11, 1939.*

Ratification by Belgium.

Ratified by the King of the Belgians on March 21, 1939 as is evidenced by the autographed instrument of ratification in the files of the Post Office Department.

January 31, 1939
February 7, 1939

Parcel post agreement between the Republic of Colombia and the United States of America. Signed at Bogotá January 31, 1939 and at Washington February 7, 1939; approved by the President February 14, 1939.

ACUERDO RELATIVO A ENCOMIENDAS POSTALES ENTRE LA REPÚBLICA DE COLOMBIA Y LOS ESTADOS UNIDOS DE NORTE AMÉRICA.

PARCEL POST AGREEMENT BETWEEN THE REPUBLIC OF COLOMBIA AND THE UNITED STATES OF AMERICA.

Parcel post agreement with Colombia.
50 Stat. 1696.

En uso de la facultad prevista por el artículo 1°, paragrafo 3, del Acuerdo Relativo a Encomiendas Postales, de la Unión postal de las Américas y España, el Departemento de Correos de los Estados Unidos de Norte América y el Ministerio de Correos y Telégrafos de la República de Colombia con el objeto de llegar a un convenio para la extension del servicio de encomiendas postales para incluir el cambio de encomiendas con valor declarado y de encomiendas contra reembolso, han convenido en los siguientes artículos:

In the exercise of the option granted by Article 1, Section 3 of the Agreement Relative to Parcel Post of the Postal Union of the Americas and Spain, the Post Office Department of the United States of America and the Ministry of Posts and Telegraphs of the Republic of Colombia, for the purpose of concluding arrangements for the extension of the parcel-post service to include the exchange of insured and collect-on-delivery parcels have agreed upon the following articles:

ARTÍCULO 1.

Declaración de valor.

ARTICLE 1.

Insurance.

Maximum amount.

1. Las Administraciones de los Estados Unidos de Norte América, incluyandose Alaska, Hawaii, Puerto Rico, Guam, Samoa y las Islas Virgenes de los Estados Unidos, por una parte, y de la República de Colombia, por otra parte, convienen en realizar el servicio de encomiendas con valor declarado hasta el límite máximo de 500 francos oro o su equivalencia en moneda del país de origen, previo pago por el remitente de las tasas especiales suplementarias que cada uno de los mencionados paises de origen establezca en su propia jurisdicción. Estos derechos suplementarios quedan a beneficio exclusivo de la Administración de origen.

Special additional fees.

1. The Administrations of the United States of America (including Alaska, Hawaii, Puerto Rico, Guam, Samoa, and the U. S. Virgin Islands) on one hand and of the Republic of Colombia on the other hand, agree to execute the service of parcels with an insured value up to the maximum limit of 500 gold francs or its equivalent in the currency of the country of origin, upon payment by the sender of such special additional fees as each of the countries of origin mentioned may establish in its own service. Such additional fees accrue in their entirety to the Administration of origin.

2. Las encomiendas que contengan piezas de moneda, metales preciosos, joyas o demás objetos preciosos, deberán obligatoriamente expedirse con valor declarado.

2. Parcels containing coin, precious metals, jewelry, or other precious articles must be sent insured. Coin, jewelry, etc.

3. El remitente podrá declarar las encomiendas facultativamente por el valor total de su contenido o por una parte de tal valor solamente.

3. Parcels may be insured for their total value or for only part of their total value, at the option of the sender. Optional insurance.

ARTÍCULO 2.

Indemnizaciones.

ARTICLE 2.

Indemnity.

1. Salvo los casos previstos en el artículo siguiente, las Administraciones responderán por la pérdida de las encomiendas con valor declarado depositadas en uno de los países contratantes para ser entregadas en el otro país y por la pérdida, expoliación o avería de su contenido o una parte de el. Responsibility.

1. Except in the cases mentioned in the article following, the Administrations are responsible for the loss of insured parcels mailed in one of the two contracting countries for delivery in the other and for the loss, abstraction of, or damage to their contents, or a part thereof.

El remitente o otra persona autorizada tendrá derecho a una indemnización que corresponda al monto efectivo de la pérdida, expoliación o avería. La indemnización se calculará de acuerdo con el valor efectivo (el precio corriente) de las mercaderías de la misma clase en el lugar y en la época en que las mismas hayan sido aceptadas para el transporte, siempre que la indemnización no podrá en ningún caso exceder del monto de que la encomienda fué asegurado y en que el derecho de seguro ha sido cobrado, o el monto máximum de 500 francos oro. A falta de precios corrientes, la indemnización se calculará de acuerdo con el valor ordinario de la mercancía avaluada sobre las mismas bases. Indemnity.

The sender, or other rightful claimant, is entitled to compensation corresponding to the actual amount of the loss, abstraction, or damage. The amount of indemnity is calculated on the basis of the actual value (current price, or, in the absence of current price, the ordinary estimated value) at the place where and the time when the parcel was accepted for mailing, provided in any case that the indemnity may not be greater than the amount for which the parcel was insured and on which the insurance fee has been collected, or the maximum amount of 500 gold francs.

2. No se pagará ninguna indemnización por la avería indirecta ni por los beneficios no realizados que resulten de la pérdida, de la expoliación, de la avería, de la falta de entrega, de la entrega erronea, o de la demora de una encomienda con valor declarado expedida de acuerdo con las estipulaciones de este acuerdo. Indirect damages, etc.

2. No indemnity is paid for indirect damages or loss of profits resulting from the loss, rifling, damage, non-delivery, misdelivery, or delay of an insured parcel dispatched in accordance with the conditions of the present agreement.

Return of postage on loss of parcel.

3. En el caso de que hubiere de pagarse una indemnización por la pérdida de una encomienda o por la destrucción o expoliación completa de todo su contenido, el expedidor tendrá además derecho a la devolución de las tasas postales cuando las reclame. Sin embargo, los derechos de seguro no se devolveran en ningún caso.

3. In the case where indemnity is payable for the loss of a parcel or for the destruction or abstraction of the whole of the contents thereof, the sender is entitled to return of the postal charges, if claimed. However, the insurance fees are not in any case returned.

Parcels originating in a third country.

Parcels destined for country not party to agreement.

4. A falta del acuerdo en contrario entre los países interesados (acuerdo que puede hacerse por correspondencia) no se pagará indemnización por la pérdida, la expoliación o la avería de encomiendas con valor declarado en tránsito, esto es, por las encomiendas con valor declarado originarias de uno de los dos países contratantes y destinadas a otros países que no participaren en este acuerdo, o por los envíos asegurados originarios de algún otro país que no participare en este acuerdo y destinados a uno de los dos países contratantes.

4. In the absence of special agreement to the contrary between the countries involved, which agreement may be made by correspondence, no indemnity will be paid by either country for the loss, rifling, or damage of transit insured parcels, that is, parcels originating in a country not participating in this agreement and destined for one of the two contracting countries or parcels originating in one of the two contracting countries and destined for a country not participating in this agreement.

Parcels reforwarded to or returned to a third country.

5. Cuando una encomienda originaria de un país destinada al otro país se reexpida desde el país de destinación primitiva a un tercer país o se devuelva a un tercer país, a solicitud del remitente o del destinatario, el reclamante autorizado tendrá derecho solamente a tal indemnización por cualquier pérdida, expoliación o avería que ocurra después de la reexpedición o devolución del envío por el país de su primitiva destinación, y que el país en donde ocurriere la pérdida, expoliación o avería deseare pagar o estuviere obligado a pagar de conformidad con algún acuerdo existente entre los países directamente interesados en la reexpedición o devolución.

5. When an insured parcel originating in one country and destined to be delivered in the other country is reforwarded from there to a third country or is returned to a third country at the request of the sender or of the addressee, the party entitled to indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim, in such a case, only to the indemnity which the country where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries directly interested in the reforwarding or return.

Responsibility for error.

Cualquier país adherido a este acuerdo que indebidamente reexpida una encomienda con valor declarado a un tercer país, será responsable dentro de los mismos límites que el país de origen para con el remitente, quedando sujeto a las restricciones, fijadas por el presente acuerdo.

Either of the two countries signing the present agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present agreement.

Defects in packing.

6. El remitente será responsable de los defectos en el embalaje y de la insuficiencia del cierre y de los sellos de las encomiendas con

6. The sender is responsible for defects in the packing and insufficiency in the closing and sealing of insured parcels. Moreover, the

valor declarado. Además, las dos Administraciones estarán exentas de toda responsabilidad en caso de pérdida, expoliación o avería que sea causada por defectos que no se noten en la época del depósito.

two Administrations are released from all responsibility in case of loss, rifling, or damage caused by defects not noticed at the time of mailing.

ARTÍCULO 3.

Excepciones al principio de la responsabilidad.

Las Administraciones estarán exentas de toda responsabilidad:

(a) De las encomiendas cuyas destinatarios hayan aceptado la entrega sin reservas. En caso de las encomiendas dirigidas "en cargo", la responsibilidad cesará cuando ellas hayan sido entregadas al destinatario mencionado en primer término y su recibo haya sido obtenido.

(b) En caso de la pérdida o avería debida a un caso de fuerza mayor.

(c) Cuando no puedan dar cuenta de las encomiendas por causa de la destrucción de los archivos debido a un caso de fuerza mayor, y siempre que la prueba de su responsabilidad no pueda comprobarse en cualquier otra forma.

(d) Cuando el daño haya sido causado por falta o negligencia del remitente, del destinatario o del representante de uno u otro o provenga de la naturaleza del objeto.

(e) Cuando se trate de encomiendas que contengan los objetos prohibidos.

(f) En caso de que el remitente de una encomienda con valor declarado, con la intención de defraudar pretende que el contenido valga más que su valor real; este artículo no podrá perjudicar ningún procedimiento judicial necesitado por la legislación del país de origen.

(g) Cuando se trate de encomiendas confiscadas por la aduana debido a falsa declaración de su contenido.

(h) Cuando ninguna reclamación o aplicación de indemnización haya sido presentada por el interesado o por su representante dentro

ARTICLE 3.

Exceptions to the principle of responsibility.

The Administrations are released from all responsibility:

(a) In case of parcels of which the addressee has accepted delivery without reservation. In the case of "in care" parcels, responsibility ceases when delivery has been made to the addressee first mentioned and his receipt has been obtained.

Parcels accepted without reservation.

"In care" parcels.

(b) In case of loss or damage through force majeure.

Loss through force majeure.

(c) When, their responsibility not having been proved otherwise, they are unable to account for parcels in consequence of the destruction of official documents through force majeure.

Destruction of official documents.

(d) When the damage has been caused by the fault or negligence of the sender or the addressee or the representative of either, or when it is due to the nature of the article.

Damage through fault of sender, addressee, etc.

(e) For parcels which contain prohibited articles.

Prohibited articles.

(f) In case the sender of an insured parcel, with intent to defraud, declares the contents to be above their real value; this rule, however, shall not prejudice any legal proceedings necessitated by the legislation of the country of origin.

Declaration above real value.

(g) For parcels seized by the Customs because of false declaration of contents.

Seizure because of false declaration.

(h) When no inquiry or application for indemnity has been made by claimant or his representative within a year commencing with

Application, etc., for indemnity not made within a year.

de un año a contarse desde el día siguiente al de la imposición de la encomienda con valor declarado.

Matter of no intrinsic value, etc.

(i) De las encomiendas que contengan artículos de ningún valor intrínseco, o sujetos a descomposición o que no se conformaren a las estipulaciones de este acuerdo, o que no hubieren sido depositadas en la forma prescrita; pero el país responsable de la pérdida, expoliación o avería, puede pagar indemnización por dichas encomiendas, sin necesidad de recurso a la otra Administración.

the day following the posting of the insured parcel.

(i) For parcels which contain matter of no intrinsic value, or perishable matter, or which did not conform to the stipulations of this agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such parcels without recourse to the other Administration.

ARTÍCULO 4.

Cese de la responsabilidad.

Termination of responsibility.

Las Administraciones dejarán de ser responsables por las encomiendas cuya entrega hubieren efectuado en las condiciones prescritas por sus reglamentos internos para los envíos de la misma naturaleza.

Sin embargo, la responsabilidad se mantendrá cuando el destinatario o, en caso de devolución, el remitente, formule reservas al recibir una encomienda expoliada o averiada.

ARTICLE 4.

Termination of responsibility.

Administrations cease to be responsible for parcels of which they have effected delivery in accordance with their internal regulations for parcels of the same nature.

Responsibility is, however, maintained when the addressee or, in case of return, the sender makes reservations in taking delivery of a parcel the contents of which have been abstracted or damaged.

ARTÍCULO 5.

Pago de la indemnización.

Payment of indemnity.

La obligación de pagar una indemnización así como las tasas postales que deban restituirse, corresponderá a la Administración de la cual dependa la oficina expedidora de la encomienda, conservando dicha Administración el derecho de recurrir contra la Administración responsable. Sin embargo, en casos en donde la indemnización haya sido pagada al destinatario de acuerdo con el segundo párrafo del paragrafo 1, artículo 2, corresponderá a la Administración destinataria.

ARTICLE 5.

Payment of indemnity.

The obligation to pay compensation, as well as the postage charges due to be refunded, rests with the Administration to which the office of origin of the parcel is subordinate. However, in cases where the compensation is paid to the addressee in accordance with Article 2, Section 1, second paragraph, the obligation shall rest with the Administration of destination. The paying Administration retains the right to make a claim against the Administration responsible.

ARTÍCULO 6.

Plazo para el pago de la indemnización.

Period for payment of compensation.

1. El pago de la indemnización deberá efectuarse al interesado lo más pronto posible, y a más tardar

ARTICLE 6.

Period for payment of compensation.

1. The payment of compensation for an insured parcel shall be made to the rightful claimant as

en el plazo de un año a partir del día siguiente al de la reclamación.

La Administración a la cual corresponda dicho pago, podrá posponerlo excepcionalmente más alla de este plazo, cuando a la expiración de ese plazo, no ha podido deslindarse la cuestión de la responsibilidad o de la disposición que se hubiere dado al artículo en cuestión.

2. Salvo los casos en donde se ha pospuesto el pago según las disposiciones del segundo párrafo del paragrafo precedente, la Administración postal que asume el pago de la indemnización estará autorizada para indemnizar al interesado por cuenta de la Administración que reglamentariamente requerida, ha dejado transcurrir nueve meses sin solucionar el asunto.

soon as possible and at the latest within a period of one year counting from the day following that on which the application is made.

However, the Administration responsible for making payment may exceptionally defer payment of indemnity for a longer period than that stipulated if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred. Deferred payment.

2. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes payment of compensation is authorized to pay indemnity on behalf of the Office which, after being duly notified of the application for indemnity, has let nine months pass without settling the matter. Payment of indemnity after 9 months delay; exception.

ARTÍCULO 7.

Determinación de la responsabilidad.

1. Hasta prueba en contrario, la responsabilidad corresponderá a la Administración que, habiendo recibido la encomienda sin observación alguna y estando en posesión de todos los medios reglamentarios de investigación, no pueda comprobar la disposición de la encomienda.

2. Cuando la pérdida, la expoliación o la avería de una encomienda con valor declarado sea descubierta al abrir el receptaculo en la oficina destinataria de cambio y haya sido senalado a la oficina de cambio expedidora, la responsabilidad corresponderá a la Administración de que dependa la oficina de cambio expedidora, a no ser que se comprueba que la irregularidad ha ocurrido en el servicio de la Administración destinataria.

3. Si la pérdida, expoliación o avería se produce en el curso del transporte, sin que fuere posible comprobar en el territorio o servicio de que país ocurrio el hecho, las Administraciones en causa soportarán el perjuicio por partes iguales.

ARTICLE 7.

Fixing of responsibility.

1. Until the contrary is proved, responsibility for an insured parcel rests with the Administration which, having received the parcel without making any reservations and being put in possession of all the regulation means of investigation, cannot establish the disposal of the parcel. Fixing of responsibility.

2. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office, and has been regularly pointed out to the dispatching exchange office, the responsibility falls on the Administration to which the latter office belongs, unless it be proved that the irregularity occurred in the service of the receiving Administration.

3. If the loss, rifling, or damage has taken place in the course of transportation, without its being possible to establish on the territory or in the service of which country the act took place, the Offices involved bear the loss in equal shares.

4. La Administración que hubiere efectuado el pago de la indemnización quedará subrogada, hasta concurrencia del monto de dicha indemnización, en los derechos de la persona que la hubiere recibido, para todo recurso eventual, ya fuere contra el destinatario, contra el remitente o contra terceros.

5. En caso de localización ulterior de una encomienda considerada como extraviada, la persona a quien se hubiere pagado la indemnización deberá ser avisada de que puede tomar posesión del envío contra la restitución del monto cobrado.

ARTÍCULO 8.

Reembolso de la compensación.

Repayment of compensation.

1. La Administración responsable de la pérdida, la expoliación o la avería o por cuenta de la cual se hubiere efectuado el pago estará obligada a reembolsar al país que haya efectuado el pago, dentro de un plazo de nueve meses a contar del envío de la notificación del pago, el monto de la indemnización efectivamente pagada.

2. El reembolso a la Administración acreedora se efectuará sin gastos para la misma, ya sea mediante un giro postal o cheque en moneda de curso legal en el país acreedor o por cualquier otro medio que se haya convenido mutuamente por correspondencia.

ARTÍCULO 9.

Acondicionamiento de las encomiendas.

Preparation of parcels.

1. Como en caso de las encomiendas ordinarias, el nombre y dirección del remitente y del destinatario deberá escribirse en carácteres claros y correctos sobre la misma encomienda o sobre un rótulo atado solidamente a esta última. En los casos de las encomiendas que llevan la dirección inscrita tan solo en el rótulo por razones de su forma o tamaño, el nombre y la dirección del

4. The Administration paying compensation takes over, to the extent of the amount paid, the rights of the person who has received it, in any action which may be taken against the addressee, the sender, or a third party.

5. If a parcel which has been regarded as lost is subsequently found, the person to whom compensation has been paid must be informed that he is at liberty to take possession of the parcel against repayment of the amount of compensation.

ARTICLE 8.

Repayment of compensation.

1. The Administration responsible for the loss, rifling, or damage and on whose account the payment is effected, is bound to repay the amount of the indemnity to the country which has effected payment. This reimbursement must take place without delay and, at the latest, within the period of nine months after notification of payment.

2. These repayments to the creditor Administration must be made without expense for that Office by money order or draft, in money valid in the creditor country, or in any other way to be mutually agreed upon by correspondence.

ARTICLE 9.

Preparation of parcels.

1. As in the case of ordinary parcels, the name and address of the sender and of the addressee must be legibly and correctly written in every case, on the parcel itself when possible, or on a label gummed thereto. In the case of parcels addressed by tag only, because of their shape or size, the name and address of the sender and of the addressee must also be written on a separate slip

remitente y destinatario deberán inscribirse, además, por separado, en una faja de papel que deberá incluirse dentro del envío aúnque se recomendará incluir esas fajas también en toda clase del envío.

No se admitirán las encomiendas que estuvieren dirigidas con iniciales a menos de que esas iniciales correspondan o esten adoptadas como equivalentes de los nombres de los remitentes y destinatarios.

Los remitentes de encomiendas dirigidas a bancos u otras organizaciones similares, para ser luego entregadas a segundos destinatarios, declararán en las cubiertas de sus envíos los nombres exactos y las direcciones completas de las personas destinatarias.

No se admitirán direcciones escritas a lápiz; sin embargo, se aceptarán las encomiendas cuya dirección halle escrita a lápiz indeleble sobre un fondo previamente mojado.

2. Como en caso de encomiendas ordinarias, las encomiendas con valor declarado deberán embalarse de acuerdo con la seguridad del contenido y la duración del transporte.

3. En cuanto de encomiendas con valor declarado la declaración del valor deberá expresarse en la moneda del país de origen y inscribirse sobre la encomienda en carácteres latinos. Esto monto deberá convertirse en francos oro por el remitente o por la Administración de origen y el resultado de la conversión deberá agregarse debajo de la indicación original. El monto de la declaración de valor deberá inscribirse también en la declaración de aduana.

4. Las encomiendas con valor declarado deberán sellarse mediante de sellos de cera o por cualquier otro medio, aúnque el país destinatario podrá abrirlos a fin de inspeccionar el contenido. Las encomiendas abiertas con ese motivo han de cerrarse luego y sellarse de oficio.

Cualquiera de las Administraciones podrá exigir que los remitentes utilicen una marca o im-

which slip must be enclosed in the parcel, but it is recommended that such address slips be enclosed in all parcels.

Parcels will not be accepted when sent by or addressed to initials, unless the initials are the adopted trade name of the senders or addressees.

The senders of parcels addressed to banks or other organizations for delivery to second addresses will be obliged to state, on the labels or wrappers thereof, the exact names and addresses of the persons for whom such parcels are intended.

Addresses in ordinary pencil are not allowed, but indelible pencil may be used on a previously dampened surface.

2. As in the case of ordinary parcels, every insured parcel shall be packed in a manner adequate for the protection of the contents and the length of the journey. Packing.

3. For insured parcels, the amount of insured value must appear on the parcel in currency of the country of origin and in Roman letters. This amount must be converted into gold francs by the sender or by the office of origin and the result of the conversion is added below the original indication. The amount of the insured value must also be indicated on the customs declaration.

4. Insured parcels must be closed and securely sealed with wax or otherwise, but the country of destination shall have the right to open them (including the right to break the seals) in order to inspect the contents. Parcels which have been so opened shall be closed again and officially sealed.

Either Administration may require a special impress or mark of the sender in the sealing of insured

presión especial para sellar sus encomiendas con valor declarado, como medida de seguridad.

Marking, etc.

5. Las encomiendas con valor declarado deberán ir provistas de una marca, un rótulo o un sello que lleve la mención "Insured" o "Valeur déclarée" (valor declarado) de manera distinguible y clara sobre la cara de la dirección. El número correspondiente al de aseguramiento, se lo pondrá luego a continuación, sobre cada uno de los encomiendas. La declaración de aduana, si no estuviere pegada al envío, deberá igualmente marcarse, rotularse o sellarse con la misma mención.

Affixing labels or stamps.

6. Los rótulos o sellos postales colocados sobre las encomiendas con valor declarado deberán espaciarse de tal manera que no puedan esconder ninguna lesión del embalaje. No deberán tampoco colocarse sobre los dos fases del embalaje, de tal manera que cubran el borde.

parcels mailed in its service, as a means of protection.

5. Each insured parcel must be marked or labeled or stamped "Insured" or "Valeur déclarée" (valor declarado) in a conspicuous manner on the address side and in close proximity to such indorsement there must appear the insurance number given the parcel. The customs declaration, if not gummed to the parcel, must also be marked or labeled or stamped "Insured" or "Valeur déclarée" (valor declarado).

6. The labels or stamps on insured parcels must be so placed that they cannot serve to conceal injuries to the covers. They must not be folded over two sides of the cover so as to hide the edge.

ARTÍCULO 10.

Avisos de recibo y reclamaciones.

Advice of delivery; fee.

1. El remitente de una encomienda con valor declarado podrá obtener un aviso de recibo mediante el pago de tal derecho adicional, si hubiere algúno, cual el país de origen de la encomienda exijo.

Request for information; fee.

2. Un derecho podrá ser percibido a juicio de la Administración del país de origen por cada solicitude de información relativa a la disposición ulterior que se hubiere dado a la encomienda con valor declarado introducida con posterioridad al depósito de la misma si el expedidor no hubiere pagado ya el derecho especial correspondiente a un aviso de recibo.

Complaints of irregularity; fee.

También se cobrará un derecho, a juicio del país de origen, por concepto de quejas o irregularidades que se presentaren y que a primera vista no implicaren falta del servicio postal.

Request for advice of delivery.

3. Cada vez que se deseare obtener un aviso de recibo, el remitente o la oficina de origen, escribirá o sellará sobre la encomien-

ARTICLE 10.

Return receipts and inquiries.

1. The sender of an insured parcel may obtain an advice of delivery upon payment of such additional charge, if any, as the country of origin of the parcel shall stipulate.

2. A fee may be charged, at the option of the country of origin, on a request for information as to the disposal of the insured parcel made after it has been posted if the sender has not already paid the special fee to obtain an advice of delivery.

A fee may also be charged, at the option of the country of origin, in connection with any complaint of any irregularity which prima facie was not due to the fault of the Postal Service.

3. When an advice of delivery is desired, the sender or office of origin shall write or stamp on the parcel in a conspicuous manner,

da, de manera clara, la mención "Se solicite aviso de recibo" o "Se requiere aviso de entrega" o simplemente las letras "A. R.".

the words "Return receipt requested", "Advice of delivery requested" or, boldly, the letters "A. R.".

ARTICULO 11.

Intercambio de encomiendas.

Las encomiendas con valor declarado deberán encerrarse en sacos separados de aquellos en que se ponen las ordinarias. Los rótulos correspondientes a los sacos que contienen las encomiendas con valor declarado, deberán marcarse con símbolos distintivos y en conformidad con lo que se resolviere oportunamente.

ARTICLE 11.

Exchange of parcels.

Exchange of parcels.

Insured parcels shall be inclosed in separate sacks from those in which ordinary parcels are contained and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may be agreed upon from time to time.

ARTÍCULO 12.

Inscripción en las hojas de ruta.

1. Las encomiendas con valor declarado se inscribirán individualmente en hojas de ruta distintas. Los siguientes datos relativos a cada encomienda con valor declarado han de inscribirse en la hoja de ruta; el número de serie del envío asegurado y la oficina (estado o país) de origin, así como la división de peso del envío lo mismo que en caso de las encomiendas ordinarias.

2. En la entrada de la hoja de ruta correspondiente a una encomienda devuelta o reexpedida se expresará esa circunstancia.

3. Cada oficina de cambio expedidora deberá numerar las hojas de ruta poniendo el número correspondiente en la esquina izquierda superior, comenzandose cada año una nueva serie, para cada oficina de cambio destinataria. El último número del año deberá mencionarse en la primera hoja de ruta del año siguiente.

ARTICLE 12.

Billing of parcels.

Billing of parcels.

1. Insured parcels shall be entered on separate parcel bills and shall be listed individually. The entries shall show in respect to each insured parcel the insurance number and the office (and state or country) of origin as well as an indication of the weight division to which the parcel belongs, the same as in the case of ordinary parcels.

Returned or redirected parcels.

2. The entry on the bill of any returned or redirected parcel must be followed by the word "Returned" or "Redirected" as the case may be.

Numbering of parcel bills.

3. Each dispatching exchange office shall number the parcel bills in the upper left-hand corner, commencing each year a fresh series for each exchange office of destination. The last number of the year shall be shown on the parcel bill of the first dispatch of the following year.

ARTÍCULO 13.

Verificación por las oficinas de cambio.

1. Al recibo de un despacho de encomiendas con valor declarado, la oficina de cambio destinataria procederá a verificarlo. Las in-

ARTICLE 13.

Verification by the exchange office.

Verification by exchange office.

1. Upon receipt of a dispatch of insured parcels, the receiving exchange office proceeds to verify it. The entries in the parcel bill must

scripciones en las hojas de ruta serán exactamente verificados. Cada error u omisión se comunicará inmediatamente a la oficina expedidora mediante un boletín de verificación. Si ningún boletín de verificación se confeccionará, se estimará que el despacho está en buen estado en todos respectos.

Si un error o irregularidad se notare al recibo de un despacho todas las piezas que se relacionen con las investigaciones que se hicieren con posterioridad, o con los examenes de demandas por el pago de indemnización, serán conservadas.

2. La oficina de cambio expedidora a la cual se dirijan un boletín de verificación lo devolverán lo más rapidamente posible, después de haberlo examinado y de haber mencionado sus observaciones, si hubiere lugar. Los boletines devueltos se anexarán a las hojas de ruta a que se refieran. Se considerarán como nulas las correcciones efectuadas en una hoja de ruta sin estar respaldadas por piezas justificativas.

3. La oficina de cambio espedidora podrá además, si el caso así lo requiere, ser avisada por telegrama, por cuenta de la Administración que lo expida.

4. En caso de falta de una hoja de ruta, se hace confeccionar un duplicado, remitiendo una copia del mismo a la oficina de cambio de origen del despacho.

5. La oficina de cambio que recibiere de una oficina corresponsal una encomienda insuficientemente embalada o averiada, deberá darle curso después de haberla empacado de nuevo, si hubiere lugar, conservando hasta donde fuere posible el embalaje primitivo.

Si la avería fuere de tal naturaleza que el contenido del envío hubiere podido sustraerse, la oficina deberá proceder ante todo a la apertura de oficio de la encomienda y a la verificación de su contenido.

En los dos casos el peso de la encomienda deberá comprobarse

be verified exactly. Each error or omission must be brought immediately to the knowledge of the dispatching exchange office by means of a bulletin of verification. A dispatch is considered as having been found in order in all regards when no bulletin of verification is made up.

If an error or irregularity is found upon receipt of a dispatch, all objects which may serve later on for investigations, or for examination of requests for indemnity, must be kept.

2. The dispatching exchange office to which a bulletin of verification is sent, returns it after having examined it and entered thereon its observations, if any. That bulletin is then attached to the parcel bills of the parcels to which it relates. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

3. If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the office sending such telegram.

4. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

5. The exchange office which receives from a corresponding office a parcel which is damaged or insufficiently packed must redispatch such parcel after repacking, if necessary, preserving the original packing as far as possible.

If the damage is such that the contents of the parcel may have been abstracted, the office must first officially open the parcel and verify its contents.

In either case, the weight of the parcel will be verified before and

antes y después del nuevo embalaje y indicarse sobre la envoltura misma de la encomienda. Esta indicación irá acompañada de la mención "Repacked at . . ." (Reempacada en . . .) junto con la firma de los empleados que hayan efectuado el reempaque.

after repacking, and indicated on the wrapper of the parcel itself. That indication will be followed by the note "Reempacada en . . ." (Repacked at . . .) and the signature of the agents who have effected such repacking.

ARTÍCULO 14.

Reexpedición.

1. Una encomienda con valor declarado reexpedida dentro del país de destino, o entregada a algún destinatario suplente en la oficina original de destino se gravará con tal derechos adicionales cual la Administración destinataria exija, lo mismo que las encomiendas ordinarias.

2. Cuando una encomienda con valor declarado fuere reexpedida a cualquiera de los dos países, este deberá despacharse en la misma clase de correo en que fué recibido, esto es, con valor declarado y nuevos derechos de seguridad podrán ser cobrados si estos no hubieren sido previamente cubiertos, que se harán efectivos en el momento de entrega, lo mismo que la tasa postal adicionale, en beneficio de la Administración que los recaudare y fijare la cuantia.

3. Las encomiendas con valor declarado no serán reexpedidas ni devueltas a otro país, a menos de que se las devueltas como encomiendas con valor declarado.

A menos que los remitentes expresen por escrito su deseo de que las encomiendas con valor declarado no sean reexpedidas a un país que no sea el país de destinación original, las encomiendas podrán reexpedirse a un tercer país, siempre que para ellas se observen las formalidades necesarias relativas a despachos de encomiendas con valor declarado.

Las encomiendas con valor declarado podrán ser devueltas al remitente en un tercer país siempre que se exprese ese deseo mediante una anotación sobre la encomien-

ARTICLE 14.

Redirection.

1. An insured parcel redirected within the country of destination or delivered to an alternate addressee at the original office of address shall be liable, the same as ordinary parcels, to such additional charges as may be prescribed by the Administration of that country.

Redirection; additional charges.

2. When an insured parcel is redirected to either country it must be dispatched in the same kind of mails as received, that is, insured, and new insurance fees may, if not prepaid, be collected upon delivery as well as additional postage and retained by the Administration making the collection. The Administration making delivery shall fix the amount of such fees and postage when not prepaid.

3. Insured parcels shall not be forwarded or returned to another country unless they are forwarded or returned as insured mail.

Manner of forwarding or return.

Unless senders indorse insured parcels to indicate that they do not wish them forwarded to any country other than that of mailing or within the country of original address, they may be forwarded to a third country if they are forwarded as insured mail.

Forwarding to a third country.

Insured parcels may be returned to the sender in a third country, in accordance with a return address on the parcels, if they can be returned as insured mail.

Return to sender in a third country.

da y siempre que se reexpidan como encomienda con valor declarado. En los casos de pérdida, expoliación o avería de una encomienda con valor declarado que ha sido reexpedida o devuelta a un tercer país, las indemnizaciones a percibirse deberán sujetarse a las estipulaciones del Artículo 2, paragrafo 5, de este acuerdo.

In case of loss, rifling, or damage of an insured parcel forwarded or returned to a third country, indemnity will be paid only in accordance with the stipulations of Article 2, Section 5, of this agreement.

ARTÍCULO 15.

Falta de entrega.

ARTICLE 15.

Non-delivery.

Return to sender.

1. Las encomiendas con valor declarado que no hubieren sido entregadas al destinatario, serán devueltas al remitente (en la misma forma en que fueron recibidas, o sea, como encomiendas con valor declarado), como las encomiendas ordinarias que no puedan ser entregadas. Se percibirán nuevos derechos de seguro así como también nuevas tasas postales que las cubrira el remitente en beneficio de la oficina que efectuare el cobro.

Additional fees and postage.

1. An insured parcel which can not be delivered shall be returned to the sender (in the same kind of mail as received, that is, insured mail) under the same circumstances as in the case of an ordinary parcel which cannot be delivered. New insurance fees, as well as new postage may be collected from the sender and retained by the Administration making the collection.

Undeliverable parcels.

Las encomiendas con valor declarado que no hayan sido entregadas estarán sujetas a los mismos derechos de reexpedición que las encomiendas ordinarias que no hayan sido entregadas.

Insured parcels which cannot be delivered will be subject to the same charges on return as ordinary parcels which are undeliverable.

Notice to Administration of origin.

2. La Administración de origen será notificada cada vez que una encomienda con valor declarado, que no ha sido entregada o devuelta, caiga en el caso de ser puesto a disposición o en el de venta por remate.

2. The Administration of origin shall be notified when an insured parcel which is not delivered or is not returned to the country of origin is disposed of at auction or otherwise.

ARTÍCULO 16.

Encomiendas recibidas con falsa dirección.

ARTICLE 16.

Missent parcels.

Missent parcels.

Las encomiendas con valor declarado recibidas con falsa dirección, no podrán ser reexpedidas a sus destinaciones respectivas a menos de que se los trate como a tales, es decir, enviándolos como encomiendas con valor declarado. Si no se pudiere cumplir con ese requisito según sea que se trate de encomiendas con valor declarado, serán devueltas a su origen.

Missent insured parcels shall not be forwarded to their destination unless they are forwarded as insured mail. If they cannot be forwarded as insured mail, they shall be returned to the country of origin.

EL SERVICIO DE ENCOMIENDAS CONTRA REEMBOLSO.

ARTÍCULO 17.

Sujeto.

1. Las encomiendas expedidas contra reembolso se aceptarán para depósito a toda oficina de giros postales en los Estados Unidos del Norte América o a las oficinas de cambio de Bogotá, Barranquilla, Buenaventura, Cartagena, Medellín, Santa Marta y Tumaco en la República de Colombia.

2. Las encomiendas gravadas con reembolso se aceptarán solamente cuando su valor fué declarado.

3. Las disposiciones de los artículos 17 a 28 de este acuerdo no se aplicarán a las encomiendas gravadas con reembolso en tránsito.

ARTÍCULO 18.

Tasas postales y derechos.

1. Las encomiendas gravadas con reembolso se someterán a las tasas postales, los derechos, las condiciones de depósito, y las otras formalidades de las encomiendas con valor declarado sin reembolso. La Administración de origen tendrá la facultad de cobrar del remitente de cada encomienda expedida contra reembolso, tal derecho de reembolso además de la tasa postal y otros derechos que se previa por su reglamento.

2. Las tasas postales y los derechos pertenecerán por completo al país que los hubiere cobrado.

ARTÍCULO 19.

El monto del reembolso.

1. El monto máximo del reembolso estará 500 francos oro o su equivalencia en la moneda del país de origen. Las dos Administraciones podrán, cada vez que les pareciere oportuno, de mutuo consentimo y por correspondencia, reducir o aumentar este monto.

COLLECT-ON-DELIVERY SERVICE.

ARTICLE 17.

Subject.

Acceptance of collect-on-delivery parcels.

1. Parcels having charges to be collected on delivery, shall be accepted for mailing to any money order post office in the United States of America or to the following offices in the Republic of Colombia: Bogotá, Barranquilla, Buenaventura, Cartagena, Medellín, Santa Marta, and Tumaco.

Acceptance only when insured.

2. Collect-on-delivery parcels shall be accepted only when insured.

Transit collect-on-delivery parcels.

3. The provisions of the Articles 17 to 28 of this agreement do not cover transit collect-on-delivery parcels.

ARTICLE 18.

Postage and fees.

Postage and fees.

1. Parcels bearing charges for collection on delivery shall be subject to the postage rates, fees, conditions of mailing, and other formalities applicable to insured parcels without trade charges. The Administration of origin is entitled to collect from the sender of each parcel mailed collect-on-delivery, such collect-on-delivery fee, in addition to the required postage and other fees, as may be prescribed by its regulations.

Accounting.

2. The postage rates and fees shall belong entirely to the country which collects them.

ARTICLE 19.

Amount of C. O. D.

Maximum amount to be collected.

1. The maximum amount to be collected on delivery shall be 500 gold francs or its equivalent in the currency of the country of origin. This amount may be increased or decreased at any time by mutual agreement through correspondence between the two

El monto del reembolso se expresará invariablemente en dólares y centavos.

Request for reduction or cancelation of amount to be collected.

2. Salvo arreglo en contrario por correspondencia, cuando el remitente solicita la anulación total o parcial del monto del reembolso, la solicitud se tratará entre las oficinas de cambio que hubiere tratado la encomienda.

Administrations. The amount to be collected on delivery shall invariably be expressed in dollars and cents.

2. When the sender makes a request for any reduction or cancelation of the amount to be collected on delivery, the request shall be handled between the exchange offices which have handled the parcel, unless otherwise agreed to through correspondence.

ARTÍCULO 20.

Liquidación.

Remission of amount to sender.

1. El monto total del reembolso sin cada deducción para los derechos de giro o de cobro se transmitirá al remitente mediante un giro postal internacional. La oficina que entrega la encomienda gravada con reembolso cobrará del destinatario el monto total del reembolso y además a ello tal derechos de giro postal cual sea exigidos para remitir el monto del reembolso al remitente en el país de origen.

Collection charges from addressee.

2. El país que entrega una encomienda contra reembolso podrá a su juicio cobrar un monto razonable, que no podrá exceder 25 céntimos oro al destinatario como un derecho de cobro, siempre que este monto no se ser deduir de los montos del reembolso que deberán remitirse al remitente.

No examination by addressee until charges paid.

3. Se prohibirá el examen del contenido de una encomienda gravada con reembolso por el destinatario sino al cobro del reembolso y todos los otros derechos que sea pagaderos sobre ella, aúnque el remitente o destinatario solicita la permisión para hacerlo este examen.

ARTICLE 20.

Settlement.

1. The entire amount of the collect-on-delivery charges without any deduction for money order fee or collection charges is to be remitted to the sender by means of an international money order. The post office delivering the C. O. D. parcel will collect from the addressee the full amount of the C. O. D. charges and in addition thereto, such money order fees as are required to remit the amount of the C. O. D. charges to the sender in the country of origin.

2. The country effecting delivery of a C. O. D. parcel may at its option collect a reasonable amount, not in excess of 25 gold centimes from the addressee as a collection charge, but this amount is not to be deducted from the collection charges which are remitted to the sender.

3. Examination of the contents of a C. O. D. parcel by the addressee is prohibited until the C. O. D. charges and any other charges that may be due thereon have been collected even though the sender or addressee may make request that such action be permitted.

ARTÍCULO 21.

Giros de reembolso.

Information to accompany advice of a money order.

1. Cada aviso de un giro postal, emitido en cualquiera país para pagar los reembolsos, gravadas sobre una encomienda, deberá indicar claramente el número de

ARTICLE 21.

C. O. D. money orders.

1. Every advice of a money order, issued in either country in payment of C. O. D. charges on a parcel, must show plainly the C. O. D. (insured) number of the

orden (de seguro) de la encomienda y llevar las letras "C. O. D." o la mención "Reembolso" muy aparente.

2. Además de los detalles usuales, las listas de giros postales de reembolso deberán indicar el número de orden (de seguro) de las encomiendas. Ningún giro de reembolso se inscribirá en la lista de giros postales a menos de que el nombre del remitente y el nombre así como la dirección exacta del destinatario se incluyen.

parcel and bear the letters "C. O. D." or the word "Reembolso" in a conspicuous position.

2. The C. O. D. money order advice lists shall show, in addition to the usual details, the C. O. D. (insured) number of the parcels. No. C. O. D. money order shall be listed unless the remitter's name and the payee's name and exact address are included.

Money order advice lists.

ARTÍCULO 22.

Intercambio y inscripción en las hojas de ruta de encomiendas.

1. El intercambio de las encomiendas gravadas con reembolso se efectuará por las oficinas de cambio designadas por acuerdo entre las dos Administraciones. Los intercambios se efectuarán en despachos directos en sacos que contengan solamente encomiendas expedidas contra reembolso, inscribiéndose muy aparente las letras "C. O. D." o la mención "Reembolso" en los documentos refiriendo a ellas así como sobre los rótulos de los sacos. Estas encomiendas se inscribirán en hojas de ruta distintas para indicar el número de orden (de reembolso), la oficina y estado de origen y el monto de reembolso de cada encomienda.

2. Al recibo de un despacho de las encomiendas contra reembolso a la oficina de cambio del país destinatario el despacho deberá ser verificado y también tratado como previsto por el artículo 13.

ARTICLE 22.

Exchange and billing of C. O. D. parcels.

1. Parcels with C. O. D. charges shall be exchanged through the exchange offices appointed by agreement between the two Administrations. The exchanges shall be effected in direct dispatches in sacks containing nothing but C. O. D. parcels, the letters "C. O. D." or the word "Reembolso" being entered very conspicuously in the documents covering them, as well as on the labels of the sacks. Such parcels will be listed in separate bills to show, in respect to each parcel, the C. O. D. number, post office and state of origin, and the C. O. D. amount.

Exchange and billing of C. O. D. parcels.

2. Upon receipt of a dispatch of C. O. D. parcels, at the exchange office of the country of destination, the dispatch must be carefully checked and otherwise treated as provided in Article 13.

Check by exchange office at destination.

ARTÍCULO 23.

Listas de giros postales de reembolso.

Las oficinas de New York y Bogotá solamente podrán transmitir las listas de giros postales de reembolso y estos giros se inscribirán por separado de los ordinarios y la lista se marcará "Collect-on-delivery" o "Reembolso".

ARTICLE 23.

Lists of C. O. D. money orders.

The offices of New York and Bogota shall be the only ones to send lists of C. O. D. money orders and such money orders shall be listed separately from the ordinary money orders and the list shall be marked "Collect-on-delivery" or "Reembolso".

Designated offices.

ARTÍCULO 24.

Giros de reembolso no pagados.

Disposition of unpaid money orders.

1. Los giros de reembolso que no hayan podido pagarse a los beneficiarios por cualquier causa se someterán al disposición de la Administración del país de origen de las encomiendas a las cuales refiere estos giros.

Use of service to defraud.

2. Cuando parece que el servicio de encomiendas reembolso fuere empleado para promover un designio de defraudar la paga de los giros en cuestión se retendrá, si practicable, y los giros se tratará según las equidades de cada caso en los reglamentos del país de origen de las encomiendas gravadas con reembolso en cuestión.

Provisions for other formalities.

3. Con respecto a las otras formalidades, los giros postales de reembolso se someterán a las disposiciones que rija el intercambio de giros postales entre los dos paises.

ARTÍCULO 25.

Responsabilidad por las encomiendas gravadas con reembolso.

Responsibility.

1. Como en caso de las encomiendas con valor declarado sin reembolso, la pérdida, expoliación o avería de una encomienda gravada con reembolso comprometerá la responsabilidad de las Administraciones postales de conformidad con las disposiciones de los artículos 2 a 7.

Parcel delivered to addressee but charges not remitted.

2. Si la encomienda contra reembolso fuere entregada al destinatario sin remisión del monto del reembolso, el remitente u otra persona autorizada tendrá derecho a una indemnización correspondiente al monto del reembolso no remitido, siempre que hubiere formulada su reclamación dentro del plazo previsto y a menos que la falta de cobro no fuere debida a una falta o negligencia de su parte o que la transmisión en los despachos postales del contenido de la encomienda no fuere prohibida. Se procederá de la misma manera si la suma cobrado al

Exception, if sender in fault.

ARTICLE 24.

Unpayable money orders.

1. The C. O. D. money orders which have not been paid to the payee for any reason shall be subject to the disposition of the Administration of the country of origin of the parcels to which they relate.

2. When it appears that the C. O. D. service was used in furtherance of a scheme to defraud, payment of the money orders in question will be withheld, if practicable, and the orders disposed of in accordance with the equities of each case under the rules and regulations of the country of origin of the C. O. D. parcels involved.

3. As for other formalities, C. O. D. money orders shall be subject to the provisions governing the money order exchange between the two countries.

ARTICLE 25.

Responsibility for C. O. D. parcels.

1. In case an insured C. O. D. parcel has been lost, rifled, or damaged the postal Administrations are responsible as for an insured parcel without C. O. D. charges, in conformity with the provisions in Articles 2 to 7.

2. When a C. O. D. parcel has been delivered to the addressee but the charges have not been remitted, the sender or other rightful claimant is entitled to an indemnity corresponding to the C. O. D. amount not remitted, provided that he has made his claim in due time and unless the delivery without collecting the charges has arisen from the fault or negligence of the sender or from the transmission of the contents in parcel post mails being prohibited. This stipulation also applies to the case that a lower amount than the full C. O. D.

destinatario fuere inferior al monto del reembolso indicado.

La indemnización no podrá en ningún caso exceder del monto del reembolso.

3. Con respecto a la determinación de la responsabilidad y al pago de la indemnización las mismas estipulaciones se aplicarán en caso de las encomiendas expedidas contra reembolso que se prescriben para las encomiendas con valor declarado no expedidas contra reembolso.

4. En caso de localización ulterior de una encomienda gravada con reembolso por la cual fuere pagado la indemnización, el administrador de correos a la oficina de entrega entregará la encomienda, cobrará los derechos de reembolso, retendrá este monto y pedirá de instrucciones a la Administración de la cual dependa su oficina. Sin embargo, si el destinatario rehusare aceptar una encomienda y pagar los derechos el administrador de correos ella retendrá y de la misma manera pedirá de instrucciones de su tratamiento. En esto caso, la Administración que se responde por la indemnización determinará la tratamiento que se dará la encomienda en cuestión.

charge is collected from the addressee.

The indemnity provided for in this section may not in any case exceed the C. O. D. amount. Limitation.

3. As to the fixing of the responsibility and the payment of the indemnity the same stipulations shall be applied as are provided for insured parcels not sent C. O. D. Fixing of the responsibility.

4. When a C. O. D. parcel for which indemnity has been paid is recovered, the postmaster at the delivering office will deliver the parcel and collect the charges, hold such amount and request instructions from the Administration to which his office is subordinate. If the addressee, however, refuses to accept a recovered parcel and pay the charges, the postmaster will hold it and likewise seek instructions as to its disposition. In the latter case the Administration responsible for the indemnity shall determine the disposition to be made of the parcel involved. Recovery of parcel for which indemnity was paid. Refusal of addressee to accept parcel and pay charges.

ARTÍCULO 26.

Indicaciones que deben llevar las encomiendas contra reembolso.

Cada encomienda gravada con reembolso y la declaración de aduana correspondiente deberá llevar del lado de la dirección, de manera muy aparente, un sello o rótulo con la mención "Collect-on-delivery" o "C. O. D." o "Reembolso" y en proximidad contigua a estas palabras se parecerá el número de la encomienda que será el número de seguro (uno número primitivo solamente) y seguido de la indicación del monto exacto del reembolso en carácteres latinos y en cifras arabes, el cual no incluira las tasas de giro adicionales que se cobrará en el país que efectue la entrega de la encomienda para hacer el pago al remitente en el país de depósito.

ARTICLE 26.

Marking of C. O. D. parcels.

Each C.O.D. parcel and the relative customs declaration must bear, on the address side, the conspicuous impression of a stamp or label reading "Collect-on-delivery", or "C. O. D.", or "Reembolso", and in close proximity to these words there must appear the number given the parcel which shall be the insured number (only one original number) and after it must be shown in Roman letters and in Arabic figures, the exact amount of the collect-on-delivery charges which should not include the additional money order fees that will be collected in the country making delivery of the parcel for making the remittance to the sender in the country of mailing. Marking of C. O. D. parcels.

ARTÍCULO 27.

Reexpedición. Retiro del servicio.

Redirection.

1. Salvo arreglo en contrario, las encomiendas gravadas con reembolso no podrán ser reexpedidas a un tercer país.

Recall.

2. El remitente de una encomienda gravada con reembolso podrá hacerla retirar del servicio en las condiciones establecidas a este respecto por el país de origen.

ARTICLE 27.

Redirection. Recall.

1. Unless nutually otherwise agreed, C. O. D. parcels shall not be reforwarded to a third country.

2. The sender of a C. O. D. parcel may cause it to be recalled upon complying with such requirements as may be established in this connection by the country of origin.

ARTÍCULO 28.

Falta de entrega.

Disposition of undeliverable parcels.

Si su encomienda gravada con reembolso no se puede ser entregada a la dirección primitiva, el remitente podrá disponer otra disposición de ella como en caso de las encomiendas sin reembolso y de conformidad con lo establecido en el artículo 14.

ARTICLE 28.

Nondelivery.

The sender may provide, in case his C. O. D. parcel is undeliverable as originally addressed, for other disposition to be made of it, the same as in the case of parcels without trade charges and as stipulated in Article 14.

ARTÍCULO 29.

Formulación de cuentas.

Preparation of accounts.

Las cuentas por transmisión de las encomiendas a que se refiere este Convenio deberán formularse trimestralmente y estarán a cargo del país acreedor para su confección.

ARTICLE 29.

Preparation of accounts.

The accounts for transmission of the parcels referred to in this agreement must be made up quarterly by the creditor country.

ARTÍCULO 30.

Asuntos no previstos en el acuerdo.

Application of other postal conventions to matters not covered hereby.

1. Todos los asuntos relativos a las solicitudes de retiro del servicio o devolución de encomiendas con valor declarado, y de encomiendas gravadas con reembolso aseguradas, la obtención y disposición de avisos de recibo de las mismas y el arreglo de indemnizaciones que se solicitaren por dichas encomiendas, que no se hallaren consultados en este acuerdo, serán regidos por las estipulaciones de la Convención américo-español de Paquetes Postales y de la Convención Postal Universal y de su Reglamento de Detalle, hasta donde puedan ser estas aplicables y que no sean

50 Stat. 1696.

49 Stat. 2741, 2802.

ARTICLE 30.

Matters not provided for in the agreement.

1. All matters concerning requests for recall or return of insured parcels and of collect-on-delivery insured parcels, and obtaining and disposition of return receipts therefor, and the adjustment of indemnity claims in connection therewith, not covered by this agreement, shall be governed by the provisions of the Americo-Spanish Parcel Post Convention and the Universal Postal Union Convention and the Detailed Regulations for its Execution, respectively, in so far as they are applicable and are not inconsistent with the provisions of this agreement,

incompatibles con las estipulaciones de este acuerdo, y luego también para el caso de que no exista otro arreglo regirá la legislación interna, reglamentos y disposiciones dictadas por los Estados Unidos y la República de Colombia, en conformidad con el país interesado.

and then, if no other arrangement has been made, the internal legislation, regulations, and rulings of the United States of America and the Republic of Colombia, according to the country involved, shall govern.

2. El Director General de Correos de los Estados Unidos de América y el Ministro de Correos y Telégrafos de la República de Colombia quedan autorizados para hacer de acuerdo, cada vez que les pareciere oportuno, y por correspondencia, cambios, modificaciones y más regulaciones de orden y detalle que estimaren necesarias para facilitar la operación de los servicios que motiva el presente acuerdo.

Changes, modifications, etc., authorized.

2. The Postmaster General of the United States of America and the Minister of Posts and Telegraphs of the Republic of Colombia shall have authority to make from time to time by correspondence, such changes and modifications and further regulations of order and detail as may become necessary to facilitate the operation of the services contemplated by this agreement.

3. Las Administraciones se comunicarán entre ellas, cada vez que juzgaren oportuno, las nuevas disposiciones de sus leyes y reglamentos aplicables a la conducción de paquetes por los correos asegurados.

Mutual notice of laws, etc.

3. The Administrations shall communicate to each other from time to time the provisions of their laws or regulations applicable to the conveyance of parcels by insured mail.

ARTÍCULO 31.

Duración del Acuerdo.

1. El presente acuerdo se pondrá en vigencia y las diversas operaciones de que se ocupa comenzarán a surtir efecto desde la fecha fijada mutuamente entre las dos Administraciones.

ARTICLE 31.

Duration of the Agreement.

1. This agreement shall take effect and operations thereunder shall begin on a date to be mutually settled between the Administrations of the two countries.

Effective date.

2. Permanecerá en vigor hasta que una de las Administraciones contratantes haya participado a la otra, con seis meses de anticipación, su intención de terminarlo.

2. It shall remain in force until one of the two contracting Administrations has given notice to the other, six months in advance, of its intention to terminate it.

Duration.

Cualquiera de las dos Administraciones puede suspender temporalmente los servicios de seguro, de una manera general o parcial, así como los servicios de encomiendas gravadas con reembolso, siempre que mediaren razones para ello, o restringirlo tan solo a ciertas oficinas; para lo cual se han de enviar las notificaciones previas y oportunas de haberse adoptado esa medida a la otra Administración, noticia que se debe enviar por la vía más expedita, si ello fuere necesario.

Either Administration may temporarily suspend the insured or collect-on-delivery services, in whole or in part, when there are special reasons for doing so, or restrict them to certain offices; but on condition that previous and opportune notice of such a measure is given to the other Administration, such notice to be given by the most rapid means, if necessary.

Temporary suspension of services.

Signatures.

Hecho por duplicado y firmado en Bogotá, el día 31 de enero de 1939, y en Washington, el día 7 de febrero de 1939.

El Ministro de Correos y Telegrafos de la República de Colombia.

[SEAL]

ALFREDO CADENA D'COSTA

[SEAL]

JAMES A. FARLEY

Postmaster General of the United States of America.

Done in duplicate and signed at Bogotá, the 31st day of January, 1939, and at Washington, the 7th day of February, 1939.

JAMES A FARLEY

Postmaster General of the United States of America.

The Minister of Posts and Telegraphs of the Republic of Colombia.

ALFREDO CADENA D'COSTA

Approval by the President.

The foregoing Parcel Post Agreement between the Republic of Colombia and the United States of America has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.

CORDELL HULL

Secretary of State.

WASHINGTON, *February 14, 1939.*

Arrangement between the United States of America and Canada respecting the use of radio for civil aeronautical services. Effected by exchange of notes signed February 20, 1939; effective February 20, 1939.

February 20, 1939
[E. A. S. No. 143]

The Secretary of State (Hull) to the Canadian Minister (Marler)

DEPARTMENT OF STATE
WASHINGTON
February 20, 1939.

SIR:

I have the honor to refer to negotiations which have taken place between the Government of the United States of America and the Government of Canada for the conclusion of a United States–Canadian Regional Arrangement Governing the Use of Radio for Civil Aeronautical Services.

Regional arrangement with Canada governing the use of radio for civil aeronautical services.

It is my understanding that it has been agreed in the course of the negotiations, now terminated, that the Arrangement shall be as follows:

UNITED STATES–CANADIAN REGIONAL ARRANGEMENT GOVERNING THE USE OF RADIO FOR CIVIL AERONAUTICAL SERVICES

Article I. *Scope:* The present arrangement between the United States and Canada concerns primarily the radio communication service of civil aeronautics and civil air navigation services. Except for Article XIII, the subject matter of this arrangement is confined to the frequencies 200–400 kc. and above 30,000 kc. Services other than civil aeronautical which may incidentally be involved from the standpoint of interference to and by the civil aeronautical radio services are treated in Article XVII. Nothing in this arrangement shall be construed as lessening in any manner or to any degree the rights enjoyed by the national defense services of either country.

Scope.

Article II. *Application:* Nothing in the present arrangement shall contravene the pertinent portions of the International Telecommunication Convention, Madrid, 1932; the radio regulations annexed thereto to which the parties to this arrangement have subscribed; the Inter-American Radio Communications Convention, Habana, 1937, and the Inter-American Arrangement on Radio Communications, Habana, 1937, or such documents as may supplant them as a result of subsequent conferences.

Application.

49 Stat. 2391, 2445.

Article III. *Standardization:* In order that international flying may be facilitated, the standardization and use of aeronautical radio facilities are provided for in this arrangement. Appendix I lists the standard classes of aeronautical radio aids approved for service operation.

Standardization.

Geographical spacing of aeronautical stations.

Article IV. *Geographical Spacing of Aeronautical Stations:* In accordance with the general principles governing the economical use of the available channels, assignments shall be duplicated with a minimum practicable geographical separation between stations as determined by permissible ratio of interfering signal to desired signal, characteristics of the frequencies in use, and the areas of operation of the stations concerned.

Sharing of channels.

Article V. *Sharing of Channels:* The principle of the sharing of frequencies which are made available for aeronautical services by international convention is fully recognized, particularly, however, with respect to those allocated to such services by the Inter-American Arrangement Concerning Radio Communications, Habana, 1937. Recognition is given, however, to the priority of existing services as set forth in Article XVII and Appendix IV. In general, assignments to a new station shall be treated as an individual problem to be solved by engineering methods.

Post, p. 2165.

Field intensity.

Article VI. *Field Intensity:* In order that radio interference beyond the service area may be reduced to a minimum, radiated power should ordinarily be adjusted to a value consistent with a normal required field intensity within the prescribed area in which it is desired to render service.

BAND 200–400 KC.

Geographical spacing.

Article VII. *Geographical Spacing:* In the case of radio range stations in the band 200–400 kc., the geographical spacing of the stations shall be not less than that prescribed in the curve shown in Appendix II. For powers other than four hundred watts, the distances shown in Appendix II shall be modified accordingly.

Post, p. 2162.

Standardization of quadrant signals.

Article VIII. *Standardization of Quadrant Signals:* For uniformity and for purpose of course orientation, the characteristic "N" shall be utilized in the quadrant through which the true north line passes, except when the northerly course is true north, in which case the characteristic signal "N" should be in the northwest and southeast quadrants. The "A" signal should always fall in the quadrants adjacent to those occupied by the "N" signal.

Identification signals.

Article IX. *Identification Signals:* The identification signal employed to identify individual radio range stations shall consist of two letters and shall be assigned without duplication. Where practicable, the signal used to establish the identity of radio facilities at any particular point should correspond to the designator for weather reports from the same station.

Spacing and assignment of channels.

Article X. *Spacing and Assignment of Channels:* The channel spacing for radio range transmitters in the band 200–400 kc. shall be 3 kc. and the radio range channels shall be as set out in Appendix IV.

Post, p. 2165.

The frequency assignments to the radio range stations in the United States and Canada shall be set out as in Appendix V.

Post, p. 2167.

BAND ABOVE 30,000 KC.

Development in communication.

Article XI. *Development in Communication:* It is recognized that many services of aeronautics may be accommodated in the band

above 30,000 kc. It is further recognized that the use of such frequencies for aviation purposes is still on an experimental basis.

The Parties accordingly agree to cooperate in the development of the use of this ultra high frequency band so that frequencies of the same order may be used for similar purposes throughout the United States and Canada and that the table shown in Appendix III shall be used as a guide when making assignments in this band for aeronautical use.

Post, p. 2163.

Ultra high calling and working frequency.

Article XII. *Ultra High Calling and Working Frequency:* If and when ultra high frequencies come into use for aeronautical purposes, 141,780 kc. shall be designated as a calling and working frequency from plane to ground.

GENERAL PROVISIONS

Normal calling and working frequencies.

Article XIII. *Normal Calling and Working Frequencies:* It is agreed that the United States and Canada will use 3105 kc. as the international calling and working frequency for use by itinerant aircraft and for emergency use by transport aircraft. 6210 kc. will also be used for secondary purposes as a calling and working frequency, available to itinerant and other aircraft by arrangement, when the circumstances are such as to make the use of 3105 kc. unsuitable.

Specific allocation of airport control frequency.

Article XIV. *Specific Allocation of Airport Control Frequency:* The frequency 278 kc. will continue to be used as an airport control frequency with the expectation that after January 1, 1939 no new assignments to airport control stations on this frequency will be made unless there is installed for simultaneous use facilities for operation on frequencies between 129 and 132 megacycles. It is further proposed that the use of 278 kc. for airport control purposes may be discontinued after January 1, 1940 and replaced by frequencies between 129 and 132 megacycles.

Exchange of information.

Article XV. *Exchange of Information:* Information pertaining to civil aeronautics including frequency assignments, power, location of stations, identification signals and course orientation shall be exchanged directly between the administrative agencies of the two Parties.

Infringements.

Article XVI. *Infringements:* The Parties undertake to inform each other concerning any infringement of the provisions of this arrangement in order to facilitate corrective action.

Services other than civil aeronautical.

Article XVII. *Services Other Than Civil Aeronautical:*

National defense.

a. *National Defense:* This arrangement recognizes the paramount requirements of national defense as established by Article 39 of the International Telecommunication Convention, Madrid, 1932, and by such national legislation in harmony therewith as has been or may in future be enacted.

49 Stat. 2419.

Marine radiobeacons.

b. *Marine Radiobeacons* are recognized as operating in the United States and Canada in the band 285–315 kc. as provided in the Madrid Telecommunication Convention and the General Radio Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine radiobeacons along the seacoasts and on the Great Lakes.

49 Stat. 2391, 2445.

Marine direction-finding service.

49 Stat. 2391, 2445.

c. *Marine Direction-Finding Service* is recognized as operating in the United States and Canada in the band 365–385 kc. as provided in the Madrid Telecommunication Convention and the General Radio Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine radio direction-finding services.

Marine communication services.

d. *Marine Communication Services* are recognized as operating in the United States and Canada on certain frequencies between 385 and 400 kc. as provided in the Madrid Telecommunication Convention and the General Radio Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine communication services.

CONCLUSION

Abrogation.

Article XVIII. *Abrogation:* It is mutually agreed that all existing informal undertakings between the Parties or the administrative agencies thereof with respect to radio allocations to aeronautical services provided for herein, are hereby superseded and become inoperative upon the effective date of this arrangement regardless of any contrary provisions for denunciation which may appear in such existing agreements.

Effective date.

Article XIX. *Effective Date:* The effective date of this arrangement shall be established at the time of the exchange of notes effectuating it.

Amendment.

Article XX. *Amendment:* The appendices to the present arrangement, but not the arrangement itself, may be amended by mutual agreement of the authorized agencies of the Parties hereto.

Denunciation.

Article XXI. *Denunciation:* The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government.

Appendices; amendment and transmittal.

The appendices to the proposed Arrangement, which, under the terms of Article XX thereof, may be amended by mutual agreement of the authorized agencies of the Parties thereto, are transmitted as enclosures to this Note.

I shall be glad to have you inform me whether it is the understanding of your Government that the terms of the Arrangement agreed to in the negotiations are as above set forth. If so, it is suggested that the Arrangement become effective as of the date of this Exchange of Notes. If your Government concurs in this suggestion, the Government of the United States will regard it as becoming effective on that date.

Accept, Sir, the renewed assurances of my highest consideration.

For the Secretary of State:
G. S. MESSERSMITH

The Honorable
Sir HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

[Enclosures]

APPENDIX I

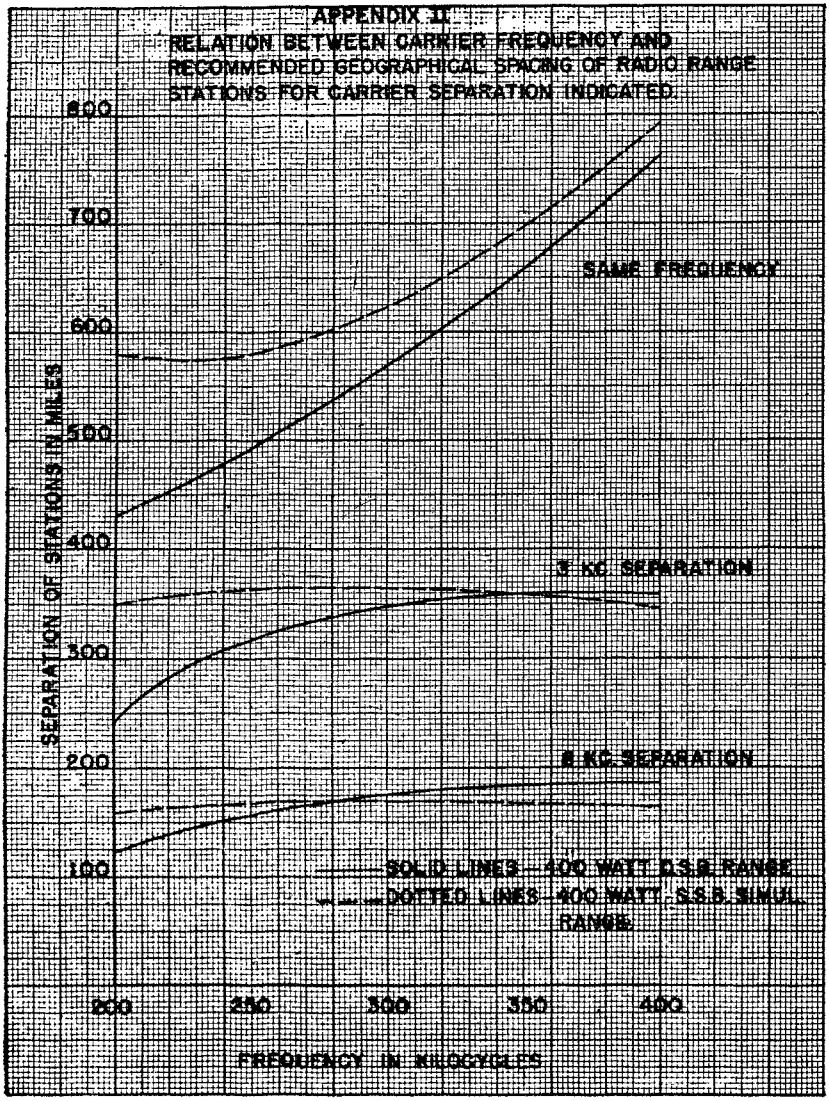
Appendix I.

STANDARD TYPES OF AERONAUTICAL RADIO AIDS APPROVED FOR SERVICE OPERATION

1. Aeronautical Stations (Air to ground and ground to plane)
2. Aeronautical point to point stations (Intermediate & High)
3. Airways Marker Stations
   - M: Marker Non-directional
   - FM: Marker Fan type Ultra-High 100 watts
   - MO: Outer marker for instrument landings
   - MI: Inner marker for instrument landings.
4. Radio Range Station
   - SRA: Simultaneous transmission of range signals and voice (Adcock vertical radiators) Power 400 watts (Transmitter carrier output)
   - SMRA: SIMULTANEOUS transmission of range signals and voice (Adcock vertical radiators) Power 50 to 150 watts.
   - RA: Range adcock vertical radiators. Power 400 watts.
   - MRL: Range loop radiators. Power 50 to 100 watts.
   - ML: Range loop radiators. Power less than 50 watts.
   - Z: Cone of silence marker. UHF 5 watts.

   Note: The addition of "B" to the above designators indicates that the station concerned broadcasts information on a regular schedule.
5. Airport Traffic Control Stations.
   15 watts on 278 KCS
   100 watts on UHF
6. Glide Path Station.
   GP power 200 to 500 watts on UHF.
7. Localizer Station.
   GPL power up to 100 watts UHF.
8. Aviation Instruction Station.

Appendix II.


APPENDIX II
RELATION BETWEEN CARRIER FREQUENCY AND RECOMMENDED GEOGRAPHICAL SPACING OF RADIO RANGE STATIONS FOR CARRIER SEPARATION INDICATED.
800
700
600
500
400
300
200
100
SEPARATION OF STATIONS IN MILES
SAME FREQUENCY
3 KC. SEPARATION
6 KC. SEPARATION
SOLID LINES - 400 WATT C.S.S. RANGE
DOTTED LINES - 400 WATT S.S.S. SIMUL. RANGE
200
250
300
350
400
FREQUENCY IN KILOCYCLES

APPENDIX III

Appendix III.

ALLOCATION OF ULTRA HIGH FREQUENCIES FOR USE OF AERONAUTICAL SERVICES

Frequency in kc	*Type of Service*
33, 420	Aviation (Instructional Flying)
35, 580	Aviation "
37, 860	Aviation "
39, 060	Aviation "
60, 180	Radiotelephone and radioteletype ground to aircraft
260	"
420	"
580	"
660	"
820	"
980	"
61, 060	"
220	"
380	"
460	"
620	"
780	"
860	"
62, 020	"
180	"
260	"
420	"
580	"
660	"
820	"
980	"
63, 060	"
220	"
380	"
460	"
620	"
780	"
860	"
64, 020	Radiotelephone and radioteletype ground to aircraft
180	"
260	"
420	"
580	"
660	"
820	"
980	"
65, 060	Radiotelephone and radioteletype;ground to aircraft
220	"
380	"
460	"
620	"
65, 780	Marine and radiotelephone and radioteletype; ground to aircraft
860	"
74, 600	Guard
680	Guard
760	Guard
840	Guard
920	Guard
75, 000	Aviation markers
080	Guard
160	Guard
240	Guard
320	Guard
400	Guard
93, 500	Instrument Landing Glide Path

Frequency in kc	*Type of Service*
900	Instrument Landing Glide Path
94,300	"
109,500	Instrument Landing Lateral Guidance (Localizers)
900	"
110,300	"
123,100	Airway Radio Range
200	"
300	"
400	"
500	"
600	"
700	"
800	"
900	"
124,000	"
100	"
200	"
300	"
400	"
500	"
600	"
700	"
800	"
900	"
125,000	"
100	"
200	"
300	"
400	"
500	"
600	"
700	Airway Radio Range
800	"
900	"
126,000*	"
100*	"
200*	"
300*	"
400*	"
500*	"
600*	"
700*	"
800*	"
900*	"
127,000*	"
100*	"
129,300	Airport Traffic Control
129,780	"
130,300	"
130,860	"
131,420	"
131,840	"
132,120	Aviation
133,940	"
135,200	"
136,320	"
137,020	"
138,280	"
138,980	"
139,820	"
140,520	"
141,220	"
141,780	Aviation U. S. & Canada Calling and working.

*The national defense aeronautical services have priority. These frequencies may be used by civil aeronautical services on a secondary basis.

APPENDIX IV

Appendix IV.

ALLOCATIONS OF AND RESTRICTIONS ON CIVIL AERONAUTICAL FREQUENCIES BASED ON 400 WATTS CARRIER POWER

Frequencies	*Restrictions*
200	(C)
203	(C)
206	Not to be used by the U. S. within 450 miles of Edmonton. (D)
209	(A)
212	(A)
215	Not to be used within 800 miles of sea coast. (B) (E)
218	(A) (C)
221	(A) (C)
224	(A)
227	(A)
230	None
233	None
236	None
239	None
242	None
245	Not to be used within 800 miles of sea coast. (B) (E)
248	None
251	(A)
254	None
257	(A)
260	None
263	None
266	None
269	(A)
272	(A)
275	Not to be used within 800 miles of sea coast. (A) (B) (E)
278	None
281	Not to be used within 200 miles of sea coast or Great Lakes.
284	Not to be used within 400 miles of sea coast or Great Lakes.
287	Not to be used within 600 miles of sea coast or Great Lakes.
290	"
293	"
296	"
299	"
302	"
305	"
308	"
311	"
314	"
317	Not to be used within 400 miles of sea coast or Great Lakes.
320	Not to be used within 200 miles of sea coast or Great Lakes.
323	Not to be used within 800 miles of sea coast. (B) (E)
326	None
329	None
332	None
335	None
338	None
341	None
344	(A)
347	None

Frequencies	*Restrictions*
350	None
353	Not to be used within 500 miles of sea coast. (E)
356	Not to be used within 800 miles of sea coast. (B) (E)
359	Not to be used within 200 miles of sea coast.
362	None
365	Not to be used within 60 miles of sea coast. (B)
368	Not to be used within 400 miles of sea coast. (B)
371	Not to be used within 700 miles of sea coast. (B)
374	Not to be used within 1000 miles of sea coast. (B)
376	Not to be used within 1000 miles of sea coast. (B)
379	Not to be used within 700 miles of sea coast. (B)
382	Not to be used within 400 miles of sea coast. (B)
385	Not to be used within 60 miles of sea coast. (B)
388	Not to be used within 400 miles of sea coast. (B)
391	Not to be used within 400 miles of sea coast. (B)
394	Not to be used within 700 miles of sea coast. (B) (C)

A. This or a frequency within 1 kilocycle is used by low powered stations in Alaska. Future assignments should not cause interference to these stations.

B. The use of this frequency for aeronautical purposes must not cause interference to marine services to which the frequency is primarily assigned. The mileage figure is given only as a guide and the aeronautical service can not claim protection from interference by marine services.

C. Frequencies 201, 219, and 396 KCS are used for special safety services throughout the continental United States and Alaska and are to be protected. Assignments on adjacent frequencies must not cause them interference.

D. This frequency is used by certain radio stations north of Edmonton and future assignments should not cause interference to these stations.

E. Interference to adjacent frequencies from mobile services afloat may be expected.

APPENDIX V

Appendix V.

FREQUENCY ASSIGNMENTS TO RADIO RANGE STATIONS IN THE UNITED STATES AND CANADA, AS OF JANUARY 14, 1938

Frequency	*Stations*
200	(Army) Maxwell Field, Ala.
203	
206	Las Vegas, Nev.; Mullan Pass, Idaho; Portland, Maine; Roanoke, Va.; Abilene, Texas; Roseburg, Ore.; Tampa, Fla.; Lansing, Mich.; Brownsville, Tex.
209	McConnellsburg, Pa.; New Florence, Mo.; St. Louis, Mo.; Saugus, Calif.; Waynoka, Okla.; Parco, Wyo.; Stampede Pass, Wash.; New Hackensack, N. Y.; Lac La-Biche (Can.)
212	Adair, Iowa; Des Moines, Iowa; Mercer, Pa.; Montezume, Iowa; Delta, Utah; Tucumcari, N. M.; Charlotte, N. C.; Austin, Tex.; Coleman (Can.)
215	Custer, Mont.
218	
221	Augusta, Maine; South Bend, Ind.; Bristol, Tenn.; Baker, Ore.; Selkirk (Can.)
224	Corpus Christi, Texas; Bellefonte, Pa.; Birmingham, Ala.; Brookville, Pa.; Davenport, Iowa; Livingston, Mont.; Montezuma, Iowa; Mt. Shasta, Calif.; Oceanside, Calif.; San Diego, Calif.; Sunbury, Pa.; Tacoma, Wash.; Woodward, Pa.; Moncton (Can.)
227	Enterprise, Utah; Langley Field, Va.; Creston (Can.), Killaloe (Can.)
230	Albuquerque, N. M.; Anton Chico, N. M.; Arlington, Ore.; Bismarck, N. D.; Boston, Mass.; Cascade Locks, Ore.; Detroit, Mich.; North Dalles, Wash.; Shreveport, La.; Langley Field, Va.; Waterways (Can.)
233	Long Beach, Calif.; Somerset, Pa.; Savannah, Ga.; Oakland, Calif.; (Oakland to go in when Long Beach is discontinued on 233) Butte, Mont.; Hope (Can.); Ft. William (Can.) Quebec (Can.)

Frequency	*Stations*
236	Vero Beach, Fla.; McCool, Ind.; Oakland, Calif.; (When simultaneous is installed)
239	Bangor, Maine; Chehalis, Wash.; Florence, S. C.; Meridian, Miss.; Montague, Calif.; Bakersfield, Cal.; Springfield, Ill.; Toledo, O.
242	Alma, Ga.; Auburn, Calif.; Blue Canyon, Calif.; El Paso, Texas; Harrisburg, Pa.; Livermore, Calif.; Milwaukee, Wisc.; Oakland, Calif.; Potrero Hill, Calif.; Wagaming (Can.); Broadview (Can.); Cranbrook (Can.)
245	(Navy) San Pedro, Calif.
248	Amarillo, Texas; Anderson, S. C.; Charlotte, N. C.; Granger, Wyo. (to go to 382 kc); Mobile, Ala.; Spartanburg, S. C.; Strathburn (Can); Terre Haute, Ind.; Wendover, Utah; Pagwa, (Can); Montreal (Can); Vancouver (Can); Lethbridge (Can.); Winnipeg (Can.); Ft. Smith (Can.); White Horse (Can.).
251	Blythe, Calif.; Concord, N. H.; Eugene, Ore.
254	Cambridge, Ohio; Humboldt, Nev.; Pittsburgh, Pa.; Reno, Nev.; Rodeo, N. M.; San Antonio, Texas; Springfield, Mo.; Superior, Mont.; Titusville, Fla.; Halifax (Can.).
257	Floyd Bennett, N. Y.; Knoxville, Tenn.; Joliet, Ill.; Baltimore, Md.; Earlton (Can.).
260	Buffalo, N. Y.; Cherokee, Wyo.; Cozad, Neb.; Easton, Wash.; Jackson, Miss.; Los Angeles, Calif.; Oceanside, Calif.; Palmdale, Calif.; Richmond, Va.; Seattle, Wash.; South Boston, Va.; Wink, Texas; Grand Island; Nebraska; Pembina, N. D.; New Glasgow (Can.).
263	Boston, Mass.; Medford, Ore.; Putnam, Conn.; Sexton Summit, Ore.; Scottfield, Ill. (Army); Galveston, Texas; Grantsville, Utah.
266	Adairsville, Ga.; Anderson, S. C.; Atlanta, Ga.; Camden, N. J.; Canadian, Texas; Hager City, Wis.; Indianapolis, Ind.; Jefferson, Ga.; Lafayette, Ind.; Minneapolis, Minn.; Winslow, Ariz.; Golva, N. D.; Livermore, Calif.; Edmonton (Can.); Kapuskasing (Can.).

Frequency	*Stations*
269	Ephrata, Wash.; Indio, Calif.; Connellsville, Pa. (War Dept.).
272	Burley, Idaho; King Hill, Idaho; Little Rock, Ark.; Miami, Fla.; Pulaski, Va.; Sterling, Ill.; Strevell, Idaho; March Field (Army); Duncan Field, S. A. Texas (Army); Randolph Field, Texas (Army); Putnam, Conn.; Reay (Can.); Slave Lake (Can.)
275	
278	Alexandria, Minn.; Ashfork, Ariz.; Effingham, Ill.; El Morro, N. M.; Grand Forks, N. D.; Greenwood, Miss.; Guadalupe Pass, Tex.; Kirksville, Mo.; Lone Rock, Wis.; Navasota, Texas; Neosho, Mo.; Pocatello, Idaho; Tucumcari, N. M.; Tylertown, Miss.; Laramie, Wyo.; Mormon Mesa, Nev.; Mt. Shasta, Calif.; Needles, Calif.; Rochester, N. Y.; Utica, N. Y.; Grand Rapids, Mich.; Lafayette, Indiana; Tyler, Texas.
281	Calgary (Can.)
284	Big Springs, Neb.; Cozad, Neb.; Louisville, Ky.; North Platte, Neb.; Columbus, N. M.; Whitehall, Mont.
287	
290	Granger, Wyo.; Otto, N. M.; Rock Springs, Wyo.; Chesterfield, Tenn.; Regina (Can.) Grand Forks, (Can.).
293	
296	Drummond, Mont.; Tulsa, Okla.; Rivers (Can.)
299	
302	Locomotive Springs, Utah; Pueblo, Colo; Ft. Leavenworth (Army) Battleford
304	Nashville, Tenn.; Monteagle, Tenn.
305	
308	Dickinson, N. D.; Missoula, Mont.; Anton Chico, N. M.
311	
314	Moran, Kansas; Sidney, Neb.; Malad, Idaho; Maple Creek (Can.); (to be replaced by Medicine Hat (Can.)). Swift Current, Sask. (Can.)
317	Peace River (Can.); Advana, Mo.; Lynchburg, Va.; Gt. Falls, Mont.
320	Adair, Iowa; Allentown, Pa.; Coeur d'Alene, Idaho; Goshen, Ind.; Helmer, Ind.; Martins Creek, Pa.; McCool, Ind.; Milford, Utah; Miles City, Mont.; Omaha, Neb.; Texarkana, Ark.; Sioux Lookout (Can.).
323	

Frequency	*Stations*
326	Big Spring, Texas; Burlington, Iowa; Cheyenne, Wyo.; Jarvis, Ont. (Can.); Morse, Ill.; Phoenix, Ariz.; Williams, Calif; Potrero Hill, Calif.; Pensacola (Navy); Mitchell Field (Army); Kenora (Can.); Saskatoon (Can.); Princeton (Can.); Blissville (Can.); Porquis (Can); Lower Post (Can.).
329	Belgrade, Mont.; Hartford, Conn.; Charleston, S. C.; Ardmore, Okla.
332	Cascade Locks, Ore.; Cassoday, Kansas; Castle Rock, Wash.; Houston, Texas; Key West, Fla.; Portland, Ore.; Palmdale, Calif.; Washington, D. C.; Wichita, Kansas; Medicine Hat (Can.); Sorel (Can.); Nakina (Can.); Ft. Nelson (Can.)
335	Cincinnati, Ohio; Milroy, Ind.; Warsaw, Ky.; Sacramento, Calif.; Oliver (Can); Ottawa (Can.)
338	New Orleans, La.; Rockford, Ill.; Salt Lake City, Utah; Tucson, Ariz.; Martinsburg, Pa.
341	Adairsville, Ga.; Arlington, Ore.; Chattanooga, Tenn.; Dallas, Texas; Elizabeth, N. J.; La Grande, Ore.; Monteagle, Tenn.; Pendleton, Ore.; Santa Ana, Calif.
344	Brookville, Pa.; Cleveland, Ohio; Fresno, Calif.; Jacksonville, Fla.; Jamestown, N. D.; Medicine Bow, Wyo.; Spring Bluff, Mo.; Vickery, Ohio; Warren, Ohio; Kelly Field, Texas (Army)
347	Gordonsville, Va.; Billings, Mont.; North Bay (Can.)
350	Ardmore, Okla.; Boise, Idaho; Chicago, Ill.; King Hill, Idaho; Kingman, Ariz.; Lafayette, Ind.; Morse, Ill.; Oklahoma City, Okla.; Raleigh, N. C.; Syracuse, N. Y.; Weiser, Idaho.
353	
356	Morse, Ill.
359	Archbold, Ohio (to go to 278); Buckstown, Pa.; (will be moved to Somerset); Idaho Falls, Idaho; Kansas City, Mo.; Knoxville, Mo.
362	Akron, Ohio; Tintic, Utah; Red Bluff, Calif.; Megantic (Can.).
365	Albany, N. Y.; Ardmore, Okla.; Charlotte, N. C.; Columbiaville, N. Y.; Daggett, Calif.; Fargo, N. D.; Ft. Worth, Texas; Gainesville, Texas; Greensboro, N. C.; New Hackensack, N. Y.; Palmdale, Calif.; Santo, Texas; So. Boston, Va.; Spokane, Wash.; Rantoul, Ill. (Army).

Frequency	*Stations*
368	Aberdeen, Md.; Smith's Grove, Ky.; Akron, Col.; Toronto (Can.).
371	Buffalo Valley, Nev.; Dunkirk, N. Y.; Erie, Pa.; Hager City, Wis.; LaCrosse, Wis.; Helena, Mont.; Memphis, Tenn.; Perry, Ohio; Acomita, N. M.
379	Columbia, Mo.; New Florence, Mo.; Denver, Col.; Wright Field (Army) Dillon, Mont.
382	Knight, Wyo.
385	Blue Canyon, Calif.; Easton, Wash.; Ellensburg, Wash.; Elmira, N. Y.; Peoria, Ill.; Waco, Texas; Donner Summit, Calif.; Macon, Ga.
388	Dubois, Idaho; Bolling Field (Army), March Field (Army), Selfridge Field, (Army), Smithville, Tenn.; Enders, Neb.
391	Beowawe, Nev.; Cambridge, Ohio; Columbus, Ohio; Elko, Nev.; Hayesville, Ohio; Humboldt, Nev.; Lebo, Kansas; Ventosa, Nev.
394	

Note:

FREQUENCIES NOT YET SELECTED FOR THE FOLLOWING STATIONS:

Sudbury (Can.)
Sault St. Mary (Can.)
Prescott (Can.)
Belleville (Can.)
Ft. Myer, Florida
Lewiston, Montana
Gardner, Kansas
Victoria, Va.
Saltillo, Texas
Brinkley, Arkansas
Arkadelphia, Arkansas
Monroe, Louisiana
St. Joseph, Missouri
Walla Walla, Washington
Deer Lodge, Montana
Bloomington, Illinois
Springfield, Mass.
Salem, Oregon
Kalamazoo, Michigan
Lincoln, Nebraska
Ponca City, Oklahoma
Flint, Michigan
Big Timber, Montana
Madison, Wisconsin
Mountain Home, Idaho
Twin Falls, Idaho
Ventosa, Nevada
St. Peter, Minnesota
West Union, Ohio
Sutton, W. Va.
Petersburg, W. Va.
Crowley, La.

Eldorado, Oklahoma
Barnett, Geogia
Glens Falls, New York
Rouses Point, New York
Everett, Washington
Wagon Mound, New Mexico
Lodge Grass, Montana
Upham, Texas
Conrad, Montana
Siam, California
Coldwater, Michigan
Sioux City, Iowa
Jackson, Minnesota
Huntington, W. Va.
Charleston, W. Va.
Elkin, W. Va.
Front Royal, W. Va.
Beaumont, Texas
Lake Charles, La.
Baton Rouge, La.
Claredon, Texas
Wichita Falls, Texas
Madison, Georgia
Augusta Georgia
Ticonderoga, New York
Burlington, Vermont
Bellingham, Washington
Santa Fe, New Mexico
Trinidad, Colorado
Las Vegas, New Mexico
Sheridan, Wyoming
Buffalo, Wyoming
Casper, Wyoming
Douglas, Wyoming
Carancahua, Texas
Socorro, New Mexico
Sioux Falls, South Dakota
Huron, South Dakota
Aberdeen, South Dakota
Bischof, North Dakota
Ft. Wayne, Indiana
Sweet Grass
York, Pennsylvania
Williamsport, Pa.
Olean, New York
Scotts Bluff, South Dakota
Hot Springs, South Dakota
Philip, South Dakota
Pierre, South Dakota
Brookings, South Dakota
Redwood Falls
Parkersburg, W. Va.
South Rim, Arizona
Pierces Ferry, Utah
Death Valley, Calif.
Independence, Calif.
Millinocket, Maine
Houlton, Maine
Caribou, Maine
Stockville, Nebraska

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 38

CANADIAN LEGATION
WASHINGTON
February 20, 1939

SIR:

Agreement by Canada.

I have the honour to acknowledge the receipt of your note of February 20th 1939 in which you communicated to me the terms of a Canadian–United States Regional Arrangement Governing the Use of Radio for Civil Aeronautical Services, as understood by you to have been agreed to in the negotiations, now terminated, between the Government of Canada and the Government of the United States of America.

2. The terms of this Arrangement which you have communicated to me are as follows:

CANADIAN–UNITED STATES REGIONAL ARRANGEMENT GOVERNING THE USE OF RADIO FOR CIVIL AERONAUTICAL SERVICES.

Article I. *Scope:* The present arrangement between Canada and the United States concerns primarily the radio communication service of civil aeronautics and civil air navigation services. Except for Article XIII, the subject matter of this arrangement is confined to the frequencies 200–400 kc. and above 30,000 kc. Services other than civil aeronautical which may incidentally be involved from the standpoint of interference to and by the civil aeronautical radio services are treated in Article XVII. Nothing in this arrangement shall be construed as lessening in any manner or to any degree the rights enjoyed by the national defense services of either country.

Article II. *Application:* Nothing in the present arrangement shall contravene the pertinent portions of the International Telecommunication Convention, Madrid, 1932; the radio regulations annexed thereto to which the parties to this arrangement have subscribed; the Inter-American Radio Communications Convention, Habana, 1937, and the Inter-American Arrangement on Radio Communications, Habana, 1937, or such documents as may supplant them as a result of subsequent conferences.

Article III. *Standardization:* In order that international flying may be facilitated, the standardization and use of aeronautical radio facilities are provided for in this arrangement. Appendix I lists the standard classes of aeronautical radio aids approved for service operation.

Article IV. *Geographical Spacing of Aeronautical Stations:* In accordance with the general principles governing the economical use of the available channels, assignments shall be duplicated with a minimum practicable geographical separation between stations as determined by permissible ratio of interfering signal to desired signal, characteristics of the frequencies in use, and the areas of operation of the stations concerned.

Article V. *Sharing of Channels:* The principle of the sharing of frequencies which are made available for aeronautical services by international convention is fully recognized, particularly, however, with respect to those allocated to such services by the Inter-American Arrangement Concerning Radio Communications, Habana, 1937. Recognition is given, however, to the priority of existing services as set forth in Article XVII and Appendix IV. In general, assignments to a new station shall be treated as an individual problem to be solved by engineering methods.

Article VI. *Field Intensity:* In order that radio interference beyond the service area may be reduced to a minimum, radiated power should ordinarily be adjusted to a value consistent with a normal required field intensity within the prescribed area in which it is desired to render service.

BAND 200–400 KC.

Article VII. *Geographical Spacing:* In the case of radio range stations in the band 200–400 kc., the geographical spacing of the stations shall be not less than that prescribed in the curve shown in Appendix II. For powers other than four hundred watts, the distances shown in Appendix II shall be modified accordingly.

Article VIII. *Standardization of Quadrant Signals:* For uniformity and for purpose of course orientation, the characteristic "N" shall be utilized in the quadrant through which the true north line passes, except when the northerly course is true north, in which case the characteristic signal "N" should be in the northwest and southeast quadrants. The "A" signal should always fall in the quadrants adjacent to those occupied by the "N" signal.

Article IX. *Identification Signals:* The identification signal employed to identify individual radio range stations shall consist of two letters and shall be assigned without duplication. Where practicable, the signal used to establish the identity of radio facilities at any particular point should correspond to the designator for weather reports from the same station.

Article X. *Spacing and Assignment of Channels:* The channel spacing for radio range transmitters in the band 200–400 kc. shall be 3 kc. and the radio range channels shall be as set out in Appendix IV.

The frequency assignments to the radio range stations in Canada and the United States shall be set out as in Appendix V.

BAND ABOVE 30,000 KC.

Article XI. *Development in Communication:* It is recognized that many services of aeronautics may be accommodated in the band above 30,000 kc. It is further recognized that the use of such frequencies for aviation purposes is still on an experimental basis.

The Parties accordingly agree to cooperate in the development of the use of this ultra high frequency band so that frequencies of the same order may be used for similar purposes throughout Canada and

the United States and that the table shown in Appendix III shall be used as a guide when making assignments in this band for aeronautical use.

Article XII. *Ultra High Calling and Working Frequency:* If and when ultra high frequencies come into use for aeronautical purposes, 141,780 kc. shall be designated as a calling and working frequency from plane to ground.

GENERAL PROVISIONS

Article XIII. *Normal Calling and Working Frequencies:* It is agreed that Canada and the United States will use 3105 kc. as the international calling and working frequency for use by itinerant aircraft and for emergency use by transport aircraft. 6210 kc. will also be used for secondary purposes as a calling and working frequency, available to itinerant and other aircraft by arrangement, when the circumstances are such as to make the use of 3105 kc. unsuitable.

Article XIV. *Specific Allocation of Airport Control Frequency:* The frequency 278 kc. will continue to be used as an airport control frequency with the expectation that after January 1, 1939 no new assignments to airport control stations on this frequency will be made unless there is installed for simultaneous use facilities for operation on frequencies between 129 and 132 megacycles. It is further proposed that the use of 278 kc. for airport control purposes may be discontinued after January 1, 1940 and replaced by frequencies between 129 and 132 megacycles.

Article XV. *Exchange of Information:* Information pertaining to civil aeronautics including frequency assignments, power, location of stations, identification signals and course orientation shall be exchanged directly between the administrative agencies of the two Parties.

Article XVI. *Infringements:* The Parties undertake to inform each other concerning any infringement of the provisions of this arrangement in order to facilitate corrective action.

Article XVII. *Services Other Than Civil Aeronautical:*

a. *National Defense:* This arrangement recognizes the paramount requirements of national defense as established by Article 39 of the International Telecommunication Convention, Madrid, 1932, and by such national legislation in harmony therewith as has been or may in future be enacted.

b. *Marine Radiobeacons* are recognized as operating in Canada and the United States in the band 285–315 kc. as provided in the Madrid Telecommunication Convention and the General Radio Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine radiobeacons along the seacoasts and on the Great Lakes.

c. *Marine Direction-Finding Service* is recognized as operating in Canada and the United States in the band 365–385 kc. as provided in the Madrid Telecommunication Convention and the General Radio

Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine radio direction-finding services.

d. *Marine Communication Services* are recognized as operating in Canada and the United States on certain frequencies between 385 and 400 kc. as provided in the Madrid Telecommunication Convention and the General Radio Regulations annexed thereto. The use for aeronautical purposes of these frequencies or immediately adjacent frequencies shall be restricted to locations and powers which will not cause interference with marine communication services.

CONCLUSION

Article XVIII. *Abrogation:* It is mutually agreed that all existing informal undertakings between the Parties or the administrative agencies thereof with respect to radio allocations to aeronautical services provided for herein, are hereby superseded and become inoperative upon the effective date of this arrangement regardless of any contrary provisions for denunciation which may appear in such existing agreements.

Article XIX. *Effective Date:* The effective date of this arrangement shall be established at the time of the exchange of notes effectuating it.

Article XX. *Amendment:* The appendices to the present arrangement, but not the arrangement itself, may be amended by mutual agreement of the authorized agencies of the Parties hereto.

Article XXI. *Denunciation:* The present arrangement shall be subject to termination by either Government upon sixty days' notice given in writing to the other Government.

3. I also acknowledge the receipt of the enclosures to your note under reference consisting of the appendices to the proposed Arrangement which under the terms of Article XX thereof may be amended by mutual agreement of the authorized agencies of the Parties thereto.

4. I am instructed to state that the terms of the Arrangement as communicated to me are agreed to by my Government. I am further instructed to inform you that my Government concurs in your suggestion that the Arrangement become effective as of the date of this Exchange of Notes and will accordingly regard it as becoming effective on that date.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

HERBERT M MARLER

The Honourable CORDELL HULL

Secretary of State of the United States

Washington, D. C.

Provisional commercial agreement between the United States of America and Chile. Effected by exchange of notes, signed February 20 and 24, 1939; effective provisionally February 1, 1939.

February 20, 24, 1939
[E. A. S. No. 144]

The American Ambassador (Armour) to the Chilean Minister for Foreign Affairs (Ortega)

No. 205. EMBASSY OF THE UNITED STATES OF AMERICA
Santiago, February 20, 1939.

EXCELLENCY:

I have the honor to confirm to Your Excellency the terms of the provisional commercial agreement which our respective Governments have agreed to establish pending the negotiation of a more comprehensive commercial agreement or of a definitive treaty of friendship, commerce and navigation, as follows:

Provisional commercial agreement with Chile.

1. The contracting parties agree to concede reciprocally unconditional and unlimited most favored nation treatment in all that concerns customs duties and all accessory imposts, the manner of applying duties as well as the rules and formalities to which customs operations can be submitted.

Most favored nation treatment.

2. In the event that the Government of the United States of America or the Republic of Chile establishes or maintains any form of quantitative restriction or control of the importation or sale of any article in which the other country has an interest, or imposes a lower duty or charge on the importation or sale of a specified quantity of any such article than the duty or charge imposed on importations in excess of such quantity, it shall allot to the other country during any quota period a share of the total quantity of any such article permitted to be imported or sold or permitted to be imported or sold at such lower duty or charge which is equivalent to the proportion of the total importation of such article which such other country supplied during a previous representative period, unless it be mutually agreed to dispense with such allocation.

Allocation where quantitative restriction, etc., established.

Where lower rate imposed on portion of imports, etc.

3. *a*) The Government of Chile confirms its previous declarations and reiterates that it will take the steps necessary to abolish, as soon as its international economic position permits it to do so, the exchange control measures affecting the transfer of payments for articles the growth, produce or manufacture of the United States of America.

Exchange control measures.

b) Until such time the Government of Chile will avoid exchange control measures involving the use of exchange at rates higher than those which would be set by the free supply and demand of the market.

4. It is understood that the advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions, the Philippine Islands, or the Panama Canal

Exceptions to provisions of Agreement.

Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement; and this Agreement shall not apply in respect of advantages now accorded or which may hereafter be accorded by the United States of America or the Republic of Chile to adjacent countries in order to facilitate short frontier traffic.

Restrictions on moral, sanitary, etc., grounds.

5. Nothing in this Agreement shall be construed as a limitation of the right of either country to impose on such terms as it may see fit prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal or plant health or life; (3) relating to prison made goods; (4) relating to the enforcement of police or revenue laws; or (5) relating to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies.

Arms and munitions control.

Termination of existing agreement. 47 Stat. 2682.

6. The agreement between the United States of America and the Republic of Chile signed September 28, 1931, shall terminate, if it will not have already automatically terminated, on the day on which the present agreement comes into force.

Date of coming into force; duration.

7. The present agreement shall come into force definitively thirty days after the date on which it is ratified by the Chilean Congress and shall continue in force until superseded by a more comprehensive commercial agreement or by a definitive treaty of friendship, commerce and navigation, or until denounced by the Government of either country by advance written notice of not less than thirty days.

Denunciation.

Provisional date of coming into force; duration.

8. Pending ratification by the Chilean Congress, the present agreement shall come into force provisionally on February 1, 1939, and, unless terminated in the manner provided in numbered paragraph seven of the present agreement, shall remain in provisional effect until after the expiration of one year, whichever date occurs first. If the agreement has not come into force definitively after expiration of one year from February 1, 1939, it may within the discretion of both governments be signed again and by this means be continued in provisional effect.

Continuance.

Immediate initiation of negotiations for treaty.

9. Both governments undertake immediately to initiate negotiations for the conclusion of a treaty of friendship, commerce and navigation.

Accept, Excellency, the assurances of my highest and most distinguished consideration.

NORMAN ARMOUR

His Excellency
Señor don ABRAHAM ORTEGA,
Minister for Foreign Affairs,
Santiago.

The Chilean Minister for Foreign Affairs (Ortega) to the American Ambassador (Armour)

REPÚBLICA DE CHILE
MINISTERIO
DE RELACIONES EXTERIORES
cd1B/SGP.
SECCION POLITICA COMERCIAL.

No. 1592 SANTIAGO, *24 de Febrero de 1939.*

SEÑOR EMBAJADOR:

Tengo el honor de confirmar a V. E. los siguientes términos del Convenio Provisional de Comercio que nuestros respectivos Gobiernos han acordado establecer mientras se concluyen las negociaciones de un acuerdo comercial más comprensivo o de un Tratado de Amistad, Comercio y Navegación.

1°.–Las Partes Contratantes acuerdan concederse recíprocamente el tratamiento incondicional e ilimitado de la nación más favorecida en todo cuanto concierne a derechos aduaneros y demás gravámenes accesorios, a la manera de aplicar los derechos como, asimismo, a las reglas y formalidades a que pueden ser sometidas las operaciones de aduana.

2°.–En caso de que el Gobierno de los Estados Unidos de América o el de la República de Chile establezcan o mantengan cualquier forma de restricción cuantitativa o control de importación o venta de cualquier artículo en el cual el otro país tenga interés, o impongan a la importación o venta de una cantidad determinada de cualquiera de tales artículos un derecho o gravámen menores que los derechos o gravámenes impuestos a las importaciones que excedan de tal cantidad, se concederá al otro país, durante cualquier período de cuota una participación en la cantidad total de cualquiera de dichos artículos que se permita importar o vender con tales derechos o gravámenes menores, equivalente a la proporción de la importación total de tal artículo que dicho país abasteció durante un período representativo anterior, a menos que se convenga mutuamente desentenderse de tal concesión.

3°.–*a*) El Gobierno de Chile confirma sus declaraciones anteriores y reitera que tomará las disposiciones necesarias para abolir, tan pronto su posición económica internacional se lo permita, las medidas de control de cambios que afectan la transferencia de pagos por artículos cultivados, producidos o manufacturados en los Estados Unidos de América.

b) Entre tanto, el Gobierno de Chile evitará las medidas de control de cambios que importen el uso de cambios a tipos superiores de aquellos que se fijarían por la libre oferta y demanda del mercado.

4°.–Queda entendido que las ventajas ahora otorgadas o que puedan otorgarse más adelante por los Estados Unidos de América, sus territorios o posesiones, las Islas Filipinas o la Zona del Canal de Panamá entre sí o a la República de Cuba, quedarán exceptuadas de los efectos

de este Acuerdo; y este Acuerdo no se aplicará respecto de las ventajas ahora otorgadas o que puedan otorgar más tarde los Estados Unidos de América o la República de Chile a los países adyacentes con el objeto de facilitar el pequeño tráfico fronterizo.

5°.–Ninguna de las disposiciones de este Acuerdo será interpretada como una limitación al derecho de cualquiera de los países para imponer, en los términos que crean convenientes, prohibiciones o restricciones (1) impuestas por razones morales o humanitarias; (2) destinadas a proteger la salud o vida humana, animal o vegetal; (3) relativas a artículos manufacturados en las prisiones; (4) referentes al cumplimiento de Leyes de policía o de impuestos; o (5) acerca del control de la exportación o venta para la exportación de armamentos, municiones o implementos de guerra y, en circunstancias excepcionales, todos los demás materiales de guerra.

6°.–Los Acuerdos entre los Estados Unidos de América y la República de Chile, suscritos el 28 de Setiembre de 1931, caducarán el día de la entrada en vigor del presente Convenio si no han caducado ya automáticamente.

7°.–El presente Acuerdo entrará en vigor definitivamente 30 días después de la fecha en que sea aprobado por el Congreso de Chile y continuará vigente hasta que sea reemplazado por un Convenio Comercial más comprensivo o por un Tratado definitivo de Amistad, Comercio y Navegación, o hasta que sea denunciado por el Gobierno de cualquiera de los dos países con un aviso por escrito dado con no menos de treinta días de anticipación.

8°.–El presente Convenio entrará en vigor provisional, mientras se obtiene la aprobación del Congreso chileno, el 1° de Febrero de 1939, y continuará en vigencia provisional hasta la expiración del plazo de un año, salvo que antes se le haya dado término en la forma prevista en el párrafo séptimo. Si el Convenio no ha entrado definitivamente en vigor al término de un año a contar del 1° de Febrero de 1939, podrá, a discreción de cualquiera de los dos Gobiernos, ser renovado y en esta forma podrá continuar en vigencia provisional.

9°.–Ambos Gobiernos se comprometen a iniciar inmediatamente negociaciones para la celebración de un Tratado de Amistad, Comercio y Navegación.

Acepte Vuestra Excelencia las seguridades de mi más alta y distinguida consideración.

ABRAHAM ORTEGA

Al Excmo. Señor NORMAN ARMOUR,
Embajador Extraordinario y Plenipotenciario
de los Estados Unidos.
Presente.

[Translation]

REPUBLIC OF CHILE
MINISTRY
FOR FOREIGN AFFAIRS

cd1B/SGP.
COMMERCIAL POLICY SECTION

No. 1592 SANTIAGO, *February 24, 1939.*

MR. AMBASSADOR:

I have the honor to confirm to Your Excellency the terms of the provisional commercial agreement which our respective Governments have agreed to establish pending the negotiation of a more comprehensive commercial agreement or of a treaty of friendship, commerce, and navigation, as follows: Confirmation by Chile.

1. The contracting parties agree to concede reciprocally unconditional and unlimited most-favored-nation treatment in all that concerns customs duties and all accessory imposts, the manner of applying duties as well as the rules and formalities to which customs operations can be submitted.

2. In the event that the Government of the United States of America or the Republic of Chile establishes or maintains any form of quantitative restriction or control of the importation or sale of any article in which the other country has an interest, or imposes a lower duty or charge on the importation or sale of a specified quantity of any such article than the duty or charge imposed on importations in excess of such quantity, it shall allot to the other country during any quota period a share of the total quantity of any such article permitted to be imported or sold or permitted to be imported or sold at such lower duty or charge which is equivalent to the proportion of the total importation of such article which such other country supplied during a previous representative period, unless it be mutually agreed to dispense with such allocation.

3. *a*) The Government of Chile confirms its previous declarations and reiterates that it will take the steps necessary to abolish, as soon as its international economic position permits it to do so, the exchange-control measures affecting the transfer of payments for articles the growth, produce, or manufacture of the United States of America.

b) Until such time the Government of Chile will avoid exchange-control measures involving the use of exchange at rates higher than those which would be set by the free supply and demand of the market.

4. It is understood that the advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions, the Philippine Islands, or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this agreement; and this agreement shall not apply in respect of advantages now accorded or which may hereafter be accorded by the United States of America or the Republic of Chile to adjacent countries in order to facilitate short frontier traffic.

5. Nothing in this agreement shall be construed as a limitation of the right of either country to impose on such terms as it may see fit prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal, or plant health or life; (3) relating to prison-made goods; (4) relating to the enforcement of police or revenue laws; or (5) relating to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies.

6. The agreements between the United States of America and the Republic of Chile signed September 28, 1931, shall terminate, if they have not already automatically terminated, on the day on which the present agreement comes into force.

7. The present agreement shall come into force definitively 30 days after the date on which it is ratified by the Chilean Congress and shall continue in force until superseded by a more comprehensive commercial agreement or by a definitive treaty of friendship, commerce, and navigation, or until denounced by the Government of either country by advance written notice of not less than 30 days.

8. Pending ratification by the Chilean Congress, the present agreement shall come into force provisionally on February 1, 1939, and, unless previously terminated in the manner provided in the seventh paragraph, shall remain in provisional effect until the expiration of the period of 1 year. If the agreement has not come into force definitively at the expiration of 1 year from February 1, 1939, it may within the discretion of either of the two Governments be renewed and by this means be continued in provisional effect.

9. Both Governments undertake immediately to initiate negotiations for the conclusion of a treaty of friendship, commerce, and navigation.

Accept, Excellency, the assurances of my highest and most distinguished consideration.

ABRAHAM ORTEGA

To His Excellency Mr. NORMAN ARMOUR,
Ambassador Extraordinary and Plenipotentiary
of the United States,
City.

Agreement between the United States of America and Germany concerning the exchange of parcel post, with regulations of execution. Signed at Berlin February 6, 1939 and at Washington March 16, 1939; approved by the President March 25, 1939.

February 6, 1939
March 16, 1939

Postpaketabkommen zwischen der Deutschen Reichspost und der Postverwaltung der Vereinigten Staaten von Amerika.

Agreement between the United States of America and Germany concerning the Exchange of Parcel Post.

Agreement with Germany concerning exchange of parcel post.

Die Unterzeichneten, der Deutsche Reichspostminister Dr. Ohnesorge und James A. Farley Generalpostmeister der Vereinigten Staaten von Amerika, haben jeder kraft seines Amtes das folgende Abkommen über den Austausch von Postpaketen zwischen dem Deutschen Reich und den Vereinigten Staaten von Amerika (einschliesslich Alaska, Hawai, Porto Rico, Guam, Samoa und der Virginischen Inseln der Vereinigten Staaten) abgeschlossen.

For the purpose of concluding an agreement for the exchange of parcel-post packages between the United States of America (including Alaska, Hawaii, Puerto Rico, Guam, Samoa, and the U. S. Virgin Islands) and Germany, the undersigned James A. Farley Postmaster General of the United States and Dr. Ohnesorge Deutscher Reichspostminister, by virtue of authority vested in them, have agreed upon the following articles:

ARTIKEL I.

Gegenstand des Abkommens.

ARTICLE I.

Object of the Agreement.

Object.

Unter der Bezeichnung "Postpakete" können zwischen dem Deutschen Reich und den Vereinigten Staaten von Amerika Pakete bis zu dem im folgenden Artikel angegebenen Gewicht und Grössenmass ausgetauscht werden.

Between the United States of America and Germany there may be exchanged under the denomination of parcel post, parcels up to the maximum weight and dimensions indicated in the following Article.

ARTIKEL II.

Gewichts- und Ausdehnungsgrenzen.

ARTICLE II.

Limits of weight and size.

Limits of weight and size.

1. Pakete sind bis zum Gewicht von 20 Kilogramm (vierundvierzig Pfund) zugelassen. Ihre Ausdehnung darf folgende Masse nicht überschreiten: Länge 105 Zentimeter (drei Fuss sechs Zoll), Länge und grösster, nicht in der Längsrichtung gemessener Umfang zusammen 180 Zentimeter (sechs

1. No parcel shall exceed forty-four pounds (twenty kilograms) in weight, three feet six inches (one hundred five centimeters) in length, or six feet seven inches (two hundred centimeters) in length and girth combined; provided, however, that parcels exceeding six feet (one hundred

Fuss) oder bei einer Länge bis zu 75 Zentimeter (dreissig Zoll) Länge und grösster, nicht in der Längsrichtung gemessener Umfang zusammen 200 Zentimeter (sechs Fuss sieben Zoll).

Die oben erwähnten Gewichts- und Ausdehnungsgrenzen können jeweils im gegenseitigen Einverständnis durch Schriftwechsel geändert werden.

2. Für die richtige Berechnung des Gewichts und der Ausdehnungen eines Pakets ist die Ansicht der Aufgabeverwaltung massgebend, es sei denn, dass offenbar ein Irrtum vorliegt.

eighty centimeters) in combined length and girth be restricted in length to thirty inches (seventy-five centimeters).

The limits of weight and maximum dimensions stated above may be changed from time to time by agreement made through correspondence.

2. In regard to the exact calculation of the weight and dimensions, the indications furnished by the dispatching Office will be accepted, save in the case of obvious error.

ARTIKEL III.

Durchgangspakete.

Right of transit.

1. Jede der beiden Verwaltungen gewährleistet die Freiheit des Durchgangs durch ihr Gebiet für Pakete die aus dem andern vertragschliessenden Land nach einem dritten Lande, mit welchem sie einen Postpaketdienst unterhält oder aus einem solchen dritten Lande nach dem andern vertragschliessenden Land bestimmt sind.

Acceptance for onward transmission.

2. Um zur Durchgangsbeförderung zugelassen zu werden, müssen die Pakete, die von einer der vertragschliessenden Verwaltungen durch das Gebiet der anderen befördert werden sollen, den jeweils vorgeschriebenen Paketversendungsbedingungen der Zwischenverwaltung entsprechen.

ARTICLE III.

Transit parcels.

1. Each Administration guarantees the right of transit over its territory, to or from any country with which it has parcel-post communication, of parcels originating in or addressed for delivery in the territory of the other contracting Administration.

2. To be accepted for onward transmission, parcels sent by one of the contracting Administrations through the service of the other Administration must comply with the conditions prescribed from time to time by the intermediary Administration.

ARTIKEL IV.

Freimachung. Gebühren.

Prepayment of postage.

1. Die Freigebühren für die Pakete müssen ausser bei nachgesandten oder zurückgesandten Paketen vorausbezahlt werden.

Rates.

2. Die Aufgabeverwaltung ist berechtigt, vom Absender jedes Pakets die jeweils nach ihren Bestimmungen vorgeschriebene Beförderungsgebühr zu erheben.

ARTICLE IV.

Prepayment of postage. Rates.

1. The prepayment of the postage on parcels shall be compulsory, except in the case of redirected or returned parcels.

2. The Administration of origin is entitled to collect from the sender of each parcel the postage prescribed from time to time by its regulations.

ARTIKEL V.

Gebühren.

1. Für gewöhnliche Pakete oder Wertpakete nach Deutschland sind zu zahlen:

0. 60 Goldfrank für jedes Paket bis zu 1 kg (2 Pfund);

1. 00 Goldfrank für jedes Paket über 1 bis 5 kg (11 Pfund);

2. 00 Goldfranken für jedes Paket über 5 bis 10 kg (22 Pfund);

3. 00 Goldfranken für jedes Paket über 10 bis 15 kg (33 Pfund);

4. 00 Goldfranken für jedes Paket über 15 bis 20 kg (44 Pfund).

Bei Paketen aus den Vereinigten Staaten von Amerika im Durchgang durch Deutschland betragen die deutschen Landanteile 30, 50, 100, 150 und 200 Goldcentimen für Pakete im Gewicht von 1, 5, 10, 15 und 20 kg.

2. Für gewöhnliche Pakete oder Wertpakete nach den Vereinigten Staaten von Amerika oder ihren Besitzungen sind folgende, nach dem Gesamtreingewicht berechnete Gebühren zu zahlen:

0.70 Goldfrank für jedes kg eines Pakets nach den Vereinigten Staaten von Amerika;

0.70 Goldfrank für jedes kg eines Pakets nach Alaska;

0.35 Goldfrank für jedes kg eines Pakets nach Hawai, Guam, Samoa, Porto Rico und den Virginischen Inseln der Vereinigten Staaten von Amerika.

3. Für gewöhnliche Pakete oder Wertpakete nach den Besitzungen der Vereinigten Staaten von Amerika, ferner für Durchgangspakete sind ausserdem an die Vereinigten Staaten folgende, nach dem Gesamtreingewicht jedes Kartenschlusses berechnete Durchgangsgebühren zu zahlen:

0.70 Goldfrank für jedes kg eines Pakets bei Seebeförderung;

ARTICLE V.

Rates.

Rates.

1. For each parcel, ordinary or insured, sent to Germany, payment shall be made as follows:

0. 60 gold franc per parcel not exceeding 1 kg (2 lbs) in weight;

1. 00 gold franc per parcel over 1 and not exceeding 5 kg (11 lbs) in weight;

2. 00 gold francs per parcel over 5 and not exceeding 10 kg (22 lbs) in weight;

3. 00 gold francs per parcel over 10 and not exceeding 15 kg (33 lbs) in weight;

4. 00 gold francs per parcel over 15 and not exceeding 20 kg (44 lbs) in weight.

On parcels sent from the United States of America in transit through Germany the German Post Office is entitled to receive 30, 50, 100, 150, and 200 gold centimes for parcels not exceeding 1, 5, 10, 15, and 20 kg respectively.

2. For each parcel, ordinary or insured, sent to the United States of America or to its possessions, payment shall be made as follows, based on the bulk net weight of each dispatch:

0.70 gold franc per kg for parcels for the United States of America;

0.70 gold franc per kg for parcels for Alaska;

0.35 gold franc per kg for parcels for Hawaii, Guam, Samoa, Puerto Rico, and the U. S. Virgin Islands.

Transit charges.

3. In addition, there shall be paid the following transit charges for parcels, ordinary or insured, for the possessions of the United States of America and for transit parcels, based on the bulk net weight of each dispatch:

0.70 gold franc per kg when only sea service is provided;

1.15 Goldfrank für jedes kg eines Pakets bei Landbeförderung;
1.50 Goldfrank für jedes kg eines Pakets bei Land- und Seebeförderung.

Allowance for insured parcels.

4. Für Wertpakete hat die Aufgabeverwaltung der Bestimmungsverwaltung ausserdem für die Landbeförderung eine Gebühr von 10 Goldcentimen für jedes Wertpaket mit einer Wertangabe bis zu 500 Goldfranken und 20 Goldcentimen für jedes Wertpaket mit einer Wertangabe über 500 bis 1000 Goldfranken zu vergüten.

Sea service provisions.

Wenn die Bestimmungsverwaltung Seebeförderung ausführt, hat die Aufgabeverwaltung eine Zusatzgebühr von 20 Goldcentimen für jedes Wertpaket mit einer Wertangabe bis zu 500 Goldfranken und 40 Goldcentimen für jedes Wertpaket mit einer Wertangabe über 500 bis 1000 Goldfranken zu vergüten.

Right to vary territorial rates.

5. Jede Postverwaltung behält sich das Recht vor, ihre Landanteile zu ändern, wenn irgendeine Änderung dieser Gebühren in ihrem Dienst mit andren Ländern allgemein eingeführt wird.

Jede der beiden Verwaltungen soll der andern drei Monate vorher die Änderung der Endanteile, der Durchgangsgebühren und der Seeanteile mitteilen. Die Ermässigung oder Erhöhung muss mindestens ein Jahr gelten.

ARTIKEL VI.

Seegebühr.

Sea rate.

Jede der beiden Verwaltungen ist berechtigt, die Gebühr für die von ihr besorgte Seebeförderung festzusetzen.

Für Pakete, die von einem Land nach dem andern auf dem unmittelbaren Seeweg befördert werden, vergütet die Postverwaltung des Ursprungslandes der Postverwaltung des Bestimmungslandes den Seeanteil, wenn die zuletzt bezeichnete Verwaltung für die Seebeförderung sorgt.

1.15 gold francs per kg when only land service is provided;
1.50 gold francs per kg when both land and sea service are provided.

4. Moreover, in respect of insured parcels the Postal Administration of the country of origin shall allow to the Postal Administration of the country of destination for territorial service a rate of 10 gold centimes for each insured parcel with insured value up to 500 gold francs and 20 gold centimes for each insured parcel with insured value over 500 up to 1000 gold francs. If the Administration of the country of destination provides the sea service, the Administration of the country of origin shall allow an additional rate of 20 gold centimes for each insured parcel with insured value up to 500 gold francs and 40 gold centimes for each insured parcel with insured value over 500 up to 1000 gold francs.

5. Each Postal Administration reserves the right to vary its territorial rates in accordance with any alteration of these charges which may be decided upon in connection with other countries generally.

Either Administration shall give notice to the other three months in advance of its intention to vary the terminal quotas and transit charges and the sea rates. The reduction or increase shall remain in force for at least one year.

ARTICLE VI.

Sea rate.

Each of the two Postal Administrations shall be entitled to fix the rate for any sea service which it provides.

For parcels sent by sea direct from one country to the other the Post Office of the country of origin pays to the Post Office of the country of destination the sea rate, if the latter Office provides for the sea service.

ARTIKEL VII.

Verzollungspostgebühr.

Das Zustellpostamt kann vom Empfänger für die Zuführung zum Zoll und die Verzollung eines Pakets oder für die blosse Zuführung zum Zoll eine Gebühr von höchstens 50 Goldcentimen erheben. Diese Gebühr kann in Übereinstimmung mit künftigen Vereinsabkommen, die dem Abkommen von Kairo von 1934 folgen, anderweitig festgesetzt werden.

ARTICLE VII.

Fee for customs clearance.

Fee for customs clearance.

The office of delivery may collect from the addressee either in respect of delivery to the Customs and clearance through the Customs or in respect of delivery to the Customs only, a fee not exceeding 50 gold centimes per parcel or such other charge as international conventions subsequent to the Cairo Agreement of 1934 shall fix.

49 Stat. 2741.

ARTIKEL VIII.

Aushändigung. Zustellgebühr.

1. Die Pakete werden den Empfängern sobald als möglich nach den Vorschriften des Bestimmungslandes ausgehändigt. Dieses Land kann für die Zustellung der Pakete ins Haus eine Gebühr von höchstens 50 Goldcentimen für das einzelne Paket erheben. Dieselbe Gebühr kann es gegebenenfalls für jeden weiteren Zustellversuch in der Wohnung oder Geschäftsstelle des Empfängers erheben.

2. Wenn die Pakete nicht ins Haus gebracht werden, ist der Empfänger von ihrer Ankunft unverzüglich zu benachrichtigen.

ARTICLE VIII.

Delivery to the addressee. Fee for delivery at the place of address.

Delivery to addressee.

1. Parcels are delivered to the addressees as quickly as possible in accordance with the conditions in force in the country of destination.

Fee.

This country may collect in respect of delivery of parcels to the addressee a fee not exceeding 50 gold centimes per parcel. The same fee may be charged, if the case arises, for each presentation after the first at the addressee's residence or place of business.

2. If the parcels are not taken out for delivery at the address the addressee must be advised of their arrival without delay.

ARTIKEL IX.

Verbot, andre als die vorgesehenen Gebühren zu erheben.

Die Pakete, auf die sich dieses Abkommen bezieht, dürfen nicht mit andren als den in den einzelnen Artikeln vorgesehenen Postgebühren belastet werden.

ARTICLE IX.

Postal charges other than those prescribed not to be collected.

Charges other than those prescribed not to be collected.

The parcels to which this Agreement applies shall not be subject to any postal charges other than those contemplated by the different articles hereof.

ARTIKEL X.

Lagergebühr.

Die Bestimmungsverwaltung kann für postlagernde Pakete und für Pakete, die in den vorgeschriebenen Fristen nicht abgeholt werden, die durch ihre Gesetzge-

ARTICLE X.

Warehousing charges.

Warehousing charge.

The country of destination is authorized to collect the warehousing charge fixed by its legislation for parcels addressed "General Delivery" or which are not

bung vorgeschriebene Lagergebühr erheben. Diese Gebühr, die über 5 Goldfranken nicht hinausgehen darf, wird bei Rücksendung des Pakets nach dem Aufgabeland nicht niedergeschlagen.

claimed within the prescribed period. This charge may in no case exceed five gold francs and shall not be canceled in the event of the return of the parcel to the country of origin.

ARTIKEL XI.

Zollvorschriften.

ARTICLE XI.

Customs duties.

Customs duties.

Die Pakete unterliegen im Bestimmungslande den dort geltenden Zollsätzen und Zollvorschriften. Die Zollgebühren, mit denen die Pakete auf Grund dieser Vorschriften belastet worden sind, werden bei der Aushändigung den Zollvorschriften des Bestimmungslandes gemäss eingezogen.

The parcels shall be subject in the country of destination to all customs duties and all customs regulations in force in that country for the protection of its customs revenue and the customs duties properly chargeable thereon shall be collected on delivery, in accordance with the customs regulations of the country of destination.

ARTIKEL XII.

Verbote.

ARTICLE XII.

Prohibitions.

1. Von der Beförderung in Paketen sind ausgeschlossen:

1. The following articles are prohibited transmission by parcel post:

Letters, etc.

a) Briefe oder Zettel, die die Eigenschaft einer wirklichen und persönlichen Mitteilung haben. Es ist jedoch gestattet, ausser dem in Artikel 5, Absatz 1, der Vollzugsordnung vorgesehenen Doppel der Paketaufschrift mit Angabe der Anschrift des Absenders, in das Paket eine offene Rechnung einzulegen, wenn sie nur solche Angaben enthält, die das Wesen der Rechnung ausmachen.

a) A letter or a communication having the nature of a letter. Nevertheless, it is permitted to enclose in a parcel an open invoice, confined to the particulars which constitute an invoice, and also a simple copy of the address of the parcel with mention of the address of the sender. (Regulations of Execution, Article 5, first section.)

Post, p. 2207.

Enclosure bearing different address.

b) Einlagen jeder Art, die eine von der Paketaufschrift abweichende Anschrift tragen.

b) An enclosure which bears an address different from that placed on the cover of the parcel.

Live animals.

c) Lebende Tiere, ausgenommen Blutegel.

c) Live animals, except leeches.

Narcotics.

d) Opium, Morphin, Kokain und andere Betäubungsmittel.

d) Opium, morphine, cocaine, and other narcotics.

Nonadmissible articles.

e) Gegenstände, deren Zulassung durch die bestehenden Zoll- oder sonstigen Gesetze oder Verordnungen der beiden vertragschliessenden Länder verboten ist.

e) Any article the admission of which is forbidden by the customs or other laws or regulations in force in either country.

Explosive, etc., articles.

f) Explodierbare oder leicht entzündliche Stoffe und ganz allgemein Gegenstände, deren Beförderung Gefahren mit sich bringen, einschliesslich der Gegenstände, die ihrer Natur oder ihrer Verpac-

f) Any explosive or inflammable article, and in general any article the conveyance of which is dangerous, including articles which from their nature or packing may be a source of danger to postal em-

kung nach für die Postbeamten gefährlich sind oder andre Pakete beschmutzen oder beschädigen können.

g) Unzüchtige oder unsittliche Gegenstände.

h) Es ist ausserdem verboten, Geldstücke, Banknoten, Papiergeld, oder auf den Inhaber lautende Wertpapiere, Platin, Gold oder Silber in verarbeitetem oder nicht verarbeitetem Zustand, Edelsteine, Kleinodien und andre kostbare Gegenstände in Paketen ohne Wertangabe zu versenden.

2. Wenn ein Paket entgegen diesen Verboten zugelassen und an die Bestimmungsverwaltung ausgeliefert worden ist, kann diese darüber nach den Gesetzen und Verordnungen ihres Landes verfügen. Explodierbare oder leicht entzündliche Stoffe sowie Schriftstücke, Bilder und andre Gegenstände unzüchtiger oder unsittlicher Art können auf der Stelle von der Verwaltung vernichtet werden, die sie in den Paketposten vorfindet.

Der Umstand, dass ein Paket einen Brief oder Schriftstücke enthält, die die Eigenschaft einer eigentlichen Mitteilung haben, darf keinesfalls zur Rückleitung an den Absender Anlass geben. Das Schriftstück wird aber wie ein nicht freigemachter Brief mit Nachgebühr belegt und dem Empfänger ausgeliefert.

Die beiden Verwaltungen werden einander durch das vom Büro des Weltpostvereins herausgegebene Verzeichnis der von der Postbeförderung ausgeschlossenen Gegenstände alle verbotenen Gegenstände mitteilen, ohne dadurch irgendwelche Verantwortlichkeit den Zoll- oder Polizeibehörden oder den Absendern gegenüber zu übernehmen.

3. Falls Postpakete, die zu Unrecht zur Beförderung zugelassen worden sind, weder zurückgesandt noch den Empfängern zugestellt werden, muss die Aufgabeverwaltung von der weiteren Behandlung der Pakete ausführlich benachrichtigt werden.

ployees, or may soil or damage other parcels.

g) Obscene or immoral articles. Obscene, etc., articles.

h) It is, moreover, forbidden to send coin, bank notes, currency notes, or any kind of securities payable to bearer, platinum, gold, or silver (whether manufactured or unmanufactured), precious stones, jewelry, or other precious articles in uninsured parcels. Coin, jewelry, etc., in uninsured parcels.

2. When a parcel contravening any of these prohibitions is handed over by one Administration to the other, the latter shall proceed in accordance with its laws and inland regulations. Explosive or inflammable articles, as well as documents, pictures, and other articles injurious to public morals may be destroyed on the spot by the Administration which has found them in the mails. Action to be taken.

The fact that a parcel contains a letter or a communication having the nature of a letter may not, in any case, entail the return of the parcel to the sender. The letter is, however, marked for the collection of postage due from the addressee at the regular rate. Parcel containing a letter.

The two Administrations advise each other, by means of the List of Prohibited Articles published by the International Bureau of the Universal Postal Union, of all prohibited articles. However, they do not on that account assume any responsibility towards the customs or police authorities, or the sender. List of Prohibited Articles.

3. If parcels wrongly admitted to the post are neither returned to origin nor delivered to the addressee, the Administration of origin must be informed in a precise manner of the treatment accorded to the parcels. Parcels wrongly admitted.

ARTIKEL XIII.

Zurückziehen von Paketen, Ändern der Aufschrift.

Recall and change of address.

Der Absender kann ein Paket, solange es dem Empfänger noch nicht ausgehändigt ist, zurückziehen oder seine Aufschrift ändern lassen. Die Postverwaltung des Aufgabelandes kann für diesen Dienst die durch ihre Vorschriften festgesetzte Gebühr erheben und behalten.

Die Anträge auf Zurückziehung von Paketen und auf Änderung der Aufschrift sind bei Paketen nach den Vereinigten Staaten von Amerika an die Zentralverwaltung in Washington, und bei Paketen nach Deutschland an das Bestimmungs-Postamt zu richten.

ARTIKEL XIV.

Einlieferungsscheine.

Ordinary (uninsured) parcels, certificate of mailing.

Der Absender kann bei der Einlieferung eines gewöhnlichen Pakets eine Einlieferungsbescheinigung auf einem für diesen Zweck vorgesehenen Formblatt verlangen. Jedes Land ist berechtigt, hierfür eine angemessene Gebühr festzusetzen und zu erheben.

Insured parcels, receipt at time of posting.

Der Absender eines Wertpakets erhält bei der Einlieferung unentgeltlich einen Einlieferungsschein über seine Sendung.

ARTIKEL XV.

Rückschein.

Advice of delivery.

Der Absender eines Wertpakets kann unter den Bedingungen der Vollzugsordnung und gegen Zahlung einer von der Aufgabeverwaltung festzusetsenden besondren Gebühr eine Bescheinigung (Rückschein) über die Aushändigung des Wertpakets verlangen. Auch der Absender eines Nachnahmepakets kann einen Rückschein verlangen.

Post, p. 2206. Collect-on-delivery parcels.

ARTIKEL XVI.

Nachsendung.

Reforwarding.

1. Hat der Empfänger seinen Wohnort im Gebiet des Bestim-

ARTICLE XIII.

Recall and change of address.

So long as a parcel has not been delivered to the addressee, the sender may recall it or cause its address to be changed. The Postal Administration of the country of origin may collect and retain for this service the charge fixed by its regulations.

The requests for recall or change of address of parcels to be delivered in the United States of America shall be addressed to the Central Administration at Washington; those relating to parcels for delivery in Germany shall be addressed to the offices of destination.

ARTICLE XIV.

Certificate of mailing. Receipts.

On request at the time of mailing an ordinary (uninsured) parcel, the sender will receive a certificate of mailing from the post office where the parcel is mailed, on a form provided for the purpose; and each country may fix and collect a reasonable fee therefor.

The sender of an insured parcel receives without charge at the time of posting, a receipt for his parcel.

ARTICLE XV.

Return receipts.

The sender of an insured parcel may obtain an advice of delivery upon payment of such additional charge, if any, as the country of origin of the parcel shall stipulate and under the conditions laid down in the Regulations. It is permissible to request return receipts for collect-on-delivery parcels.

ARTICLE XVI.

Reforwarding.

1. A parcel may be redirected in consequence of the addressee's

mungsländes verändert, so kann das Paket auf Verlangen des Absenders oder des Empfängers nachgesandt werden.

Bei der Nachsendung des Pakets innerhalb eines der Vertragsländer sowie bei Zustellung des Pakets an eine andre Person in dem ursprünglichen Bestimmungsort, können die durch die Verwaltung des Bestimmungslandes festgesetzten Zuschlaggebühren erhoben werden. Diese Gebühren werden auch bei Rückleitung nach dem Aufgabe-Ort oder Nachsendung nach einem andern Land nicht niedergeschlagen. Gebühren, die von der Bestimmungs-Postverwaltung nicht niedergeschlagen werden, hat der Absender oder der Empfänger zu zahlen.

change of address in the country of destination at the request of either the sender or the addressee.

Supplementary charges.

The reforwarding of a parcel within one of the contracting countries gives rise to the collection of the supplementary charges provided for by the Administration of that country. The same is true, if occasion arises, in regard to the delivery of such parcel to another person at the original place of destination. These charges shall not be canceled even in case the parcel is returned to origin or reforwarded to another country. Charges not canceled by the Office of the country of destination are collected from the sender or the addressee.

2. Ist ein Paket nach einem der Vertragsländer nachzusenden, so ist es neuen Postgebühren und gegebenenfalls neuen Versicherungsgebühren unterworfen, wenn diese nicht vor der Nachsendung entrichtet wurden. Die neuen Beförderungs- und Versicherungsgebühren werden von der Verwaltung, die das Paket aushändigt, erhoben.

New fees.

2. If a parcel must be reforwarded to one of the two countries signatory to the present Agreement, it is liable to new postage charges, and, if occasion arises, new insurance fees, unless such charges and fees have been paid in advance. The new postage and insurance fees are collected by the Administration effecting the delivery.

3. Auf Verlangen des Absenders oder des Empfängers können Pakete auch nach einem andern Land nach- oder zurückgesandt werden. Die Absender können indes Pakete mit dem Vermerk: "Nicht nachsenden nach einem dritten Land!" versehen. In einem solchen Fall dürfen Pakete nach einem andern Land nicht nachgesandt werden. Bei Verlust, Beraubung oder Beschädigung eines nach einem andern Land nach- oder zurückgesandten Wertpakets wird Ersatz nur nach den Vorschriften des Artikels XXVII, Absatz 8 dieses Abkommens geleistet.

Return or reforwarding to another country.

3. At the request of the sender or the addressee, parcels may also be reforwarded or returned to another country. The senders may mark the parcels: "Do not forward to a third country." In that case, the parcels must not be reforwarded to any other country. In case of loss, rifling, or damage of an insured parcel which is reforwarded or returned to another country, the indemnity is decided upon exclusively in accordance with the provisions of Article XXVII, Section 8.

Indemnity in case of loss, etc.

4. Wertpakete dürfen nur als Wertpakete nach- oder zurückgesandt werden.

Insured parcels.

4. Insured parcels may not be reforwarded or returned except as such.

ARTIKEL XVII.

Unzustellbarkeit.

Disposition in event of non-delivery.

1. Der Absender hat bei der Einlieferung zu bestimmen, was mit seinem Paket geschehen soll, wenn es nicht ausgehändigt werden kann: d. h., er hat auf dem Paket und der zugehörigen Paketkarte eine der folgenden Verfügungen oder eine Verfügung von gleicher Bedeutung anzugeben:

"Wenn unzustellbar, sofort zurücksenden!"

"Wenn unzustellbar, aushändigen an . . . . . "

"Wenn unzustellbar, preisgeben."

Andere Verfügungen sind nicht zulässig.

C. O. D. parcels.

Der Absender kann für den Fall, dass sein Nachnahmepaket an die ursprüngliche Anschrift nicht ausgehändigt werden kann, dieselben Verfügungen treffen, die für Pakete ohne Nachnahme festgesetzt sind.

Undeliverable parcels.

2. Unzustellbare Pakete, über die nicht anders verfügt worden ist, sind nach 30 Tagen, vom Tage des Eingangs bei dem Bestimmungspostamt an gerechnet ohne weiteres an den Absender zurückzusenden. Pakete, deren Annahme verweigert wird, sind sofort zurückzusenden. Auf den zurückzusendenden Paketen und bei den nach den Vereinigten Staaten von Amerika zurückzusendenden Paketen auch auf den zugehörigen Paketkarten ist der Grund der Unzustellbarkeit zu vermerken.

Parcels liable to deterioration.

3. Gegenstände, die dem Verderben oder der Fäulnis ausgesetzt sind, können zugunsten des Berechtigten sofort verkauft werden, auch unterwegs auf dem Hin- oder Rückweg und ohne dass es einer vorgängigen Benachrichtigung des Berechtigten und gerichtlicher Förmlichkeiten bedarf.

Ist der Verkauf aus irgendeinem Grunde nicht möglich, so werden die verdorbenen oder wertlos gewordenen Sachen vernichtet.

ARTICLE XVII.

Non-delivery.

1. At the time of mailing, the sender must state how his parcel is to be disposed of in the event of non-delivery; that is, the sender must mark the parcel and the relative dispatch note with one of the following notes:

"In case of non-delivery, the parcel should be returned immediately";

"In case of non-delivery, the parcel should be delivered to . . . . . ";

"In case of non-delivery, the parcel should be considered as abandoned",

or note of similar import.

No other alternative is admissible.

The sender may provide, in case his C. O. D. parcel is undeliverable as originally addressed, for other disposition to be made of it the same as in the case of parcels without trade charges.

2. Except as otherwise provided, undeliverable parcels are returned to origin, without previous notification, 30 days after their arrival at the office of destination. Parcels which the addressee refuses to accept shall be returned immediately. In all cases, the reason for non-delivery must be indicated on the parcel and in the case of parcels returned to the United States of America on the relative dispatch note.

3. Parcels liable to deterioration or corruption may be sold immediately, even en route, on the outward or return voyage, without previous notice and without judicial formality, for the benefit of the rightful party.

If, for any reason, sale is impossible, the deteriorated or corrupted articles are destroyed. The sale or destruction gives rise

Über den Verkauf oder die Vernichtung ist eine Verhandlung aufzunehmen und an die Aufgabeverwaltung abzusenden.

4. Unzustellbare Pakete, die von den Absendern "preisgegeben" worden sind, können nach Ablauf von 30 Tagen meistbietend zugunsten der Bestimmungsverwaltung veräussert werden. Bei Wertpaketen ist hierüber eine Verkaufsverhandlung aufzunehmen und der Aufgabeverwaltung vom Geschehenen Kenntnis zu geben. Wird ein unzustellbares Wertpaket aus irgendeinem andren Grunde nicht zurückgesandt, ist dies der Aufgabeverwaltung gleichfalls mitzuteilen.

5. Bei der Rücksendung unzustellbarer Pakete werden die im Artikel XXXIV, Absatz 2, erwähnten Gebühren erhoben.

to the making of a report which is sent to the Administration of origin.

4. Undeliverable parcels which the sender has abandoned may, at the expiration of a 30-day period, be sold for the profit of the Administration of the country of destination. However, in the case of an insured parcel, a report is made up, which must be sent to the Administration of the country of origin. Likewise, the Administration of the country of origin must be advised when an insured parcel which is undeliverable is not returned to origin. Abandoned parcels.

5. In case of the return of undeliverable parcels the charges prescribed by Article XXXIV, Section 2, are collected. Charges.

ARTIKEL XVIII.

Niederschlagung von Zollgebühren.

Vorausgesetzt, dass die von den zuständigen Zollbehörden vorgeschriebenen Förmlichkeiten erfüllt sind, sollen Zollgebühren auf Paketen, die nach dem Aufgabeort zurückgesandt oder nach einem andern Land nachgesandt werden, sowohl in Deutschland als auch in den Vereinigten Staaten von Amerika niedergeschlagen werden.

ARTICLE XVIII.

Customs charges to be canceled.

Provided the formalities prescribed by the customs authorities concerned are fulfilled, the customs charges properly so-called, on parcels sent back to the country of origin, or redirected to another country, shall be canceled both in Germany and in the United States of America. Cancelation on returned articles.

ARTIKEL XIX.

Nachfragen.

Die Aufgabeverwaltung kann für die nach dem Abgang der Pakete gewünschten Nachfragen nach dem Verbleib gewöhnlicher Pakete und Wertpakete eine besondere, von ihr festzusetzende Gebühr erheben, wenn der Absender die besondere Gebühr für einen Rückschein nicht schon entrichtet hat.

Eine von der Aufgabeverwaltung beliebig festzusetzende Gebühr kann ebenfalls erhoben werden in bezug auf Beschwerden über Unregelmässigkeiten, die anscheinend nicht dem Postdienst zur Last fallen.

ARTICLE XIX.

Inquiries.

A fee may be charged, at the option of the country of origin, on a request for information as to the disposal of an ordinary parcel and also for an insured parcel made after it has been posted if the sender has not already paid the special fee to obtain an advice of delivery. Fees.

A fee may also be charged, at the option of the country of origin, in connection with any complaint of any irregularity which prima facie was not due to the fault of the Postal Service.

NACHNAHMEPAKETE

ARTIKEL XX.

Gegenstand.

Acceptance for mailing.

1. Postpakete, die mit Nachnahme belastet werden, können in Deutschland nach allen mit dem Postanweisungsdienst betrauten Postämtern der Vereinigten Staaten von Amerika und in den Vereinigten Staaten von Amerika nach allen Orten in Deutschland angenommen werden.

Insurance.

2. Es dürfen nur Wertpakete mit Nachnahme belastet werden.

Designated articles not applicable.

3. Die Bestimmungen der Artikel XX bix XXIV des Abkommens und der Artikel 9 bis 14 der Vollzugsordnung gelten nicht für Nachnahmepakete des Durchgangs.

ARTIKEL XXI.

Gebühren.

Postage rates, insurance, etc., formalities.

Die Nachnahmepakete unterliegen den Beförderungs- und Versicherungsgebühren sowie den Beförderungs- und übrigen Bedingungen, die auf versicherte, nicht mit Nachnahme belastete Pakete anzuwenden sind. Die Aufgabe-Verwaltung ist berechtigt, vom Absender jedes Nachnahmepakets ausser den Beförderungs- und andren Gebühren auch die nach ihren Bestimmungen vorgesehene Nachnahmegebühr zu erheben.

ARTIKEL XXII.

Nachnahmebetrag.

Maximum amount.

1. Der Höchstbetrag der Nachnahme wird auf 100 Dollar festgesetzt.

Changes by mutual agreement.

Dieser Betrag kann jederzeit auf Grund gegenseitiger Vereinbarung im Wege des Schriftwechsels zwischen den beiden Verwaltungen erhöht oder herabgesetzt werden. Der Nachnahmebetrag ist jedoch stets in beiden Richtungen in Dollars und Cents anzugeben.

COLLECT-ON-DELIVERY PARCELS

ARTICLE XX.

Subject.

1. Parcels having charges to be collected on delivery, shall be accepted for mailing from Germany to any money order post office in the United States of America or from the United States of America to any locality in Germany.

2. Collect-on-delivery parcels shall be accepted only when insured.

3. The provisions of Articles XX to XXIV of this Agreement and of Articles 9 to 14 of the Regulations of Execution do not cover transit collect-on-delivery parcels.

ARTICLE XXI.

Postage and fees.

Parcels bearing charges for collection on delivery shall be subject to the postage rates, insurance fees, conditions of mailing, and other formalities applicable to insured parcels without trade charges. The Administration of origin is entitled to collect from the sender of each parcel mailed collect-on-delivery, such collect-on-delivery fee, in addition to the required postage and other fees, as may be prescribed by its regulations.

ARTICLE XXII.

Amount of C. O. D.

1. The maximum amount to be collected on delivery shall be $100.00. This amount may be increased or decreased at any time by mutual agreement through correspondence between the two Postal Administrations. The amount to be collected on delivery shall invariably be expressed in dollars and cents.

2. Wenn der Absender rechtzeitig das Ersuchen um Ermässigung oder Streichung des Nachnahmebetrags stellt, so wird das Ersuchen zwischen den Paket-Auswechslungspostämtern behandelt, vorbehaltlich einer andren Vereinbarung im Wege des Schriftwechsels.

2. When the sender makes a request early enough for any reduction or cancelation of the amount to be collected on delivery, the request shall be handled between the exchange offices which have handled the parcel unless otherwise agreed to through correspondence. Request for reduction or cancelation.

ARTIKEL XXIII.

Verantwortlichkeit bei Nachnahmepaketen.

1. Bei Verlust, Beraubung oder Beschädigung eines versicherten Nachnahmepakets sind die Postverwaltungen verantwortlich, wie es in Artikel XXVII bis XXIX für versicherte, nicht mit Nachnahme belastete Pakete festgesetzt ist.

2. Für ein Paket, das dem Empfänger ohne Einziehung des Nachnahmebetrags ausgehändigt worden ist, kann der Absender eine dem nicht eingezogenen Nachnahmebetrag entsprechende Entschädigung verlangen, vorausgesetzt, dass er seinen Anspruch rechtzeitig geltend gemacht hat, und die Unterlassung der Einziehung nicht auf Vorsatz oder Fahrlässigkeit des Absenders oder auf verbotenen Inhalt des Pakets zurückzuführen ist.

Dasselbe gilt, wenn die vom Empfänger entrichtete Summe niedriger ist als der angegebene Nachnahmebetrag.

Die nach diesem Paragraphen vorgesehene Entschädigung darf den Nachnahmebetrag nicht übersteigen.

3. Die Bestimmungen über die Feststellung der Verantwortlichkeit und Zahlung der Entschädigung für Nachnahmepakete sind dieselben wie für versicherte, nicht mit Nachnahme belastete Pakete.

4. Wenn ein Nachnahmepaket, für das Ersatz geleistet worden ist, wieder aufgefunden wird, so hat das Bestimmungspostamt das Paket zuzustellen, den Nachnahmebetrag zu erheben und aufzube-

ARTICLE XXIII.

Responsibility for C. O. D. parcels.

1. In case an insured C. O. D. parcel has been lost, rifled, or damaged, the Postal Administrations are responsible as for an insured parcel without C. O. D. charges, in conformity with the provisions of Articles XXVII to XXIX. Responsibility.

2. When a C. O. D. parcel has been delivered to the addressee but the charges have not been remitted, the sender or other rightful claimant is entitled to an indemnity corresponding to the C. O. D. amount not remitted, provided that he has made his claim in due time and unless the delivery without collecting the charges has arisen from the fault or negligence of the sender or from the transmission of the contents in parcel-post mails being prohibited. Where delivery made but charges not remitted, indemnity provisions.

This stipulation also applies to the case that a lower amount than the full C. O. D. charge is collected from the addressee.

The indemnity provided for in this section may not in any case exceed the C. O. D. amount. Limitation.

3. As to the fixing of the responsibility and the payment of the indemnity the same stipulations shall be applied as are provided for insured parcels not sent C. O. D. Stipulations to be applied.

4. When a C. O. D. parcel for which indemnity has been paid is recovered, the post office of destination will deliver the parcel and collect the charges, hold such amount and request instructions Action when parcel recovered after indemnity paid.

wahren und Weisungen von der übergeordneten Dienststelle einzuholen. Wenn aber der Empfänger sich weigert, das wieder aufgefundene Paket zu übernehmen und den Nachnahmebetrag zu erlegen, so soll das Bestimmungspostamt das Paket aufbewahren und gleichfalls Weisungen über seine weitere Behandlung einholen. Im letzteren Fall wird die für den Ersatz verantwortliche Verwaltung weitere Verfügung über das Paket treffen.

from the Administration to which such office is subordinate. If the addressee, however, refuses to accept a recovered parcel and pay the charges, the post office of destination will hold it and likewise seek instructions as to its disposition. In the latter case the Administration responsible for the indemnity shall determine the disposition to be made of the parcel involved.

ARTIKEL XXIV.

Ausgleich.

Remittance of entire amount to sender.

1. Der volle Nachnahmebetrag wird dem Absender ohne Abzug einer Postanweisungs- oder Einziehungsgebühr durch eine internationale Postanweisung übermittelt.

Collection of charges from addressee.

Das zustellende Postamt zieht vom Empfänger den vollen Nachnahmebetrag ein und kann ausserdem die Postanweisungsgebühren oder die Gebühr für die Übersendung des Nachnahmebetrags an den Absender im Aufgabeland erheben.

Collection charge.

2. Das Land, das ein Nachnahmepaket zustellt, kann vom Empfänger eine mässige Einziehungsgebühr erheben, die 25 Goldcentimen nicht übersteigen darf. Diese Gebühr darf indes nicht von dem erhobenen Nachnahmebetrag abgezogen werden.

Transmission fee.

3. Die für die Übermittlung des Nachnahmebetrags erhobene Gebühr verbleibt ungeteilt der einziehenden Verwaltung. Ausser der im Artikel XXXIV vorgesehenen Abrechnung wird zwischen den beiden Verwaltungen keinerlei Abrechnung aufgestellt.

ARTICLE XXIV.

Settlement.

1. The entire amount of the collect-on-delivery charges without any deduction for money order fee or collection charges is to be remitted to the sender by means of an international money order. The delivering post office will collect from the addressee the full amount of the C. O. D. charges and in addition thereto may collect such money order fee or fees as are required to remit the amount of the C. O. D. charges to the sender in the country of origin.

2. The country effecting delivery of a C. O. D. parcel may at its option collect a reasonable amount, not in excess of 25 gold centimes, from the addressee as a collection charge but this amount is not to be deducted from the collection charges which are remitted to the sender.

3. The fee for the transmission of the amount of the collect-on-delivery charges shall belong entirely to the country collecting it. No special account of the fee is to be made between the two Administrations except as stated in Article XXXIV.

ARTIKEL XXV.

Wertpakete.

Maximum amount.

1. Postpakete können unter Wertangabe bis zu 1000 Goldfranken oder dem Gegenwert davon in der Währung des Aufgabelandes versandt werden.

Changes by mutual consent.

Die Post-

ARTICLE XXV.

Insured parcels.

1. Parcels may be insured up to the amount of 1000 gold francs or its equivalent in currency of the country of origin. However, the Postal Administrations of the two

verwaltungen der beiden Vertragsländer können indes im gegenseitigen Einverständnis den vorstehend angegebenen Höchstbetrag der Wertangabe ermässigen oder erhöhen.

contracting countries may, by mutual consent, increase or decrease this maximum amount of insurance.

2. Die Postverwaltung des Aufgabelandes ist berechtigt vom Absender die nach ihren Bestimmungen vorgesehenen Versicherungsgebühren zu erheben.

2. The Postal Administration of the country of origin is entitled to collect from the sender such insurance fees as may from time to time be prescribed by its regulations.

Collection from sender by country of origin.

ARTIKEL XXVI.

Wertangabe.

ARTICLE XXVI.

Indication of value.

Es ist gestattet, nur einen Teil des Wertes des Paketinhalts anzugeben.

It is permitted to insure only part of the value of the contents.

Indication of value.

Ein Paket, dessen Inhalt keinen eigentlichen Geldwert hat, kann trotzdem unter Wertangabe versandt werden, um ihm die gesicherte Beförderung eines Wertpakets zu verschaffen.

A parcel of which the contents have no pecuniary value may, however, be insured for a nominal sum in order to obtain the safeguards of the insurance system.

Without pecuniary value.

ARTIKEL XXVII.

Verantwortlichkeit.

Entschädigung.

ARTICLE XXVII.

Responsibility.

Indemnity.

1. Die Verwaltungen der beiden Vertragsländer haften nicht für den Verlust, die Beraubung oder Beschädigung eines gewöhnlichen Pakets.

1. The Postal Administrations of the two contracting countries will not be responsible for the loss, abstraction, or damage of an ordinary parcel.

Ordinary parcels.

2. Die beiden Verwaltungen sind vorbehaltlich der Fälle des folgenden Artikels für den Verlust, die Beraubung oder die Beschädigung der in einem der beiden Vertragsländer aufgelieferten und zur Auslieferung im andern Land bestimmten Wertpakete oder ihres Inhalts oder eines Teils davon verantwortlich.

2. Except in the cases mentioned in the Article following, the Administrations are responsible for the loss of insured parcels mailed in one of the two contracting countries for delivery in the other and for the loss, abstraction, or damage to their contents, or a part thereof.

Insured parcels. Responsibility for loss, abstraction, or damage.

3. Der Absender oder ein andrer Entschädigungsberechtigter hat Anspruch auf einen dem wirklichen Betrag des Verlustes, der Beraubung oder der Beschädigung entsprechenden Ersatz. Die Entschädigung ist nach dem gemeinen Handelswert oder in Ermanglung eines Handelswerts nach dem gemeinen Wert der Ware zu berechnen, den Waren derselben Art am Tage der Einlieferung am Versand-

3. The sender, or other rightful claimant, is entitled to compensation corresponding to the actual amount of the loss, abstraction, or damage. The amount of indemnity is calculated on the basis of the actual value (current price or, in the absence of current price, the ordinary estimated value) at the place where and the time when the parcel was accepted for mailing; provided in any case that the

Indemnity to sender, etc.

Basis for calculation.

Limitation.

ort hatten. Die Entschädigung darf keinesfalls über den Betrag der Wertangabe, für den die Versicherungsgebühr erhoben worden ist, oder über den Höchstbetrag von 1000 Goldfranken hinausgehen.

indemnity may not be greater than the amount for which the parcel was insured and on which the insurance fee has been collected, or the maximum amount of 1000 gold francs.

Maximum amount of compensation.

4. Der Entschädigungsbetrag darf den wirklichen Wert des Paketinhalts nicht übersteigen.

4. For an insured parcel, the amount of compensation shall not exceed the actual value of the contents.

Indirect damages, etc.

5. Mittelbarer Schaden oder entgangener Gewinn, die als Folgen des Verlustes, der Beraubung, Beschädigung, Nichtzustellung, Verzögerung oder der unrichtigen Aushändigung eines auf Grund dieses Abkommens beförderten Wertpaketes anzusehen sind, bleiben unberücksichtigt.

5. No indemnity is paid for indirect damages or loss of profits resulting from the loss, rifling, damage, non-delivery, misdelivery, or delay of an insured parcel dispatched in accordance with the conditions of the present Agreement.

Return of postage.

6. Wenn im Falle des Verlustes eines Wertpakets, des völligen Verderbs oder der vollständigen Beraubung des Inhalts Ersatz zu leisten ist, hat der Absender auf Antrag Anspruch auf Erstattung der Beförderungsgebühren. Die Versicherungsgebühren verbleiben in allen Fällen den Postverwaltungen.

6. In the case where indemnity is payable for the loss of an insured parcel or for the destruction or abstraction of the whole of the contents thereof, the sender is entitled to the return of the postage charges, if claimed. However, the insurance fees are not returned in any case.

Parcels originating in a third country, etc.

7. Für verlorengegangene, beraubte oder beschädigte Durchgangs-Wertpakete, die aus einem an diesem Abkommen nicht beteiligten Lande nach einem der vertragschliessenden Länder oder aus einem der Vertragsländer nach einem an diesem Abkommen nicht beteiligten Land bestimmt sind, wird nicht gehaftet, solange diese Haftpflicht zwischen den beteiligten Verwaltungen, wenn auch nur im Wege des Schriftwechsels, nicht besonders vereinbart worden ist.

7. In the absence of special agreement to the contrary between the countries involved, which agreement may be made by correspondence, no indemnity will be paid by either country for the loss, rifling, or damage of transit insured parcels, that is, parcels originating in a country not participating in this Agreement and destined for one of the two contracting countries or parcels originating in one of the two contracting countries and destined for a country not participating in this Agreement.

Parcels reforwarded or returned to a third country.

8. Wird ein Wertpaket aus einem vertragschliessenden Lande nach dem andren vertragschliessenden Lande von dort auf Verlangen des Absenders oder des Empfängers nach einem dritten Land nach- oder zurückgesandt, hat der Empfänger für Verlust, Beraubung oder Beschädigung, die nach der Weiterleitung des Wertpakets durch das ursprüngliche Bestimmungsland eintreten, nur Anspruch auf eine solche Entschädigung, wie sie das Land, in

8. When an insured parcel originating in one country and destined to be delivered in the other country is reforwarded from there to a third country or is returned to a third country at the request of the sender or of the addressee, the party entitled to the indemnity in case of loss, rifling, or damage occurring subsequent to the reforwarding or return of the parcel by the original country of destination, can lay claim, in such a case, only to the indemnity which the coun-

Indemnity in case of loss, etc.

dem der Verlust, die Beraubung oder Beschädigung stattgefunden hat, zu zahlen bereit oder auf Grund eines zwischen den beteiligten Ländern bestehenden Übereinkommens zu zahlen verpflichtet ist. Jedes der beiden vertragschliessenden Länder, das unrichtig Wertpakete nach einem dritten Land nachsendet, haftet für das Wertpaket in demselben Umfang wie das Aufgabeland dem Absender gegenüber, das heisst, innerhalb der durch dieses Abkommen festgesetzten Entschädigungsgrenze.

try where the loss, rifling, or damage occurred consents to pay, or which that country is obliged to pay in accordance with the agreement made between the countries directly interested in the reforwarding or return. Either of the two countries signing the present Agreement which wrongly forwards an insured parcel to a third country is responsible to the sender to the same extent as the country of origin, that is, within the limits of the present Agreement.

Parcels wrongly forwarded to a third country.

9. Die Postverwaltungen der Vertragsländer sind von der Verantwortlichkeit befreit, wenn der Verlust, die Beraubung oder die Beschädigung des Wertpakets zurückzuführen ist auf bei der Einlieferung nicht bemerkte Mängel der Umhüllung, Verpackung oder des Verschlusses, für deren ordnungsmässige Beschaffenheit der Absender verantwortlich ist.

9. The sender is responsible for defects in the packing and insufficiency in the packing and sealing of insured parcels. Moreover, the two Administrations are released from all responsibility in case of loss, rifling, or damage caused by defects not noticed at the time of mailing.

Defects in packing.

ARTIKEL XXVIII.

Ausnahmen vom Grundsatz der Verantwortlichkeit.

Die Verwaltungen sind von jeder Verantwortlichkeit befreit:

a) für Wertpakete, die von dem Empfänger ohne Vorbehalt angenommen worden sind;

b) im Falle des Verlustes oder der Beschädigung durch höhere Gewalt (unabwendbarer Zufall); jede Verwaltung kann indes nach eigenem Ermessen, aber ohne Rückanspruch gegen die andre Verwaltung, für den durch höhere Gewalt entstandenen Verlust oder Schaden Ersatz leisten selbst in den Fällen, wo die Verwaltung des Landes, in dessen Dienstbereich der Verlust oder die Beschädigung eingetreten ist, anerkennt, dass die Beschädigung auf höhere Gewalt zurückzuführen ist. Das für den Verlust, die Beraubung oder Beschädigung verantwortliche Land muss nach seiner Gesetzgebung entscheiden, ob der Verlust, die Beraubung oder Beschädigung auf ein Ereignis zurückzuführen ist, das sich als höhere Gewalt darstellt;

ARTICLE XXVIII.

Exceptions to the principle of responsibility.

The Administrations are relieved from all responsibility:

a) In case of insured parcels of which the addressee has accepted delivery without reservation.

Acceptance without reservation.

b) In case of loss or damage through force majeure (causes beyond control) although either Administration may at its option and without recourse to the other Administration pay indemnity for loss or damage due to force majeure even in cases where the Administration of the country in the service of which the loss or damage occurred recognizes that the damage was due to force majeure. The country responsible for the loss, abstraction, or damage must decide in accordance with its internal legislation, whether this loss, abstraction, or damage was due to circumstances constituting a case of force majeure.

Loss, etc., through force majeure.

Destruction of official documents.

c) wenn sie über die Wertpakete deshalb keinen Nachweis führen können, weil die Dienstpapiere durch höhere Gewalt vernichtet worden sind; es sei denn, dass ihre Verantwortlichkeit nicht schon anderweit bewiesen worden ist;

c) When, their responsibility not having been proved otherwise, they are unable to account for insured parcels in consequence of the destruction of official documents through force majeure.

Damage through fault of sender, addressee, etc.

d) wenn der Schaden durch Verschulden oder Fahrlässigkeit des Absenders oder des Empfängers oder ihrer Vertreter oder durch die natürliche Beschaffenheit des Gegenstandes herbeigeführt worden ist;

d) When the damage has been caused by the fault or negligence of the sender or the addressee or the representative of either, or when it is due to the nature of the article.

Prohibited articles.

e) für Wertpakete, die verbotene Gegenstände enthalten;

e) For insured parcels which contain prohibited articles.

Declaration above real value.

f) wenn der Absender eines Wertpakets den Wert des Paketinhalts betrügerischerweise zu hoch angegeben hat; hierdurch wird eine gerichtliche durch die Gesetzgebung des Aufgabelandes erforderliche Verfolgung solcher betrügerischen Angaben nicht ausgeschlossen;

f) In case the sender of an insured parcel, with intent to defraud, shall declare the contents to be above their real value; this rule, however, shall not prejudice any legal proceedings necessitated by the legislation of the country of origin.

Seizure because of false declaration.

g) für Wertpakete, die die Zollbehörde wegen falscher Inhaltserklärungen beschlagnahmt hat;

g) For insured parcels seized by the Customs because of false declaration of contents.

Application, etc., for indemnity not made within a year.

h) wenn der Entschädigungsberechtigte oder sein Vertreter weder eine Nachfrage noch einen Ersatzanspruch innerhalb eines Jahres, vom Tage nach der Einlieferung des Wertpakets an gerechnet, gestellt hat;

h) When no inquiry or application for indemnity has been made by claimant or his representative within a year commencing with the day following the posting of the insured parcel.

Matter of no intrinsic value, etc.

i) für Wertpakete, deren Inhalt wertlos ist, aus leicht verderblichen oder solchen Gegenständen besteht, die den Bedingungen dieses Abkommens nicht entsprechen oder die nicht in vorgeschriebener Weise eingeliefert worden sind. Ohne Rückgriff auf die andre Verwaltung, kann jedoch die Verwaltung, in deren Dienstbereich der Verlust, die Beraubung oder die Beschädigung eingetreten ist, für solche Wertpakete Ersatz leisten.

i) For insured parcels which contain matter of no intrinsic value or perishable matter, or which did not conform to the stipulations of this Agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such insured parcels without recourse to the other Administration.

Artikel XXIX.

Erlöschen der Verantwortlichkeit.

Termination of responsibility.

Die Verwaltungen sind für Wertpakete, die nach den Vorschriften ihres inneren Dienstes für gleichartige Sendungen ausgehändigt worden sind, nicht mehr verantwortlich.

Article XXIX.

Termination of responsibility.

The Administrations cease to be responsible for insured parcels of which they have effected delivery in accordance with their internal regulations for insured parcels of the same nature.

Die Verantwortlichkeit bleibt jedoch bestehen, wenn der Empfänger oder im Falle der Rückleitung der Absender bei der Empfangnahme eines beraubten oder beschädigten Wertpakets Vorbehalte macht.

Responsibility is, however, maintained when the addressee or, in case of return, the sender makes reservations in taking delivery of an insured parcel, the contents of which have been abstracted or damaged.

ARTIKEL XXX.

Verpflichtung zur Zahlung des Ersatzbetrages.

Zur Zahlung des Ersatzbetrages und der zu erstattenden Gebühren ist die Aufgabeverwaltung verpflichtet. Diese Verpflichtung fällt der Bestimmungsverwaltung zu, wenn nach Artikel XXVII, Absatz 3, der Empfänger zu entschädigen ist. Die zahlende Verwaltung kann aber auf die verantwortliche Verwaltung zurückgreifen.

ARTICLE XXX.

Obligation to pay compensation.

The obligation to pay compensation, as well as the postage charges due to be refunded, rests with the Administration of origin. However, in cases where the compensation is paid to the addressee in accordance with Article XXVII, Section 3, the obligation shall rest with the Administration of destination. The paying Administration retains the right to make a claim against the Administration responsible.

Obligation to pay compensation.

ARTIKEL XXXI.

Zahlungsfrist.

1. Der Ersatzbetrag soll sobald als möglich und spätestens innerhalb eines Jahres, vom Tage nach der Nachfrage an gerechnet, an den Entschädigungsberechtigten gezahlt werden.

Die Verwaltung, die den Ersatzbetrag zu zahlen hat, kann die Ersatzleistung ausnahmsweise über diese Frist hinausschieben, wenn bei Ablauf dieser Frist der Verbleib der Sendung noch nicht festgestellt ist oder wenn die Frage der Verantwortlichkeit noch nicht hat geklärt werden können.

2. Abgesehen von den Fällen ausnahmsweisen Hinausschiebens der Ersatzleistung, wie im zweiten Teil des vorhergehenden Absatzes 1 angegeben, ist die Verwaltung, die Ersatz leistet, berechtigt, die Entschädigung für Rechnung der Verwaltung zu zahlen, die neun Monate hat verstreichen lassen, ohne die ordnungsmässig bei ihr anhängig gemachte Sache zu erledigen.

ARTICLE XXXI.

Period for payment of compensation.

1. The payment of compensation for an insured parcel shall be made to the rightful claimant as soon as possible and at the latest within a period of one year counting from the day following that on which the application is made.

Period for payment of compensation.

However, the Administration responsible for making payment may exceptionally defer payment of indemnity for a longer period than that stipulated if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred.

Deferred payment.

2. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes the payment of compensation is authorized to pay indemnity on behalf of the Office which, after being duly informed of the application for indemnity, has let nine months pass without settling the matter.

Payment when delayed nine months.

ARTIKEL XXXII.

Feststellung der Verantwortlichkeit.

Fixing of responsibility.

1. Bis zum Nachweis des Gegenteils ist die Verwaltung verantwortlich, die das Wertpaket unbeanstandet übernommen hat und, nachdem sie in Besitz aller vorschriftsmässigen Unterlagen für die Nachforschungen gekommen ist, den Verbleib des Wertpakets nicht nachweisen kann.

2. Wenn der Verlust, die Beraubung oder die Beschädigung eines Wertpakets bei der Öffnung des zur Versendung der Wertpakete dienenden Behältnisses durch das empfangende Auswechslungspostamt entdeckt und dem absendenden Auswechslungspostamt ordnungsmässig mitgeteilt worden ist, so trifft die Verantwortlichkeit die absendende Verwaltung, wenn sich nicht erweisen lässt, dass die Unregelmässigkeit im Dienstbereich der empfangenden Verwaltung vorgekommen ist.

3. Wenn der Verlust, die Beraubung oder die Beschädigung während der Beförderung eingetreten ist und nicht festgestellt werden kann, auf welchem Gebiet oder in welchem Dienstbereich dies geschehen ist, tragen die beteiligten Verwaltungen den Schaden zu gleichen Teilen.

4. Die Verwaltung, die die Entschädigung gezahlt hat, tritt bis zur Höhe dieses Betrages in die Rechte des Entschädigten wegen aller Ansprüche gegen den Empfänger der Sendung, den Absender oder gegen Dritte ein.

5. Wird ein als verloren angesehenes Wertpaket später wieder aufgefunden, so ist der Entschädigte zu benachrichtigen, dass er das Paket gegen Rückzahlung des Ersatzbetrags in Empfang nehmen kann.

ARTICLE XXXII.

Fixing of responsibility.

1. Until the contrary is proved, responsibility for an insured parcel rests with the Administration which, having received the parcel without making any reservations and being put in possession of all the regulation means of investigation, cannot establish the disposal of the parcel.

2. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office and has been regularly pointed out to the dispatching exchange office, the responsibility falls on the Administration to which the latter office belongs, unless it be proved that the irregularity occurred in the service of the receiving Administration.

3. If the loss, rifling, or damage has taken place in the course of transportation, without its being possible to establish on the territory or in the service of which country the act took place, the Offices involved bear the loss in equal shares.

4. The Administration paying compensation takes over, to the extent of the amount paid, the rights of the person who has received it, in any action which may be taken against the addressee, the sender, or a third party.

5. If an insured parcel which has been regarded as lost is subsequently found the person to whom compensation has been paid must be informed that he is at liberty to take possession of the parcel against repayment of the amount of compensation.

ARTIKEL XXXIII.

Erstattung des Ersatzbetrages.

Repayment to country effecting payment.

1. Die für den Verlust, die Beraubung oder die Beschädigung verantwortliche oder diejenige Verwaltung, für deren Rechnung Ent-

ARTICLE XXXIII.

Repayment of compensation.

1. The Administration responsible for the loss, rifling, or damage and on whose account the payment is effected, is bound to repay

schädigung gezahlt wird, ist verpflichtet, der Verwaltung, die Ersatz geleistet hat, den Ersatzbetrag ohne Verzug und spätestens binnen neun Monaten nach erhaltener Benachrichtigung über die erfolgte Zahlung zu erstatten.

2. Die Erstattung ist ohne Kosten für die Gläubigerverwaltung durch Postanweisung oder Wechsel oder in barem Geld, das im Gläubigerland umlauffähig ist, oder in andrer, im Wege des Schriftwechsels gegenseitig zu vereinbarender Weise vorzunehmen.

3. Die Ersatzbeträge sind auf der Grundlage des Goldfranken zu erstatten.

the amount of the indemnity to the country which has effected payment. This reimbursement must take place without delay and at the latest within the period of nine months after notification of payment.

2. These repayments to the creditor country must be made without expense for that Office, by money order or draft, in money valid in the creditor country or in any other way to be agreed upon mutually by correspondence.

3. The reimbursement of the indemnities must be effected on the basis of gold francs.

ARTIKEL XXXIV.

Vergütungen.

1. Für jedes Paket, das zwischen den vertragschliessenden Ländern ausgetauscht wird, vergütet die absendende Verwaltung der Bestimmungsverwaltung die Gebühren, die dieser nach den Bestimmungen des Artikels V zukommen.

2. Bei Nach- und Rücksendung eines Pakets, wenn Beförderungs- und bei Wertpaketen auch Versicherungsgebühren von der nach- oder rücksendenden Verwaltung neu verlangt werden, wird das Paket so behandelt, als wenn es in diesem Lande aufgeliefert worden wäre. Die nach- oder rücksendende Verwaltung zieht den ihr zustehenden Anteil von der andren Verwaltung ein, das heisst:

a) die im obigen Absatz 1 vorgeschriebenen Gebühren;

b) die Nach- und Rücksendungsgebühren;

c) die im Artikel X vorgeschriebenen Gebühren, wenn anwendbar.

3. Bei Nach- und Rücksendung nach einem dritten Land werden die Pakete mit den oben unter a), b) und c) angegebenen Gebühren, soweit sie in Betracht kommen, belastet. Verweigert das dritte Land aus irgendeinem Grunde die Übernahme dieser Gebühren, so wird das Aufgabeland damit belastet.

ARTICLE XXXIV.

Charges.

Charges.

1. For each parcel exchanged between the contracting countries, the dispatching Office credits to the Office of destination in the parcel bills the quotas due to the latter, and indicated in Article V.

Reforwarding or return to origin.

2. In case of reforwarding or return to origin of a parcel, if new postage and new insurance fees (in the case of insured parcels) are collected by the redispatching Office, the parcel is treated as if it had originated in that country. Otherwise, the redispatching Office recovers from the other Office the quota due it, namely, as the case may be:

a) The charges prescribed by Section 1 above.

b) The charges for reforwarding or return.

c) The charges prescribed by Article X, if applicable.

Reforwarding or return to a third country.

3. In case of reforwarding or return to a third country, the accrued charges, that is, such of the charges mentioned in (a), (b), and (c) above as are applicable shall follow the parcel but in the case that the third country concerned refuses to assume the charges for any reason, they shall be charged back to the country of origin.

Parcels in transit.

4. Wenn ein Paket im Durchgang durch das Gebiet eines der beiden Vertragsländer von oder nach dem andern Vertragsland nach- oder zurückgesandt wird, kann die Durchgangsverwaltung auch den ihr zustehenden Betrag für den zusätzlichen Land- oder Seedienst, der vorgesehen ist, beanspruchen zusammen mit irgendwelchen Beträgen, die einer andern beteiligten Verwaltung oder andern beteiligten Verwaltungen zustehen.

4. In the case of a parcel returned or reforwarded in transit through one of the two Administrations to or from the other, the intermediary Administration may claim also the sum due to it for any additional territorial or sea service provided, together with any amounts due to any other Administration or Administrations concerned.

ARTIKEL XXXV.

Luftpostpakete.

ARTICLE XXXV.

Air parcels.

Air surtax, etc.

Wenn Pakete auf dem Luftweg befördert werden, können die Verwaltungen der Vertragsländer auf Grund gegenseitiger Vereinbarung den Luftpostzuschlag sowie die andern Bedingungen festsetzen.

The Postal Administrations of the two contracting countries have the right to fix by mutual consent the air surtax and other conditions in the case where the parcels are conveyed by air routes.

ARTIKEL XXXVI.

Vorübergehende Einstellung des Dienstes.

ARTICLE XXXVI.

Temporary suspension of service.

Temporary suspension of service.

Bei aussergewöhnlichen Verhältnissen, die die Massnahme rechtfertigen, kann jede der beiden Verwaltungen den Postpaketdienst vorübergehend ganz oder teilweise einstellen oder auf bestimmte Postämter beschränken, jedoch muss die andre Verwaltung davon sofort, gegebenenfalls telegraphisch, benachrichtigt werden.

In extraordinary circumstances such as will justify the measure, either Administration may temporarily suspend the parcel-post service, either entirely or partially, or restrict it to certain offices, on condition of giving immediate notice, if necessary by telegraph, to the other Administration.

ARTIKEL XXXVII.

Verschiedene Bestimmungen.

ARTICLE XXXVII.

Miscellaneous provisions.

Miscellaneous provisions.
Monetary units.

1. Die in diesem Abkommen angegebenen Goldfranken und -centimen sind Goldfranken und -centimen im Sinne des Weltpostvertrags.

1. The gold francs and centimes mentioned in this Agreement are gold francs and centimes as defined in the Postal Union Convention.

Treatment of questions arising.

2. Für alle in diesem Abkommen nicht geregelten Angelegenheiten, die die Anträge auf Zurückziehung oder Änderung der Aufschrift von Paketen, das Verlangen von Nachfragen und Rückscheinen für Wertpakete und Nachnahmepakete und deren Behandlung sowie die Ansprüche auf Ersatzleistungen betreffen, sollen die Vorschriften des Weltpostvertrags nebst Vollzugsordnung gelten, soweit sie anwendbar sind und den

2. Unless they are provided for in the present Agreement, all questions concerning requests for recall or change of address of parcels and the obtaining and disposition of inquiries, return receipts, and settlement of indemnity claims in connection with insured and C. O. D. parcels shall be treated in accordance with the provisions of the Universal Postal Convention and its Regulations of Execution, in so far as they are applicable

49 Stat. 2741.

Bestimmungen des gegenwärtigen Abkommens nicht widersprechen. Im übrigen gelten, wenn eine andre Vereinbarung nicht getroffen worden ist, je nach dem beteiligten Lande die innern Gesetze, Verordnungen und Vorschriften des Deutschen Reichs oder der Vereinigten Staaten von Amerika.

and are not contrary to the foregoing provisions. If the case is not provided for at all, the domestic legislation of the United States of America or Germany or the decisions made by one country or the other are applicable in the respective country.

3. Die Einzelheiten über die Anwendung dieses Abkommens werden von den beiden Verwaltungen durch Ausführungsbestimmungen festgesetzt, deren Vorschriften gemeinschaftlich im Wege des Schriftwechsels geändert oder vervollständigt werden können.

3. The details relative to the application of the present Agreement will be fixed by the two Administrations in Regulations of Execution, the provisions of which may be modified or completed by common consent by way of correspondence.

Details to be fixed by common consent.

4. Die Verwaltungen der Vertragsländer werden einander die auf die Beförderung von Postpaketen bezüglichen Gesetze, Verordnungen und Gebühren sowie alle späteren Änderungen mitteilen.

4. The two Administrations notify each other mutually of their laws, ordinances, and tariffs concerning the exchange of parcel post, as well as of all modifications in rates which may be subsequently made.

Mutual notice of applicable provisions, etc.

ARTIKEL XXXVIII.

Dauer des Abkommens.

1. Dieses Abkommen ersetzt und hebt das in Berlin am 25. Juni 1928 und in Washington am 4. August 1928 unterzeichnete Postpaketabkommen sowie die in Berlin am 22. Dezember 1931 und in Washington am 5. Januar 1932 unterzeichnete Vereinbarung über den Paketnachnahmedienst auf.

ARTICLE XXXVIII.

Duration of the Agreement.

1. This Agreement abrogates and substitutes the Parcel Post Convention signed at Washington, the 4th day of August, 1928, and at Berlin, the 25th day of June, 1928, and the Agreement for Collect-on-Delivery Parcel Post Service signed at Washington, the 5th day of January, 1932, and at Berlin, the 22nd day of December, 1931.

Agreements abrogated.
45 Stat. 2701.
47 Stat. 1966.

2. Es soll am 2. Januar 1939 in Kraft treten, und gilt so lange, als es nicht von einer der beiden Postverwaltungen mit sechs Monaten Frist gekündigt wird.

2. It shall become effective on January 2, 1939 and shall remain in effect as long as it has not been terminated six months in advance by one or the other of the two Administrations.

Effective date and duration.

Doppelt ausgefertigt und unterzeichnet in Berlin den 6. Februar 1939 und in Washington den 16. März 1939.

Done in duplicate and signed at Washington, the 16th day of March 1939 and at Berlin, the 6th of February 1939.

Signatures.

OHNESORGE
Deutscher Reichspostminister.

JAMES A FARLEY
Postmaster General of the United States of America.

[SEAL] JAMES A FARLEY
Postmaster General of the United States of America.

[SEAL] OHNESORGE
Deutscher Reichspostminister.

VOLLZUGSORDNUNG
zum Postpaketabkommen zwischen der Deutschen Reichspost und der Postverwaltung der Vereinigten Staaten von Amerika.

ARTIKEL 1.

Leitung.

Circulation.

1. Jede Verwaltung hat die Postpakete, die ihr die andre Verwaltung zur Beförderung durch ihr Gebiet übergibt, auf demselben Wege und mit denselben Mitteln zu befördern wie ihre eigenen Pakete.

Ordinary parcels.

2. Unrichtig geleitete gewöhnliche Pakete werden auf dem kürzesten Wege, welcher der nachsendenden Verwaltung zur Verfügung steht, nach dem richtigen Bestimmungsort weiterbefördert.

Insured parcels.

Unrichtig geleitete Wertpakete dürfen nur als Wertpakete an ihre Bestimmung geleitet werden. Ist dies nicht möglich, so sind sie nach dem Aufgabeland zurückzuleiten.

ARTIKEL 2.

Behältnisse.

Receptacles.

1. Die Postverwaltungen der beiden Vertragsländer sind verpflichtet, für die erforderlichen Säcke zur Versendung ihrer Pakete zu sorgen. Jeder Sack ist mit dem Namen des Landes zu versehen, dem er gehört.

2. Die Säcke sind der absendenden Verwaltung mit nächster Post leer, zu 10 Stück gebündelt (9 Stück in einem versackt) zurückzusenden. Die Gesamtzahl der zurückgesandten Säcke ist in der Frachtkarte zu vermerken.

3. Im Falle dass 10 vH der Gesamtzahl der während eines Jahres gebrauchten Säcke nicht zurückgesandt worden sind, ist der Wert der fehlenden Säcke der Aufgabeverwaltung zu ersetzen.

REGULATIONS OF EXECUTION
for the Parcel Post Agreement between the United States of America and Germany.

ARTICLE 1.

Circulation.

1. Each Postal Administration shall forward by the routes and means which it uses for its own parcels, parcels delivered to it by the other Administration for conveyance in transit through its territory.

2. Ordinary parcels, when missent, are reforwarded to their correct destination by the most direct route at the disposal of the forwarding Administration. Insured parcels, when missent, may not be reforwarded except as insured mail. If this is impossible, they must be returned to origin.

ARTICLE 2.

Receptacles.

1. The Postal Administrations of the two contracting countries shall provide the respective bags necessary for the dispatch of their parcels and each bag shall be marked to show the name of the country to which it belongs.

2. Bags must be returned empty to the dispatching office by the next mail. Empty bags to be returned are made up in bundles of ten, enclosing nine bags in one. The total number of bags returned shall be entered on the relative parcel bills.

3. In case ten percent of the total number of bags used during the year have not been returned, the value of the missing bags must be repaid to the Administration of origin.

ARTIKEL 3.

Paketaustausch.

1. Die Pakete sind in gehörig verschlossenen und versiegelten Säcken durch die von den beiden Verwaltungen im gegenseitigen Einvernehmen bestimmten Postämter auszutauschen. Sie werden auf Kosten des Aufgabelandes mit den von ihm vorgesehenen Gelegenheiten nach dem Bestimmungslande befördert.

2. Wertpakete sind in besondere Säcke zu verpacken. Die Aufschriftfahnen dieser Säcke sind mit einem jeweils zu verabredenden Unterscheidungsmerkmal zu versehen.

3. Das Gewicht eines Paketsackes soll 36 Kilogramm (80 Pfund avoirdupois) nicht überschreiten.

ARTICLE 3.

Method of exchange of parcels.

1. The parcels shall be exchanged, in sacks duly fastened and sealed, by the offices appointed by agreement between the two Administrations, and shall be dispatched to the country of destination by the country of origin at its cost and by such means as it provides.

Method of exchange of parcels.

2. Insured parcels shall be enclosed in separate sacks from those in which ordinary parcels are contained and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

Insured parcels.

3. The weight of any bag of parcels shall not exceed 36 kilograms (80 pounds avoirdupois).

Maximum weight.

ARTIKEL 4.

Mitteilungen.

Jede Verwaltung hat der andren mitzuteilen:

a) die Länder, nach denen sie die ihr übergebenen Pakete weiterleiten kann,

b) den Gesamtbetrag der Gebühren, die ihr von der andern Verwaltung für jedes Bestimmungsland zu vergüten sind,

c) die Zahl der jedem Paket beizufügenden Zollinhaltserklärungen sowie alle andern etwa notwendigen Angaben.

ARTICLE 4.

Information to be furnished.

Each Postal Administration shall communicate to the other:

a) The countries to which it can forward parcels handed over to it.

Countries to which parcels can be forwarded.

b) The total amount to be credited to it by the other Administration for each country of destination.

Credits.

c) The number of customs declarations which must accompany each parcel, and any other necessary information.

Customs declarations.

ARTIKEL 5.

Beschaffenheit der Pakete.

Jedes Paket muss:

1. die genaue Anschrift des Empfängers und des Absenders in lateinischen Buchstaben tragen. Anschriften, die aus Anfangsbuchstaben bestehen, dürfen nicht zugelassen werden, es sei denn, dass die Anfangsbuchstaben als Firmenbezeichnung des Empfängers oder des Absenders anerkannt sind. Aufschriften mit Stift sind unzulässig; Pakete, deren Auf-

ARTICLE 5.

Preparation of parcels.

Every parcel shall:

Preparation of parcels.

1. Bear the exact address of the addressee and of the sender in Roman characters. Parcels on which the name of the sender or of the addressee is indicated merely by initials are not admitted, unless the initials are the adopted trade name of the sender or addressee which is generally understood. Addresses in pencil are not admitted; however, addresses written

schrift mit Tintenstift auf vorher angefeuchteter Schreibfläche hergestellt ist, werden indes angenommen. Die Anschrift eines Pakets muss auf das Paket selbst oder auf eine Fahne geschrieben werden, die so haltbar an der Sendung befestigt ist, dass sie sich nicht loszulösen vermag. Dem Absender eines Pakets ist zu empfehlen, in die Sendung ein Doppel der Anschrift mit Angabe seiner eigenen Anschrift einzulegen, besonders bei Paketen, bei denen wegen ihrer Verpackung oder Gestalt die Anschrift auf einer Fahne angebracht ist.

in indelible pencil on a previously dampened surface are accepted. The address of a parcel shall be written on the parcel itself or on a label or tag so firmly attached to it that it cannot become detached. The sender of a parcel shall be advised to enclose in the parcel a copy of the address together with a note of his own address; especially when the use of a tag for the address is rendered necessary by the packing or form of the parcel.

2. in einer Weise verpackt sein, die den Inhalt während der ganzen Beförderungsdauer genügend schützt und auch verhindert, dass ihm beigekommen werden kann, ohne eine sichtbare Spur des Eingriffs zu hinterlassen. Gegenstände, die die Postbeamten verletzen oder andere Sendungen beschädigen können, müssen so verpackt sein, dass jede Gefahr ausgeschlossen ist.

2. Be packed in such a manner that the contents are protected over the whole route, and in such a way that, in case of rifling, the traces thereof may be easily discovered. Articles liable to injure officers of the Post Office or to damage other parcels shall be packed so as to prevent any risk.

3. Wertpakete müssen verschlossen und durch Abdrücke in Siegellack usw. gehörig gesichert sein; dabei kann zum besseren Schutz verlangt werden, dass die Siegelverschlüsse ein besonderes Gepräge oder Kennzeichen des Absenders tragen. Gewöhnliche Pakete können nach dem Ermessen des Absenders versiegelt oder sorgfältig umschnürt werden.

3. Insured parcels must be closed and securely sealed with wax or otherwise. Ordinary parcels may be sealed at the option of the sender, or careful tying is sufficient as a mode of closing. As a protective measure, either Administration may require that a special imprint or mark of the sender appear on the wax or lead seals closing insured parcels mailed in its service.

4. die Zollverwaltung des Bestimmungslandes ist berechtigt, jedes Paket zur zollamtlichen Inhaltsprüfung zu öffnen und dabei die Siegel- oder sonstigen Verschlüsse zu brechen. So behandelte und wieder verschlossene Pakete sind amtlich zu versiegeln, ausgenommen gewöhnliche Pakete, die der Absender mit Siegelverschluss ursprünglich nicht versehen hat.

4. The Customs Administration of the country of destination is authorized to open the parcels in order to inspect the contents. To that end, the seals or any other fastenings may be broken. Parcels opened by the Customs must be refastened and also officially resealed, except in the case of ordinary parcels which were not sealed by the senders in the first instance.

ARTIKEL 6.

Besondere Verpackung.

ARTICLE 6.

Special packing.

Special packing.

1. Flüssigkeiten oder leicht schmelzbare Stoffe sind in doppel-

1. Liquids and easily liquefiable substances must be sent in a

ten Behältnissen zu versenden. Zwischen dem inneren Behältnis (Flasche, Fläschchen, Kästchen usw.) und dem äusseren Behältnis (aus Metall, widerstandsfähigem Holz, kräftiger Wellpappe oder starker Fiberpappe oder gleich widerstandsfähigem Stoff) soll ein Raum gelassen werden, der mit Sägemehl, Kleie oder einem andern aufsaugenden Stoff in genügender Menge derart auszufüllen ist, dass beim Zerbrechen des inneren Behältnisses die ganze Flüssigkeit aufgesogen wird.

2. Pulver und Farben in Pulverform sind in verlötete Metallbehältnisse zu verpacken, die durch genügend haltbare äussere Umhüllungen zu schützen sind, um zu verhüten, dass der Paketinhalt andre Sendungen beschädigen kann.

double receptacle. Between the inner receptacle (bottle, flask, box, etc.) and the outer receptacle (box of metal, strong wood, strong corrugated cardboard, or strong carton of fibreboard, or receptacle of equal strength) there must be left a space to be filled with sawdust, bran, or other absorbent material, in sufficient quantity to absorb all the liquid in case the inner receptacle is broken.

2. Powders and dyes in powder form must be packed in strong boxes of tin or other metal, which, after soldering, must be placed in turn in substantial outer covers in such a way as to avoid all damage to other articles.

ARTIKEL 7.

Paketkarten und Zollinhaltserklärungen.

1. Der Absender muss jedem Paket eine Paketkarte beifügen und dazu ein für diesen Zweck besonders vorgeschriebenes Formblatt verwenden. Die Paketkarte muss folgende Angaben enthalten: die mit der Paketaufschrift übereinstimmende Anschrift des Empfängers, die Anschrift des Absenders, Name des Aufgabe- und Bestimmungspostamts, das Gewicht der Sendung, den Betrag der verrechneten Gebühren, die Zahl der beigefügten Zollinhaltserklärungen und bei Wertpaketen die Paketaufgabenummer. Die Paketkarten zu den nach Deutschland gerichteten Paketen werden zusammen mit den Urschriften der Frachtkarten nach Deutschland gesandt, bei den nach den Vereinigten Staaten von Amerika gerichteten Paketen werden sie von den deutschen Grenzauswechslungspostämtern zurückbehalten.

2. Ausserdem hat der Absender jedem Paket eine Zollinhaltserklärung auf einem für diesen Zweck besonders vorgesehenen Formblatt beizufügen, die an dem Paket haltbar zu befestigen ist und die folgende Angaben ent-

ARTICLE 7.

Dispatch notes and customs declarations.

Dispatch notes and customs declarations.

1. The sender shall prepare a dispatch note for each parcel on a special form provided for the purpose. The dispatch note shall give the office of mailing, name and address of the sender, number of customs declarations, weight, postage paid, name and address of the addressee, the office of destination and, in the case of insured parcels, the number given the parcel. The dispatch notes for parcels sent to Germany shall be sent to Germany together with the originals of the parcel bills and in the case of parcels sent to the United States of America they shall be retained by the German offices of exchange.

2. The sender shall also prepare one customs declaration for each parcel sent by either country upon a special form provided for the purpose. The customs declaration shall give a general description of the parcel, an accurate

halten muss: eine allgemeine Beschreibung des Pakets, eine genaue Angabe des Inhalts und des Wertes der einzelnen Gegenstände, den Tag der Auflieferung der Sendung, das Roh- und Reingewicht und die Anschriften des Empfängers und des Absenders.

3. Die vertragschliessenden Verwaltungen übernehmen für die Richtigkeit der Zollinhaltserklärungen oder der Paketkarten keinerlei Verantwortlichkeit.

statement in detail of its contents and value, date of mailing, gross and net weight, the sender's name and address, and the name and address of the addressee; and shall be securely attached to the parcel.

3. The contracting Administrations accept no responsibility for the correctness of the customs declarations or of the dispatch notes.

ARTIKEL 8.

Rückscheine.

Return receipts.

1. Bei Paketen, für die der Absender einen Rückschein verlangt, hat das Aufgabepostamt Paket und Paketkarte mit dem in die Augen fallenden Vermerk "Rückschein" oder "Return receipt requested", "Avis de réception", abgekürzt "A. R.", zu versehen. Das Rückscheinformblatt wird von dem Aufgabepostamt oder einem von der Aufgabeverwaltung sonst bestimmten Postamt ausgefertigt und bei den nach Deutschland bestimmten Paketen an der Paketkarte und bei den nach den Vereinigten Staaten von Amerika bestimmten Paketen an den Paketen selbst befestigt. Gelangt das Formblatt nicht an das Bestimmungspostamt, so fertigt dies von Amts wegen einen neuen Rückschein aus.

2. Das Bestimmungspostamt sendet das ordnungsmässig ausgefüllte Formblatt gebührenfrei an den Absender des Pakets zurück.

3. Verlangt der Absender nachträglich einen Rückschein, so füllt das Aufgabepostamt ein Rückscheinformblatt aus, fügt es einem Laufschreiben bei, auf dem die Einzelheiten der Beförderung des Pakets zu vermerken sind, und sendet es an das Bestimmungspostamt des Pakets. Bei der Zustellung des Pakets nimmt das Bestimmungspostamt das Laufschreiben ab und behandelt das Rückscheinformblatt in der im vorhergehenden Absatz angegebenen Weise.

ARTICLE 8.

Return receipts.

1. As to a parcel for which a return receipt is asked, the office of origin places on the parcel the conspicuous notice "Rückschein", or "Return receipt requested", "Advice of delivery requested", "Avis de réception", or the letters "A. R." The office of origin or any other office appointed by the dispatching Administration shall fill out a return receipt form and attach it to the dispatch note in the case of parcels for Germany and to the parcel itself in the case of parcels for the United States of America. If the form does not reach the office of destination, that office makes out a duplicate.

2. The office of destination, after having duly filled out the return receipt form, returns it free of postage to the address of the sender of the parcel.

3. When the sender applies for a return receipt after a parcel has been mailed, the office of origin duly fills out a return receipt form and attaches it to a form of inquiry which is entered with the details concerning the transmission of the parcel and then forwards it to the office of destination of the parcel. In the case of the due delivery of the parcel, the office of destination withdraws the inquiry form, and the return receipt is treated in the manner prescribed in the foregoing Section.

NACHNAHMEPAKETE

ARTIKEL 9.

Vermerke auf Paket und Paketkarte.

Jedes Nachnahmepaket und die zugehörige Paketkarte müssen auf der Anschriftseite den deutlichen Aufdruck eines amtlichen Stempels oder einen Zettel mit dem Vermerk "Collect - on - delivery" oder "C. O. D." oder "Remboursement" tragen. Unmittelbar neben diesen Worten muss die Nummer des Pakets, die die Wertaufgabe-Nummer (nur eine Originalnummer) sein soll, angegeben sein. Danach ist in lateinischen Buchstaben und in arabischen Ziffern der genaue Nachnahmebetrag zu vermerken, in den aber nicht einzubeziehen sind die Postanweisungsgebühr oder Gebühren, die im Bestimmungsland des Pakets für die Übermittlung des Nachnahmebetrags an den Absender (im Aufgabeland) eingezogen werden.

ARTIKEL 10.

Austausch und Eintragung der Nachnahmepakete.

1. Nachnahmepakete sind durch die Auswechslungsämter auszutauschen, die durch Vereinbarung zwischen den beiden Verwaltungen bestimmt sind.

Der Austausch der Nachnahmepakete zwischen diesen Ämtern hat in unmittelbaren Kartenschlüssen in besonderen Säcken, die nur Nachnahmepakete enthalten sollen, zu erfolgen. Die Buchstaben "C. O. D." oder das Wort "Remboursement" sind in auffälliger Weise in den betreffenden Papieren und auf den Beutelfahnen anzubringen.

2. Solche Pakete sind in besonderen Frachtkarten nachzuweisen und zwar jedes Paket einzeln unter Anführung der Paketaufgabenummer, des Aufgabepostamtes und des Nachnahmebetrags. Ausserdem müssen bei den nach Deutschland gerichteten Nachnahmepaketen die Gewichts-

COLLECT-ON-DELIVERY PARCELS

ARTICLE 9.

Marking of C. O. D. parcels and dispatch notes.

Each C. O. D. parcel and the relative dispatch note must bear on the address side, the conspicuous impression of an official stamp or label reading "Collect-on-delivery" or "C. O. D." or "Remboursement", and in close proximity to these words must appear the number given the parcel which shall be the insurance number (only one original number) and after it must be shown in Roman letters and in Arabic figures, the exact amount of the collect-on-delivery charges which should not include the additional money order fee or fees that will be collected in the country making delivery of the parcel for making the remittance to the sender.

Stamps or labels, etc.

ARTICLE 10.

Exchange and billing of C. O. D. parcels.

1. Parcels with C. O. D. charges shall be exchanged through the offices appointed by agreement between the two Administrations.

Exchange and billing.

The exchanges of C. O. D. parcels between such offices shall be effected in direct dispatches in special sacks containing nothing but C. O. D. articles, the letters "C. O. D." or the word "Remboursement" being entered very conspicuously in the documents covering them, as well as on the labels of the sacks.

2. Such parcels will be listed in separate parcel bills to show, in respect to each parcel, the C. O. D. (insured) number, the office of origin and the C. O. D. charges. In addition there must be shown in the case of parcels for Germany, an indication of the weight division to which the parcel belongs,

stufen der Pakete wie bei den gewöhnlichen Paketen und bei den nach den Vereinigten Staaten von Amerika bestimmten Nachnahmepaketen die Gesamtzahl und das Gesamtreingewicht der in der Sendung enthaltenen Pakete angegeben werden.

3. Nach Eingang eines Kartenschlusses mit Nachnahmepaketen ist der Kartenschluss bei dem Auswechslungspostamt des Bestimmungslandes sorgfältig zu prüfen und im übrigen gemäss Artikel 19 zu behandeln.

the same as in the case of ordinary parcels; and in the case of parcels for the United States, the total number and total net weight of the parcels comprising each dispatch.

3. Upon receipt of a dispatch of C. O. D. parcels, at the exchange office of the country of destination, the dispatch must be carefully checked and otherwise treated as provided in Article 19 of the Regulations of Execution.

ARTIKEL 11.

Nachnahmepostanweisungen.

C. O. D. money orders.

1. Jede Postanweisung über einen in einem der beiden Länder eingezogenen Nachnahmebetrag muss die Paket - Aufgabenummer und den sichtbaren Vermerk "C. O. D." oder "Remboursement" tragen.

2. Nachnahmepostanweisungslisten haben ausser den sonst üblichen Angaben die Aufgabenummer der Pakete zu enthalten. In der Liste muss bei jeder Nachnahmepostanweisung auch der Name des Einzahlers und der Name und die genaue Anschrift des Empfängers angegeben werden.

ARTICLE 11.

C. O. D. money orders.

1. Every money order, issued in either country in payment of C. O. D. charges on a parcel, must show plainly the C. O. D. (insured) number of the parcel and bear the letters "C. O. D." or the word "Remboursement" in a conspicuous position.

2. The C. O. D. money order lists shall show, in addition to the usual details, the C. O. D. (insured) number of the parcels. No C. O. D. money order shall be listed unless the remitter's name and the payee's name and exact address are included.

ARTIKEL 12.

Nachnahmepostanweisungslisten.

Authorized offices.

Die Auswechslungspostämter Köln 2 und New York sind allein ermächtigt, Listen über Nachnahmepostanweisungen zu fertigen und zu übersenden. Die Nachnahmepostanweisungen sind getrennt von den übrigen Postanweisungen einzutragen; die Liste ist mit dem Vermerk "Collect-on-delivery" oder "Remboursement" zu versehen.

ARTICLE 12.

Lists of C. O. D. money orders.

The offices of New York and of Cologne 2 are the only ones authorized to make up and to send lists of C. O. D. money orders. Such money orders shall be listed separately from the ordinary money orders and the list shall be marked "Collect-on-delivery" or "Remboursement".

ARTIKEL 13.

Nicht zahlbare Nachnahmepostanweisungen.

Disposition, etc., of unpayable money orders.

1. Die Nachnahmepostanweisungen, die dem Empfänger aus

ARTICLE 13.

Unpayable money orders.

1. The C. O. D. money orders which have not been paid to the

irgendeinem Grunde nicht ausgezahlt worden sind, werden der Verwaltung des Ursprungslandes des Nachnahmepakets zur Verfügung gestellt. Wenn festgestellt wird, dass der Nachnahmedienst zu betrügerischen Zwecken benutzt worden ist, wird mit der Auszahlung der fraglichen Postanweisungen, wenn tunlich, innegehalten werden, und es werden je nach Lage des Falls die nach den Gesetzen und Vorschriften des Ursprungslandes der Nachnahmesendung vorgesehenen Anordnungen getroffen.

2. Hinsichtlich der andern Förmlichkeiten unterliegen die Nachnahmepostanweisungen den Bestimmungen für den Postanweisungsdienst zwischen den beiden Ländern.

payee for any reason shall be subject to the disposition of the Administration of the country of origin of the articles to which they relate. When it appears that the C. O. D. service was used in furtherance of a scheme to defraud, payment of the money orders in question will be withheld, if practicable, and the orders disposed of in accordance with the equities of each case under the rules and regulations of the country of origin of the C. O. D. parcels involved.

2. As for other formalities, C. O. D. money orders shall be subject to the provisions governing the money order exchange between the two countries.

ARTIKEL 14.

Nachsendung. Zurückziehung.

1. Wenn nichts andres vereinbart wird, dürfen Nachnahmepakete nur nach Deutschland oder nach den Vereinigten Staaten nachgesandt werden.

2. Der Absender eines Nachnahmepakets kann es zurückfordern, wenn er sich den hierüber im Aufgabeland geltenden Vorschriften unterwirft.

ARTICLE 14.

Redirection. Recall.

1. Unless mutually otherwise agreed, C. O. D. parcels shall not be reforwarded to any other country than the United States or Germany. Redirection.

2. The sender of a C. O. D. parcel may cause it to be recalled upon complying with such requirements as may be established in this connection by the country of origin. Recall.

WERTPAKETE

ARTIKEL 15.

Wertangabe. Gewichtsangabe.

1. Bei Wertpaketen muss der Betrag des versicherten Wertes in der Währung des Aufgabelandes und in Goldfranken auf dem Paket und der zugehörigen Paketkarte in lateinischer Schrift in Buchstaben und arabischen Ziffern angegeben sein. Auch hat die Aufgabeverwaltung das genaue Gewicht jedes Pakets anzugeben:

a) in der Aufschrift des Pakets und

b) auf der Paketkarte an den dafür vorgesehenen Stellen.

INSURED PARCELS

ARTICLE 15.

Indication of insured value and of weight.

1. For insured parcels, the amount of insured value must appear on the parcel and the relative dispatch note in currency of the country of origin and in gold francs, in Roman letters written out in full, and in Arabic figures. Also, the exact weight of each parcel must be entered by the Administration of origin: Indication of insured value and of weight.

a) on the address side of the parcel and

b) on the dispatch note in the place reserved for this purpose.

ARTIKEL 16.

Aufgabezettel und Freimarken.

Insurance labels and postage stamps.

Jedes in den Vereinigten Staaten von Amerika aufgelieferte Wertpaket und die zugehörige Paketkarte müssen auf der Anschriftseite eine Aufgabenummer und einen Zettel mit der Angabe "Wertpaket", "Insured" oder "Valeur déclarée" in lateinischen Buchstaben tragen, oder diese Wörter müssen auf das Paket selbst deutlich geschrieben oder gestempelt sein. In Deutschland aufgelieferte Wertpakete und die zugehörigen Paketkarten tragen einen Zettel mit dem Buchstaben "V". Der Name des Aufgabepostamtes und die Aufgabenummer sind in Rotdruck angegeben.

Die Zettel und die Freimarken auf Wertpaketen müssen so angebracht sein, dass sie Beschädigungen der Umhüllung nicht verdecken können, auch dürfen sie nicht von einer Seite auf die andre Seite der Umhüllung übergreifen und auf diese Weise den Rand verdecken.

ARTICLE 16.

Insurance labels and postage stamps.

Each insured parcel posted in the United States and the relative dispatch note must bear on the address side an insurance number and a label with the words "Wertpaket", "Insured", or "Valeur déclarée" in Roman characters, or these words must be conspicuously marked or stamped on the parcel itself. Insured parcels posted in Germany and the relative dispatch notes must bear labels with the letter "V", the name of the office of origin, and the serial number in red color.

The labels and postage stamps affixed to insured parcels must be spaced so that they cannot conceal injuries to the packing. Neither may they be folded over two faces of the wrapping so as to cover the edge.

ARTIKEL 17.

Nachsendung.

Reforwarding.

Unrichtig geleitete Pakete dürfen von der nachsendenden Verwaltung nicht mit Zoll- oder andern Gebühren belegt werden.

Gibt eine Verwaltung ein Paket an die Aufgabeverwaltung zurück, so erstattet sie ihr die empfangenen Vergütungen und teilt ihr den Irrtum durch eine Meldung mit.

Sendet eine Verwaltung ein Paket nach einem dritten Land nach und reichen in solchen Fallen die ihr vergüteten Gebühren zur Deckung der Kosten für die Weitergabe nicht aus, so vergütet sie der Verwaltung, der sie das Paket zuführt, die ordnungsmässigen Beförderungsgebühren und stellt dem Auswechslungs-Postamt, das ihr das unrichtig geleitete Paket überwiesen hat, den erwachsenden Fehlbetrag in Schuld. Der Grund der Anrechnung wird diesem Postamt durch eine Meldung mitgeteilt.

ARTICLE 17.

Reforwarding.

Parcels, when missent, must not be charged with customs or other charges by the reforwarding Administration.

When the reforwarding involves return of the parcel to the office of origin, the retransmitting Administration refunds to that office the credits received and reports the error by a bulletin of verification.

When the reforwarding involves dispatch of a parcel to a third country and if the amount credited to the retransmitting Administration is insufficient to cover the expenses of retransmission which it has to defray, the retransmitting Administration allows to the Administration to which it forwards the parcel the credits due it; it then recovers the amount of the deficiency by claiming it from the office of exchange from which the missent parcel was directly received. The reason for this claim is notified to the latter by means of a bulletin of verification.

ARTIKEL 18.

Frachtkarte.

1. Besondere Frachtkarten müssen für gewöhnliche Pakete und für Wertpakete ausgefertigt werden.

Die Frachtkarte ist doppelt herzustellen. Das Doppel wird mit der Briefpost, die Urschrift in einem der Säcke versandt. Die Fahne des Sackes mit der Frachtkarte ist mit dem Buchstaben "F" zu bezeichnen.

2. Die zu einem nach den Vereinigten Staaten von Amerika bestimmten Kartenschluss gehörigen gewöhnlichen Pakete sind in die Frachtkarte nach Stückzahl und Gesamtreingewicht der Pakete einzutragen. Die zu einem nach Deutschland bestimmten Kartenschluss gehörigen Pakete sind in die Frachtkarten nach der Stückzahl und getrennt nach den folgenden Gewichtsstufen einzutragen:

1) bis zu 1 kg (2 Pfund);
2) über 1 bis 5 kg (11 Pfund);
3) über 5 bis 10 kg (22 Pfund);
4) über 10 bis 15 kg (33 Pfund);
5) über 15 bis 20 kg (44 Pfund).

3. Wertpakete sind einzeln nach Aufgabenummer und Aufgabepostamt in die Frachtkarte einzutragen. Bei Wertpaketen nach den Vereinigten Staaten von Amerika muss auch das Gesamtreingewicht der Pakete vermerkt werden. Bei Wertpaketen nach Deutschland müssen wie bei gewöhnlichen Paketen die Gewichtsstufen der Pakete angegeben werden.

4. Die im offenen Durchgang versandten Pakete müssen einzeln in die Frachtkarte eingetragen werden.

5. Nachzusendende oder an den Absender zurückgehende Pakete sind in die Frachtkarte mit dem Zusatz "Zurück" oder "Nachgesandt" einzeln einzutragen. Die auf solchen Paketen lastenden Gebühren sind in der Spalte "Bemerkungen" anzugeben.

ARTICLE 18.

Billing of parcels.

Billing of parcels.

1. Separate parcel bills must be prepared for ordinary parcels and for insured parcels.

The parcel bills are prepared in duplicate. The duplicate is sent in the regular mails, while the original is inserted in one of the sacks. The sack containing the parcel bill is to be designated by the letter "F" on the label.

2. The ordinary parcels included in each dispatch to the United States of America are to be entered on the parcel bills to show the total number of parcels and the total net weight thereof. The ordinary parcels included in each dispatch to Germany are to be entered on the parcel bills to show the total number of parcels according to the following divisions of weight:

1. not exceeding 1 kg (2 lbs.);
2. over 1, not exceeding 5 kg (11 lbs.);
3. over 5, not exceeding 10 kg (22 lbs.);
4. over 10, not exceeding 15 kg (33 lbs.);
5. over 15, not exceeding 20 kg (44 lbs.).

3. Insured parcels shall be entered individually on the parcel bills to show the insurance number and the name of the office of origin. In the case of insured parcels for the United States, the total net weight of the parcels must also be shown. In the case of insured parcels for Germany, an indication of the weight division to which the parcel belongs must also be shown, the same as in the case of ordinary parcels.

4. Parcels sent "à découvert" must be entered separately on the parcel bills.

5. Returned or redirected parcels must be entered individually on the parcel bills and be followed by the word "Returned" or "Redirected". A statement of the charges which may be due on these parcels should be shown in the "Observations" column.

6. Die Gesamtzahl der zu jedem Kartenschluss verwendeten Säcke muss auch in der Frachtkarte vermerkt werden.

7. Die absendenden Auswechslungs-Postämter haben die Frachtkarten in der linken oberen Ecke mit einer jährlich fortlaufenden Nummer zu versehen. Die letzte Nummer des alten Jahres ist in der ersten Frachtkarte des neuen Jahres zu vermerken.

8. Die beiden Verwaltungen werden sich im Wege des Schriftwechsels sowohl über die genaue Art des Nachweises der Durchgangspakete und der dazu verwendeten Behältnisse als auch über die in diesem Abkommen nicht vorgesehenen Einzelheiten des Austausches von Paketen und Behältnissen verständigen.

6. The total number of sacks comprising each dispatch must also be shown on the parcel bills.

7. Each dispatching exchange office numbers the parcel bills in the upper left-hand corner in accordance with an annual series. The last number of the preceding year must be mentioned on the first bill of the following year.

8. The exact method of advising parcels or the receptacles containing them sent by one Administration in transit through the other, together with any details of procedure in connection with the advice of such parcels or receptacles for which provision is not made in this Agreement, shall be settled by mutual consent through correspondence between the two Administrations.

ARTIKEL 19.

Abnahme durch die Auswechslungs-Postämter.

ARTICLE 19.

Verification by the exchange offices.

Verification by exchange offices.

1. Das empfangende Auswechslungs-Postamt hat die Paketpost beim Eingang zu prüfen. Auch die Eintragungen in der Frachtkarte müssen sorgfältig geprüft werden. Irgendwelche Unterschiede oder Unregelmässigkeiten sind dem absendenden Auswechslungspostamt unverzüglich zu melden. Geschieht dies nicht, wird angenommen, dass die Paketpost in jeder Beziehung vollkommen in Ordnung war.

Stellt das empfangende Auswechslungs-Postamt beim Eingang eines Kartenschlusses irgendwelche Irrtümer oder Unregelmässigkeiten fest, die zu Ersatzverbindlichkeiten führen könnten, so müssen alle Gegenstände, die zu späteren Nachforschungen oder zur Prüfung der Ersatzansprüche dienen können, zurückbehalten werden.

2. Das absendende Auswechslungs-Postamt, an das die Meldungen gerichtet sind, schickt sie nach Prüfung mit ihren etwaigen Bemerkungen zurück. Die zurückgesandten Meldungen werden den Frachtkarten, auf die sie sich

1. On receipt of a dispatch, the exchange office of destination proceeds to verify it. The entries in the parcel bill must be verified exactly. Each error or omission must be brought immediately to the knowledge of the dispatching exchange office by means of a bulletin of verification. A dispatch is considered as having been found in order in all regards when no bulletin of verification is made up.

If any error or irregularity which could give rise to liability for compensation is found upon receipt of a dispatch, all objects which may serve later on for investigations, or for examination of requests for indemnity, must be kept.

2. The dispatching exchange office to which a bulletin of verification is sent returns it after having examined it and entered thereon its observations, if any. That bulletin is then attached to the parcel bills of the parcels to which

beziehen, beigefügt. Berichtigungen in einer Frachtkarte, zu denen keine Belege vorliegen, werden als ungültig angesehen.

3. Erscheint es angezeigt, so kann das absendende Auswechslungs-Postamt ausserdem telegraphisch benachrichtigt werden; die Kosten trägt die Verwaltung, die das Telegramm absendet.

4. Fehlt die zu einem Kartenschluss gehörige Frachtkarte, so ist eine Ersatzfrachtkarte anzufertigen. Eine Abschrift dieser Frachtkarte ist dem Auswechslungs-Postamt, das den Kartenschluss abgesandt hat, zu übersenden.

5. Das Auswechslungs-Postamt, das von einem andern Auswechslungs-Postamt ein ungenügend verpacktes oder beschädigtes Paket übernimmt, muss es weiterleiten, nachdem es das Paket nötigenfalls neu verpackt hat, wobei die ursprüngliche Verpackung möglichst zu erhalten ist.

Ist die Beschädigung so erheblich, dass der Inhalt der Sendung herausgenommen werden kann, so hat das Postamt das Paket zunächst amtlich zu öffnen und den Inhalt festzustellen.

In beiden Fällen wird das Paket vor und nach der Neuverpackung gewogen; das Gewicht ist auf der Paketumhüllung selbst anzugeben. Hinter die Gewichtsangabe sind der Vermerk "Neu verpackt in . . . . ." und die Unterschrift der Beamten zu setzen, die die Sendung neu verpackt haben.

it relates. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

3. If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the Office sending such telegram.

4. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

5. The office of exchange which receives from a corresponding office a parcel which is damaged or insufficiently packed must redispatch such parcel after repacking, if necessary, preserving the original packing as far as possible.

If the damage is such that the contents of the parcel may have been abstracted, the office must first officially open the parcel and verify its contents.

In either case, the weight of the parcel will be verified before and after repacking, and indicated on the wrapper of the parcel itself. That indication will be followed by the note "Repacked at . . . . .", and the signature of the agents who have effected such repacking.

ARTIKEL 20.

Abrechnung.

1. Jede Verwaltung hat vierteljährlich nach den Angaben in den Frachtkarten eine Rechnung aufzustellen.

2. Diese Rechnungen werden mit den Frachtkarten und gegebenenfalls den Abschriften der sich auf diese beziehenden Meldungen der andern Verwaltung zur Prüfung übersandt, und zwar im Laufe des Monats, der dem Vierteljahr folgt, auf das die Rechnung sich bezieht.

ARTICLE 20.

Accounting.

Accounting.

1. At the end of each quarter, each Administration makes up an account on the basis of the parcel bills.

2. These accounts accompanied by the parcel bills, and, if any, copies of verification notes relating thereto, shall be submitted to the examination of the corresponding Administration in the course of the month following the quarter to which they relate.

3. Die Aufstellung, Übersendung, Prüfung und Anerkennung der Rechnungen sowie die Begleichung der Restschuld sind möglichst schnell zu bewirken, spätestens aber binnen drei Monaten nach Ablauf des Zeitraums, auf den sich die Rechnung bezieht.

4. Die aus diesen Rechnungen zwischen den beiden Verwaltungen sich ergebende Restschuld soll durch Wechsel auf New York oder auf andre, im Wege des Schriftwechsels im gegenseitigen Einvernehmen zwischen den beiden Verwaltungen zu vereinbarende Weise beglichen werden. Die entstehenden Wechsel- oder andern Kosten trägt die Schuldnerverwaltung.

3. The recapitulation, transmission, examination, and acceptance of these accounts must not be delayed, and the payment of the balance shall take place, at the latest, at the expiration of the following quarter.

4. The balance resulting from the adjustment of the accounts between the two Administrations is paid by a sight draft drawn on New York, or by some other means mutually agreed upon by correspondence. The expenses of payment are chargeable to the debtor Administration.

ARTIKEL 21.

Verschiedene Mitteilungen.

Miscellaneous notifications.

Die Verwaltungen der vertragschliessenden Länder werden einander alle erforderlichen Einzelheiten über den Postpaketaustausch mitteilen.

Effective date and duration.

Diese Vollzugsordnung gilt vom Tag an, an dem das Postpaketabkommen in Kraft tritt, und soll dieselbe Dauer wie dieses Abkommen haben.

Signatures.

Geschehen in doppelter Ausfertigung in Berlin, am 6. Februar 1939 und in Washington, am 16. März 1939.

OHNESORGE
Deutscher Reichspostminister.

[SEAL] JAMES A FARLEY
Postmaster General of the United States of America.

ARTICLE 21.

Miscellaneous notifications.

The Administrations of the two countries shall communicate to each other all items necessary for carrying out the exchange of parcels.

These Regulations shall come into operation on the day on which the Parcel Post Agreement comes into force and shall have the same duration as the Agreement.

Done in duplicate and signed at Washington, the 16th day of March 1939 and at Berlin, the 6th of February 1939.

JAMES A FARLEY
Postmaster General of the United States of America.

[SEAL] OHNESORGE,
Deutscher Reichspostminister.

Approval by the President.

The foregoing Agreement between the United States of America and Germany concerning the exchange of parcels by parcel post and the Detailed Regulations for its execution have been negotiated and concluded with my advice and consent and are hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *March 25, 1939*

Agreement between the United States of America and Great Britain concerning a joint administration of Canton and Enderbury Islands in the South Pacific Ocean. Effected by exchange of notes signed April 6, 1939.

April 6, 1939
[E. A. S. No. 145]

The Secretary of State (Hull) to the British Ambassador (Lindsay)

DEPARTMENT OF STATE
WASHINGTON
April 6, 1939

EXCELLENCY:

Agreement with Great Britain concerning a joint administration of Canton and Enderbury Islands.

With reference to recent correspondence between the Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland concerning Canton and Enderbury Islands in the South Pacific Ocean, I have the honor to propose an Agreement concerning these islands in the following terms:

I

The Government of the United States and the Government of the United Kingdom, without prejudice to their respective claims to Canton and Enderbury Islands, agree to a joint control over these islands.

II

The islands shall, during the period of joint control, be administered by a United States and a British official appointed by their respective Governments. The manner in which these two officials shall exercise the powers of administration reserved to them under this paragraph shall be determined by the two Governments in consultation as occasion may require.

III

The islands shall, during the period of joint control, be subject to a special joint *ad hoc* régime the details of which shall be determined by the two Governments in consultation from time to time.

IV

The islands shall be available for communications and for use as airports for international aviation, but only civil aviation companies incorporated in the United States of America or in any part of the British Commonwealth of Nations shall be permitted to use them for the purpose of scheduled air services.

V

The use of any part of either of the islands or their territorial waters for aviation purposes, except as herein agreed upon, or for any other purpose, shall be the subject of agreement between the two Governments.

VI

An airport may be constructed and operated on Canton Island by an American company or companies, satisfactory to the United States Government, which, in return for an agreed fee, shall provide facilities for British aircraft and British civil aviation companies equal to those enjoyed by United States aircraft and by such American company or companies. In case of dispute as to fees, or the conditions of use by British aircraft or by British civil aviation companies, the matter shall be settled by arbitration.

VII

The joint control hereby set up shall have a duration of fifty years from this day's date. If no agreement to the contrary is reached before the expiration of that period the joint control shall continue thereafter until such time as it may be modified or terminated by the mutual consent of the two Governments.

I have the honor to suggest that if an Agreement in the sense of the foregoing paragraphs is acceptable to the Government of the United Kingdom this note and Your Excellency's reply thereto in similar terms shall be regarded as placing on record the understanding arrived at between the two Governments concerning this matter.

Accept, Excellency, the renewed assurances of my highest consideration.

CORDELL HULL

His Excellency
The Right Honorable Sir RONALD LINDSAY, P. C.,
G. C. M. G., K. C. B., C. V. O.,
British Ambassador.

The British Ambassador (Lindsay) to the Secretary of State (Hull)

No. 391

BRITISH EMBASSY,
WASHINGTON, D. C.,
April 6th, 1939

SIR,

I have the honour to refer to your Note of this day's date proposing an Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America on the subject of Canton and Enderbury Islands in the following terms:

I.

The Government of the United States and the Government of the United Kingdom, without prejudice to their respective claims to Canton and Enderbury Islands, agree to a joint control over these islands.

II.

The islands shall, during the period of joint control, be administered by a United States and a British official appointed by their respective Governments. The manner in which these two officials shall exercise the powers of administration reserved to them under this paragraph shall be determined by the two Governments in consultation as occasion may require.

III.

The islands shall, during the period of joint control, be subject to a special joint *ad hoc* régime the details of which shall be determined by the two Governments in consultation from time to time.

IV.

The islands shall be available for communications and for use as airports for international aviation, but only civil aviation companies incorporated in the United States of America or in any part of the British Commonwealth of Nations shall be permitted to use them for the purpose of scheduled air services.

V.

The use of any part of either of the islands or their territorial waters for aviation purposes, except as herein agreed upon, or for any other purpose shall be the subject of agreement between the two Governments.

VI.

An airport may be constructed and operated on Canton Island by an American company or companies, satisfactory to the United States Government, which, in return for an agreed fee, shall provide facilities for British aircraft and British civil aviation companies equal to those enjoyed by United States aircraft and by such American company or companies. In case of dispute as to fees, or the conditions of use by British aircraft or by British civil aviation companies, the matter shall be settled by arbitration.

VII.

The joint control hereby set up shall have a duration of fifty years from this day's date. If no agreement to the contrary is reached before the expiration of that period the joint control shall continue thereafter until such time as it may be modified or terminated by the mutual consent of the two Governments.

I have the honour to inform you that an Agreement in the terms of the foregoing paragraphs is acceptable to the Government of the United Kingdom and that this Note, and your Note under reference, will be regarded as placing on record the understanding arrived at between the two Governments concerning this matter.

I have the honour to be, with the highest consideration, Sir,

Your most obedient, humble servant,

R. C. LINDSAY

The Honourable CORDELL HULL,

Secretary of State of the United States,

Washington, D. C.

Agreement for the exchange of parcel post packages between the Republic of Argentina and the United States of America. Signed at Buenos Aires February 28, 1939 and at Washington April 8, 1939; approved by the President April 17, 1939.

February 28, 1939
April 8, 1939

AGREEMENT FOR THE EXCHANGE OF INSURED PARCEL POST PACKAGES BETWEEN THE REPUBLIC OF ARGENTINA AND THE UNITED STATES OF AMERICA.

ACUERDO SOBRE EL INTERCAMBIO DE ENCOMIENDAS CON DECLARACIÓN DE VALOR ENTRE LA REPÚBLICA ARGENTINA Y LOS ESTADOS UNIDOS DE NORTE AMÉRICA.

Agreement with Argentina for the exchange of insured parcel post packages. 50 Stat. 1696.

In the exercise of the option granted by Article 1, Section 3 of the Agreement Relative to Parcel Post of the Postal Union of the Americas and Spain, the Post Office Department of the United States of America and the Administration of Posts and Telegraphs of the Argentine Republic, for the purpose of bringing about a better public service that will permit the exchange of parcel post on a basis of security which will facilitate the traffic in articles of value between both countries, have decided to draw up the following Agreement:

En uso de la facultad prevista por el artículo 1°, inciso 3, del Acuerdo Relativo a Encomiendas Postales, de la Unión postal de las Américas y España, el Departamento de Correos de los Estados Unidos de Norte América y la Dirección General de Correos y Telégrafos de la República Argentina, con el propósito de realizar un mejor servicio público, que permita utilizar el intercambio de paquetes postales sobre una base de seguridad que facilite el tráfico de artículos de valor entre ambos países resuelven suscribir el siguiente Acuerdo:

ARTICLE I.

Insurance.

ARTÍCULO I.

Declaración de valor.

Insurance provisions.

1. The Administrations of the United States of America (including Alaska, Hawaii, Puerto Rico, Guam, Samoa, and the U. S. Virgin Islands) on one hand and of the Argentine Republic on the other, agree to execute the service of parcels with an insured value up to the maximum limit of 500 gold francs or its equivalent in the currency of the country of origin, upon payment by the sender of such special additional fees as each of the countries of origin mentioned may establish in its own service. Such additional fees accrue in their entirety to the Administration of origin.

1. Las Administraciones de los Estados Unidos de Norte América, comprendido Alaska, Hawai, Puerto Rico, Guam, Samoa e Islas Vírgenes de los Estados Unidos, por una parte, y de la República Argentina, por la otra, convienen realizar el servicio de encomiendas con declaración de valor hasta el límite máximo de 500 francos oro o su equivalencia en moneda del país de orígen, previo pago por el remitente de los derechos especiales suplementarios que cada uno de los mencionados países de orígen establezca en su propia jurisdicción. Estos derechos suplementarios quedan a beneficio exclusivo de la Administración de orígen.

Maximum limit.

Special additional fees.

Parcels containing precious metals.

2. Parcels containing precious metals, in any form or state, must be sent insured.

Optional insurance.

3. Parcels may be insured for their total value or for only part of their total value, at the option of the sender.

2. Las encomiendas que contengan metales preciosos, en cualquier forma o estado, deberán obligatoriamente ser expedidas con declaración de valor.

3. El expedidor podrá declarar facultativamente el valor total del contenido de las encomiendas o una parte del mismo solamente.

ARTICLE II.

Responsibility.

Responsibility.

1. Except in the cases mentioned in the Section following, the Administrations are responsible for the loss of insured parcels and for the loss, abstraction of, or damage to their contents, or a part thereof.

This responsibility applies to insured parcels mailed in one of the two contracting countries destined for the other country; that is, cases of reforwarding or return to third countries at the request of the sender or addressee are excluded, unless the country of new destination or that of origin agrees to pay indemnity under the terms provided by the present Agreement, either by virtue of a preexistent agreement or because it desires to do so at its option.

Indemnity.

In cases of loss, rifling, or damage, the sender or other rightful claimant is entitled to an indemnity corresponding to the actual amount of the loss, abstraction, or damage. The appraisal of the amount of loss or damage shall be made by the Administration which is found responsible, on the basis of the current price, (in the absence of current price, the ordinary estimated value) of the lost or damaged article which prevailed in the country of origin on the date of mailing the parcel, provided in any case that the indemnity may not be greater than the amount for which the parcel was insured within the maximum amount of 500 gold francs.

ARTÍCULO II.

Responsabilidad.

1. Salvo en los casos previstos por la exención de responsabilidad, las Administraciones responden por la pérdida de las encomiendas con declaración de valor o por la pérdida, expoliación o avería del contenido o una parte de él.

Esta responsabilidad se entiende para las encomiendas con declaración de valor impuestas en uno de los dos países contratantes con destino al otro país, vale decir, que se excluyen los casos de reexpedición o devolución a países terceros efectuadas a pedido del expedidor o del destinatario, salvo que el país de nueva destinación o el de orígen acepte pagar la indemnización en los términos previstos por el presente Convenio, ya sea en virtud de un arreglo preexistente o porque desee hacerlo por propia decisión.

En los casos de pérdida, expoliación o avería el expedidor o persona autorizada tiene derecho a una indemnización que corresponda a la cantidad efectivo de la pérdida, sustracción o avería de los artículos. La apreciación de dicho perjuicio será hecha por la Administración que resulte responsable y en base a los precios corrientes (a falta de precios corrientes, el valor ordinario calculado) de los objetos perjudicados que regían en el país de procedencia en la fecha de la imposición del envío y siempre que la indemnización no exceda de la cantidad en que el paquete fué asegurado dentro del máximun de 500 francos oro.

In case that indemnity must be paid for the loss of a parcel, or for the destruction or rifling of all its contents, the sender will be entitled to reimbursement of the postage charges, if claimed. However, the insurance fees will not be returned in any case.

Return of postage on loss of parcel.

En caso de que la indemnización tenga que pagarse por la pérdida de un paquete o por la destrucción o el despojo de todo su contenido, el remitente tendrá derecho al reembolso de las tasas postales si lo reclama. Sin embargo, los derechos de seguro no serán reembolsados en ningún caso.

2. The Administrations cease to be responsible:

Exceptions.

2. Las Administraciones cesarán de ser responsables:

(a) In case of parcels of which the addressee has accepted delivery without reservation. In the case of "in care" parcels, responsibility ceases when delivery has been made to the addressee first mentioned and his receipt has been obtained.

Acceptance without reservation.

"In care" parcels.

(a) De las encomiendas cuyos destinatarios hayan aceptado el envío sin reservas. En el caso de las encomiendas dirigidas "a cargo", la responsabilidad cesará cuando ellas hayan sido entregadas al destinatario mencionado en primer término y se hubiere obtenido el recibo correspondiente.

(b) In case of loss or damage through force majeure.

Loss, etc., through force majeure.

(b) En caso de pérdida o deterioro debido a fuerza mayor.

(c) When they are unable to account for parcels in consequence of the destruction of official documents through force majeure.

Destruction of official documents.

(c) Cuando las Administraciones no puedan dar cuenta de las encomiendas debido a la destrucción de los documentos officiales por causa de fuerza mayor.

(d) When the damage has been caused by the fault or negligence of the sender or the addressee or the representative of either, or when it is due to the nature of the article.

Damage through fault of sender, addressee, etc.

(d) Cuando la avería haya sido causado por la falta o negligencia del remitente, del destinatario o del representante de uno u otro, o cuando se deba a la naturaleza del contenido.

(e) For parcels which contain prohibited articles.

Prohibited articles.

(e) De las encomiendas que contengan los artículos prohibidos.

(f) When the sender has made a false declaration of value for the purpose of obtaining an indemnity higher than the actual amount of the loss, rifling, or damage. This exemption is not intended to prejudice the legal proceedings to be applied by virtue of the domestic legal provisions of the country of origin.

False declaration of value.

(f) Cuando el remitente haya incurrido en falsa declaración de valor con el propósito de obtener una indemnización superior al valor real de la pérdida, expoliación o deterioro. Esta exención se entiende sin perjuicio del procedimiento legal a aplicar en virtud de las disposiciones legales internas del país de orígen.

(g) For parcels seized by the Customs because of false declaration of contents.

Seizure because of false declaration.

(g) De las encomiendas confiscadas por la aduana a causa de declaración fraudulente del contenido.

(h) When no inquiry or application for indemnity has been made by claimant or his representative within a year commencing with the day following the posting of the insured parcel.

Application, etc., for indemnity not made within a year.

(h) Cuando ninguna reclamación o pedido de indemnización haya sido presentado por el interesado o por su representante dentro de un año a contar desde el día siguiente al de la imposición del envío asegurado.

Matter of no intrinsic value, etc.

(i) For insured parcels which contain matter of no intrinsic value, or perishable matter, or which did not conform to the stipulations of this Agreement, or which were not posted in the manner prescribed; but the country responsible for the loss, rifling, or damage may pay indemnity in respect of such parcels without recourse to the other Administration.

Indirect damages, etc.

3. No indemnity is paid for indirect damages or loss of profits resulting from the loss, rifling, damage, nondelivery, misdelivery, or delay of insured parcels dispatched in accordance with the conditions of this Agreement.

Period for payment of compensation.

4. The payment of compensation for an insured parcel shall be made to the rightful claimant as soon as possible and at the latest within a period of one year counting from the day following that on which the application is made.

Deferment of payment.

However, the paying Postal Administration may exceptionally defer payment of indemnity for a longer period than that stipulated if, at the expiration of that period, it has not been able to determine the disposition made of the article in question or the responsibility incurred.

Payment when application for indemnity delayed nine months.

5. Except in cases where payment is exceptionally deferred as provided in the second paragraph of the foregoing section, the Postal Administration which undertakes the payment of compensation is authorized to pay indemnity on behalf of the Administration which, being duly informed of the application for indemnity, has let nine months pass without settling the matter.

Obligation of paying indemnity.

6. The obligation of paying the indemnity rests with the Administration to which the office of origin belongs, unless the sender has authorized the addressee or other person living in the country

(i) De las encomiendas con declaración de valor que contengan artículos de ningún valor intrínseco, o sujetos a descomposición o que no se conformaren a las estipulaciones de este Acuerdo, o que no hubieren sido depositadas en la forma prescrita; pero el país responsable de la pérdida, despojo o avería, puede pagar indemnización por dichas encomiendas, sin necesidad de recurso a la otra Administración.

3. No se pagará ninguna indemnización por los perjuicios indirectos, ni por los beneficios no realizados que resulten de la pérdida, expoliación, de la avería, de la falta de entrega, de la entrega errónea, o de la demora de una encomienda con declaración de valor expedida de acuerdo con las estipulaciones de este Acuerdo.

4. El pago de la indemnización por una encomienda con declaración de valor será efectuado al reclamante legítimo en el más breve plazo posible, y a más tardar dentro del período de un año a contarse desde la fecha en la cual se hubiere presentado la reclamación.

Sin embargo, la Administración pagadora puede aplazar excepcionalmente el pago de la indemnización por un período más largo que el estipulado sí, a la expiración del mismo, no le ha sido posible determinar la responsabilidad emergente o el curso dado al envío.

5. Salvo los casos en donde se ha aplazado el pago según las disposiciones del segundo párrafo del inciso precedente, la Administración postal que asume el pago de la compensación esta autorizada para indemnizar al remitente por cuenta de la Administración que, habiendo sido debidamente notificada haya dejado transcurrir nueve meses sin solucionar el asunto.

6. La obligación de pagar la indemnización incumbe a la Administración de que dependa la oficina de orígen, salvo que el expedidor hubiese autorizado al destinatario u otro persona resi-

of destination, to collect the said indemnity, in which case it will be credited by the Administration of destination to the account of the Administration responsible, against which the paying Administration reserves the right of claiming refund of the amount credited.

By the fact of the payment of the indemnity, and up to the amount of such indemnity, the responsible Administration is subrogated in the rights of the person who has received the indemnity for all eventual recourse against either the addressee, the sender, or third parties.

7. Until the contrary is proved, responsibility for an insured parcel rests with the Administration which, having received the parcel without making any reservations, and being put into possession of all the regulation means of investigation, cannot establish:

(a) Proper delivery of the parcel.

(b) Regular disposal of the same in accordance with the stipulations of this Agreement.

(c) Treatment as prescribed by the domestic legislation if it is a question of a parcel which is in violation of the regulations.

8. When the loss, rifling, or damage of an insured parcel is detected upon opening the receptacle at the receiving exchange office and has been regularly pointed out to the dispatching exchange office, the responsibility falls upon the Administration to which the latter office belongs, unless it be proved that the irregularity occurred on the territory of the receiving Administration.

9. If the loss, rifling, or damage has taken place in the course of transportation, without its being possible to establish on the territory or in the service of which country the act took place, the Administrations involved bear the responsibility in equal shares.

10. The country responsible for the loss, rifling, or damage and on

dente en el país de destino, a cobrar dicha indemnización, en cuyo caso ésta será abonada por la Administración de destino, por cuenta de la que resulte responsable, contra la cual la pagadora se reserva el derecho de reclamar el reintegro de la suma abonada.

Por el hecho de pagar la indemnización y hasta el límite del importe de esa indemnización, la Administración responsable queda subrogada en los derechos de la persona que la haya recibido para todo recurso eventual, ya contra al destinatario, remitente o un tercero.

Fixing of responsibility.

7. Salvo prueba en contrario, la responsabilidad por la pérdida de una encomienda con declaración de valor incumbe a la Administración que, habiendo recibido la pieza sin hacer observación y teniendo a su disposición todos los medios reglamentarios de investigación, no pueda probar:

(a) La correcta entrega del envío.

(b) El curso reglamentario del mismo de acuerdo a lo estipulado en el presente Convenio.

(c) El tratamiento prescripto por la legislación interna si se tratara de una encomienda caída en infracción.

8. Cuando la pérdida, el despojo o la avería de una encomienda con declaración de valor se compruebe en el momento de recibirse el despacho en la Oficina de Cambio receptora y esa circunstancia haya sido señalado en la forma reglamentaria a la Oficina de Cambio remitente, la responsabilidad incumbe a la Administración de que dependa dicha oficina, a no ser que se compruebe que la irregularidad ha ocurrido en el territorio de la Administración receptora.

9. Si la pérdida, el despojo o la avería ha tenido lugar durante el transporte, sin que sea posible comprobar en que territorio o servicio ha ocurrido el hecho, las Administraciones interesadas soportarán la responsabilidad por partes iguales.

Reimbursement to country effecting payment.

10. El país responsable de la pérdida, el despojo o la avería, y

whose account the payment is effected, is bound to repay the amount of the indemnity to the country which has effected the payment. This reimbursement must take place without delay, and at the latest within the period of nine months after notification of payment.

11. These repayments to the creditor country must be made without expense for that Administration, by money order or draft, in money valid in the creditor country, or in any other way to be agreed upon mutually by correspondence.

12. The reimbursement of the indemnities must be effected on the basis of gold money.

Defects in packing, etc.

13. The sender is responsible for defects in the packing and insufficiency in the closing and the seals of insured parcels. Moreover, the two Administrations are released from all responsibility in case of loss, rifling, or damage caused by defects not noticed at the time of mailing.

por cuya cuenta se efectúe el pago, está obligado a reembolsar el importe de la indemnización al país que haya efectuado el pago. Este reembolso será efectuado lo más pronto posible y a más tardar dentro del período de nueve meses después de la notificación del pago.

11. Ese reembolso al país acreedor será efectuado sin gastos para dicha Administración, por medio de giro postal o letra de cambio por un valor en moneda válida en el país acreedor o de cualquier otro modo que se haya convenido mutuamente por correspondencia.

12. El reembolso de las indemnizaciones debe efectuarse sobre la base de la moneda oro.

13. El remitente es responsable de los defectos en el embalaje y de la insuficiencia del cierre y de los sellos de las encomiendas con declaración de valor. Además, las dos Administraciones se exceptuan de toda responsabilidad en caso de pérdida, despojo o avería que sea causado por defectos que no se notan al momento del depósito.

ARTICLE III.

Preparation of parcels.

Preparation of parcels.

1. It is obligatory to indicate in ink and with all exactitude, on the parcel itself, the complete address of the sender as well as that of the addressee of an insured parcel. When, for practical reasons, it is impossible to comply with the requirement for placing the address on the parcel itself, and the latter bears a label or tag showing the address, it will be obligatory to inclose in the parcel a copy of the complete address of the addressee with mention of the address of the sender.

Initials will not be accepted as an address.

Parcels addressed "in care" shall indicate with all clarity and as completely as possible the address of the second addressee.

ARTÍCULO III.

Acondicionamiento de los envíos.

1. Es obligatorio anotar a tinta y con toda exactitud sobre el mismo envío, la dirección completa del remitente y del destinatario de las encomiendas con declaración de valor. Cuando por razones de orden práctico no sea posible cumplir el requisito de la anotación sobre el mismo envío y éste vaya munido de una etiqueta o carátula que ostente la dirección, será obligatorio incluir, dentro del envío, una copia de las señas completas del destinatario con una mención de la dirección del remitente.

No se aceptarán las iniciales como señas de dirección.

Las encomiendas dirigidas "a cargo", deberán indicar con toda claridad y lo más completamente posible las señas del segundo destinatario.

2. Insured parcels must be prepared in such a manner as to withstand the contingencies of transportation.

The amount of the insured value shall be entered on the parcel itself in money of the country of origin. The conversion into gold francs shall be effected by the office of origin and entered below the previous entry. This latter indication shall be reproduced on the dispatch note.

The fastening of insured parcels must be sealed with wax or lead. In case such a parcel is officially opened, the post office which has effected such opening must close the parcel again and officially seal it.

Insured parcels must be provided with a special label designating them as such, which label shall be applied to the front of the parcel; but it shall not be affixed in such a way as to hide defects in the packing, nor be folded over the corners or edges of the parcel A similar indication, either in handwriting or by means of a label, shall be applied to the dispatch note.

2. Es obligatorio acondicionar las encomiendas con declaración de valor de modo que resistan las contingencias del transporte.

El monto de la declaración de valor deberá inscribirse sobre el mismo paquete en moneda del país de orígen. La conversión a francos oro será hecha por la oficina remitente e indicada debajo de la anotación anterior. Esta última indicación será reproducida sobre el boletín de expedición.

Es obligatorio asegurar con lacre o plomo los cierres de las encomiendas con declaración de valor. En caso de procederse a la apertura de oficio de una encomienda de esta naturaleza, la oficina de correos que la haya operado, deberá volver a cerrar el envío asegurándolo con un sello oficial.

Labeling, etc.

Es obligatorio revestir las encomiendas con declaración de valor con una etiqueta especial que caracterice su categoría, la que deberá aplicarse sobre la parte anterior del envío y no de manera que sirva para ocultar desperfectos en el embalaje, ni volcadas sobre las aristas o bordes de la encomienda. Una indicación análoga, ya sea manuscrita o mediante una etiqueta, será aplicada sobre el boletín de expedición.

ARTICLE IV.

Exchange of dispatches.

Insured parcels shall be inclosed in separate sacks from those in which ordinary parcels are contained and the labels of sacks containing insured parcels shall be marked with such distinctive symbols as may from time to time be agreed upon.

ARTÍCULO IV.

Intercambio de despachos.

Exchange of dispatches.

Las encomiendas con declaración de valor deberán incluirse en sacos separados de aquellos en que se incluyen las ordinarias. Las etiquetas correspondientes a sacos que contengan paquetes postales asegurados deberán marcarse con signos distintivos y de conformidad con lo que se resolviere oportunamente.

ARTICLE V.

Billing of parcels.

1. Insured parcels shall be entered on separate parcel bills and shall be listed individually. The following information relative to

ARTÍCULO V.

Inscripción en las hojas de ruta.

Billing of parcels.

1. Las encomiendas con declaración de valor deberán anotarse individualmente en hojas de ruta especiales. Los siguientes

each insured parcel shall be entered on the parcel bill: Insurance number of the parcel, office of origin, amount of insured value in gold francs, and exact weight of the parcel in pounds and ounces or in kilograms and grams. In addition, there shall be shown the total amount, credit or debit, as the case may be, which is due on each dispatch as well as an indication of the numbers of the sacks in which insured parcels are contained.

Returned parcels.

2. In so far as concerns returned parcels, this fact will be stated.

Numbering of parcel bills.

3. Each dispatching office of exchange shall number the parcel bills in the upper left-hand corner, commencing each year a fresh series for each office of exchange of destination. The last number of the year shall be shown on the parcel bill of the first dispatch of the following year.

datos relativos a cada paquete asegurado han de anotarse en la hoja de ruta: Número de registro del paquete asegurado, oficina de orígen, monto en francos oro de la declaración de valor y peso exacto en libras y onzas o en kilos y gramos. Además, el monto total, bonificación o débito según corresponda, relativo a cada despacho, así como una indicación del número del saco o envase en que ván incluidos los paquetes asegurados, ha de anotarse en la hoja de ruta.

2. En lo que atañe a los paquetes devueltos se hará constar esta circunstancia.

3. Cada Oficina de Cambio numerará correlativamente las hojas de ruta anotando el número correspondiente en el ángulo superior izquierdo, iniciando cada año una serie por cada Oficina de Cambio destinataria. El último número de la serie anual será indicado en la hoja de ruta del primer despacho que se hiciere en el año subsiguiente.

ARTICLE VI.

Verification of dispatches by the receiving office.

Verification of dispatches by receiving office.

1. On receipt of a dispatch of insured parcels, the exchange office of destination proceeds to verify it, checking the exactness of the entries made on the parcel bills. If any error or omission is noted, it will be communicated immediately to the dispatching office by means of a bulletin of verification.

2. The dispatching exchange office to which a bulletin of verification is sent returns it after having examined it and entered thereon its observations, if any. The returned bulletins are attached to the parcel bills to which they refer. Corrections made on a parcel bill which are not justified by supporting papers are considered as devoid of value.

ARTÍCULO VI.

Verificación de despachos en la oficina receptora.

1. Al recibir un despacho de encomiendas aseguradas, la Oficina de Cambio destinataria procederá a verificarlo, comprobando la exactitud de las inscripciones hechas en las hojas de ruta. Si se notara error u omisión se comunicará inmediatamente a la oficina expedidora por medio de un boletín de verificación.

2. La Oficina de Cambio expedidora a la cual se envie un boletín de verificación, lo devolverá a la brevedad posible, después de haberlo examinado, dejando constancia en el mismo de sus observaciones si hubiere lugar a ello. Los boletines devueltos serán agregados a las hojas de ruta a que se refieran. Las correcciones efectuadas en una hoja de ruta y que no esten apoyadas por documentos probatorios serán consideradas nulas.

3. In case of shortage of a parcel bill, a duplicate is prepared, a copy of which is sent to the exchange office of origin of the dispatch.

4. The exchange office which receives a damaged parcel with a noticeable difference in weight, giving rise to the supposition that the parcel has been rifled, proceeds to verify its contents, the respective evidence from which operation is entered in a report drawn up for this purpose, in which report will be stated, in addition to the exterior state and exact contents of the insured parcel, the weight before and after opening, it being repacked officially with an attempt to preserve the original packing as far as possible. Likewise the weight before and after repacking will be shown on the cover of the article. A copy of the report, duly certified, will be sent jointly with the bulletin of verification to the dispatching exchange office.

When total or partial shortage or substitution of the contents is proved or is surmised on good evidence, the said documents will be accompanied by the following constituents of evidence: Sack, address label, and fastenings, and the wrapper of the parcel.

If necessary, the dispatching exchange office may also be advised by telegram, at the expense of the Office sending such telegram.

5. When the exchange office of destination has not sent to the dispatching exchange office by the first mail after the verification, a bulletin in which the errors or irregularities are stated, it will be considered until proved to the contrary that the dispatch has been received in correct order.

6. When the addressee (or, in case of return, the sender) makes reservations upon taking possession of the parcel, a report of verification shall be made up immediately in the presence of the interested party by the office

3. Si se comprobara la falta de una hoja de ruta, se confeccionará de oficio por duplicado, un ejemplar de la cual se enviará a la Oficina de Cambio de que proceda el despacho.

4. La Oficina de Cambio que reciba una encomienda averiada con una notable diferencia de peso que dé lugar a suponer que el envío ha sido expoliado, procederá a la verificación de su contenido, de cuya operación dejará las constancias respectivas en acta levantada a tal efecto, en la cual se expresará además del estado exterior y contenido exacto de la encomienda asegurada, el peso anterior y posterior a su apertura, reembalándosela de oficio y procurando conservar en lo posible el embalaje original, igualmente se dejará constancia del peso anterior y posterior en la cubierta del envío. Una copia del acta debidamente legalizada será enviada conjuntamente con el boletín de verificación a la Oficina de Cambio expedidora.

Cuando se compruebe o se presuma fundadamente falta parcial o total, o sustitución de contenido, se acompañará con dichos documentos los siguientes elementos de prueba: Saco, carátula y cierres, y cubierta de la encomienda.

Si fuera necesario, la Oficina de Cambio expedidora será avisada telegráficamente, a espensas de la oficina que despacha el telegrama.

5. Cuando la Oficina de Cambio destinataria no haya enviado a la de Cambio remitente por primer correo después de la verificación, un boletín en el que se haga constar errores o irregularidades, se considerará, hasta probarse lo contrario, que el despacho ha sido recibido de conformidad.

6. Cuando el destinatario o en caso de devolución el remitente, formule reservas al tomar posesión de la encomienda, se levantará un acta de verificación inmediatamente y en presencia del interesado, por la oficina que entregue la

delivering the parcel. This report, made up in duplicate, and confirmed, if possible, by the signature of the interested party, must indicate:

(a) The external condition of the parcel.

(b) The gross weight.

(c) The exact inventory of the contents.

One of the copies of the report shall be delivered to the interested party; the other shall be attached to the complaint form.

7. The documents relative to dispatches and articles which have given rise to application of the provisions of this Article will be kept.

ARTICLE VII.

Change of address.

Change of address.

The sender of every insured parcel shall make officially, to the Administration of origin, any requests for change of address which he desires to make of the Administration of destination, without which requirement the latter may not effect changes of address. In all cases, it shall proceed to detain the parcel involved, making appropriate inquiry of the Administration of origin.

ARTICLE VIII.

Redirection and nondelivery.

Redirection and nondelivery; additional charges.

1. An insured parcel redirected within the country of destination or delivered to an alternate addressee at the original office of address shall be liable the same as ordinary parcels, to such additional charges as may be prescribed by the Administration of that country.

Manner of reforwarding.

2. The redirection or the return to origin of an insured parcel shall be effected by insured mail, with the same insured value as originally indicated; and the reforwarding Administration will enter to its credit in the parcel bill the postal and non-postal fees, including those for insurance, as in the

pieza. Esta acta confeccionada por duplicado y ratificada en la medida de lo posible con la firma del interesado deberá indicar:

(a) El estado exterior de la encomienda.

(b) El peso bruto.

(c) El inventario exacto del contenido.

Una de las copias del acta se entregará al interesado y la otra se anexará a la fórmula de reclamación.

7. La documentación referente a despachos y piezas que hayan dado lugar a la aplicación de las disposiciones de este artículo será conservada.

ARTÍCULO VII.

Modificación de dirección.

El remitente de toda encomienda con declaración de valor deberá oficializar ante la Administración de orígen los pedidos de cambios de direcciones que desee formular a la Administración de destino, sin cuyo requisito esta última no podrá realizar cambios de dirección. En todo caso, procederá a la retención del respectivo envío, dirigiendo la consulta pertinente a la Administración de orígen.

ARTÍCULO VIII.

Redirección y falta de entrega.

1. Una encomienda con declaración de valor que experimentara cambio en su dirección dentro del país de destino, o que fuere entregado a algun destinatario suplente en la primitiva oficina de destino, quedará sometida como los envíos ordinarios, al pago de los derechos adicionales, segun lo prescripto por cada Administración.

2. La redirección o la devolución a orígen de una encomienda con declaración de valor, deberá realizarse en el mismo carácter y con el monto de declaración indicado primitivamente y la Administración reexpedidora cargará a su beneficio en la hoja de ruta los derechos postales y no postales,

case of a new dispatch. The Administration which effected delivery of the returned or reforwarded parcel, will collect from the sender or, as the case may be, from the addressee, the whole of the fees that are applicable.

3. If, because of the requirements of the legislation of the country of destination, an insured parcel cannot be either delivered, forwarded, or returned to the country of origin, the Administration of the country of destination must advise the Administration of the country of origin as soon as possible of the disposal made of the parcel in question.

When legislation prevents delivery, etc.; notice to country of origin.

4. Insured parcels may be reforwarded by the sender or addressee to a third country, insured or at the risk of the party concerned if the third country is not liable for payment, provided that this desire is expressed by letter or by being entered on the parcels and dispatch notes or customs declarations; therefore, it is understood that in case of loss, rifling, or damage of a parcel reforwarded or returned under these conditions, the sender has a right only to an indemnity equal to that for an ordinary parcel of the same weight, unless the Administration of new destination accepts its responsibility by virtue of the provisions contained in Article II, Section 1, second paragraph of the present Agreement.

Reforwarding to a third country.

5. It is understood that an insured parcel may be abandoned in the event of nondelivery only when the sender has expressly so requested on the wrapper of the parcel and on the accompanying documents. In all other cases such parcels must invariably be returned to the country of origin, and the Administration of that country will be responsible to that of destination for the postal and non-postal charges arising from such return.

Abandonment of parcels, etc.

incluso los de seguro, como si se tratara de una nueva expedición. La Administración que haga efectiva la entrega de la encomienda devuelta o reexpedida, cobrará del remitente o eventualmente del destinatario, la totalidad de los derechos que correspondan.

3. Si por imperio de las disposiciones del país de destino una encomienda con declaración de valor no pudiera ser entregada, ni reexpedida, ni devuelta al país de orígen, la Administración del país de destino tendrá la obligación de informar a la Administración del país de orígen en el más breve plazo posible acerca del curso dado a la encomienda en cuestión.

4. Las encomiendas con declaración de valor podrán ser reexpedidas al remitente, o destinatario a un tercer país, aseguradas o a riesgo del interesado si el tercer país no se comprometiere al pago, siempre que se exprese ese deseo por escrito o anotándolo sobre las encomiendas y boletines de expedición o declaraciones de aduana; en consecuencia, queda entendido que en caso de pérdida, expoliación o avería de una encomienda reexpedida o devuelta en estas condiciones, el expedidor sólo tendrá derecho a una indemnización equivalente a la de una encomienda ordinaria del mismo peso, salvo que la Administración del nuevo destino acepte su responsabilidad en virtud de la previsión contenida en el Artículo II, inciso 1, párrafo 2° del presente Convenio.

5. Queda entendido que el abandono por falta de entrega de una encomienda con declaración de valor, solo podrá tener lugar cuando el remitente lo haya solicitado así expresamente, sobre la cubierta del envío y documentos anexos. En todo otro caso, estas encomiendas serán indefectiblemente devueltas al país de orígen y la Administración remitente será responsable ante la de destino por los cargos postales y no postales emergentes de dicha devolución.

ARTICLE IX.

Missent parcels.

Missent parcels.

Missent parcels will be returned to the country of origin by the first mail.

ARTÍCULO IX.

Encomiendas mal dirigidas.

Las encomiendas mal dirigidas serán devueltas al país de orígen por primer correo.

ARTICLE X.

Matters not provided for in this Agreement.

Application of other provisions to matters not covered hereby.

1. All matters relative to the execution of this service, not provided for in the present Agreement shall be governed by the provisions of the Agreement Relative to Parcel Post of the Postal Union of the Americas and Spain or the Universal Postal Union Convention and the Detailed Regulations for its Execution, respectively, in so far as they are not inconsistent with the provisions of this Agreement; and then, if no other arrangement has been made, the internal legislation, regulations, and rulings of the United States of America and of the Republic of Argentina, according to the country involved, shall govern.

50 Stat. 1696.
49 Stat. 2741, 2802.

ARTÍCULO X.

Asuntos no previstos en el Acuerdo.

1. Todos los asuntos relativos a la ejecución de este servicio, no previstos en el presente Acuerdo, serán regidos por las estipulaciones del Acuerdo Relativo a Encomiendas Postales de la Unión Postal de las Américas y España o de la Convención Postal Universal y de su Reglamento de Ejecución, respectivamente, hasta donde no sean incompatibles con las estipulaciones de este Acuerdo, y luego también para el caso de que no exista otro arreglo, regirá la legislación interna, reglamentos y disposiciones dictados por los Estados Unidos o la República Argentina, en conformidad con el país interesado.

Changes, modifications, etc., authorized.

2. The Postmaster General of the United States of America and the Director General of Posts and Telegraphs of the Republic of Argentina shall have authority to make from time to time by correspondence such changes and modifications and further regulations of order and detail as may become necessary to facilitate the operation of the services contemplated by this Agreement as well as to provide arrangements for the exchange of parcels subject to collect-on-delivery charges should both countries at any time desire such service.

2. El Director General de Correos de los Estados Unidos de Norte América y el Director General de Correos y Telégrafos de la República Argentina, quedan autorizados para efectuar por correspondencia y de común acuerdo, cada vez que les pareciere oportuno, cambios, modificaciones y otras regulaciones de orden o de detalle que estimaren necesario para facilitar la operación del servicio que motiva el presente Acuerdo, como también dictar las medidas conducentes a un Acuerdo de intercambio de envíos sujetos a las condiciones de contra-reembolso, si eventualmente, ambos países desearen establecer ese servicio.

Mutual notice of laws, etc.

3. The Administrations shall communicate to each other from time to time the provisions of their laws or regulations applicable to the conveyance of parcels by insured mail.

3. Las Administraciones se comunicarán entre sí cada vez que lo juzgaren oportuno, las nuevas disposiciones de sus Leyes y Reglamentos aplicables a la conducción por correo, de encomiendas con declaración de valor.

ARTICLE XI.

Duration of Agreement.

1. The present Agreement will take effect October 1, 1938, and will remain in full force until one of the contracting Administrations has given notice to the other, six months in advance, of its intention to terminate it.

Effective date and duration.

2. Either Administration may temporarily suspend the insurance services, in whole or in part, when there are special reasons for doing so, or restrict them to certain offices; but on the condition that previous and opportune notice of such a measure is given to the other Administration.

Temporary suspension of insurance services.

3. Done in duplicate and signed at Washington, the 8th day of April 1939 and at Buenos Aires, the 28th day of February 1939.

Signatures.

[SEAL] AMBROSE O'CONNELL
Acting Postmaster General of the United States of America.

ARTÍCULO XI.

Duración del Acuerdo.

1. El presente Acuerdo surtirá efectos desde el 1° de octubre de 1938 y permanecerá en pleno vigor hasta que una de las Administraciones contratantes participe a la otra, con seis meses de anticipación, su resolución de dejarlo sin efecto.

2. Cualquiera de las dos Administraciones puede suspender temporalmente los servicios de seguro de una manera general o parcial, siempre que mediaren razones para ello, o restringirlo tan solo a ciertas oficinas; para lo cual se enviarán las notificaciones previas y oportunas dando cuenta de haberse adoptado esa medida a la otra Administración.

3. Hecho por duplicado y firmado en Washington, el día 8 de abril de 1939 y en Buenos Aires, el día 28 de febrero 1939.

[SEAL] A C ESCOBAR
Director General de Correos y Telégrafos de la República de Argentina.

Approval by the President.

The foregoing Agreement between the United States of America and the Republic of Argentina for the exchange of parcels by parcel post has been negotiated and concluded with my advice and consent and is hereby approved and ratified.

In testimony whereof I have caused the seal of the United States to be hereunto affixed.

[SEAL] FRANKLIN D ROOSEVELT

By the President.
CORDELL HULL
Secretary of State.

WASHINGTON, *April 17, 1939.*

May 6, 1936
[E. A. S. No. 146]

Agreement and protocol of signature between the United States of America and France respecting reciprocal trade. Signed at Washington May 6, 1936; proclaimed by the President of the United States May 16, 1936; effective provisionally June 15, 1936. And related notes.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Reciprocal trade agreement with France.
48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, §§ 1351, 1352 (c).

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), as follows:

Statutory provisions.

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign

countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

Promotion of foreign trade.

WHEREAS I, Franklin D. Roosevelt, President of the United States of America, have found as a fact that certain existing duties and other import restrictions of the United States of America and the French Republic are unduly burdening and restricting the foreign trade of the United States of America and that the purpose declared in the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, will be promoted by a foreign trade agreement between the United States of America and the French Republic;

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, §§ 1351, 1352 (c).

Notice given.

WHEREAS reasonable public notice of the intention to negotiate such foreign trade agreement was given and the views presented by persons interested in the negotiation of such agreement were received and considered;

Trade agreement entered into.

WHEREAS, after seeking and obtaining information and advice with respect thereto from the United States Tariff Commission, the Departments of State, Agriculture, and Commerce, and from other sources, I entered into a foreign Trade Agreement on May 6, 1936, through my duly empowered Plenipotentiary, with the Government of the French Republic, through the Plenipotentiary duly empowered by the President of the Republic, which Agreement, including four Schedules, with notes, and a Protocol annexed thereto, and made integral parts thereof, in the English and French languages, is in word and figures as follows:

Post, pp. 2258, 2291, 2284.

Purposes declared.

The President of the United States of America and the Government of the French Republic, being equally desirous of contributing to the establishment of a more liberal economic policy between the nations by the relaxation of restrictions on trade, taking into account the fact that there is no restriction either in the United States of America or in France upon the settlement of commercial obligations nor upon the circulation of capital and that there is stability in fact in the relation between their respective currencies, have decided to conclude

Le Président des Etats-Unis d'Amérique et le Gouvernement de la République française, également désireux de contribuer à l'instauration d'une politique économique plus libérale entre les Nations par la suppression des entraves au commerce des marchandises, tenant compte du fait qu'aucune restriction n'est apportée aux Etats-Unis d'Amérique ni en France au règlement des créances commerciales ni à la circulation des capitaux, et qu'il existe une stabilité de fait du rapport entre leurs monnaies respectives, ont décidé de conclure un accord pour améliorer leurs re-

an agreement for the betterment of their commercial relations and for that purpose have appointed their Plenipotentiaries as follows:

Plenipotentiaries.

The President of the United States of America:

Cordell Hull, Secretary of State of the United States of America, and

The President of the French Republic:

André Lefebvre de la Boulaye, Ambassador Extraordinary and Plenipotentiary of the French Republic to the United States of America

who, after communicating to each other their respective full powers, found to be in good and due form, have agreed upon the following Articles:

lations commerciales et ont nommé à cette fin leurs plénipotentiaires, savoir:

Le Président des Etats-Unis d'Amérique:

Cordell Hull, Secrétaire d'Etat des Etats-Unis d'Amérique, et

Le Président de la République française:

André Lefebvre de la Boulaye, Ambassadeur Extraordinaire et Plénipotentiaire de la République française aux Etats-Unis d'Amérique

lesquels, après s'être communiqué leurs pleins pouvoirs, trouvés en bonne et due forme, sont convenus des dispositions suivantes:

ARTICLE I

ARTICLE I

Imports from United States, application of lowest ordinary customs duties; exception.

1. Natural or manufactured products originating in and coming from the United States of America or any of its territories or possessions, with the exception of those products which are enumerated and described in Section A of Schedule I annexed to this Agreement, shall be subject, on their importation into the territory of the French Republic, to the lowest ordinary customs duties applicable to like products imported from any other foreign country.

Post, p. 2258.

1. Les produits naturels ou fabriqués originaires et en provenance des Etats-Unis d'Amérique ou de l'un quelconque de leurs territoires ou possessions, à l'exception des produits énumérés et décrits à la liste I, partie A, annexée au présent accord, bénéficieront, à leur importation sur le territoire de la République française, des droits de douane ordinaires les plus réduits applicables aux produits similaires importés de tout autre pays étranger.

The products enumerated and described in Section B of Schedule I shall be subject to the lowest ordinary customs duties applicable to like products imported from any other foreign country, within the limitation of the annual quotas specified in the said Section.

Post, p. 2260.

Les produits énumérés et décrits à la liste I, partie B, seront soumis aux droits de douane ordinaires les plus réduits, applicables aux produits similaires importés de tout autre pays étranger, dans la limite des contingents annuels mentionnés à la partie B de la liste I.

Benefit of intermediate duties for products designated.

2. The benefit of the intermediate duties in force in the territory of the French Republic on the day

2. Le bénéfice des droits intermédiaires en vigueur sur le territoire de la République française

of the application of this Agreement shall be maintained for the products originating in and coming from the United States of America, enumerated and described in Section A of Schedule I: provided, however, that the minimum rate of duty shall automatically apply to any of the said products if the minimum rate applicable to the like product of any foreign origin shall at any time be equal to or exceed the intermediate rate in force on the day of the application of this Agreement. The foregoing provision shall not be an obstacle to the modification of the tariff nomenclature. The provisions of this paragraph shall be applied to products originating in and coming from any of the territories or possessions of the United States of America.

au jour de la mise en application du présent accord, sera maintenu aux produits originaires et en provenance des Etats-Unis d'Amérique énumérés et décrits à la liste I, partie A, sous réserve toutefois que les droits du tarif minimum s'appliqueront de plein droit à l'un quelconque desdits produits, au cas où, à un moment quelconque, le droit applicable en tarif minimum aux produits correspondants originaires de tout autre pays étranger serait porté à un taux égal ou supérieur à celui du droit intermédiaire en vigueur au jour de la mise en application du présent accord. La présente disposition ne met pas obstacle à la modification de la nomenclature tarifaire. Les dispositions du présent paragraphe seront appliquées aux produits originaires et en provenance de l'un quelconque des territoires ou possessions des Etats-Unis d'Amérique.

Post, p. 2258.

Proviso. Application of minimum rate of duty.

3. With respect to all duties or taxes other than ordinary customs duties collected on importation, most-favored-nation treatment shall be accorded to all products of the United States of America or any of its territories or possessions imported into the territory of the French Republic.

3. En ce qui concerne tous droits ou taxes, autres que les droits de douane ordinaires, perçus à l'occasion de l'importation, le traitement de la nation la plus favorisée sera accordé à tous les produits des Etats-Unis d'Amérique ou de l'un quelconque de leurs territoires ou possessions importés sur le territoire de la République française.

Most-favored-nation treatment provisions.

With respect to the method of levying all duties or charges as well as with respect to all rules and formalities in connection with importation or exportation, to duties or charges imposed on exportation, to transit, warehousing, the transshipment of goods, as well as for official charges applicable to these various operations, most-favored-nation treatment shall likewise be accorded.

Le traitement de la nation la plus favorisée sera également accordé en ce qui concerne les droits ou taxes à l'exportation, le mode de perception des droits ou taxes, ainsi qu'en ce qui concerne tous règlements et formalités relatifs à l'importation ou à l'exportation, au transit, à l'entreposage, au transbordement des marchandises, ainsi que pour les perceptions règlementaires afférentes à ces diverses opérations.

Method of levying duties, etc.

Enumerated imports from United States, benefit of specified tariff rates.

4. Dating from the application of this Agreement, products originating in and coming from the United States of America, enumerated and described in Section A of Schedule II, annexed to this Agreement, shall benefit on their importation into the territory of the French Republic, subject to the provisions of the following paragraph, from the specified tariff rates provided for in this Agreement.

Post, p. 2260.

Advance notice of proposed new duties, etc.

5. If, with a view to protecting the essential economic and financial interests of the country, it should be considered necessary to increase the ordinary customs duties provided for in paragraph 4 of this Article or those applicable in the territory of the French Republic on the day of the signature or application of this Agreement to any of the products enumerated and described in Section B of Schedule II and in Schedule III, annexed hereto, the French Government shall notify the Government of the United States of America in writing at least 15 days before putting into force any new duties of its intention to increase the ordinary customs duties affecting any of the said products. No such increase shall, however, be made effective prior to the expiration of the first full calendar quarter after the application of this Agreement. Thereafter, and as long as this Agreement shall remain in force, no such increase shall be made except on the first day of a full calendar quarter.

Post, pp. 2262, 2264.

Action upon disagreement.

If, before the expiration of 30 days from the date on which such increase becomes effective, a satisfactory agreement has not been reached with respect to such compensatory modifications of this Agreement as may be deemed ap-

4. A dater de la mise en application du présent accord, les produits originaires et en provenance des Etats-Unis d'Amérique, énumérés et décrits à la liste II, partie A, annexée au présent accord, bénéficieront, à leur importation sur le territoire de la République française, sous réserve des dispositions du paragraphe suivant, des droits du tarif minimum tels qu'ils ressortent du présent accord.

5. S'il était jugé nécessaire, en vue de protéger les intérêts économiques et financiers essentiels du pays, d'augmenter les droits de douane ordinaires prévus par le paragraphe 4 du présent article ou applicables sur le territoire de la République française au jour de la signature ou de la mise en application du présent accord, pour l'un quelconque des produits énumérés et décrits aux listes II (partie B) et III ci-annexées, le Gouvernement français notifierait par écrit au Gouvernement des Etats-Unis d'Amérique, 15 jours au moins avant la mise en vigueur de nouveaux droits, son intention de majorer les droits de douane ordinaires afférents à l'un ou l'autre desdits produits. Aucune majoration de ce genre ne pourra toutefois intervenir avant l'expiration du premier trimestre plein qui suivra la mise en application du présent accord. Par la suite, et tant que le présent accord demeurera en vigueur, ces majorations tarifaires ne pourront être effectuées que le premier jour d'un trimestre plein. Si, dans un délai de 30 jours à dater de l'entrée en vigueur desdites majorations tarifaires, il n'est pas intervenu un accord satisfaisant au sujet des modifications du présent accord qui pourront être jugées appro-

propriate, the said Agreement shall terminate automatically in its entirety on the 30th day after the end of such period.

6. With respect to products enumerated and described in Schedules II and III, annexed hereto, no new or increased duties, fees or charges of any kind (other than ordinary customs duties) shall be imposed by the French Government on or in connection with importation which would have the effect of diminishing appreciably the value of any concession granted in this Agreement, unless such measures are required to be imposed by French legislation in force on the day of the signature of this Agreement.

priées à titre de compensation, ledit accord prendra fin de plein droit, en totalité, le 30ème jour à partir de l'expiration de ce délai.

Enumerated products, restriction on increase in duties in certain cases; exception.

6. A moins que ces mesures soient prescrites par la législation française en vigueur à la date de la signature du présent accord, il ne pourra être procédé par le Gouvernement français, en ce qui concerne les produits énumérés et décrits aux listes II et III ci-annexées, à des créations ou à des majorations de droits, taxes ou charges quelconques (autres que les droits de douane ordinaires) perçus à l'importation ou à l'occasion de l'importation, qui seraient de nature à diminuer d'une manière sensible l'importance des avantages résultant des dispositions du présent accord.

Post, pp. 2260, 2264.

ARTICLE II

1. Natural or manufactured products originating in the territory of the French Republic or any of its territories or possessions shall not be subject, on their importation into the United States of America, to duties or charges other or higher than those applied to like products originating in any other foreign country.

ARTICLE II

Imports from France, duties and charges applicable.

1. Les produits naturels ou fabriqués, originaires du territoire de la République française ou de l'une quelconque de ses colonies ou possessions, ne seront pas soumis, à leur importation aux Etats-Unis d'Amérique, à des droits ou taxes autres ou plus élevées que ceux appliqués aux produits similaires, originaires de tout autre pays étranger.

Coal, coke, etc.

2. It is understood that, so long as and insofar as the law of the United States of America may otherwise require, the provisions of paragraph 1 of this Article, insofar as they would otherwise relate to duties, taxes or charges on coal, coke manufactured therefrom, or coal or coke briquettes, shall not apply to such products imported into the United States of America.

2. Il est entendu qu'aussi longtemps et dans la mesure ou la législation des Etats-Unis d'Amérique s'y opposera, les dispositions du paragraphe 1 du présent article, dans la mesure où elles se rapporteraient, par ailleurs, aux droits, taxes ou impositions, sur les charbons, le coke de charbon, les briquettes de charbon ou de coke, ne s'appliqueront pas à ces produits à leur importation aux Etats-Unis d'Amérique.

Method of levying duties, etc.

3. With respect to the method of levying all duties or charges,

3. En ce qui concerne le mode de perception des droits ou taxes

with respect to all rules or formalities in connection with importation or exportation, with respect to duties or charges imposed on exportation, with respect to transit, warehousing, and the transshipment of goods as well as the governmental charges applicable to these various operations, all products originating in or destined for the territory of the French Republic or any of its colonies or possessions shall enjoy unconditional most-favored-nation treatment.

ainsi qu'en ce qui concerne tous règlements ou formalités relatifs à l'importation ou à l'exportation, les droits ou taxes perçus lors de l'exportation, du transit, de l'entreposage, du transbordement des marchandises, ainsi qu'en ce qui concerne toutes les perceptions règlementaires, afférentes à ces diverses opérations, tous les produits originaires ou à destination du territoire de la République française ou de l'une quelconque de ses colonies ou possessions bénéficieront du traitement inconditionnel de la nation la plus favorisée.

Enumerated products, restriction on excess duties, charges, etc.

4. Natural or manufactured products originating in the territory of the French Republic or any of its colonies or possessions, enumerated and described in Schedule IV annexed to this Agreement, shall not be subject on their importation into the United States of America to ordinary customs duties in excess of those set forth and provided for in the said Schedule. The said products shall also be exempt from all other duties, taxes, fees, charges or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this Agreement.

Post, p. 2270.

4. Les produits naturels ou fabriqués, originaires du territoire de la République française ou de l'une quelconque de ses colonies et possessions, énumérés et décrits à la liste IV annexée au présent accord, ne seront pas soumis, à leur importation aux Etats-Unis d'Amérique, à des droits de douane ordinaires plus élevés que ceux indiqués et prévus à ladite liste. Lesdits articles seront également exemptés de tous autres droits, taxes, rétributions, frais ou prélèvements imposés à leur importation ou relatifs à celle-ci, supérieurs à ceux qui étaient imposés le jour de la signature de cet accord ou qui, imposés ultérieurement devront l'être conformément aux lois des Etats-Unis d'Amérique en vigueur le jour de la signature de cet accord.

ARTICLE III

Charge equivalent to internal tax.

The provisions of this Agreement shall not prevent the Government of either country from imposing at any time on the importation of any product a charge equivalent to an internal tax imposed in respect of a like domestic product or in respect of

ARTICLE III

Les dispositions du présent accord n'empêcheront pas le Gouvernement de l'un ou l'autre des deux pays d'établir, à un moment quelconque, à l'importation d'un article quelconque, un droit équivalent à une taxe interne frappant un produit national similaire ou

a commodity from which the imported product has been manufactured or produced in whole or in part.

ARTICLE IV

The Government of the French Republic shall take the necessary measures in order that, on and after the date of application of this Agreement, the increases in rates of the import tax instituted by Article 32 of the Law of March 31, 1932, on semimanufactured products or articles and on manufactured products or articles, shall be suppressed with regard to goods originating in and coming from the United States of America.

ARTICLE V

The Government of the United States of America and the Government of the French Republic agree, as long as this Agreement remains in force, not to impose any quantitative restriction on the importation of any product, not now subject to such restriction, enumerated and described in Schedule IV and Schedule II, respectively, annexed hereto.

Nevertheless, quantitative restrictions may be applied by either Government to the importation of the aforesaid products if such restrictions are imposed in conjunction with governmental measures operating to regulate or control the production or prices of like domestic products.

However, the Government which proposes to establish or change such import restrictions shall give at least 30 days' advance notice to the other Govern-

une marchandise ayant servi à la production ou à la fabrication, en tout ou en partie de l'article importé.

ARTICLE IV

Semimanufactured, etc., products imported from United States.

Le Gouvernement de la République française prendra les dispositions nécessaires pour que les majorations de taux de la taxe à l'importation instituées par l'article 32 de la loi du 31 mars 1932 sur les produits ou objets semi-ouvrés et sur les produits ou objets fabriqués, soient à partir de la date de la mise en application du présent accord, supprimées à l'égard des marchandises originaires et en provenance des Etats-Unis d'Amérique.

ARTICLE V

Quantitative restrictions, limitation on application.

Pour les produits énumérés et décrits à chacune des listes IV et II ci-annexées, le Gouvernement des Etats-Unis d'Amérique et le Gouvernement de la République française conviennent que, tant que le présent accord demeurera en vigueur, ils ne soumettront pas à des restrictions quantitatives l'importation desdits produits, à moins que ceux-ci ne soient déjà soumis à des restrictions de ce genre.

Post, pp. 2270, 2280.

Exceptions.

Néanmoins, des restrictions quantitatives pourront être appliquées par l'un ou l'autre Gouvernement à l'importation des produits ci-dessus visés, si ces restrictions découlent de l'application de mesures gouvernementales ayant pour objet la règlementation ou le contrôle de la production ou des prix des produits nationaux correspondants.

Advance notice of proposed change.

En ce cas, toutefois, le Gouvernement qui se propose d'établir ou de modifier les restrictions à l'importation ci-dessus indiquées en donnera avis à l'autre Gouverne-

Action upon disagreement.

ment. If an arrangement regarding the proposed measures is not agreed upon before the expiration of such period such other Government may, within 15 days thereafter, terminate this Agreement in its entirety on 30 days' prior notice.

ARTICLE VI

Provisions in event quantitative restriction established.

Considering the fact that there does not exist in their reciprocal exchanges any restriction on the settlement of commercial obligations, and so long as this situation is maintained, each of the two Governments agrees upon the following provisions in the event that it should establish or maintain, in any form whatever, a quantitative restriction on or a regulation of the importation or sale of any product.

Guarantees by French Government.
Allotment to United States.

1. The French Government guarantees that, if measures of quantitative restriction or control of the importation or sale are or shall be established for any of the products of commercial interest to the United States of America, including those in Schedule III, annexed to the present Agreement, there shall be allotted to the United States of America, when these measures of quantitative restriction or control take the form of allocation among the various countries, a share of the total quantity or value of any such product permitted to be imported or sold during a specified period equivalent to the proportion of the total importation of such product from foreign countries which the United States of America supplied in a basic period prior to the imposition of any quantitative restriction on such product.

Post, p. 2264.

ment, au moins 30 jours à l'avance. Si un accord concernant les mesures envisagées ne peut être réalisé avant l'expiration de ladite période, l'autre Gouvernement pourra, dans un délai de 15 jours, mettre fin à l'accord tout entier sur préavis de 30 jours.

ARTICLE VI

Tenant compte du fait qu'il n'existe dans leurs échanges réciproques aucune restriction au règlement des créances commerciales et pour autant que cette situation sera maintenue, chacun des deux Gouvernements convient des dispositions suivantes pour le cas où il établirait ou maintiendrait, sous quelque forme que ce soit, une restriction quantitative ou une règlementation de l'importation ou de la vente d'une marchandise quelconque.

1. Le Gouvernement français garantit que si des mesures de restriction ou de contrôle quantitatifs de l'importation ou de la vente sont établies ou viennent à être établies pour l'un quelconque des produits intéressant le commerce des Etats-Unis d'Amérique, y compris ceux de la liste III annexée au présent accord, il sera attribué aux Etats-Unis d'Amérique, lorsque ces mesures de restriction ou de contrôle quantitatifs se traduiront par une répartition entre les divers pays, une proportion de l'ensemble des importations ou des ventes correspondant en quantité ou en valeur à celle des importations de ces produits effectuées par les Etats-Unis d'Amérique durant une période de référence antérieure à l'établissement de ces restrictions.

Furthermore, as concerns quotas which may be established after the date of application of this Agreement, the French Government agrees, in case there shall be no allocation by countries, to subject the importation to the formality of licenses. In the issuance of such licenses no condition shall be imposed which would be prejudicial to the importation of products of the United States of America and such products shall be placed in all respects upon a footing of complete equality of treatment with those originating in every other foreign country.

2. The Government of the United States of America guarantees that if measures of quantitative restriction or control of the importation or sale of any of the products of commercial interest to the French Republic are or shall be established, there shall be allotted to the French Republic, when these measures of quantitative restriction or control take the form of allocation among the various countries, a share of the total quantity or value of any such product permitted to be imported or sold during a specified period equivalent to the proportion of the total importation of such product which the French Republic supplied in a basic period prior to the imposition of any quantitative restriction on such product.

Furthermore, as concerns quotas which may be established after the date of application of this Agreement, the Government of the United States of America agrees, in case there shall be no allocation by countries, to subject the importation to the formality of licenses. In the issuance of such licenses no condition shall be

En outre, en ce qui concerne les contingents qui pourraient être créés postérieurement à la date de mise en application du présent accord, le Gouvernement français s'engage, dans le cas où il ne serait pas fait de répartition par pays, à subordonner l'importation à la formalité de la licence. Pour la délivrance de ces licences, il ne sera imposé à l'égard des produits des Etats-Unis d'Amérique aucune condition susceptible de nuire à leur importation, et ceux-ci bénéficieront, à tous égards, d'une complète égalité de traitement par rapport à tout autre pays étranger.

Licenses.

2. Le Gouvernement des Etats-Unis d'Amérique garantit que, si des mesures de restrictions ou de contrôle quantitatifs de l'importation ou de la vente sont ou venaient à être établies pour des produits intéressant le commerce de la République française, y compris ceux de la liste IV, il sera attribué à la République française, lorsque ces mesures de restriction ou de contrôle quantitatifs se traduiront par une répartition entre les divers pays, une proportion correspondant en quantité ou en valeur à celle des importations ou des ventes de ces produits, effectuées par la République française durant une période de référence antérieure à l'établissement de ces restrictions.

Guarantees by United States Government.
Allotment to French Republic.

En outre, en ce qui concerne les contingents qui pourraient être créés postérieurement à la date de mise en application du présent accord, le Gouvernement des Etats-Unis d'Amérique s'engage, dans le cas où il ne serait pas fait de répartition par pays, à subordonner l'importation à la formalité de la licence. Pour la

Licenses.

imposed which would be prejudicial to the importation of products of the French Republic and such products shall be placed in all respects upon a footing of complete equality of treatment with those originating in every other foreign country.

délivrance de ces licences il ne sera imposé à l'égard des produits de la République française aucune condition susceptible de nuire à leur importation et ceux-ci bénéficieront à tous égards d'une complète égalité de traitement par rapport à tout autre pays étranger.

Annual supplementary quotas to United States.

Post, p. 2264.

3. In respect of each product enumerated and described in Schedule III, the Government of the French Republic will allocate to the United States of America, in addition to the quantity now granted it in accordance with the provisions of paragraph 1 of this Article, an annual supplementary quota beginning with the third quarter of 1936, the amount of which shall not be less than that specified in the said Schedule. These supplementary quotas shall be allocated by periods on the same basis as the quotas allocated under the provisions of paragraph 1 of this Article.

3. En ce qui concerne chacun des produits énumérés et décrits à la liste III, le Gouvernement de la République française attribuera aux Etats-Unis d'Amérique, en sus des quantités qui leur sont maintenant accordées en vertu des dispositions du paragraphe 1 du présent article, un contingent supplémentaire annuel à compter du 3ème trimestre de 1936 et dont le montant ne sera pas inférieur à celui spécifié dans ladite liste. Ces contingents supplémentaires seront répartis périodiquement sur la même base que les contingents accordés en vertu des dispositions du paragraphe 1 du présent article.

Revision of.

The supplementary quotas above provided for shall be subject to revision the first of July, 1937, and the first of July of the following years during the life of this Agreement. If the Government of the French Republic should desire to reduce any of the said quotas in accordance with the foregoing provision, it shall notify the Government of the United States of America thereof in writing, and shall specify a period of not less than 30 days for discussions before the reduction of quotas may become effective. These conversations shall be designed either to reach an agreement with respect to these reductions or to determine the compensatory modifications of the terms of this Agreement which may be deemed appropriate. If at the

Les contingents supplémentaires ci-dessus visés pourront être révisés le 1er juillet 1937 et le 1er juillet des années suivantes pendant toute la durée du présent accord. Si, conformément aux dispositions ci-dessus, le Gouvernement de la République française désirait réduire l'un quelconque de ces contingents, il le notifierait par écrit au Gouvernement des Etats-Unis d'Amérique, une période d'au moins 30 jours étant prévue pour des conversations avant que la réduction des contingents puisse devenir effective. Ces conversations auraient pour objet d'aboutir à un accord au sujet de ces réductions ou de déterminer les modifications aux termes du présent accord qui pourraient être jugées appropriées à titre de compensation. Si, à la

Action upon disagreement.

end of the specified period a satisfactory agreement has not been reached, the French Government shall be free to make the reductions, but the present Agreement shall terminate automatically 30 days after the date on which such reductions become effective.

fin de la période précitée, un accord satisfaisant n'a pu être réalisé, le Gouvernement français sera libre d'effectuer ces réductions, mais le présent accord cessera de plein droit ses effets 30 jours après la date à laquelle celles-ci seront devenues effectives.

Applicability of provisions to products originating in or destined for third country.

4. The prohibitions or quotas on importation or exportation now in effect or which may be established in the future by either of the two Governments upon products originating in or destined for the territory of the other must also be applicable to like products originating in any third country or destined for any third country. If such measures are suppressed, even temporarily, by either country as regards products originating in a third country or destined for a third country, they shall likewise be suppressed as regards such products originating in or destined for the other country.

4. Les prohibitions ou contingents d'importation ou d'exportation actuellement existants ou susceptibles d'être établis à l'avenir par l'un des deux Gouvernements sur des produits originaires ou à destination du territoire de l'autre devront être également appliqués aux produits similaires originaires d'un pays tiers quelconque ou à destination de ce pays tiers. Si des mesures de cette nature venaient à être supprimées, même temporairement, par l'un ou l'autre des deux pays, à l'égard des produits originaires ou à destination d'un pays tiers quelconque, elles devraient être supprimées également à l'égard des mêmes produits originaires ou à destination de l'un ou l'autre des deux pays.

Imposition by United States of lower duty on specified quantity or value than imposed on excess.

Allotment to France.

5. If the United States of America imposes or shall hereafter impose on the importation or sale of a specified quantity or value of any product of interest to French exportation a lower duty or charge than the duty or charge imposed on importations or sales in excess of such quantity or value, there will be allotted to France a share of the total quantity or value of any such product permitted to be imported or sold at such lower duty or charge, during a specified period, equivalent to the proportion of the total importation of such product which France supplied in a basic period prior to the imposition of any quantitative regulation of the importation

5. Dans le cas où les Etats-Unis d'Amérique maintiendraient ou établiraient à l'avenir des taxes ou droits de douane perçus à l'importation ou à la vente qui seraient, pour une quantité ou valeur spécifiée d'un produit quelconque intéressant l'exportation française, inférieure aux taxes ou droits frappant les importations ou les ventes effectuées en excédent de ces quantités ou valeurs, il sera alloué à la France une part de la quantité ou de la valeur totale dudit produit dont l'importation ou la vente est autorisée à tarif réduit, pendant une période spécifiée, équivalant à la proportion de l'ensemble des importations ou des ventes correspondant

or sale of such product, unless it is mutually agreed to dispense with such allotment. The basic period selected shall be such as to result in a fair and equitable allotment.

à celle des importations de ce produit effectuées par la République française durant une période de référence antérieure à l'établissement de toute restriction quantitative frappant l'importation ou la vente dudit produit, à moins qu'il ne soit mutuellement convenu de renoncer à cette répartition. La période de référence choisie devra permettre une répartition juste et équitable.

Suppression of quotas.

6. The foregoing provisions shall not constitute an obstacle to the suppression of quotas.

6. Les dispositions qui précèdent ne feront pas obstacle à la suppression des contingents.

ARTICLE VII

Schedules, notes, and Protocol considered integral parts of Agreement.

Schedules I, II, III and IV, annexed to this Agreement, the notes included in them, and the Protocol annexed to this Agreement have force and effect by virtue of this Agreement and are integral parts thereof.

ARTICLE VII

Les listes I, II, III et IV annexées au présent accord, les notes qui y sont incluses et le protocole annexé au présent accord ont force et effet en vertu dudit accord et en sont partie intégrante.

ARTICLE VIII

Internal taxes, etc., restriction on discrimination.

Natural or manufactured products of the United States of America or of the French Republic shall, after their importation into the other country, be exempt from all internal taxes, fees, charges or exactions other or higher than those payable on like products of national origin or any other foreign origin.

ARTICLE VIII

Les produits naturels ou fabriqués des Etats-Unis d'Amérique ou de la République française seront exonérés, après leur importation sur le territoire de l'autre pays, des taxes intérieures, droits, frais ou contributions autres ou plus élevés que ceux auxquels sont soumis les produits similaires d'origine nationale ou de tout autre origine étrangère.

ARTICLE IX

Foreign purchases of Government monopolies.

In the event that the Government of either country shall establish or maintain a monopoly for the importation, production or sale of a given product, or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a product, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, shall, in respect

ARTICLE IX

Au cas où le Gouvernement de l'un ou l'autre des deux pays établirait ou maintiendrait un monopole à l'importation, à la production ou à la vente d'un produit déterminé, ou accorderait en fait ou en droit, à une ou plusieurs organisations, le privilège exclusif d'importer, de produire ou de vendre une marchandise déterminée, le Gouvernement du pays qui établirait, maintiendrait ou

of the foreign purchases of such monopoly or agency accord the commerce of the other country fair and equitable treatment.

attribuerait un tel monopole accorderait pour les achats effectués à l'étranger par ces monopoles ou ces organisations au commerce de l'autre pays un juste et équitable traitement.

Nevertheless, in any case in which the interests of national defense shall be at issue, each of the two Governments reserves its full and entire liberty.

Interests of national defense.

Toutefois, dans tous les cas où se trouveraient en jeu des intérêts de défense nationale, chacun des deux Gouvernements conserverait sa pleine et entière liberté.

ARTICLE X

The Government of the United States of America and the Government of the French Republic reserve the right to withdraw or to modify the concession granted on any product under this Agreement, or to impose quantitative restrictions on the importation of any such product if, as a result of the extension of such concession to third countries, such countries obtain the major benefit of such concession and in consequence thereof an unduly large increase in importations of such product takes place. Nevertheless before the Government concerned shall avail itself of the foregoing reservation, it shall give notice in writing to the other Government of its intention to do so and shall afford such other Government an opportunity within 30 days after receipt of such notice to consult with it in respect of the proposed action. If an agreement with respect thereto is not reached within 30 days following receipt of the aforesaid notice, the Government which proposed to take such action shall be free to do so at any time thereafter, and the other Government shall be free within 15 days after such action is taken to terminate this Agreement in its entirety on 30 days' written notice.

ARTICLE X

Rights reserved.

Le Gouvernement des Etats-Unis d'Amérique et le Gouvernement de la République française se réservent le droit de retirer ou de modifier les concessions accordées par le présent accord à un produit quelconque, ou d'établir des restrictions quantitatives à l'importation de ce produit, si, à la suite de l'extension des dites concessions à des pays tiers, ceux-ci en retirent le principal avantage et qu'en conséquence, une forte augmentation des importations dudit produit se produise indûment. Toutefois avant de recourir à la faculté mentionnée ci-dessus, le Gouvernement intéressé avisera par écrit l'autre Gouvernement de son intention et lui fournira l'occasion, dans les 30 jours qui suivront la réception dudit avis, de délibérer avec lui au sujet des mesures qu'il se propose de prendre. Si une entente n'intervenait pas à ce sujet dans les 30 jours après la réception du susdit avis, le Gouvernement qui se propose de prendre les mesures en question aurait la faculté de le faire à tout moment après ce délai, et l'autre Gouvernement aurait la faculté, dans les 15 jours après leur mise en vigueur, de mettre fin au présent accord tout entier moyennant un préavis écrit de 30 jours.

Written notice of proposed action.

Right to terminate.

ARTICLE XI

Consideration of representations with respect to application of regulations.

The Government of each of the two countries will give sympathetic consideration to any representations which the Government of the other may submit to it in regard to the application of the regulations concerning the importation of goods, including sanitary laws and regulations.

Sanitary laws, etc.

If either Government makes representations to the other Government in respect of the application of any sanitary law or regulation for the protection of human, animal or plant life, and if an agreement is not reached with respect thereto, a committee of technical experts, including representatives of each of the two Governments, shall, on the request of the interested Government, be established. It will have as its purpose the examination of the controversial questions and the submission of recommendations to the two Governments.

Adoption of measures considered as impairing objects of Agreement.

In the event that the Government of the United States of America or of the French Republic adopts a measure which, although it does not conflict with the terms of this Agreement, should nevertheless be considered by the Government of the other country to have the effect of nullifying or materially impairing any important object of the Agreement, such other Government shall be free to propose negotiations for the modification of this Agreement. If an agreement is not reached within 30 days following receipt of such proposal, the Government making such proposal shall be free to terminate this Agreement in its entirety on 30 days' notice.

ARTICLE XI

Le Gouvernement de chacun des deux pays accueillera avec bienveillance les observations qui lui seraient présentées par le Gouvernement de l'autre relativement à l'application des règlements concernant l'importation des marchandises y compris les lois et règlements d'ordre sanitaire.

Au cas où le Gouvernement de l'un des deux pays adresserait des observations à celui de l'autre en ce qui concerne l'application des lois ou règlements sanitaires relatifs à la protection de la vie humaine ainsi que des animaux ou des végétaux et si un accord n'intervenait pas à ce sujet, une commission d'experts techniques comprenant des représentants de chacun des deux Gouvernements, serait constituée à la requête du Gouvernement intéressé. Elle aura pour mission d'examiner les questions litigieuses et de soumettre des recommandations aux deux Gouvernements.

Dans le cas où le Gouvernement des Etats-Unis d'Amérique ou de la République française adopterait une mesure qui, bien que n'étant pas en contradiction avec les termes du présent accord, serait considérée néanmoins par le Gouvernement de l'autre pays comme tendant à annuler les effets ou à porter atteinte pratiquement à l'un des buts essentiels de l'accord, l'autre Gouvernement aurait la liberté de proposer des négociations en vue de modifier le présent accord. Si une entente n'intervient pas dans les 30 jours après la réception des dites propositions, le Gouvernement qui les aura faites aura la faculté de mettre fin au présent accord dans son entier moyennant préavis de 30 jours.

In the event that a wide variation occurs in the rate of exchange between the currencies of the United States of America and France, the Government of either country, if it considers the variation so substantial as to prejudice the industries or commerce of the country, shall be free to propose negotiations for the modification of this Agreement or to terminate this Agreement in its entirety on 30 days' written notice.

Variations in rate of exchange, action if considered prejudicial.

Si le taux du change entre les monnaies française et américaine venait à varier sensiblement le Gouvernement de chacun des deux pays, s'il estime que la variation en question est assez importante pour porter préjudice aux industries ou au commerce du pays, sera libre de proposer l'ouverture de négociations tendant à modifier le présent accord ou de dénoncer celui-ci, dans son entier, moyennant un préavis écrit de 30 jours.

ARTICLE XII

ARTICLE XII

Advantages accorded neighboring states.

The provisions of this Agreement relating to the treatment to be accorded by the United States of America or the French Republic to the commerce of the other country do not apply to advantages now accorded or which may hereafter be accorded to neighboring states in order to facilitate frontier traffic.

Les dispositions du présent accord concernant le traitement accordé par les Etats-Unis d'Amérique ou par la République française au commerce de l'autre pays ne s'appliqueront pas aux avantages actuellement accordés ou qui seront accordés ultérieurement aux Etats voisins, en vue de faciliter le trafic frontalier.

Gold or silver import and export restrictions.

Nothing in this Agreement shall be construed to prevent the adoption of measures prohibiting or restricting the importation or exportation of gold or silver, or to hinder the adoption of such measures as either Government may see fit with respect to the control of the importation, the exportation or the sale for export of arms, ammunition or implements of war, and, in exceptional circumstances, of all other military supplies.

Rien, dans le présent accord, ne doit empêcher l'adoption de mesures prohibant ou limitant l'importation ou l'exportation de l'or ou de l'argent, ou gêner l'adoption de mesures que l'un des deux Gouvernements estimerait nécessaires pour le contrôle de l'importation, de l'exportation ou de la vente à l'exportation des armes, munitions ou matériel de guerre et, dans des circonstances exceptionnelles, de tout autre matériel militaire.

Control of trade in arms, etc.

Provisions not to extend to specified prohibitions, etc.

Subject to the requirement that no arbitrary discrimination shall be effected by either of the two countries against importations from the other and in favor of those from any third country, the provisions of this Agreement shall not extend to prohibitions or restrictions:

(1) relative to public security;

Sous réserve qu'aucune discrimination arbitraire ne sera apportée par l'un ou l'autre des deux pays à l'encontre des importations de l'autre et en faveur de celles d'un pays tiers quelconque, les dispositions du présent accord ne s'étendront pas aux prohibitions ou restrictions:

(1) relatives à la sécurité publique;

(2) imposed on moral or humanitarian grounds;
(3) designed to protect public health or the life of animals or plants;
(4) relative to prison-made goods;
(5) relative to measures taken for the enforcement of police or revenue laws; and
(6) relative to measures having as their object the extension to imported products of a regime analogous to that which exists for the internal commerce of the country in the like products.

(2) imposées pour des raisons morales ou humanitaires;
(3) destinées à protéger la santé publique ou la vie des animaux ou des végétaux;
(4) relatives aux marchandises fabriquées dans les prisons;
(5) relatives aux mesures prises pour le respect des lois de police ou des lois fiscales; et
(6) relatives aux mesures ayant pour objet d'étendre aux produits importés un régime analogue à celui qui existe pour le commerce des mêmes produits á l'intérieur du pays.

Termination of Agreement if application of provisions endangers vital interests.

If, in exceptional or abnormal circumstances, the continued application of the provisions of this Agreement would endanger the vital interests of either country, the Government concerned may terminate this Agreement, giving written notice thereof to the other Government as far in advance as the circumstances permit. In the circumstances above envisaged, the two Governments will endeavor to reach an agreement upon the modifications to be made in this Agreement in order that the termination of the Agreement in its entirety may be avoided.

Modifications to prevent termination.

Si, dans des circonstances exceptionnelles ou anormales, le maintien en application des dispositions du présent accord était de nature à mettre en danger les intérêts vitaux de l'un ou l'autre des deux pays, le Gouvernement intéressé pourrait mettre fin au présent accord, à condition d'en aviser par écrit l'autre Gouvernement aussi longtemps à l'avance que les circonstances le permettraient. Dans les circonstances ci-dessus prévues, les deux Gouvernements s'efforceront d'aboutir à une entente sur les modifications à apporter au présent accord, afin d'éviter que celui-ci ne prenne fin en son entier.

ARTICLE XIII

Terms construed.

The Government of the United States of America and the Government of the French Republic agree that wherever the term "United States of America" or "United States" is employed in this Agreement, it shall be understood to apply to the Territory of Hawaii, the Territory of Alaska and the Island of Puerto Rico, as well as the continental territory of the United States. Wherever the

ARTICLE XIII

Les Gouvernements des Etats-Unis d'Amérique et de la République française conviennent que, chaque fois que le terme "Etats-Unis d'Amérique" ou "Etats-Unis" est employé dans le présent accord, il sera entendu que ce terme s'appliquera au territoire d'Hawaï, à celui de l'Alaska, à l'Ile de Porto-Rico, aussi bien qu'au territoire continental des Etats-Unis. Chaque fois que le terme "Ré-

term "French Republic" is employed in this Agreement, it shall be understood to apply to the French customs territory, that is to say, the continental territory of France, Algeria and the Principality of Monaco.

ARTICLE XIV

Except as otherwise provided in the second paragraph of this Article, the provisions of this Agreement relating to the treatment to be accorded by the United States of America to the commerce of the French Republic shall not apply in the Philippine Islands, the Virgin Islands, American Samoa, the Island of Guam or in the Panama Canal Zone.

Provisions not applicable to Philippine Islands, etc.; exception.

The provisions of this Agreement in regard to the most-favored-nation treatment to be accorded by the United States of America shall apply in any territory under the sovereignty or authority of the United States of America to products originating in or destined for the territory of the French Republic or any territory under the sovereignty or authority of France. The provisions of this paragraph shall not apply in the Panama Canal Zone.

Preferential treatment accorded by United States to include any territory thereof.

Not applicable in Panama Canal Zone.

The advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions, or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to the Philippine Islands irrespective of any change

Existing advantages excepted from operation of Agreement.

publique française" sera employé dans le présent accord, il sera entendu que ce terme s'appliquera au territoire douanier français, c'est-à-dire la France métropolitaine ainsi que l'Algérie et la Principauté de Monaco.

ARTICLE XIV

Sous réserve des dispositions du paragraphe 2 du présent article, les dispositions du présent accord relatives au traitement qui sera accordé par les Etats-Unis d'Amérique au commerce de la République française ne s'appliqueront pas aux Iles Philippines, aux Iles Vierges, à Samoa, à l'Ile de Guam ou à la zone du Canal de Panama.

Les dispositions du présent accord concernant le traitement de la nation la plus favorisée accordé par les Etats-Unis d'Amérique s'appliqueront sur tout territoire placé sous la souveraineté ou l'autorité des Etats-Unis d'Amérique aux produits originaires ou à destination du territoire de la République française ou de tout territoire placé sous la souveraineté ou l'autorité de la France. Les dispositions de ce paragraphe ne s'appliquent pas à la zone du Canal de Panama.

Les avantages que s'accordent actuellement ou que pourraient s'accorder entre eux les Etats-Unis d'Amérique, leurs territoires ou possessions ou la zone du canal de Panama, ainsi que les avantages accordés à la République de Cuba par les Etats-Unis d'Amérique, leurs territoires ou possessions ou la zone du Canal de Panama, doivent être exceptés des dispositions du présent accord. Les dispositions du présent paragraphe s'appliqueront également en ce qui concerne les avantages qui sont ou seraient accordés aux

in the political status of the Philippine Islands.

ARTICLE XV

Importation of certain U. S. products into assimilated French colonies.

1. Natural or manufactured products originating in and coming from the United States of America or any of its territories or possessions, with the exception of those products which are enumerated and described in Section A of Schedule I, annexed to this Agreement, shall have the benefit, on their importation into the French colonies called "assimilated", namely, those having in principle the same customs system as the home country, of the minimum tariff duties, whether this tariff is the tariff of the home country or a special tariff. They shall not in any case be subject to duties, taxes or fees collected on importation, other or higher than those applied to like products of any third country.

Post, p. 2258.

Benefit of intermediate duties.

2. Products originating in and coming from the United States of America, which are enumerated and described in Section A of Schedule I, annexed to this Agreement, shall, on their importation into the French colonies called "assimilated", enjoy the benefit of the intermediate duties in force on the day of the application of this Agreement, whether this tariff is the tariff of the home country or a special tariff. Furthermore, the said products shall automatically benefit from the minimum tariff in the event that the duties under the minimum tariff applicable to the like products of any foreign origin shall be raised to a

Post, p. 2258.

Minimum-tariff benefits.

Iles Philippines par les Etats-Unis d'Amérique, par leurs territoires ou leurs possessions ou par la zone du Canal de Panama, quels que soient les changements qui pourraient survenir dans le statut politique des Iles Philippines.

ARTICLE XV

1. Les produits naturels ou fabriqués originaires et en provenance des Etats-Unis d'Amérique ou de l'un quelconque de leurs territoires ou possessions, exception faite de ceux énumérés et décrits à la liste I, partie A annexée au présent accord bénéficieront à leur importation dans les colonies françaises dites assimilées, c'est-à-dire ayant en principe le même régime douanier que la Métropole, des droits du tarif minimum, que ce tarif soit le tarif métropolitain ou un tarif spécial. Ils ne seront, en aucun cas, soumis à des droits, taxes ou rétributions perçus à l'occasion de l'importation, autres ou plus élevés que ceux appliqués aux produits similaires de tout autre pays tiers.

2. Le bénéfice des droits intermédiaires en vigueur au jour de la mise en application du présent accord, qu'il s'agisse du tarif métropolitain ou du tarif spécial, sera appliqué à leur importation dans les colonies françaises dites assimilées, aux produits originaires et en provenance des Etats-Unis d'Amérique, énumérés et décrits à la liste I, partie A annexée au présent accord. En outre, lesdits produits bénéficieront automatiquement du tarif minimum, au cas où les droits applicables en tarif minimum aux produits similaires d'une origine étrangère quelconque seraient portés à un taux égal ou supérieur à celui des droits

rate equal to or higher than that of the intermediate rates in effect at the time of the application of this Agreement. This provision shall not be an obstacle to a modification of the tariff nomenclature. The foregoing provisions of this paragraph shall be applied in the assimilated colonies, to products originating in and coming from any of the territories or possessions of the United States.

intermédiaires en vigueur lors de la mise en application du présent accord. La présente disposition ne met pas obstacle à une modification de la nomenclature tarifaire. Les dispositions du présent paragraphe seront appliquées, dans les colonies assimilées, aux produits originaires et en provenance de l'un quelconque des territoires ou possessions des Etats-Unis.

Application of provisions.

3. In the colonies called "non-assimilated", that is, those having a special customs system, and in Tunisia, products originating in and coming from the United States of America or any of its territories or possessions, shall have the benefit of the lowest customs duties which are or may be granted to any third country. They shall not in any case be subject to any duties, taxes or fees collected on importation other or higher than those applied to like products of any third country.

3. Dans les colonies dites non assimilées, c'est-à-dire ayant un régime douanier spécial et en Tunisie, les produits originaires et en provenance des Etats-Unis d'Amérique ou de l'un quelconque de leurs territoires ou possessions bénéficieront des tarifs douanier les plus réduits qui y sont ou pourraient être accordés à tout autre pays tiers. Ils ne seront, en aucun cas, soumis à des droits, taxes ou rétributions perçus à l'occasion de l'importation autres ou plus élevés que ceux appliqués aux produits similaires de tout autre pays tiers.

"Nonassimilated" colonies and Tunisia.

4. It is understood, furthermore, that the most-favored-nation treatment provided for in this Agreement does not extend:

(*a*) to the preferential regime which is accorded or which may be accorded in the future by France, by the French colonies and by Tunisia to Morocco and the territories placed under French mandate;

(*b*) to the preferential regime established or which may be established in relations between France and Tunisia, France and the French colonies, and the colonies, possessions or protectorates and the countries under the mandate of France between themselves, without prejudice, however, to rights established by any other treaty or agreement.

4. Il est entendu, d'autre part, que le traitement de la nation la plus favorisée tel qu'il est prévu au présent accord ne s'étend pas:

(*a*) au régime préférentiel qui est accordé ou serait accordé dans l'avenir par la France, les colonies françaises et la Tunisie, au Maroc et aux territoires placés sous mandat français;

(*b*) au régime préférentiel établi ou à établir dans les relations entre la France et la Tunisie, la France et les colonies françaises, et les colonies, possessions ou protectorats et pays sous mandat français entre eux, sans préjudice toutefois des droits résultant de tous autres traités ou accords.

Most-favored-nation treatment not to extend to certain preferential regimes.

Preferences by France to certain central and eastern European states.

5. With reference to preferences granted or which may be granted by France to certain States of central and eastern Europe pursuant to the recommendations of the International Conference of Stresa of September 20, 1932, the Government of the United States, without modifying its position on the question of principle involved, agrees not to invoke the most-favored-nation clause of this Agreement in respect of these preferences so long as they are not extended to other than the aforementioned countries. However, in the event that such preferences should have the effect of impairing materially the benefits obtained under this Agreement, the Government of the United States reserves the right to reopen negotiations with a view to the modification of this Agreement.

5. En ce qui concerne les avantages préférentiels accordés ou susceptibles d'etre accordés par la France à certains Etats de l'Europe Centrale et Orientale, conformément aux recommandations de la Conférence Internationale de Stresa du 20 Septembre 1932, le Gouvernement des Etats-Unis d'Amérique, tout en réservant sa position de principe en la matière, accepte de ne pas invoquer la clause de la nation la plus favorisée, prévue par le présent accord, pour demander le bénéfice de ces avantages préférentiels pour autant qu'ils ne seront pas étendus à d'autres pays que ceux mentionnés ci-dessus. Toutefois, au cas où les avantages résultant du présent accord se trouveraient affectés de manière importante par l'octroi de ces préférences, le Gouvernement des Etats-Unis se réserve le droit de provoquer l'ouverture de négociations en vue de modifier le présent accord.

ARTICLE XVI

ARTICLE XVI

Former Agreement to be superseded.

From the day on which the present Agreement comes into force it shall supersede the agreement on quotas of May 31, 1932, modified on January 21, 1935, between the United States of America and the French Republic.

Le jour où le présent accord entrera en application, il remplacera l'accord sur les contingents du 31 mai 1932 modifié le 21 janvier 1935, entre les Etats-Unis d'Amérique et la République française.

ARTICLE XVII

ARTICLE XVII

Proclamation of Agreement by President of the United States.

Ratification by President of France, etc.

The present Agreement shall be proclaimed by the President of the United States of America and shall be ratified by the President of the French Republic after its approval by the French Senate and the Chamber of Deputies.

Le présent accord fera l'objet d'une proclamation par le Président des Etats-Unis d'Amérique et sera ratifié par le Président de la République française, après approbation par le Sénat français et par la Chambre des Députés.

Date of coming definitively into force.

The Agreement shall come definitively into force on the day on which the Government of the

L'accord entrera définitivement en vigueur le jour où le Gouvernement de la République française

French Republic shall have informed the Government of the United States of America of its ratification by the President of the French Republic and the Government of the United States of America on its part shall have communicated officially to the Government of the French Republic the proclamation of the President of the United States of America.

aura fait connaître au Gouvernement des Etats-Unis d'Amérique sa ratification par le Président de la République française et où le Gouvernement des Etats-Unis d'Amérique aura, de son côté, communiqué officiellement au Gouvernement français la proclamation du Président des Etats-Unis.

The Agreement shall come provisionally into force on June 15, 1936.

Provisional date.

L'accord entrera provisoirement en vigueur le 15 juin 1936.

The Agreement shall continue in force, subject to the provisions of Articles I, V, VI, X, XI and XII, until July 1, 1937. Unless at least six months before July 1, 1937, the Government of either country shall have notified the other Government of its intention to terminate the Agreement on that date, it shall continue in force thereafter, subject to the provisions of Articles I, V, VI, X, XI and XII, until six months from the day on which the Government of either country shall have given notice to the other Government of its intention to terminate the Agreement.

Duration of Agreement.

L'accord restera en vigueur, sous réserve des dispositions des Articles I, V, VI, X, XI et XII, jusqu'au 1er juillet 1937. A moins que, six mois avant le 1er juillet 1937, l'un des deux Gouvernements n'ait notifié à l'autre son intention de mettre fin à l'accord à cette date, il restera en vigueur par la suite, sous réserve des dispositions des Articles I, V, VI, X, XI et XII, jusqu'à l'expiration de six mois à dater du jour où l'un des deux Gouvernements aura remis à l'autre notification de son intention de mettre fin à l'accord.

In witness whereof the respective Plenipotentiaries have signed this Agreement and have affixed their seals hereto.

En foi de quoi les plénipotentiaires respectifs ont signé le présent accord et y ont apposé leurs cachets.

Done in duplicate, in the English and French languages, both authentic, at the city of Washington, this sixth day of May, nineteen hundred and thirty-six.

Fait en double exemplaire en anglais et en français, les deux textes faisant également foi, à Washington, ce sixième jour de mai, mil neuf cent trente-six.

Signatures.

For the President of the United States of America:
[SEAL] CORDELL HULL

For the President of the French Republic:
[SEAL] ANDRÉ LEFEBVRE DE LA BOULAYE

SCHEDULE I—SECTION A

LIST OF EXCEPTIONS TO THE GRANTING OF THE MINIMUM TARIFF

French Tariff Numbers	Description of Articles
Ex 47	Preserved fish, with the exception of those included in Schedule I, Section B, and in Schedule III annexed to the present Agreement
Ex 79	Rough rice (rice in the straw), broken rice, rice flour and semolina
Ex 112 bis	Vanillin and its derivatives or substitutes
Ex 126 bis	Flowers of mullein, borage, common camomile, marshmallow, mallow, pansies, Provence roses, elder and violets
Ex 141	Absorbent cotton, other than impregnated or pharmaceutical
Ex 189	Sulphur, ground, purified, refined or sublimated
Ex 200	Gold, drawn, rolled or spun (other than wire drawn, simply rolled, etc.)
068	Sodium phosphate
080	Sodium hyposulphite
0156	Caustic potash
0322	Phenacetin
Ex 0375	Celluloid (including artificial ivory and tortoise shell): Rough, in lumps, plates, unworked sheets, tubes, rods, sticks, colored or not in the mass; In sheets, polished, dulled, colored or worked on the surface
Ex 0376 bis	Synthetic resins other than infusible
Ex 294 A, B, C	Products included under these tariff numbers for which the difference between the minimum tariff and the tariff applicable on the day of the signature of this agreement is more than 10% of the minimum tariff
295	Ultramarine
296	Prussian blue
Ex 299 bis	Printing ink, black for newspapers, without dryer oil; and color inks, others, without dryer oil
Ex 301	Composite pencils with white casing and pencils for notebooks without tips
302 A	Carbons for electric arc light and electrodes for electric furnaces, for electrolysis, for batteries or other uses
303, 304	Ochres, etc.
307	Pulverized talc
308	Paints ground in oil
309	Paints in paste prepared with water or with size, etc.
310	Paints not elsewhere specified, etc.
315 ter	Medicinal adhesive plasters
Ex 316	Compound medicines, not elsewhere specified, appearing in an official pharmacopoeia, not packed (for retail sale) Synthetic organic chemical products, whether appearing in an official pharmacopoeia or not, imported for wholesale trade and not for sale to the public
408	Coated percaline
Ex 459 B, F, G, I, J	Velvets of silk, floss silk or rayon, pure or mixed, included under these tariff numbers, ecru, scoured, bleached or dyed, fashioned (façonnés)
Ex 459 H–I and H–II	Velvets of silk, floss silk or rayon, pure or mixed, included under these tariff numbers, ecru, scoured, bleached or dyed
477 bis	Artificial leather
479	Parts of shoes, etc.
Ex 495 A	Goldsmith's wares of gold, etc., manufactured after 1830
495 B	Jewelry of gold, etc.
496	Gold- or silver-plated wares
496 bis	Imitation jewelry
512 bis A	Pumps
Ex 524 bis N	Unspecified electrical apparatus, not containing insulated metal coils weighing 50 kilos and less per unit
579 bis E	Aluminum manufactures: Mechanical parts or other parts, of simply hammered, pressed or stamped sheet
612	Hats, shapes or tops of wood-shavings, of straw, etc.
620 N–I	Shoes of all kinds with uppers of rubber or of one or two ply rubberized cloth and with soles of rubber or other materials affixed with glue or by any other means
620 N–II	Tops and uppers of shoes of the categories designated under No. 620 N–I above
Ex 627 bis	Hat shapes or tops of rayon, artificial horsehair or mixed, etc.

LISTE I—PARTIE A

LISTE DES EXCEPTIONS A L'OCTROI DU TARIF MINIMUM

Numéros du tarif français	Désignation des produits
ex 47	Poissons conservés, à l'exclusion de ceux repris à la liste I, partie B, et à la liste III annexée au présent accord
ex 79	Riz en paille, brisures, farines et semoules de riz
ex 112 bis	Vanilline et ses dérivés ou substituts
ex 126 bis	Fleurs de bouillon blanc, de bourrache, de camomille romaine, de guimauve, de mauve, de pensées, de rose de Provins, de sureau et de violettes
ex 141	Coton hydrophile, autre qu'imprégné ou pharmaceutique
ex 189	Soufre trituré, épuré, raffiné ou sublimé
ex 200	Or tiré, laminé ou filé (autre que dégrossi, simplement laminé, etc.)
068	Phosphate de soude
080	Hyposulfite de soude
0156	Potasse caustique
0322	Phénacétine
ex 0375	Celluloid (y compris l'ivoire et l'écaille factice): Bruts, en masse, plaques, feuilles non ouvrées, tubes, joncs, bâtons, colorés ou non dans la masse; En feuilles polies, matées, coloriées ou à surface travaillée
ex 0376 bis	Résines synthétiques autres qu'infusibles
ex 294 A, B, C	Produits repris sous les numéros ci-contre pour lesquels la différence entre le tarif minimum et le tarif applicable au jour de la signature du présent accord est supérieure à 10% du tarif minimum
295	Outremer
296	Bleu de Prusse
ex 299 bis	Encres à imprimer, noires à journal sans huile siccative et encres de couleur, autres, sans huile siccative
ex 301	Crayons composés: à gaine de bois blanc et crayons pour carnet sans tête
302 A	Charbons pour lumière électrique à arc et électrodes pour fours électriques, electrolyse, piles ou autres usages
303, 304	Ocres, etc.
307	Talc pulvérisé
308	Couleurs broyées à l'huile
309	Couleurs en pâte préparées à l'eau ou à la colle, etc.
310	Couleurs non dénommées, etc.
315 ter	Sparadraps médicamentaux
ex 316	Médicaments composés, non dénommés, figurant dans une pharmacopée officielle, non conditionnés Produits chimiques organiques de synthèse figurant dans une pharmacopée officielle ou n'y figurant pas, importés pour le commerce en gros et non pour la vente au public
408	Percaline enduite
ex 459 B, F, G, I, J	Velours de soie, de bourre de soie ou rayonne, pures ou mélangées, repris sous les numéros ci-contre, écrus, décrués, blanchis ou teints, façonnés
ex 459 H–I, H–II	Velours de soie, de bourre de soie ou de rayonne, pures ou mélangées, repris sous les numéros ci-contre, écrus, décrués, blanchis ou teints
477 bis	Cuir artificiel
479	Parties de chaussures, etc.
ex 495 A	Orfèvrerie d'or, etc., de fabrication postérieure à 1830
495 B	Joaillerie, bijouterie d'or, etc.
496	Ouvrages dorés ou argentés
496 bis	Bijouterie fausse
512 bis A	Pompes
ex 524 bis N	Appareils électriques non mentionnés, sans enroulements de fils métalliques isolés, pesant par unité 50 Kgs et moins
579 bis E	Ouvrages en aluminium: Pièces mécaniques ou autres, en tôle simplement martelée, repoussée ou emboutie
612	Chapeaux, cloches ou plateaux de copeaux de bois, de paille, etc.
620 N–I	Chaussures de toutes sortes avec dessus en caoutchouc ou en tissu simple ou double, caoutchouté, et semelles en caoutchouc ou autres matières adaptées par collage ou de toute autre manière
620 N–II	Tiges et dessus de chaussures des catégories visées au No. 620 N–I ci-dessus
ex 627 bis	Cloches ou plateaux en rayonne, crin artificiel ou mélangés, etc.

SCHEDULE I—SECTION B

PRODUCTS ADMITTED AT THE MINIMUM TARIFF WITHIN THE LIMIT OF THE QUANTITIES SPECIFIED

French Tariff Numbers	Description of Articles	Quantities to be Admitted Annually at the Minimum Tariff
		Quintals
Ex 47	Preserved fish, "others":	
	Pilchards	1,000
028	Refined borate of soda (borax)	1,500
0114	Chromates and bichromates of potassium	373
0114 bis	Chromates and bichromates of soda	1,418

SCHEDULE II—SECTION A

French Tariff Numbers	Description of Articles	Unit	Duty (in francs)
Ex 84 A	Grapefruit	100 kilos	50.
Ex 85	Table or other fruit, dried or evaporated:		
	Prunes:		
	80 prunes and less per 500 grams, and prunes in boxes, whatever their size	100 kilos	165.
	Others	100 kilos	123.
Ex 85	Edible Corinth raisins used for pastry (this classification is exclusively applicable to Corinth raisins proper, Smyrna raisins (Ismir) known as Sultanas, and raisins of the Corinth and Smyrna type, imported:		
	1)–by parcel post		
	2)–in cases of 50 kilos and less, or else in barrels of approximately 80 kilos)	100 kilos	40.
	Note: Thompson seedless raisins are included in this category.		
Ex 86 C	Table or other fruit, preserved in the natural state, whole or not, without sugar, syrup or alcohol:		
	Pineapple, including fruit salads (macédoines de fruits) containing more than 5% of pineapple	100 kilos	285.
Ex 158 C	Vegetables, preserved in cans or hermetically sealed containers:		
	Asparagus	100 kilos	200.
Ex 523	Sewing machine heads, including nickeled parts, other than for special uses	100 kilos	700.
Ex 525 ter B	Cash registers weighing 50 kgs. and more per unit and their spare parts	100 kilos	900.
Ex 614 ter A	Automobile chassis for passenger cars, without bodies, with or without motors, equipped or not with pneumatic tires (other than for auto-busses or autocars, etc.) weighing per unit:		
	less than 850 kilos	kilo	4. 15
	from 850 kilos inclusive to 1,250 kilos exclusive	kilo	4. 80
	from 1,250 kilos inclusive to 1,500 kilos exclusive	kilo	5. 45
	from 1,500 kilos inclusive to 1,750 kilos exclusive	kilo	6. 65
	1,750 kilos and more	kilo	8. 05
	Note to Ex 614 ter A: The admission of these chassis benefiting by these reduced rates will be limited to an annual quota of 3,062 quintals. The importation will be subject to the presentation of special licenses, delivered by the French Automobile Federation to special (de luxe) body builders.		

LISTE I—PARTIE B

PRODUITS ADMIS AU TARIF MINIMUM DANS LA LIMITE DE QUANTITÉS DÉTERMINÉES

Numéros du tarif français	Désignation des produits	Quantités admises au tarif minimum annuellement
ex 47	Poissons conservés "autres":	
	Pilchards	1. 000 qx.
028	Borate de soude (borax) raffiné	1. 500 "
0114	Chromates et bichromates de potasse	373 "
0114 bis	Chromates et bichromates de soude	1. 418 "

LISTE II—PARTIE A

Numéros du tarif français	Désignation des produits	Unité de perception	Droit (francs)
ex 84 A	Pamplemousses	100 Kgs	50
ex 85	Fruits de table ou autres secs ou tapés:		
	Prunes, pruneaux:		
	80 fruits et moins aux 500 grammes et pruneaux en boîtes ou en caisses quelle qu'en soit la grosseur	100 Kgs	165
	Autres	100 Kgs	123
ex 85	Raisins propres à la consommation, de Corinthe servant à la pâtisserie (cette tarification est exclusivement applicable aux raisins de Corinthe proprement dits, aux raisins de Smyrne (Ismir) dits Sultanines et aux raisins type Corinthe ou type sultanines, importés:		
	1° par colis-postal		
	2° en caisse de 50 kgs et moins ou bien en barils d'environ 80 kgs)	100 Kgs	40
	Note: Les raisins "Thompson seedless" sont compris dans cette catégorie.		
ex 86 C	Fruits de table ou autres, conservés au naturel, à l'état entier ou non, sans sucre, ni sirop, ni alcool:		
	Ananas, y compris les macédoines de fruits contenant plus de 5% d'ananas	100 Kgs	285
ex 158 C	Légumes conservés en boîtes ou en récipients hermétiquement clos:		
	Asperges	100 Kgs	200
ex 523	Têtes de machines à coudre, y compris les parties nickelées, autres qu'à usages spéciaux	100 Kgs	700
ex 525 ter B	Caisses enregistreuses, appareils similaires et leurs pièces détachées, pesant par unité 50 Kgs et plus	100 Kgs	900
ex 614 ter A	Châssis de voitures automobiles pour le transport des personnes, non carrossés, avec ou sans moteur, garnis ou non de pneumatiques (autres que pour autobus ou autocars, etc. . .) pesant par unité:		
	–moins de 850 kgs	kg	4, 15
	–de 850 kgs inclus à 1.250 kgs exclus.	"	4, 80
	–de 1.250 kgs inclus à 1.500 kgs exclus.	"	5, 45
	–de 1.500 kgs inclus à 1.750 kgs exclus.	"	6, 65
	–de 1.750 kgs et plus. . . .	"	8, 05
	Note ad ex 614 ter A: L'admission de ces châssis au bénéfice des droits réduits sera effectuée dans la limite d'un contingent annuel de 3.062 quintaux. L'importation sera subordonnée à la présentation de licences spéciales délivrées par la Fédération française de l'automobile pour des entreprises de carrosseries de luxe.		

SCHEDULE II—SECTION A—Continued

French Tariff Numbers	Description of Articles	Unit	Duty (in francs)
630 quater C	Spark plugs for all internal combustion motors with insulating parts of mica, porcelain, steatite, petroid, stecolith, silimanith, or other materials	each	2. 85
630 quater D	Insulating parts for spark plugs for all internal combustion motors, of mica, porcelain, steatite, petroid, stecolith, silimanith, or other materials	each	2. 50
636 A	Fountain pens of any material, with or without pen points, stylographic pens of any material, with nibs and their separate parts except those included under No. 636 D		25% ad val. but not less than 1.50 francs each
636 B	Automatic pencils of any material and their spare parts, with the exception of those included under No. 636 D, but including the mechanism for automatic pencils with continuous feeding		25% ad val. but not less than 0.60 francs each
636 C	Pen holders other than fountain pens, and pencil holders	kilo	13.
636 D	Metal parts for all articles designated in Nos. 636 A, 636 B and 636 C, and rubber reservoirs for fountain pens *Note to Nos. 636 A to D:* Articles of these kinds made of precious metals or with parts of precious metals are dutiable as manufactures of precious metals. Pen points of precious metals are dutiable at their own rate.	kilo	25.

SCHEDULE II—SECTION B

French Tariff Numbers	Description of Articles
Ex 45	Fish, fresh water: Salmonides: Other than trout
Ex 85	Table or other fruit, dried or evaporated: Peaches and apricots Apples and pears
461 I	Paper and cardboard, cut, not specially taxed as such, and articles, n. e. s., made of paper and cardboard, etc. *Note to 461 I:* The quota has been provisionally suspended on these products. In case the quota should be reestablished, an annual supplementary quota would be accorded to the United States of 5,200 metric quintals.
Ex 463 bis	Vulcanized fiber (American pasteboard) and similar products, not cut, painted, varnished, lacquered nor decorated
469 quater	Motion picture films: *Note to No. 469 quater:* The guaranty provided for in Article I, paragraph 5, applies likewise to the valuation of the products included under 469 quater.
Ex 614 ter B	Accessories, parts and spare parts for all automobiles, worked or having undergone assembly, adjustment or flanging: 1. Hoods for motors 3. Shock absorbers and parts Ex 6. Gear and transmission assemblies, transmissions Steering apparatus, with or without steering wheel, gear box 12. Axles 14. Metallic brakes and parts of metallic brakes, without brake lining Ex 31. Other parts and spare parts (other than in rough state) not dutiable elsewhere, weighing less than 500 grams per unit, made of any other material than precious metals or fine materials (such as ivory, shell, mother-of-pearl, amber or amber compound)

LISTE II—PARTIE A—Continuée

Numéros du tarif français	Désignation des produits	Unité de perception	Droit (francs)
630 quat. C	Bougies d'allumage pour tous moteurs à carburation, avec pièces isolantes en mica, porcelaine, stéatite, pétroid, stecolithe, silimanite ou autres matières	la pièce	2, 85
630 quat. D	Pièces isolantes pour bougies d'allumage, pour tous moteurs à carburation, en mica, porcelaine, stéatite, pétroid, stécolithe, silimanite ou autres matières	"	2, 50
636 A	Porte-plumes à réservoir, en toutes matières avec ou sans plumes, stylographes en toutes matières, à pointe et leurs pièces détachées sauf celles reprises sous le N° 636 D		25% ad val. avec minimum de perception de 1 Fr 50 par unité
636 B	Porte-mines en toutes matières et leurs pièces détachées, à l'exception de celles reprises au n° 636 D, mais y compris le mécanisme de porte-mines dit "automatique" à alimentation continue		25% ad val. avec minimum de perception de 0 Fr 60 par unité
636 C	Porte-plumes autres qu'à réservoir et porte-crayons	kg	13
636 D	Fournitures métalliques pour tous les articles visés aux Nos 636 A, 636 B, 636 C, sacs en caoutchouc pour porte-plumes réservoirs *Note ad N° 636 A à D:* Les articles de l'espèce en métal précieux ou avec parties en métal précieux suivent le régime de l'orfèvrerie. Les plumes en métal précieux sont taxées à leur droit propre.	kg	25

LISTE II—PARTIE B

Numéros du tarif français	Désignation des produits
ex 45	Poissons d'eau douce frais, salmonidés autres que truites
ex 85	Fruits de table ou autres, secs ou tapés: Pêches et abricots Pommes et poires
461 I	Papier ou carte découpé et non spécialement taxé en cet état et ouvrages en papier ou carte non dénommés ailleurs, etc. *Note ad 461 I:* Le contingentement applicable aux produits repris sous ce numéro est provisoirement suspendu. Au cas où il serait rétabli, un contingent supplémentaire annuel de 5.200 quintaux serait accordé aux Etats-Unis d'Amérique.
ex 463 bis	Fibre vulcanisée (carton dit américain) et produits similaires, non découpés, ni peints, ni vernis, ni laqués, ni décorés
469 quater	Rouleaux ou bandes pour cinématographes. *Note ad N° 469 quater:* La garantie prévue à l'article I, paragraphe 5, s'applique également à l'évaluation des produits repris sous le N° 469 quater.
ex 614 ter B	Accessoires, parties et pièces détachées pour toutes voitures automobiles, travaillés ou ayant subi un assemblage, un ajustage ou un emboutissage: 1. Capots de moteur 3. Amortisseurs de suspension et leurs pièces détachées. Ex 6. Assemblages d'engrenage et de transmission: –transmissions, –directions avec ou sans volant, embrayage. 12. Essieux 14. Freins métalliques et parties de freins métalliques sans garnitures de friction. Ex 31. Autres pièces, parties ou organes (autres qu'à l'état brut), non taxés ailleurs, pesant par unité moins de 500 grammes, en matière quelconque autre que métal précieux ou matières fines (ivoire, écaille, nacre, ambre ou ambroide)

SCHEDULE III

French Tariff Numbers	Description of Articles	Annual Supplementary Quotas (in quintals, unless otherwise indicated)
Ex 47	Preserved fish, in brine (marinés) or otherwise prepared: Salmon	10,000 until December 31, 1936 2,500 for first quarter, 1937
Ex 49	Crustaceans preserved in the natural state or prepared *Note:* The French Government expects that at the expiration of the first year of the present agreement the supplementary quotas allocated to the United States of America for preserved salmon and crustaceans will be transformed into normal quotas and it will endeavor to maintain them at the above mentioned quarterly amounts.	250 for first quarter, 1937
Ex 128 Ex 128 bis Ex 133	Common woods other than magnolia, yellow poplar and similar woods	13,618 metric tons
Ex 128 Ex 128 bis Ex 133	Common woods of magnolia, yellow poplar and similar woods *Note:* The provisions of Article I, paragraph 5, do not apply to products included under the French tariff numbers 128, 128 bis and 133.	1,748 metric tons
Ex 178 bis	Artificial abrasives, pure or mixed with natural abrasives or other substances: Carborandum or carborundum (silicon carbide), powdered or ground	650
Ex 178 ter A	Applied abrasives: On cloth; natural abrasives, and including glass or silex applied on cloth	120
	On paper, wood, etc.; natural abrasives, including glass or silex applied on paper, wood, etc.	165
Ex 184 bis	Hydraulic lime, in blocks or in powder, regardless of the method of packing or shipping	1,000
0193 bis	Butyl alcohol *Note:* The French Government will endeavor to maintain the annual supplementary quota at the figure of 200 quintals, but reserves the right to reduce it to 163 quintals if unforeseen circumstances should make this reduction necessary.	200
0201 bis	Butyl acetate *Note:* The French Government will endeavor to maintain the annual supplementary quota at the figure of 300 quintals, but reserves the right to reduce it to 254 quintals if unforeseen circumstances should make this reduction necessary.	300
Ex 298	Varnishes and assimilated paints other than with alcohol, or with cellulose acetate or nitrocellulose base	1,000
347 ter	Artificial teeth of porcelain, enamel or similar materials	28
Ex 361 bis	Radio or wireless tubes	45
Ex 459 P–I	Knit goods of silk or silk floss: Stockings and socks	11,880 doz. pairs

LISTE III

Numéros du tarif français	Désignation des produits	Contingents annuels supplémentaires (en quintaux sauf indication contraire)
ex 47	Poissons conservés, marinés, ou autrement préparés: Salmonidés	10.000 jusqu'au 31 décembre 1936 2.500 pour le 1er trimestre 1937
ex 49	Crustacés conservés au naturel ou préparés *Note:* Le Gouvernement français prévoit qu'à l'expiration de la première année de l'accord, les contingents supplémentaires attribués aux États-Unis d'Amérique pour les conserves de salmonidés et de crustacés pourront être transformés en contingents normaux et il s'efforcera de maintenir ces contingents aux chiffres trimestriels ci-dessus mentionnés.	250 pour le 1er trimestre 1937
ex 128, ex 128 bis, ex 133	Bois communs autres que les bois de magnolia, de tulipier et similaires	13.618 tonnes
ex 128, ex 128 bis, ex 133	Bois communs de magnolia, de tulipier et similaires *Note:* La disposition de l'article I, paragraphe 5, ne s'applique pas aux produits repris sous les Nos. 128, 128 bis et 133 du tarif douanier français.	1.748 tonnes
ex 178 bis	Abrasifs artificiels, purs ou mélangés d'abrasifs naturels ou d'autres matières: Carborandum ou carborundum (carbure de silicium) broyés ou en grains	650
ex 178 ter A	Abrasifs appliqués: Sur tissus; abrasifs naturels, y compris les tissus verrés ou silexés	120
	Sur papier, bois, etc.; abrasifs naturels, y compris les papiers, bois, etc., verrés ou silexés	165
ex 184 bis	Chaux hydraulique en pierre ou en poudre quel que soit le mode d'emballage ou d'expédition	1.000
0193 bis	Alcool butylique *Note:* Le Gouvernement français s'efforcera de maintenir le contingent supplémentaire annuel au chiffre de 200 quintaux, mais se réserve le droit de le réduire à 163 quintaux si des circonstances imprévues rendent cette réduction nécessaire.	200
0201 bis	Acétate de butyle *Note:* Le Gouvernement français s'efforcera de maintenir le contingent supplémentaire annuel au chiffre de 300 quintaux, mais se réserve le droit de le réduire à 254 quintaux si des circonstances imprévues rendent cette réduction nécessaire.	300
ex 298	Vernis et peintures assimilées autres qu'à l'alcool ou qu'à base d'acétate de cellulose ou de nitrocellulose	1.000
347 ter	Dents artificielles en porcelaine, émail ou matières similaires	28
ex 361 bis	Lampes, valves de T. S. F.	45
ex 459 P–I	Bonneterie de soie ou de bourre de soie: Bas et chaussettes	11. 880 Dz. de paires

SCHEDULE III—Continued

French Tariff Numbers	Description of Articles	Annual Supplementary Quotas (in quintals, unless otherwise indicated)
Ex 461 G	Machine made paper n. e. s. (other than those benefiting by favored tariff treatment provided for these kinds of paper intended for use in printing newspapers, magazines, periodicals, etc.) weighing more than 35 grams per square meter	7,300
Ex 462 A	Rough cardboard, in sheets, plates, rolls or spools, other than insulating board more than 10 millimeters in thickness	2,500
Ex 469 quater	Motion picture films: *Note:* a) The number of dubbed films permitted to be shown in France shall not be less than 94 films per semester. b) The American original version films authorized to be shown in France may be shown in five theaters in the Department of the Seine and ten theaters in the other French departments, but in a maximum of two theaters in any one of these other departments, although exceptions may be granted by the Minister of National Education. c) The French Government will take no new measures which would have the effect of placing American films in a position, in comparison with French films, or with those of any other foreign country, less favorable than that which they now enjoy.	
Ex 476 bis	Hides or skins, patent, other than kid, sheep and lamb	101
Ex 476 ter B	Hides, curried, others, treated with tallow, waxed, of natural color, dyed, shagreened, goffered, grained, glossed, stamped, moroccoed, dulled, blackened, painted, checkered, colored, etc., of goat, kid, sheep and lamb	37
510 A	Steam engines, stationary and marine; in each case separate from their boiler, steam pumps, compressors, etc.	3,400
512 C	Agricultural and other tractors	2,300
521	Printing presses	1,000
Ex 522	Agricultural machinery:	
	Cultivators	97
	Mowers	817
	Reapers, reaper-binders, combines	1,477
	Others	2,003
Ex 524 bis B	Apparatus for circuit-breaking, regulating, protecting, distributing electric current, and including panel boards, bare or equipped:	
	a) Non-automatic apparatus and apparatus capable of being transformed into automatic apparatus	450
	b) Automatic apparatus	810
524 bis G	Radio telephone and telegraph apparatus (including their separate parts)	588
Ex 524 bis M	Electric domestic apparatus:	
	Domestic refrigerators	502

LISTE III—Continuée

Numéros du tarif français	Désignation des produits	Contingents annuels supplémentaires (en quintaux sauf indication contraire)
ex 461 G	Papier non dénommé à la mécanique (autres que ceux admis au régime de faveur prévu pour les papiers de l'espèce et destinés à l'impression des journaux, publications, périodiques, et à l'édition) pesant plus de 35 Grs. au m2	7. 300
ex 462 A	Carton brut, en feuilles, plaques, rouleaux ou bobines enroulées, autre que carton isolant de plus de 10 m/m d'épaisseur	2. 500
ex 469 quater	Rouleaux ou bandes pour cinématographe:	
	Note: a) Le nombre de films doublés susceptibles d'être projetés en France ne sera pas inférieur à 94 films par semestre. b) Les versions originales de films américains autorisés à être présentées en France pourront être projetées dans 5 salles du Département de la Seine et 10 salles des autres Départements français, à raison d'un maximum de 2 salles dans l'un quelconque de ces autres départements; des dérogations pouvant être accordées par le Ministre de l'Education Nationale. c) Le Gouvernement français ne prendra aucune mesure nouvelle susceptible d'avoir pour effet de placer les films américains par rapport aux films français ou à ceux de tout autre pays étranger dans une situation moins favorable que celle dont ils bénéficient actuellement.	
ex 476 bis	Peaux et parties de peaux vernies autres que chevreaux, moutons et agneaux	101
ex 476 ter B	Peaux corroyées autres, traitées au suif, au degras, cirées, de couleur naturelle, coloriées, chagrinées, gaufrées, grainées, lustrées, imprimées, maroquinées, mates, noircies, peintes, quadrillées, teintes, etc., de chèvres, chevreaux, moutons et agneaux	37
510 A	Machines à vapeur, fixes, et machines de navigation, toujours séparées de leur chaudière, pompes à vapeur, compresseurs, etc.	3. 400
512 C	Tracteurs agricoles et autres	2. 300
521	Machines pour l'impression	1. 000
ex 522	Machines agricoles:	
	Cultivateurs	97
	Faucheuses	817
	Moissonneuses, moissonneuses lieuses et moissonneuses javeleuses, etc.	1. 477
	Autres	2. 003
ex 524 bis B	Appareils pour la coupure, le réglage, la protection, la distribution du courant électrique, y compris les tableaux de distribution électrique, montés ou non montés:	
	a) Appareils non automatiques ou susceptibles d'être transformés en appareils automatiques	450
	b) Appareils automatiques	810
524 bis G	Appareils de télégraphie et téléphonie sans fil (y compris leurs pièces détachées)	588
ex 524 bis M	Appareils électriques à usage domestique:	
	Machines frigorifiques domestiques	502

SCHEDULE III—Continued

French Tariff Numbers	Description of Articles	Annual Supplementary Quotas (in quintals, unless otherwise indicated)
525 B	Pneumatic hammers and tools	200
Ex 525 ter B	Typewriters and parts	200
527 bis	Refrigerating apparatus	278
Ex 537	Twist and other drills, taps and dies, punchers and dies, reamers and cutters in one piece	1,200,000 francs
Ex 537	Circular saws (with non-replaceable teeth) for working metals when hot; circular saws for wood, endless band saws; hand and machine saws, files and rasps, rectangular scrapers, etc.; foundry tools (hooks, ladles and polishers); scrapers for machinists; vises of all kinds, screw chucks, saw sets, pawls, breast-drills, hand-drills (without adjustable wrenches with wooden handles, monkey wrenches and others); other non-cutting tools; other cutting tools (except pitchforks and hooks)	2, 800
	Note: The French Government will endeavor to maintain the annual supplementary quota at the figure of 2800 quintals, but reserves the right to reduce it to 2596 quintals if unforeseen circumstances should make this reduction necessary.	
572 bis E	Unspecified tools of copper	25
579 bis I	Manufactures of aluminum:	
	Other articles	200
Ex 614 ter A	Passenger automobiles:	
	Cars with bodies, complete or not	3, 331
	Bodies and parts of bodies, fitted or not	3, 419
	Note to 614 ter A: As long as the quantities available for the Belgian quota will permit, the French Government undertakes to give the benefit to importations from the United States of such quantities granted for all of the products under No. 614 ter A.	
Ex 614 ter B	Automobile parts and accessories under quota	3, 000
620 R	Rubber manufactures:	
	Other manufactures	600
Ex 634 quater A	Direct reading or registering apparatus for measuring pressures of gas, etc., and their separate parts	40

LISTE III—Continuée

Numéros du tarif français	Désignation des produits	Contingents annuels supplémentaires (en quintaux sauf indication contraire)
525 B	Marteaux ou outils pneumatiques	200
ex 525 ter B	Machines à écrire et leurs pièces détachées	200
527 bis	Appareils frigorifiques	278
ex 537	Forets hélicoidaux (mêches américaines) et autres, tarauds, coussinets de filières, poinçons, matrices, alésoirs et fraises en une pièce	1. 200. 000 Frs.
ex 537	Scies circulaires à dents non rapportées pour le travail à chaud des métaux; scies circulaires à bois; à ruban sans fin, à découper; scies à main et pour machines; limes et râpes; racles rectangulaires, etc.; outils de fonderie (crochets, cuillers et lissoirs), grattoirs pour mécaniciens; étaux de tous genres, cages de filières, tourne-à-gauche, cliquets, vilebrequins, porte-forets (sans les clés de serrage à molette, manche bois, anglaises et autres); autres outils non coupants; autres outils coupants (sans les fourches et crocs) *Note:* Le Gouvernement français s'efforcera de maintenir le contingent supplémentaire annuel au chiffre de 2.800 quintaux, mais se réserve le droit de le réduire à 2.596 quintaux si des circonstances imprévues rendent cette réduction nécessaire.	2. 800
572 bis E	Outils non dénommés en cuivre	25
579 bis I	Ouvrages en aluminium: Autres objets	200
ex 614 ter A	Voitures automobiles pour le transport des personnes: Voitures carrossées, complètes ou non Carrosseries et parties de carrosseries garnies ou non *Note ad No. 614 ter A:* Aussi longtemps que les quantités disponibles sur le contingent belge le permettront, le Gouvernement français s'engage à faire bénéficier l'importation des États-Unis des quantités accordées pour l'ensemble des marchandises au No. 614 ter A.	3. 331 3. 419
ex 614 ter B	Pièces détachées d'automobiles et accessoires contingentés	3. 000
620 R	Ouvrages en caoutchouc: Autres ouvrages	600
ex 634 quater A	Appareils à lecture directe ou enregistreurs, pour la mesure des pressions des gaz, etc., et leurs pièces détachées	40

SCHEDULE IV

NOTE: The provisions of this Schedule shall be construed and given the same effect, and the application of collateral provisions of the customs laws of the United States to the provisions of this Schedule shall be determined in so far as may be practicable as if each provision of this Schedule appeared respectively in the statutory provision noted in the column at the left of the respective descriptions of articles.

In the case of articles enumerated in this Schedule, which are subject on the day of the signature of this Agreement to additional or separate ordinary customs duties, whether or not imposed under the statutory provision noted in the column at the left of the respective description of the article, such separate or additional duties shall continue in force, subject to any reduction indicated in this Schedule or hereafter provided for, until terminated in accordance with law, but shall not be increased.

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
18	Trichloroethylene	15% ad val.
24	Flavoring extracts, and natural or synthetic fruit flavors, fruit esters, oils and essences, all the foregoing and their combinations, containing 20 per centum of alcohol or less	15¢ per lb. and 18% ad val.
31 (a) (2)	Cellulose acetate, and compounds, combinations, or mixtures containing cellulose acetate: Made into finished or partly finished articles of which any of the foregoing is the component material of chief value, and not specially provided for	40% ad val.
41	Glue size and fish glue, not specially provided for, valued at less than 40 cents per pound	1¢ per lb. and 15% ad val.
42	Glycerin, crude	0.8¢ per lb.
58	Oils, distilled or essential: Clove, patchouli, sandalwood, and all other essential and distilled oils not specially provided for, not containing alcohol	12½% ad val.
60	Perfume materials: All mixtures or combinations containing essential or distilled oils, or natural or synthetic odoriferous or aromatic substances, not containing more than 10 per centum of alcohol	40¢ per lb. and 30% ad val.
61	Perfumery, including cologne and other toilet waters, articles or perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, tooth soaps, pastes, theatrical grease paints, pomades, powders, and other toilet preparations, all the foregoing:	
	If containing alcohol	40¢ per lb. and 37½% ad val.
	If not containing alcohol	37½% ad val.
62	Floral or flower waters containing no alcohol, not specially provided for	10% ad val.
72	Lead pigments: Orange mineral	2.5¢ per lb.
73	Ochers, washed or ground	¼¢ per lb.
92	Vanilla beans	15¢ per lb.
205(b)	White nonstaining Portland cement	6¢ per 100 lbs. including weight of container
205(e)	Statues, statuettes, and bas-reliefs, wholly or in chief value of plaster of Paris, not specially provided for	30% ad val.

LISTE IV

NOTE: Les dispositions de cette liste devront être interpretées, et recevront le même effet, et l'application des dispositions collatérales des lois douanières des Etats-Unis aux dispositions de cette liste seront déterminées autant qu'il sera possible de le faire comme si chaque disposition de cette liste était incluse respectivement dans les dispositions statutaires indiquées dans la colonne placée à la gauche des descriptions respectives des articles.

Pour ceux des articles énumérés dans cette liste, qui sont sujets le jour de la signature du présent accord à des droits de douane ordinaires, additionnels, ou séparés, qu'ils soient ou non imposés conformément aux dispositions statutaires inscrites dans la colonne à la gauche de la description respective de l'article, de tels droits de douanes séparés ou additionnels resteront en vigueur, soumis à toute réduction indiquée dans la présente liste ou ci-après établie, jusqu'à ce qu'il y soit mis fin par la loi, mais ne devront pas être augmentés.

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
18	Trichloréthylène	15% ad val.
24	Extraits aromatiques et extraits naturels ou synthétiques, éthers, huiles, et essences de fruits, tous ceux-ci et leurs mélanges, contenant 20% ou moins d'alcool	15 c. par livre et 18% ad val.
31 (a) (2)	Acétate de cellulose et compositions, combinaisons ou mélanges contenant de l'acétate de cellulose: ouvrés en articles finis ou partiellement finis dans lesquels l'un quelconque des produits ci-dessus constitue la matière de principale valeur et non spécialement dénommés	40% ad val.
41	Gélatine et colle de poisson non spécialement dénommées, évaluées à moins de 40 c. par livre	1 c. par livre et 15% ad val.
42	Glycérine brute	0,8 c. par livre
58	Huiles distillées ou essentielles: de clous de girofle, de patchouli, de bois de santal, et toutes autres huiles essentielles ou distillées non spécialement dénommées et ne contenant pas d'alcool	12½% ad val.
60	Matières premières de parfumerie: tous mélanges ou combinaisons contenant des huiles essentielles ou distillées, ou des substances odoriférantes ou aromatiques naturelles ou synthétiques, ne contenant pas plus de 10% d'alcool	40 c. par livre et 30% ad val.
61	Parfumeries, y compris l'eau de Cologne et autres eaux de toilette, articles de parfumerie, en sachets ou autrement conditionnés, et toutes préparations pour les cheveux, la bouche, les dents ou la peau, telles que cosmétiques, dentifrices, savons pour les dents, pates, fards gras pour le théatre, pommades, poudres et autres préparations de toilette, tous les articles ci-dessus:	
	Contenant de l'alcool	40 c. par livre et 37½% ad val.
	Ne contenant pas d'alcool	37½% ad val.
62	Eaux de fleurs ne contenant pas d'alcool, non spécialement dénommées	10% ad val.
72	Couleurs de plomb: orange minéral	2,5 c. par livre
73	Ocres lavées ou broyées	¼ c. par livre
92	Gousses de vanille	15 c. par livre
205(b)	Ciment de Portland, blanc, ne colorant pas	6 c. par 100 livres, y compris le poids du récipient
205(e)	Statues, statuettes et bas-reliefs entièrement en plâtre de Paris, ou dont le plâtre de Paris constitue la matière de principale valeur, non spécialement dénommés	30% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
213	Graphite or plumbago, crude or refined: Crystalline flake	30% ad val. but not less than 0.825¢ per lb. nor more than 1.65¢ per lb.
216	Carbons and electrodes, of whatever material composed, and wholly or partly manufactured, for producing electric arc light:	
	If less than one-half inch in diameter or of equivalent cross-sectional area	40% ad val.
	If one-half inch or more in diameter or of equivalent cross-sectional area	30% ad val.
216	Electrodes, composed wholly or in part of carbon or graphite, and wholly or partly manufactured, for electric furnace or electrolytic purposes	30% ad val.
216	Articles or wares composed wholly or in part of carbon or graphite, wholly or partly manufactured, not specially provided for	30% ad val.
218 (e)	Bottles and jars, wholly or in chief value of glass, of the character used or designed to be used as containers of perfume, talcum powder, toilet water, or other toilet preparations, when filled with any of such preparations and produced otherwise than by automatic machine	37½% ad val.
228 (a)	Prism binoculars, having a magnification of five diameters or less, and valued at not more than $12 each, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished	45% ad val.
228 (b)	Opera or field glasses (not prism binoculars), frames and mountings therefor, and parts of any of the foregoing; all of the foregoing, finished or unfinished, not specially provided for	35% ad val.
236	Round watch crystals or round watch glasses, finished or unfinished	30% ad val.
327	Cast-iron pipe of every description, and cast-iron fittings for cast-iron pipe	15% ad val.
385	Bullions and metal threads made wholly or in chief value of tinsel wire, lame or lahn	6¢ per lb. and 20% ad val.
385	Beltings and other articles made wholly or in chief value of tinsel wire, metal thread, lame or lahn, or of tinsel wire, lame or lahn and india rubber, bullions, or metal threads, not specially provided for	30% ad val.
385	Woven fabrics, ribbons, and tassels, made wholly or in chief value of any of the materials provided for in paragraph 385	40% ad val.
710	Roquefort cheese in original loaves	5¢ per lb. but not less than 25% ad val.
710	Blue-mold cheese in original loaves	5¢ per lb. but not less than 25% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
213	Graphite ou plombagine, brut ou raffiné: écailles cristallines	30% ad val. mais pas moins de 0,825 c. par livre, ni plus de 1,65 c. par livre
216	Charbons et électrodes de quelque matière qu'ils soient composés, entièrement ou partiellement manufacturés pour lampes à arc:	
	-d'un diamètre inférieur à ½ pouce ou d'une surface de section équivalente	40% ad val.
	-d'un diamètre égal ou supérieur à ½ pouce ou d'une surface de section équivalente	30% ad val.
216	Electrodes composés entièrement ou partiellement de charbon ou de graphite, et entièrement ou partiellement manufacturés pour fourneaux électriques ou usages électrolytiques	30% ad val.
216	Articles ou objets composés entièrement ou partiellement de charbon ou de graphite, entièrement ou partiellement manufacturés, non spécialement dénommés	30% ad val.
218 (e)	Bouteilles et pots, entièrement en verre ou dont de verre est la matière de principale valeur, propres ou destinés à servir de recipients pour parfums, poudre de talc, eaux de toilette, ou autres préparations de toilette, lorsqu'ils contiennent l'une quelconque des dites préparations et manufacturés autrement qu'au moyen d'une machine automatique	37½% ad val.
228 (a)	Binoculaires prismatiques, ayant un grossissement de 5 diamètres ou moins, et d'une valeur n'excédant pas $12 chacun, et leurs montures; et pièces détachés; tous les articles ci-dessus finis ou non finis	45% ad val.
228 (b)	Jumelles d'opéra et de campagne (non prismatiques), leurs montures et pièces détachées; tous les articles ci-dessus, finis ou non finis, non spécialement dénommés	35% ad val.
236	Verres ou cristaux ronds pour montres, finis ou non	30% ad val.
327	Tuyaux en fonte de tous genres et accessoires en fonte pour tuyaux en fonte	15% ad val.
385	Bouillons et fils métalliques composés entièrement de cannetille ou de lamelles, ou dans lesquels ces articles constituent l'élément de principale valeur	6 c. par livre et 20% ad val.
385	Ceintures et autres articles, entièrement en cannetille, fils métalliques ou lamelles, ou dans lesquelles ces matières constituent l'élément de principale valeur, ou en cannetille, lamelles et caoutchouc, bouillons ou fils métalliques, non spécialement dénommés	30% ad val.
385	Tissus, rubans et glands, fabriqués entièrement avec les articles mentionnés au Par. 385, ou dans lesquels ces articles constituent l'élément de principale valeur	40% ad val.
710	Roquefort dans sa forme originale	5 c. par livre mais pas moins de 25% ad val.
710	Fromages persillés dans leur forme originale	5 c. par livre mais pas moins de 25% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
737(4)	Cherries: Maraschino, candied, crystallized, or glace, or prepared or preserved in any manner	9½¢ per lb. and 20% ad val.
752	Candied, crystallized, or glace apricots, figs, dates, peaches, pears, plums, prunes, prunelles, berries and other fruits not specially provided for	25% ad val.
756	Chestnuts (including marrons), candied, crystallized, or glace, or prepared or preserved in any manner	12½¢ per lb.
763	Red clover seeds	5¢ per lb.
764	Celery seeds	2¢ per lb.
768	Mushrooms, prepared or preserved, other than dried	8¢ per lb. on drained weight and 25% ad val.
802	Brandy	$2.50 per proof gal.
802	Cordials, liqueurs, kirschwasser, and ratafia	$2.50 per proof gal.
803	Champagne and all other sparkling wines	$3 per gal.
804	Still wines produced from grapes (not including vermuth), containing 14 per centum or less of absolute alcohol by volume, in containers holding each one gallon or less	75¢ per gal.
804	Vermuth, in containers holding each one gallon or less	62½¢ per gal.
902	Crochet, darning, embroidery, and knitting cottons, put up for handwork, in lengths not exceeding eight hundred and forty yards	½¢ per 100 yds. but not less than 20% nor more than 35% ad val.
909	Pile ribbons, not exceeding twelve inches in width, cut or uncut, whether or not the pile covers the entire surface, wholly or in chief value of cotton, if velveteens or velvets	50% ad val.
1012	Pile fabrics, whether or not the pile covers the entire surface, wholly or in chief value of vegetable fiber, except cotton, and all articles, finished or unfinished, made or cut from such pile fabrics; if the pile is wholly cut or wholly uncut	30% ad val.
1107	Yarn, wholly or in chief value of angora rabbit hair	40¢ per lb. and 25% ad val.
1114 (a)	Knit fabric, in the piece, wholly or in chief value of wool, valued at more than $1 per pound	50¢ per lb. and 40% ad val.
1114 (d)	Hats, bonnets, caps, berets, and similar articles, knit or crocheted, finished or unfinished, wholly or in chief value of wool and not in part of wool felt, not specially provided for, valued at not more than $2 per pound	44¢ per lb. and 30% ad val.
1205	Woven fabrics in the piece, with fibers wholly of silk, bleached, dyed, colored, or printed, whether or not exceeding 30 inches in width, whether woven with fast or split edges, and whether or not Jacquard-figured, valued at more than $5.50 per pound	45% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
737(4)	Cerises: Au marasquin, confites cristallisées ou glacées, ou préparées ou conservées de toute manière	9½ c. par livre et 20% ad val.
752	Abricots, figues, dattes, pêches, poires, prunes, pruneaux et prunelles, baies et autres fruits, non spécialement dénommés, confits, cristallisés ou glacés	25% ad val.
756	Châtaignes (y compris les marrons) confites, cristallisées ou glacées ou préparées ou conservées de toute manière	12½ c. par livre
763	Semences de trèfle rouge	5 c. par livre
764	Semences de céleris	2 c. par livre
768	Champignons préparés ou conservés, autres que secs	8 c. par livre de champignons égouttés et 25% ad val.
802	"Brandy" (Cognac et autres)	$2,50 par gallon de preuve
802	Cordiaux, liqueurs, Kirsch et ratafia	$2,50 par gallon de preuve
803	Champagne et tous autres vins mousseux	$3,00 par gallon
804	Vins tranquilles provenant de raisins (non compris le vermouth) ne contenant pas plus de 14% d'alcool absolu, dans des récipients contenant chacun un gallon ou moins	75¢ par gallon
804	Vermouth, dans des récipients contenant chacun un gallon ou moins	62½¢ par gallon
902	Fils de coton à faire du crochet, à repriser, à broder et à tricoter, conditionnés pour le travail à la main, n'ayant pas plus de 840 yards de longeur	½¢ par 100 yards, mais pas moins de 20% ad val. ni plus de 35% ad val.
909	Rubans de peluches, n'excédant pas douze pouces de largeur, rasés ou non, que la boucle recouvre toute la surface du tissu ou non, entièrement en coton ou dont le coton constitue le matière de principale valeur: velours et veloutines seulement	50% ad val.
1012	Tissus pelucheux, entièrement en fibres végétales autres que le coton, ou dans lesquels ces fibres constituent la matière de principale valeur, que la boucle recouvre toute la surface du tissu ou non, et articles finis ou non de toute sorte, fabriqués avec ou découpés dans ces tissus pelucheux, si le poil est entièrement rasé ou pas rasé	30% ad val.
1107	Filés, entièrement en poils de lapin angora, ou dans lesquels le poil de lapin angora constitue la matière de principale valeur	40¢ par livre et 25% ad val.
1114 (a)	Tricots laine en pièces, entièrement en laine ou dont la laine constitue la matière de principale valeur, évalués par livre à plus de $1	50¢ par livre et 40% ad val.
1114 (d)	Chapeaux, bonnets, casquettes, bérets, et articles similaires, tricotés ou au crochet, finis ou non, entièrement en laine ou dont la laine constitue la matière de principale valeur, et non partiellement en feutre de laine, non spécialement dénommés, évalués par livre à $2 au plus	44¢ par livre et 30% ad val.
1205	Tissus en pièces, entièrement en soie, blanchis, teints, de couleur ou imprimés, qu'ils aient plus de 30 pouces ou moins de 30 pouces de largeur, tissés ou non avec bordures dites "fast edges" ou "split edges", et qu'ils soient ou non façonnés au métier Jacquard, évalués à plus de $5.50 par livre	45% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1206	Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of silk, and all articles, finished or unfinished, made or cut from such pile fabrics:	
	(1) If the pile is wholly cut or wholly uncut, if velvets (other than ribbons) or other than velvets	50% ad val.
	(2) If the pile is partly cut, if velvets (other than ribbons) or other than velvets	50% ad val.
	(3) Velvet ribbons	50% ad val.
1207	Fabrics, with fast edges, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing wholly or in chief value of silk or of silk and india rubber, and not specially provided for, whether or not Jacquard-figured	45% ad val.
1306	Woven fabrics in the piece, wholly or in chief value of rayon or other synthetic textile, not specially provided for, whether or not Jacquard-figured	45¢ per lb. and 45% ad val.
1307	Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of rayon or other synthetic textile, and all articles, finished or unfinished, made or cut from such pile fabrics, whether the pile is wholly cut, wholly uncut, or partly cut	25¢ per lb. and 50% ad val.
1308	Fabrics, with fast edges, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing wholly or in chief value of rayon or other synthetic textile, or of rayon or other synthetic textile and india rubber, not specially provided for, whether or not Jacquard-figured	45¢ per lb. and 45% ad val.
1407 (b)	Papeteries	30% ad val.
1504 (b) (3)	Hats, bonnets, and hoods, composed wholly or in chief value of straw, chip, paper, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, ramie, or manila hemp, whether wholly or partly manufactured: Blocked or trimmed (whether or not bleached, dyed, colored, or stained)	$3.50 per doz. and 25% ad val.
1518	Feathers and downs, on the skin or otherwise, dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down	40% ad val.
1518	Feather dusters	40% ad val.
1518	Artificial or ornamental feathers suitable for use as millinery ornaments	40% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
1206	Tissus pelucheux (y compris les rubans de peluche), que la boucle recouvre ou non toute la surface du tissu, entièrement en soie ou dont la soie constitue la matière de principale valeur, et tous articles, finis ou non, fabriqués ou coupés de ces tissus:	
	(1) Si le poil est entièrement rasé ou non rasé: Velours (autres que les rubans) ou autres que velours	50% ad val.
	(2) Si le poil est partiellement rasé: Velours (autres que les rubans) ou autres que velours	50% ad val.
	(3) Rubans de velours	50% ad val.
1207	Tissus avec bordures dites "fast edges", n'ayant pas plus de 12 pouces de largeur, et articles de ces tissus: tuyaux, jarretières, jarretelles, bretelles, cordons, glands et cordons avec glands; tous ces articles entièrement en soie ou en soie et caoutchouc, ou dans lesquels ces matières constituent l'élément de principale valeur, non spécialement dénommés, qu'ils soient ou non façonnés au métier Jacquard	45% ad val.
1306	Tissus en pièces, entièrement en rayonne ou autre textile synthétique, ou dont la rayonne ou autre textile synthétique constitue la matière de principale valeur, non specialement dénommés, qu'ils soient ou non façonnés au métier Jacquard	45¢ par livre et 45% ad val.
1307	Tissus pelucheux (y compris les rubans de peluche), que la boucle recouvre ou non toute la surface du tissu, en rayonne ou autre textile synthétique, ou dont la rayonne ou autre textile synthétique constitue la matière de principale valeur, et tous les articles, finis ou non, fabriqués ou coupés dans ces tissus, que le poil soit entièrement rasé, non rasé, ou partiellement rasé	25¢ par livre et 50% ad val.
1308	Tissus avec bordure dite "fast edges", n'ayant pas plus de 12 pouces de largeur, et articles en ces tissus: tuyaux, jarretières, jarretelles, bretelles, cordons, glands et cordons avec glands; tous ces articles entièrement en rayonne ou autre textile synthétique, ou en rayonne ou autre textile synthétique et caoutchouc, ou dont l'une de ces matières constitue l'élément de principale valeur, non spécialement dénommés, qu'ils soient ou non façonnés au métier Jacquard	45¢ par livre et 45% ad val.
1407 (b)	Papeterie	30% ad val.
1504 (b) (3)	Chapeaux, bonnets et coiffures, composés entièrement en paille, copeaux, papier, herbe, feuille de palmier, saule, osier, rotin, crin naturel, écorce de Cuba, ramie ou chanvre de Manille, entièrement ou partiellement confectionnés: Conformés ou garnis, blanchis, teints, colorés ou teintés	$3,50 par douz. et 25% ad val.
1518	Plumes et duvet en peaux ou autrement préparés, colorés ou autrement ouvrés, de toute manière, y compris les couvre-pieds et autres articles en duvet	40% ad val.
1518	Plumeaux	40% ad val.
1518	Plumes artificielles ou de parure pour articles de mode	40% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1527 (a)	Jewelry, commonly or commercially so known, finished or unfinished (including parts thereof):	
	(1) Composed wholly or in chief value of gold or platinum, or of which the metal part is wholly or in chief value of gold or platinum	60% ad val.
	(2) All other, of whatever material composed, valued above $5 per dozen pieces *Provided*, That none of the foregoing shall be subject to a less amount of duty than would be payable if the article were not dutiable under this provision.	7½¢ each and 7½¢ per doz. for each 1¢ the value exceeds 20¢ per doz., and 25% ad val.
1527 (c)	Articles valued above 20 cents per dozen pieces, designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card-cases, chains, cigar cases, cigar cutters, cigar holders, cigar lighters, cigarette cases, cigarette holders, coin holders, collar, cuff and dress buttons, combs, match boxes, mesh bags and purses, millinery, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, watch bracelets, and like articles; all the foregoing and parts thereof, finished or unfinished:	
	(1) Composed wholly or in chief value of gold or platinum, or of which the metal part is wholly or in chief value of gold or platinum	60% ad val.
	(2) Composed wholly or in chief value of metal other than gold or platinum (whether or not enameled, washed, covered, or plated, including rolled gold plate), or (if not composed in chief value of metal and if not dutiable under clause (1) of this subparagraph) set with and in chief value of precious or semiprecious stones, pearls, cameos, coral, amber, imitation precious or semiprecious stones, or imitation pearls, and valued above $5 per dozen pieces	7½¢ each and 7½¢ per doz. for each 1¢ the value exceeds 20¢ per doz. and 25% ad val.
1529 (a)	Laces, lace fabrics, and lace articles, made with independent beams on the Levers or go-through lace machine of 12 point or finer, (full gauge), wholly or in chief value of cotton, whether or not embroidered, and however described and provided for in paragraph 1529 (a)	60% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
1527 (a)	Articles habituellement ou commercialement connus sous le nom de bijouterie, finis ou non (y compris leurs pièces détachées):	
	(1) Composés entièrement en or ou platine, ou dont l'or ou le platine constitue l'élément de principale valeur, ou dont la partie métallique est composée entièrement en or ou platine ou dont l'or ou le platine constitue l'élément de principale valeur	60% ad val.
	(2) Tous autres, quelle que soit leur matière, évalués à plus de $5 par douzaine de pieces	⅔ c. par piece et ⅔ c. par douzaine pour chaque 1 c. excédant la valeur de 20 c. par douzaine, et 25% ad val.
	Remarque, aucun de ces articles ne pourra être frappé d'un droit inférieur à celui dont il serait passible s'il n'était pas taxable d'après ce numéro.	
1527 (c)	Articles évalués à plus de 20 cents la douzaine destinés à être portés ou à servir de parûre, tels que boucles, porte-cartes, chaines, étuis à cigares, coupe-cigares, fume-cigares, allumeurs pour cigares, étuis à cigarettes, fume-cigarettes, porte-argent, boutons de col, de manchettes et de vêtements, peignes, boîtes à allumettes, sacs et bourses en mailles, ornements pour articles de modes, pour effets militaires et pour les cheveux, épingles, boîtes à poûdre de riz, boîtes à timbres-poste, nécessaires de toilette, bracelets-montres, et articles similaires, tous ces objets et leurs parties achevés entièrement ou partiellement:	
	(1) Composés entièrement en or ou platine, ou dont l'or ou le platine constitue la matiere de principale valeur, ou dont les parties métaliques sont entièrement en or ou platine, ou dont ces matieres constituent l'élément de principale valeur	60% ad val.
	(2) Composés entièrement en métal autre que l'or ou le platine, ou dont cet autre métal constitue la matière de principale valeur (qu'ils soient ou non émaillés, lavés, recouverts ou plaqués, y compris le doublé d'or), ou (si le métal ne constitue pas la matière de principale valeur et s'ils ne sont pas taxables d'après l'alinéa (1) ci-dessus), garnis de pierres précieuses ou demi-précieuses, de perles, de camées, de corail, d'ambre ou d'imitations de pierres précieuses ou de perles, ou dont ces matieres constituent l'élément de principale valeur, et évalués à plus de $5 par douzaine de pieces	⅔ c. par piece et ⅔ c. par douzaine pour chaque 1 c. excédant la valeur de 20 c. par douzaine, et 25% ad val.
1529 (a)	Dentelles, tissus dentelles et articles en dentelles de 12 points ou plus fines, faits sur machines à barres indépendantes "Levers" ou "go-through", si ces articles sont du même nombre de points que la machine sur laquelle ils sont faits, entièrement en coton ou dont le coton représente l'élément de principale valeur, qu'elles soient brodées ou non et de quelque façon qu'elles soient désignées et dénommées au paragraphe 1529 (a)	60% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1529 (a)	Laces, lace fabrics, and lace articles, made on the bobbinet-Jacquard machine, whether or not embroidered, and however described and provided for in paragraph 1529 (a)	50% ad val.
1529 (a)	Laces, lace fabrics, and lace articles, except veils and veilings, made on the Levers or go-through lace machine, wholly or in chief value of silk, whether or not embroidered, and however described and provided for in paragraph 1529 (a)	65% ad val.
1529 (a)	Nets and nettings made on the bobbinet machine, wholly or in chief value of silk, or of rayon or other synthetic textile, not embroidered	65% ad val.
1529 (a)	Veils and veilings made on any lace or net machine, wholly or in chief value of silk, or of rayon or other synthetic textile, whether or not embroidered	65% ad val.
1529 (a)	Articles of wearing apparel, finished or unfinished, wholly or in chief value of cotton or silk, however provided for in paragraph 1529 (a), in whole or in part of machine-made lace, or embroidered (whether or not the embroidery is on a scalloped edge), tamboured, appliqued, ornamented with beads, bugles, or spangles, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or ornament the open-work, not including one row of straight hemstitching adjoining the hem *Provided*, That this provision shall not apply to any article provided for in Schedule II of any trade agreement heretofore entered into by the United States under the authority of section 350 of the Tariff Act of 1930, as amended, or to any article specifically provided for in another provision of this Schedule.	75% ad val.
1529 (a)	Hose and half-hose, wholly or in chief value of cotton, embroidered with clocking not exceeding 1 inch in width and 6 inches in length exclusive of the fork, or otherwise embroidered	60% ad val.
1529 (a)	Corsets, girdle-corsets, step-in-corsets, brassieres, bandeaux-brassieres; corsets, girdle-corsets, or step-in-corsets, attached to brassieres or bandeaux-brassieres; all similar body-supporting garments; all wearing apparel or articles to which any of the foregoing is attached; all of the foregoing, finished or unfinished, provided for in paragraph 1529 (a)	75% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
1529 (a)	Dentelles, tissus dentelles et articles en dentelles faites sur machines bobbin-Jacquard, qu'elles soient brodées ou non, et de quelque façon qu'elles soient désignées et dénommées au paragraphe 1529 (a)	50% ad val.
1529 (a)	Dentelles, tissus dentelles et articles en dentelles, excepté les voiles et voilettes, faites sur machines "Levers" ou "go-through", entièrement en soie ou dont la soie représente l'élément de principale valeur, qu'elles soient ou non brodées et de quelque façon qu'elles soient désignées et dénomées au paragraphe 1529 (a)	65% ad val.
1529 (a)	Filets et ouvrages en filet faits sur machines bobbin, entièrement en soie ou dont la soie représente l'élément de principale valeur, ou en rayonne ou autre textile synthétique, non brodés	65% ad val.
1529 (a)	Voiles et voilettes faits sur n'importe quelle machine à dentelle ou à filet, entièrement en soie ou dont la soie représente l'élément de principale valeur, ou en rayonne ou autre textile synthétique, brodés ou non	65% ad val.
1529 (a)	Vêtements, finis ou non, entièrement en coton ou en soie ou dont le coton ou la soie représente l'élément de principale valeur, de quelque façon qu'ils soient dénommés au paragraphe 1529(a), composés entièrement ou en partie de dentelles mécaniques, ou brodés (que la broderie soit festonnée ou non), avec broderies au tambour, applications, ornés de perles, conteries ou paillettes, ou dans lesquels certains fils ont été supprimés, retirés, enlevés à l'emporte-pièces, ou coupés, et avec fils introduits après le tissage pour achever ou embellir le travail à jour, non compris un ourlet à jour en ligne droite le long de l'ourlet *Remarque*, cette disposition ne s'appliquera à aucun article dénommé dans la liste II d'un accord commercial quelconque antérieurement conclu par les Etats-Unis en vertu de l'article 350 de la loi tarifaire de 1930, modifiée, ni à aucun article spécifiquement dénommé dans une autre disposition de la présente liste.	75% ad val.
1529 (a)	Bas et chaussettes entièrement en coton ou dont le coton est l'élément de principale valeur, brodés avec baguette ne dépassant pas 1 pouce en largeur et 6 pouces en longueur, la fourche non comprise, ou brodés autrement	60% ad val.
1529 (a)	Corsets, corsets-ceintures, corsets-fourreaux, brassières, bandeaux-brassières; corsets, corsets-ceintures ou corsets-fourreaux attachés à des brassières ou bandeaux-brassières; tous vêtements similaires soutenant le corps; tous vêtements ou articles auxquels l'un des articles ci-dessus dénommés est rattaché; tous les articles précédents, finis ou non, dénommés au paragraphe 1529 (a)	75% ad val.

SCHEDULE IV—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1529 (c)	Corsets, girdle-corsets, step-in-corsets, brassieres, bandeaux-brassieres; corsets, girdle-corsets, or step-in-corsets, attached to brassieres or bandeaux-brassieres; all similar body-supporting garments; all the foregoing, of whatever material composed, finished or unfinished, and all wearing apparel or articles to which any of the foregoing is attached	50% ad val.
	All the foregoing composed in whole or in part of elastic fabric	55% ad val.
	No wearing apparel or article so attached to such body-supporting garment shall be subject to a less rate of duty than if imported separately.	
1529 (c)	Elastic fabrics of whatever material composed, knit, woven, or braided, in part of india rubber	40% ad val.
1530 (c)	Chamois leather in the rough, in the white, crust, or russet, partly finished, or finished, not imported to be used in the manufacture of boots, shoes, or footwear, nor cut or wholly or partly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into boots, shoes, or footwear	20% ad val.
1532 (a)	Women's and children's gloves, wholly or in chief value of leather, whether wholly or partly manufactured, when seamed by hand, but not lined, and not trimmed with fur, not over 12 inches in length	$4 per doz. prs. plus $3.50 additional per doz. prs.
	and for each inch or fraction thereof in excess of 12 inches	25¢ per doz. prs.
	Provided, That all the foregoing shall be dutiable at not less than	35% ad val.
1541 (a)	Wood-wind musical instruments and parts thereof, not specially provided for	30% ad val.
1544	Rosaries, chaplets, and similar articles of religious devotion, any of the foregoing if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones	30% ad val.
1547 (b)	Paintings in oil, mineral, water, or other colors, pastels, and drawings and sketches in pen and ink, pencil, or water color, any of the foregoing (whether or not works of art) suitable as designs for use in the manufacture of textiles, floor coverings, wall paper, or wall coverings	10% ad val.
1552	Tobacco pipes, wholly finished, having bowls wholly or in chief value of brier-wood, valued at less than $1.20 per dozen	2½¢ each and 40% ad val.
1552	Cigarette books, cigarette-book covers, cigarette paper in all forms, except cork paper	45% ad val.

LISTE IV—Continuée

Tarif des Etats-Unis Loi de 1930 Paragraphe	Désignation des produits	Droits
1529 (c)	Corsets, corsets-ceintures, corsets-fourreaux, brassières, bandeaux-brassières; corsets, corsets-ceintures ou corsets-fourreaux attachés à des brassières ou bandeaux-brassières; tous vêtements similaires soutenant le corps; tous les articles ci-dessus, quelle que soit la matière dont ils sont composés, finis ou non, et tous vêtements ou articles auxquels l'un des articles ci-dessus dénommés est rattaché	50% ad val.
	Tous les articles ci-dessus dénommés composés en tout ou en partie de tissus élastiques	55% ad val.
	Aucun des vêtements ou articles ainsi rattachés auxdits vêtements de soutien ne sera passible d'un droit inférieur à celui qu'il acquitterait s'il était importé séparément.	
1529 (c)	Tissus élastiques, quelle que soit la matière qui les compose, tricotés, tissés ou tressés, partiellement en caoutchouc	40% ad val.
1530 (c)	Peaux de chamois brutes, en blanc, en croûtes ou au naturel, partiellement traitées ou traitées, non importées pour la fabrication des bottines ou souliers, ni coupées ni entièrement ou partiellement manufacturées en empeignes, ou autres formes propres à la fabrication des bottines ou souliers	20% ad val.
1532 (a)	Gants pour femmes et enfants, entièrement en cuir ou dont le cuir est l'élément de principale valeur, entièrement ou partiellement manufacturés, si cousus à la main, mais non doublés et non garnis de fourrure, ne dépassant pas 12 pouces de longueur	$4 par douzaine de paires plus $3,50 additionnels par douzaine de paires
	et par pouce ou fraction de pouce dépassant 12 pouces	25 c. par douzaine de paires
	Remarque, tous les articles ci-dessus ne seront pas taxés à moins de	35% ad val.
1541 (a)	Instruments de musique à vent en bois et pièces détachées non spécialement dénommés	30% ad val.
1544	Rosaires, chapelets et articles religieux similaires, lorsque faits entièrement ou en partie d'or, d'argent, de platine, plaqués d'or, plaqués d'argent ou faits de pierres précieuses ou de pierres-imitation	30% ad val.
1547 (b)	Peintures à l'huile, aux couleurs minérales, aux couleurs à l'eau ou autres couleurs, pastels, et dessins et esquisses à la plume, au crayon ou à l'aquarelle, tous les articles ci-dessus (qu'ils soient ou non des oeuvres d'art) propres à être employés comme dessins à la fabrication des textiles, des tapis, papiers de tenture, ou couvertures murales	10% ad val.
1552	Pipes entièrement finies, avec fourneaux en bruyère ou dont la bruyère est l'élément de principale valeur, évaluées à moins de $1.20 par douzaine	2½ c. la pièce et 40% ad val.
1552	Cahiers de papier à cigarettes, couvertures pour cahiers de papier à cigarettes, papier à cigarettes sous toutes ses formes, excepté le papier de liège	45% ad val.

PROTOCOL OF SIGNATURE

At the time of signing this Agreement, the undersigned Plenipotentiaries, duly authorized by their respective Governments, have agreed to the following provisions:

(1) For the application of Article I, paragraphs 1, 5 and 6:

Ante, p. 2238.

(a) The admission to the benefit of the minimum tariff of the products enumerated and described in Section B of Schedule I in the amounts specified in the said Section shall be subject to the condition that the shipments be accompanied by special certificates delivered by the French Minister of Merchant Marine as concerns pilchards (No. 47) and by the Office of Chemical and Pharmaceutical Products for the other articles (Nos. 028, 0114 and 0114–bis) and subject to charge against the annual quotas.

Ante, p. 2260.

Ante, p. 2260.

(b) The provisions of paragraphs 5 and 6 of Article I shall apply to fresh apples and pears originating in and coming from the United States and imported into the territory of the French Republic. However, the provisions of paragraph 6 of Article I do not prevent the license taxes applicable to the fruit in question at the date of signature of this Agreement from being increased by 50% from July 1 to October 31 for fresh pears, and from July 1 to November 30 for fresh apples.

(2) Referring to paragraph 5 of Article VI, the French Government declares that except for the products enumerated and described in Schedule I all importations of products originating in and coming from the United States will enjoy the benefit of the min-

Ante, p. 2244.

PROTOCOLE DE SIGNATURE

Au moment de signer le présent accord, les Plénipotentiaires soussignés, dûment autorisés par leurs Gouvernements respectifs, ont convenu des dispositions suivantes:

(1) Pour l'application de l'article 1er, paragraphes 1, 5 et 6:

(a) L'admission au bénéfice du tarif minimum des produits énumérés et décrits dans la liste I, partie B, à concurrence des quantités spécifiées dans ladite liste sera subordonnée à la condition que les envois soient accompagnés d'attestations spéciales délivrées par le Ministère français de la Marine Marchande en ce qui concerne les pilchards (No. 47) et par l'Office des Produits Chimiques et Pharmaceutiques pour les autres articles (Nos. 028, 0114 et 0114 bis) et valant imputation sur les contingents annuels.

(b) Les dispositions des paragraphes 5 et 6 de l'article 1er s'appliqueront aux pommes et poires fraîches originaires et en provenance des Etats-Unis et importées sur le territoire de la République française. Cependant, les dispositions du paragraphe 6 de l'article 1er ne s'opposeront pas à ce que, du 1er juillet au 31 octobre pour les poires fraîches, et du 1er juillet au 30 novembre pour les pommes fraîches, les taxes de licences applicables à ces fruits, à la date de la signature du présent accord soient majorées de 50%.

(2) Se référant au paragraphe 5 de l'article VI, le Gouvernement français déclare que, sauf en ce qui concerne les produits énumérés et décrits à la liste I, toutes les importations de produits originaires et en provenance des Etats-Unis bénéficieront des

imum rates of the French tariff at present in force or which may hereafter be established.

(3) It is understood that application of the French minimum tariff is, in principle, dependent upon direct importation. However, the French Government agrees that the products originating in the United States or its territories or possessions may, without losing the benefit of the French minimum tariff, be shipped through a third country, provided that the products of that country are entitled to the benefit of the French minimum tariff. The French Government also agrees that products originating in any third country entitled to the benefit of the French minimum tariff and transshipped via the United States may be imported into France without losing the benefit of the minimum tariff, provided that similar products originating in the United States benefit from the minimum tariff.

(4) The French Government, at the beginning of each quarter, will inform the American Embassy at Paris, at the time of publication of the global quotas or any change therein, of the share in each of these quotas which shall be allocated to the United States. The Government of the United States will take analogous measures if and when quantitative restrictions are established in the United States.

(5) The Government of each country will, whenever possible, give consideration to requests which may be presented to it by the other Government with respect to the carrying over to the current quarter of unused por-

taux du tarif minimum français actuellement en vigueur ou qui pourraient être établis ultérieurement.

(3) Il est entendu que l'application du tarif minimum français est, en principe, subordonnée à l'importation directe. Toutefois, le Gouvernement français admet que les produits originaires des Etats-Unis ou de leurs territoires et possessions puissent, sans perdre le bénéfice du tarif minimum français, emprunter la voie d'un pays tiers si les produits du dit pays bénéficient du tarif minimum français. Le Gouvernement français admet également que les produits originaires d'un pays tiers bénéficiant du tarif minimum français et transitant par les Etats-Unis puissent être importés en France sans perdre le bénéfice du tarif minimum, à condition que les produits similaires originaires des Etats-Unis bénéficient du tarif minimum.

(4) Le Gouvernement français fera connaître au début de chaque trimestre à l'Ambassade des Etats-Unis à Paris, lors de la publication des contingents globaux ou des modifications y apportées, la part qui reviendra aux Etats-Unis dans chacun de ces contingents. Le Gouvernement des Etats-Unis prendra des mesures analogues au cas où des restrictions quantitatives seraient établies aux Etats-Unis.

(5) Le Gouvernement de chacun des deux pays accueillera, toutes les fois qu'il sera possible, les demandes qui lui seraient présentées par l'autre Gouvernement en vue du report sur le trimestre en cours de la part non utilisée

tions of industrial quotas of the preceding quarter. The seasonal character of certain imports will be taken into account in the allocation of quotas by periods.

(6) The French Government will consider favorably, whenever possible, any requests transmitted by the Government of the United States with a view to confiding administration of certain industrial quotas allotted to the United States to qualified American organizations. The provisions of this paragraph shall not apply to provisional quotas.

(7) The Government of each of the two countries shall voluntarily facilitate, so far as lies within its province, the full utilization of the quotas at present allotted to or which may be allotted hereafter to the other country.

(8) Whenever French customs statistics show that a quota allotted to the United States is exhausted, the French authorities will notify the Embassy of the United States at Paris, before suspending the importation of the goods in question. The notice informing importers of the exhaustion of a quota shall not be published until after the expiration of 10 days from the date of the notification in order to enable the Government of the United States of America to put forward, if need be, any statistical information which might justify a modification of the decision to suspend importations. Should it be recognized that the quota has in fact been exhausted, any excess imports which have taken place shall be charged against the quota for the following period.

des contingents industriels du trimestre précédent. Il sera tenu compte, pour la répartition périodique des contingents, du caractère saisonnier de certaines importations.

(6) Le Gouvernement français examinera favorablement, chaque fois qu'il sera possible, les demandes qui lui seraient présentées par le Gouvernement des Etats-Unis en vue d'obtenir que la gestion de certains contingents industriels accordés aux Etats-Unis soit confiée à des organisations américaines qualifiées. Les dispositions du présent paragraphe ne s'appliqueront pas aux contingents interlocutoires.

(7) Le Gouvernement de chacun des deux pays facilitera volontiers, pour autant que cela dépendra de lui, la pleine utilisation des contingents actuellement attribués ou qui seraient susceptibles de l'être ultérieurement à l'autre pays.

(8) Chaque fois qu'il résultera des statistiques douanières françaises qu'un contingent accordé aux Etats-Unis est épuisé, les autorités françaises en aviseront l'Ambassade des Etats-Unis à Paris avant de suspendre l'importation des produits en question. L'avis informant les importateurs de l'épuisement du contingent ne sera pas publié avant l'expiration d'une période de 10 jours à partir de la date de notification, de façon à permettre au Gouvernement des Etats-Unis de présenter, si besoin est, les informations statistiques susceptibles de justifier une modification de la décision suspendant les importations. S'il est reconnu qu'en fait le contingent est épuisé, tout dépassement effectué sera déduit du contingent de la période suivante.

(9) Without prejudice to any other provisions of this Agreement, it is agreed that in the event the French Government should establish a quantitative restriction on the importation of any industrial product, there will be allotted to the United States a provisional quota corresponding to the importations of such product from the United States during the previous year, in order to permit conversations between representatives of the interested industries, with the object of reaching an understanding, acceptable to the two Governments, on the definitive bases for calculating the quota to be allotted to the United States. If such an understanding is not reached, or does not receive the approval of the French Government, the latter reserves the right to determine the bases for calculating the global quota but will accord to the United States the proportional share provided for in accordance with the provisions of paragraph 1 of Article VI of this Agreement.

(10) The French Government agrees that the quota fixed for an American product not provided for in Schedule III, shall not be reduced to a figure less than 10% of the total importations of that product during the last year in which the importation of the said product was not subject to restrictions, when the importation of the American product in question during the year cited has been equal to or greater than this percentage of 10%. When it shall have been less than 10% of the total importations the quota will be fixed in accordance with the importations of the American product in the year indicated. As concerns products subjected to

(9) Sans préjudice des autres dispositions du dit accord, il est convenu qu'au cas où le Gouvernement français établirait une restriction quantitative relative à l'importation d'un produit industriel quelconque, il sera accordé aux Etats-Unis un contingent interlocutoire correspondant aux importations de ce produit effectuées par les Etats-Unis pendant l'année précédente, afin de permettre, entre représentants des industries intéressées, des conversations ayant pour objet une entente acceptable pour les deux Gouvernements sur les bases définitives de calcul des contingents susceptibles d'être accordés aux Etats-Unis. Si cette entente n'est pas réalisée ou ne recueille pas l'approbation du Gouvernement français, celui-ci se réserve le droit de fixer les bases de calcul du contingent global en accordant aux Etats-Unis la part proportionnelle prévue conformément aux dispositions du paragraphe 1 de l'article 6 du présent accord.

Ante, p. 2244.

(10) Le Gouvernement français accepte que le contingent fixé pour un produit américain non repris à la liste III ne soit pas ramené à un chiffre inférieur à 10% des importations totales de ce produit pendant la dernière année où l'importation du dit produit n'était pas soumise à des restrictions, lorsque son importation des Etats-Unis aura, pendant l'année en question, été égale ou supérieure à ce pourcentage de 10%. Lorsqu'elle aura été inférieure à 10% des importations totales, le contingent sera fixé d'après les importations de ce produit des Etats-Unis pendant la dite année. En ce qui concerne les produits soumis au contingentement avant le 1er janvier

Ante, p. 2264.

the quota system before January 1, 1934, the year taken into consideration will be the year 1931. The provisions of the present paragraph do not apply to the quotas relating to agricultural products and fisheries products.

(11) In conformity with the assurance which has been given to it by the Service of Industrial Exploitation of Tobacco, the French Government is enabled to guarantee that the purchases of American leaf tobacco which will be effected in the United States by that Service during the course of the 1936 season will be not less than 48,568,000 francs in value and not less than 9,300,000 kilograms in weight.

In the event that in subsequent years the Government of the United States is not given a similar guarantee, the provisions of paragraph 3 of Article XI will apply.

Ante, p. 2250.

(12) With respect to apples and pears, the Government of the French Republic will allocate to the United States, beginning with the third quarter of 1936, in addition to the quantities now allocated to the United States in accordance with the provisions of paragraph 1 of Article VI, an annual supplementary quota of 134,355 quintals which shall be distributed seasonally as follows:

Ante, p. 2244.

	Quintals
Third quarter	674
Fourth quarter	30, 095
First quarter	65, 297
Second quarter	38, 289

Proportion of Annual Supplementary Quota	
Third quarter	0. 5%
Fourth quarter	22. 4%
First quarter	48. 6%
Second quarter	28. 5%

1934, l'année considérée sera l'année 1931. Les dispositions du présent alinéa ne s'appliquent pas aux contingents afférents aux produits agricoles et aux produits de la pêche.

(11) Conformément à l'assurance qui lui a été donnée par le Service d'Exploitation Industrielle des Tabacs, le Gouvernement français est en mesure de garantir que les achats de tabacs en feuilles qui seront effectués aux Etats-Unis par ce Service au cours de la campagne 1936 ne seront pas inférieurs à 48.568.000 francs en valeur et à 9.300.000 kg. en poids.

Au cas où, dans les années suivantes, une garantie similaire ne serait pas donnée au Gouvernement des Etats-Unis, les dispositions du paragraphe 3 de l'Article XI seraient applicables.

(12) En ce qui concerne les pommes et poires fraîches, le Gouvernement de la République française allouera aux Etats-Unis, à partir du troisième trimestre de 1936, en plus des quantités qui sont maintenant allouées aux Etats-Unis en vertu des dispositions du paragraphe 1 de l'article VI de l'accord, un contingent supplémentaire annuel de 134.355 quintaux qui sera saisonnièrement réparti comme suit:

	Quintaux
Troisième trimestre	674
Quatrième trimestre	30. 095
Premier trimestre	65. 297
Deuxième trimestre	38. 289

Proportion du Contingent Annuel Supplémentaire	
Troisième trimestre	0, 5%
Quatrième trimestre	22, 4%
Premier trimestre	48, 6%
Deuxième trimestre	28, 5%

When the conditions of French apple and pear production require, the above-mentioned supplementary quota for any quarter may be reduced by not more than 60% of the quantity above specified but the amount thus deducted shall be added to the supplementary quotas for subsequent quarters prior to the end of the following crop year, which begins October first, and shall be distributed in the same seasonal proportions as the above-mentioned supplementary quotas, unless some other distribution is mutually agreed to. Subject to agreement between the two Governments, the supplementary quota for any quarter may be increased and the supplementary quotas for subsequent quarters may be reduced by the amount of such increase.

Si les conditions de la récolte française de pommes et poires le nécessitent, les contingents supplémentaires mentionnés ci-dessus pourront être réduits jusqu'à concurrence de 60% des quantités spécifiées, mais les quantités ainsi déduites seront ajoutées aux contingents supplémentaires des trimestres suivants avant l'expiration de la campagne suivante, laquelle commence le premier octobre. Elles seront réparties selon les mêmes proportions saisonnières que les contingents supplémentaires susmentionnés à moins qu'une autre répartition n'ait été décidée d'un commun accord. Sous réserve d'accord entre les deux Gouvernements, le contingent supplémentaire de l'un quelconque des trimestres pourra être augmenté et les contingents supplémentaires des trimestres suivants pourront être réduits du montant de l'excédent ainsi créé.

(13) In conformity with the assurance given during the course of the negotiations the French Government is enabled to confirm that the following percentages will be accorded against the global quota for oranges originating in and coming from the United States:

(13) Conformément à l'assurance donnée au cours des négociations, le Gouvernement français est en mesure de confirmer que les pourcentages suivants seront accordés, sur le contingent global, aux oranges originaires et en provenance des Etats-Unis:

3rd quarter	8. 59%	3ème trimestre	8, 59%
4th quarter	1. 65%	4ème trimestre	1, 65%
1st quarter	0. 29%	1er trimestre	0, 29%
2nd quarter	0. 16%	2ème trimestre	0, 16%

(14) In conformity with Article XV of this Agreement, goods originating in and coming from the Philippine Islands shall benefit from all the tariff advantages provided for in the said Agreement in all French colonies and possessions. Nevertheless, upon their importation into French Indochina, molasses (item No. 92 of

(14) Conformément à l'article XV du présent accord, les marchandises originaires et en provenance des Iles Philippines bénéficieront de tous les avantages tarifaires prévus audit accord dans toutes les colonies et possessions françaises. Néanmoins, à leur importation en Indochine française, les mélasses (No. 92 du tarif in-

Ante, p. 2254.

the Indochinese tariff) and invert syrups and sugars (item No. 93 of the Indochinese tariff), originating in and coming from the Philippine Islands, will continue to be subject to the general tariff rates.

On the other hand, upon importation into French Indochina the general tariff rates will be reduced by 50% for bottled beer and by 20% for beer in barrels (item No. 172–ter of the Indochinese tariff) originating in and coming from the Philippine Islands.

In case the minimum tariff applicable in French Indochina to beer in barrels or in bottles should be modified, the provisions of paragraph 2 of Article XV of this Agreement shall apply to such products originating in the Philippine Islands on their importation into French Indochina.

Ante, p. 2254.

dochinois) et les sirops et sucres intervertis (No. 93 du tarif indochinois) originaires et en provenance des Iles Philippines, demeureront soumis aux droits du tarif général.

D'autre part, à l'importation en Indochine française, les droits du tarif général seront réduits de 50% pour les bières en bouteilles et de 20% pour les bières en fûts (No. 172ter du tarif indochinois) originaires et en provenance des Iles Philippines.

Au cas où le tarif minimum applicable en Indochine française aux bières en fûts ou en bouteilles viendrait à être modifié, les dispositions du paragraphe 2 de l'article XV du présent accord s'appliqueront auxdits produits originaires des Iles Philippines à leur importation en Indochine.

CORDELL HULL
ANDRÉ LEFEBVRE DE LA BOULAYE

Requisites to carry out Agreement.

WHEREAS such modifications of existing duties and other import restrictions and such continuances of existing customs and excise treatment as are set forth and provided for in the said Agreement and the four Schedules thereunto annexed are required and appropriate to carry out the said Agreement;

Provisional and definitive dates.
Ante, p. 2256.

WHEREAS it is provided in Article XVII of the said Agreement that the Agreement shall come provisionally into force on June 15, 1936, and shall come definitively into force on the day on which the Government of the French Republic shall have informed the Government of the United States of America of its ratification of the said Agreement by the President of the French Republic and the Government of the United States of America shall have communicated officially to the Government of the French Republic the proclamation of the said Agreement by the President of the United States of America;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, do hereby proclaim the said Agreement, including the said Schedules, with notes, and the said Protocol, to the end that the same and all parts thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after June 15, 1936, provisionally, and definitively on and

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, §§ 1351, 1352 (c).

from the day on which the Government of the French Republic shall have informed the Government of the United States of America of the ratification of the Agreement by the President of the French Republic and the Government of the United States of America shall have communicated officially to the Government of the French Republic the proclamation of the Agreement by the President of the United States of America.

PURSUANT to the proviso in Section 350 (a) (2) of the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, I shall from time to time notify the Secretary of the Treasury of the countries with respect to which application of the duties herein proclaimed is to be suspended. 48 Stat. 943. 19 U. S. C. § 1351; Supp. IV, § 1351.

NOTHING in this proclamation shall be construed to increase any existing rate of duty. No increase in existing rate of duty.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this sixteenth day of May in the year of our Lord one thousand nine hundred and thirty-six, [SEAL] and of the Independence of the United States of America the one hundred and sixtieth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

RELATED NOTES

The Secretary of State (Hull) to the French Ambassador (De Laboulaye)

DEPARTMENT OF STATE
WASHINGTON
May 6, 1936

EXCELLENCY:

With reference to the second paragraph of Article II of the Trade Agreement signed this day on behalf of the United States of America and the French Republic, I have the honor to advise Your Excellency that, pursuant to the understanding reached in the course of the negotiations of the said Agreement, I will recommend that the Congress of the United States of America be requested at its next session to take appropriate legislative action to remove the discriminatory tax provided for in Section 601 (c) (5) of the Revenue Act of 1932, with respect to coal, coke manufactured therefrom, or coal or coke briquettes originating in French Indochina or any other territory under the sovereignty of France.

Accept, Excellency, the renewed assurances of my highest consideration.

CORDELL HULL

His Excellency
ANDRÉ DE LABOULAYE,
Ambassador of France.

The Secretary of State (Hull) to the French Ambassador (De Laboulaye)

DEPARTMENT OF STATE
WASHINGTON
May 6, 1936

EXCELLENCY:

During the course of the negotiations which have resulted in the conclusion of the Trade Agreement signed as of today's date between the United States of America and the French Republic, it has been indicated that most-favored-nation treatment is now accorded by the United States to products originating in Tunisia, Morocco, the states of the Levant under French mandate and the African territories of Togoland and the Cameroon under French mandate.

The Government of the United States of America declares that it is in conformity with its policy to continue to accord most-favored-nation treatment to the commerce of the countries or territories referred to above so long as they do not subject the commerce of the United States to discriminatory treatment.

Accept, Excellency, the renewed assurances of my highest consideration.

CORDELL HULL

His Excellency
ANDRÉ DE LABOULAYE,
Ambassador of France.

Agreement, protocol, notes, and protocol of amendment between the United States of America and Czechoslovakia respecting reciprocal trade. Agreement, protocol, and notes signed at Washington March 7, 1938; protocol of amendment signed at Washington April 15, 1938; agreement, protocol, and notes proclaimed by the President of the United States March 15, 1938; protocol of amendment proclaimed by the President of the United States April 15, 1938; agreement, protocol, notes, and protocol of amendment applied provisionally on and after April 16, 1938. And proclamation of March 23, 1939 by the President of the United States terminating on April 22, 1939 his proclamations of March 15, 1938, and April 15, 1938.

March 7, April 15, 1938
[E. A. S. No. 147]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Reciprocal trade agreement with Czechoslovakia.

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

Statutory provisions.

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign

trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: Provided, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

Promotion of foreign trade.

WHEREAS I, Franklin D. Roosevelt, President of the United States of America, have found as a fact that certain existing duties and other import restrictions of the United States of America and the Czechoslovak Republic are unduly burdening and restricting the foreign trade of the United States of America and that the purpose declared in the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of Congress, approved March 1, 1937, will be promoted by a foreign trade agreement between the United States of America and the Czechoslovak Republic;

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

Notice given.

WHEREAS reasonable public notice of the intention to negotiate such foreign trade agreement was given and the views presented by persons interested in the negotiation of such agreement were received and considered;

Trade agreement entered into.

WHEREAS, after seeking and obtaining information and advice with respect thereto from the United States Tariff Commission, the Departments of State, Agriculture, and Commerce, and from other sources, I entered into a foreign Trade Agreement on March 7, 1938, through my duly empowered Plenipotentiary, with the President of the Czechoslovak Republic, through his duly empowered Plenipotentiary, which Agreement, including two Schedules annexed thereto, and an accompanying Protocol, in the English and Czechoslovak languages, is in words and figures as follows:

Post, pp. 2310, 2320.
Post, p. 2332.

Purposes declared.

The President of the United States of America and the President of the Czechoslovak Republic, being desirous of strengthening the traditional bonds of friendship between the two countries by maintaining the principle of equality of treatment as the basis of commercial relations and by grant-

President Spojených Států Amerických a president republiky Československé, přejíce si posíliti tradiční přátelské svazky mezi oběma státy udržováním zásady stejného zacházení jakožto základu obchodních styků a poskytováním vzájemných ústupků a výhod k zvelebení obchodu, dohodli se

ing mutual and reciprocal concessions and advantages for the promotion of trade, have through their respective Plenipotentiaries arrived at the following Agreement:

svými příslušnými plnomocníky na této dohodě:

ARTICLE I

Articles the growth, produce or manufacture of the United States of America, enumerated and described in Section A of Schedule I annexed to this Agreement and made a part thereof, shall, on their importation into the Czechoslovak Republic, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Section. The said articles shall also be exempt from all other duties, taxes, fees, charges or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the Czechoslovak Republic in force on the day of the signature of this Agreement.

With respect to articles enumerated and described in Section B of Schedule I for which import quotas are specified in the said Section, the quantities of such articles the growth, produce or manufacture of the United States of America which shall be permitted to be imported annually into the customs territory of the Czechoslovak Republic, beginning with the day on which this Agreement comes into force, shall not be less than those specified in the said Section.

ČLÁNEK I

Enumerated imports into Czechoslovak Republic.

Zboží, plodiny nebo výrobky Spojených Států Amerických, vyjmenované a popsané v části A seznamu I, který je připojen k této dohodě a tvoří její část, nebudou při dovozu do republiky Československé podléhati vyšším obyčejným clům než těm, jež jsou uvedena a stanovena ve zmíněné části. Zmíněné zboží nebude rovněž podléhati jiným vyšším clům, daním, poplatkům, dávkám nebo přirážkám, jež jsou ukládány buď při dovozu nebo v souvislosti s ním, než těm, jež jsou v platnosti v den podpisu této dohody nebo jež budou napříště uloženy podle zákonů republiky Československé, platných v den podpisu této dohody.

Post, p. 2310.

Pokud jde o zboží, vyjmenované a popsané v části B seznamu I, pro něž jsou v uvedené části stanoveny dovozní kontingenty, nebude množství zboží, plodin nebo výrobků Spojených Států Amerických, jejichž dovoz do československého celního území bude ode dne vstoupení v platnost této dohody ročně povolen, nižší než ono množství, jež jest stanoveno v uvedené části.

Post, p. 2320.

ARTICLE II

Articles the growth, produce or manufacture of the Czechoslovak Republic, enumerated and described in Schedule II annexed

ČLÁNEK II

Specified imports from Czechoslovak Republic.

Zboží, plodiny nebo výrobky republiky Československé, vyjmenované a popsané v seznamu II, který je připojen k této do-

Post, p. 2320.

to this Agreement and made a part thereof, shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Schedule. The said articles shall also be exempt from all other duties, taxes, fees, charges or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this Agreement.

No excess duties, etc.

hodě a tvoří její část, nebudou při dovozu do Spojených Států Amerických podléhati vyšším obyčejným clům než těm, jež jsou uvedena a stanovena ve zmíněném seznamu. Zmíněné zboží nebude rovněž podléhati jiným vyšším clům, daním, poplatkům, dávkám nebo přirážkám, jež jsou ukládány buď při dovozu nebo v souvislosti s ním, než těm, jež jsou v platnosti v den podpisu této dohody nebo jež budou napříště uloženy podle zákonů Spojených Států Amerických, platných v den podpisu této dohody.

ARTICLE III

The provisions of Articles I and II of this Agreement shall not prevent the Government of either country from imposing at any time on or in connection with the importation of any product a charge equivalent to an internal tax imposed in respect of a like domestic product or in respect of a commodity from which the imported product has been manufactured or produced in whole or in part.

Charge equivalent to internal tax.

ČLÁNEK III

Ustanovení článku I a II této dohody nebudou na závadu vládě jednoho z obou států, aby na dovoz nebo v souvislosti s dovozem jakéhokoli zboží uvalila kdykoli dávku rovnající se vnitřní dani, vybírané ze stejného domácího zboží nebo z výrobků a plodin, ze kterých dovezené zboží bylo zcela nebo z části zhotoveno nebo vyrobeno.

ARTICLE IV

The United States of America and the Czechoslovak Republic agree that the notes and provisions included in Schedules I and II annexed to this Agreement and in the accompanying Protocol are hereby given force and effect as integral parts of this Agreement.

Notes, etc., included in schedules, effect of.

Post, pp. 2310, 2320.

ČLÁNEK IV

Spojené Státy Americké a republika Československá se dohodly, že poznámky a ustanovení, obsažené v seznamech I a II, připojených k této dohodě, a v připojeném Protokolu tvoří platnou a nedílnou část této dohody.

ARTICLE V

Articles the growth, produce or manufacture of the United States of America or of the Czechoslovak Republic, shall, after importation into the other country, be exempt from all internal taxes, fees,

Internal taxes, etc., restriction on discrimination.

ČLÁNEK V

Zboží, plodiny nebo výrobky Spojených Států Amerických nebo republiky Československé nebudou po dovozu do druhého státu podléhati žádným jiným nebo vyšším vnitřním daním, poplat-

charges or exactions other or higher than those payable on like articles of national origin or any other foreign origin.

kům, dávkám nebo přirážkám než těm, jimž podléhá stejné zboží domácího původu nebo jakéhokoli jiného cizího původu.

ARTICLE VI

In respect of articles the growth, produce or manufacture of the United States of America or of the Czechoslovak Republic enumerated and described in Schedules I and II, respectively, imported into the other country, on which ad valorem rates of duty, or duties based upon or regulated in any manner by value, are or may be assessed, it is understood and agreed that the bases and methods of determining dutiable value and of converting currencies shall be no less favorable to importers than the bases and methods prescribed under laws and regulations of the Czechoslovak Republic and the United States of America, respectively, in force on the day of the signature of this Agreement.

ČLÁNEK VI

Je shoda v tom, že základ a způsob pro stanovení celní hodnoty a pro přepočítání měn, pokud jde o zboží, plodiny nebo výrobky Spojených Států Amerických, nebo republiky Československé vyjmenované a popsané v příslušných seznamech I a II, z nichž jsou vybírána nebo by mohla být vybírána při dovozu do druhého státu cla podle hodnoty nebo cla zakládající se na hodnotě nebo podle hodnoty jakkoliv upravovaná, nebude méně příznivý pro dovozce než je základ a způsob předepsaný příslušnými zákony a nařízeními republiky Československé a Spojených Států Amerických platnými v den podpisu této dohody.

Ad valorem duties. Determination, etc., of value.

Post, pp. 2310, 2320.

ARTICLE VII

Except as otherwise provided in this Agreement, no prohibitions, import or customs quotas, or any other form of limitation of the amount of imports, whether or not operated in connection with any agency of centralized control, shall be imposed by the Czechoslovak Republic on the importation or sale of any article the growth, produce or manufacture of the United States of America enumerated and described in Section A of Schedule I, or by the United States of America on the importation or sale of any article the growth, produce or manufacture of the Czechoslovak Republic, enumerated and described in Schedule II.

ČLÁNEK VII

Pokud není v této dohodě jinak stanoveno, nebudou zavedeny republikou Československou na dovoz nebo prodej jakéhokoli zboží, plodin nebo výrobků Spojených Států Amerických, vyjmenovaných a popsaných v části A seznamu I, nebo Spojenými Státy Americkými na dovoz nebo prodej jakéhokoli zboží, plodin nebo výrobků republiky Československé, vyjmenovaných a popsaných v seznamu II, žádné zákazy, dovozní nebo celní kontingenty nebo jakýkoli jiný způsob omezení dovozu co do množství, nehledě k tomu jsou-li nebo nejsou-li prováděny jakýmkoli orgánem ústřední správy.

No quantitative limitation.

Post, p. 2310.

Post, p. 2320.

Exceptions.

The foregoing provision shall not apply to quantitative restrictions in whatever form imposed by the United States of America or by the Czechoslovak Republic on the importation or sale of any article the growth, produce or manufacture of the other country, in conjunction with governmental measures operating to regulate or control the production, market supply or prices of like domestic articles, or tending to increase the labor costs of production of such articles. The Government of the country imposing any such restriction will give sympathetic consideration to any representations which the Government of the other country may make in regard thereto and will consult promptly with the Government of such other country with respect to the subject matter of such representations; and if an agreement with respect thereto is not reached within thirty days following the receipt of written representations, the Government making them shall be free, within fifteen days after the expiration of the aforesaid period of thirty days, to terminate this Agreement in its entirety on thirty days' written notice.

Consideration of representations respecting restrictions.

Right of termination.

Předchozí ustanovení se nevztahuje na omezení co do množství jakýmkoli způsobem zavedené Spojenými Státy Americkými nebo republikou Československou na dovoz nebo prodej jakéhokoli zboží, plodin nebo výrobků druhého státu podle vládních opatření k úpravě a kontrole výroby, k zásobování trhu nebo cen stejného domácího zboží nebo ke zvýšení pracovních mezd při výrobě takového zboží. Vláda státu, která zavede jakékoli omezení tohoto druhu, bude blahovolně zkoumati námitky, jež vláda druhého státu by mohla proti nim vznésti a zahájí neprodleně jednání s vládou tohoto druhého státu o předmětu takových námitek; nedojde-li k dohodě o této věci do třiceti dnů po přijetí písemných námitek, může vláda, která je vznesla, vypověděti celou tuto dohodu se třicetidenní písemnou výpovědí do patnácti dnů po uplynutí shora zmíněné třicetidenní lhůty.

ARTICLE VIII

Benefits where lower rate imposed on portion of imports.

1. If the United States of America or the Czechoslovak Republic establishes or maintains any form of quantitative restriction or control of the importation or sale of any article in which the other country has an interest, or imposes a lower import duty or charge on the importation or sale of a specified quantity of any such article than the duty or charge imposed on importations in excess

ČLÁNEK VIII

1/ Kdyby Spojené Státy Americké nebo republika Československá zavedly neb udržovaly jakýkoli způsob omezení co do množství nebo kontroly dovozu nebo prodeje jakéhokoli zboží, na němž má druhý stát zájem nebo kdyby zavedly na dovoz nebo prodej určitého množství takového zboží nižší dovozní clo nebo dávku, než je clo nebo dávka na dovoz převyšující takové množství, vláda

of such quantity, the Government of the country taking such action shall:

(a) Upon request inform the Government of the other country as to the total quantity, or any change therein, of any such article permitted to be imported or sold or permitted to be imported or sold at such lower duty or charge, during a specified period; and

(b) Allot to the other country for such specified period a share of such total quantity as originally established or subsequently changed in any manner equivalent to the proportion of the total importation of such article which such other country supplied during a previous representative period, unless it is mutually agreed to dispense with such allotment.

státu, která učinila takové opatření má:

a/ na požádání uvědomiti vládu druhého státu o celkovém množství zboží, nebo o změnách tohoto množství, povoleného v určitém období k dovozu nebo prodeji, nebo k dovozu nebo prodeji za snížené clo nebo dávku; a

b/ přiděliti druhému státu pro toto určité období podíl z takového celkového množství původně stanoveného nebo později nějak změněného, který se rovná poměru celkového dovozu takového zboží, dodaného druhým státem v dřívějším representativním období, leč by bylo vzájemně dohodnuto, že se upouští od takového přídělu.

Import licenses, etc.

2. Except as otherwise provided for in this Agreement, neither the United States of America nor the Czechoslovak Republic shall regulate the total quantity of importations into its territory or sales therein of any article in which the other country has an interest, by import licenses or permits issued to individuals or organizations, unless the total quantity of such article permitted to be imported or sold, during a quota period of not less than three months, shall have been established. The Government of each country will, upon request, inform the Government of the other country of the total quantity of any such article permitted to be imported and of the regulations covering the issuance of such licenses or permits.

2/ Není-li jinak stanoveno v této dohodě, nebudou ani Spojené Státy Americké ani republika Československá dovozními licencemi nebo povoleními, vydávanými jednotlivcům nebo organisacím, upravovati celkové množství dovoleného dovozu do svého území nebo k prodeji v něm jakéhokoli zboží, na němž má druhý stát zájem, aniž by bylo stanoveno celkové množství takového zboží, jehož dovoz nebo prodej je dovolen nejméně v tříměsíčním kontingentním období. Vláda každého z obou států na požádání uvědomí druhou vládu o celkovém množství takového zboží, povoleného k dovozu a o předpisech o vydávání těchto licencí nebo povolení.

Information respecting restrictions.

3. In the event that the Government of either country shall make representations concerning

3/ Vznese-li vláda jednoho z obou států námitky do provádění ustanovení tohoto článku vládou druhého

Representations concerning application of Article.

the application by the Government of the other country of the provisions of this Article, the Government of such other country shall give sympathetic consideration to such representations, and if, within thirty days after the receipt of such representations, a satisfactory adjustment has not been made or an agreement has not been reached with respect thereto, the Government making them may, within fifteen days after the expiration of the aforesaid period of thirty days, terminate this Agreement in its entirety on thirty days' written notice.

státu, vláda tohoto druhého státu bude takové námitky blahovolně zkoumati a nedojde-li k uspokojivému řešení nebo k dohodě o tom do třiceti dnů po přijetí těchto námitek, může vláda, která je vznesla, vypovědět tuto celou dohodu se třicetidenní písemnou výpovědí do patnácti dnů po uplynutí shora zmíněné třicetidenní lhůty.

ARTICLE IX

ČLÁNEK IX

Foreign purchases of Government monopolies.

1. In the event that the United States of America or the Czechoslovak Republic establishes or maintains a monopoly for the importation, production or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by competitive considerations such as price, quality, marketability and terms of sale.

1. Zavedou-li nebo udržují-li Spojené Státy Americké nebo republika Československá monopol pro dovoz, výrobu nebo prodej určitého zboží nebo poskytnou-li výlučné výsady, formálně nebo skutečně, pro dovoz, výrobu nebo prodej určitého zboží jednomu nebo více jednatelstvím, dává vláda státu, která zavádí nebo udržuje takový monopol nebo udílí takové monopolní výsady, souhlas k tomu, že bude slušně a spravedlivě nakládati s obchodem druhého státu, pokud jde o nákupy zmíněného monopolu nebo jednatelství v cizině. Proto bylo dohodnuto, že takový monopol nebo jednatelství budou se říditi při svých nákupech jakéhokoli výrobku v cizině výhradně ohledem na soutěživost jako na cenu, jakost, odbytovou schopnost a prodejní podmínky.

Awarding of contracts for public works, etc.

2. It is agreed that each Government, in the awarding of contracts for public works and generally in the purchase of supplies

2. Je shoda v tom, že při zadávání dodávek pro veřejné práce a všeobecně při nákupu potřeb žádná z obou vlád nebude druhý stát

shall not discriminate against the other country in favor of any third country.

diskriminovati ve prospěch kteréhokoli státu třetího.

ARTICLE X

ČLÁNEK X

In the event that the United States of America or the Czechoslovak Republic establishes or maintains, directly or indirectly, any form of control of the means of international payment, it shall, in the administration of such control:

Zavedou-li nebo udržují-li Spojené Státy Americké nebo republika Československá přímo nebo nepřímo, jakoukoli formu kontroly mezinárodních platů, nebudou při provádění této kontroly:

Control of means of international payment.

(a) Impose no prohibition, condition, restriction, or delay on the transfer of payment for imported articles the growth, produce or manufacture of the other country, or on the transfer of payments necessary for and incidental to the importation of such articles;

a/ ukládati zákazy, podmínky, omezení neb odklady na převod platů za dovezené zboží, plodiny nebo výrobky druhého státu nebo na převod platů nutných pro dovoz tohoto zboží nebo souvisejících s ním;

Transfer of payments for imports.

(b) Accord unconditionally, with respect to rates of exchange and taxes or surcharges on exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of any article whatsoever the growth, produce or manufacture of any third country; and

b/ pokud jde o devisové kursy a daně nebo poplatky za převody devis při platech za dovoz zboží, plodin nebo výrobků druhého státu nebo při platech nutných pro tento dovoz a s ním souvisejících, budou bezpodmínečně přiznávati nakládání neméně příznivé než jaké se přiznává při dovozu jakéhokoli zboží, plodin nebo výrobků kteréhokoli třetího státu; a

Rates of exchange, etc.

(c) Accord unconditionally, with respect to all rules and formalities applying to exchange transactions in connection with payments for or payments necessary and incidental to the importation of articles the growth, produce or manufacture of the other country, treatment no less favorable than that accorded in connection with the importation of the like articles the growth, produce or manufacture of any third country.

c/ pokud jde o veškeré předpisy a formality týkající se převodu devis při platech za dovoz zboží, plodin nebo výrobků druhého státu nebo při platech nutných pro tento dovoz a s ním souvisejících, budou bezpodmínečně přiznávati nakládání neméně příznivé než jaké se přiznává při dovozu stejného zboží, plodin nebo výrobků kteréhokoli třetího státu.

Exchange transactions.

ARTICLE XI

Extension of advantages, etc., granted a third country.

With respect to customs duties or charges of any kind imposed on or in connection with importation or exportation, and with respect to the method of levying such duties or charges, and with respect to all rules and formalities in connection with importation or exportation, and with respect to all laws or regulations affecting the sale, taxation or use of imported goods within the country, any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or by the Czechoslovak Republic to any article originating in or destined for any third country, shall be accorded immediately and unconditionally to the like article originating in or destined for the Czechoslovak Republic or the United States of America, respectively.

ČLÁNEK XI

Jakákoli výhoda, přednost, výsada neb osvobození týkající se cel nebo jakýchkoli dávek ukládaných při dovozu nebo vývozu nebo týkající se způsobu vybírání těchto cel nebo dávek nebo týkající se všech dovozních a vývozních pravidel a formalit nebo týkající se všech zákonů a nařízení o prodeji, zdanění nebo spotřebě dováženého zboží uvnitř státu, které byly nebo by napříště mohly býti Spojenými Státy Americkými nebo republikou Československou poskytnuty na kterékoli zboží pocházející z kteréhokoli třetího státu nebo tam určené, budou ihned a bezpodmínečně poskytnuty na stejné zboží pocházející bud' z republiky Československé nebo ze Spojených Států Amerických, nebo tam určené.

ARTICLE XII

Modification where rate of exchange prejudicial.

In the event that the rate of exchange between the currencies of the United States of America and the Czechoslovak Republic varies considerably from the rate obtaining on the day of the signature of this Agreement, the Government of either country, if it considers the change in rate so substantial as to prejudice the industry or commerce of the country, shall be free to propose negotiations for the modification of this Agreement or to terminate this Agreement in its entirety on thirty days' written notice.

ČLÁNEK XII

Nastane-li mezi měnou Spojených Států Amerických a měnou republiky Československé značná změna devisového kursu proti kursu v den podpisu této dohody, je vláda každého z obou států oprávněna, domnívá-li se, že změna kursu je tak podstatná, že je na újmu výrobě a obchodu státu, navrhnouti jednání ke změně této dohody nebo může vypověděti celou tuto dohodu se třicetidenní písemnou výpovědí.

ARTICLE XIII

Errors in documentation.

Greater than nominal penalties will not be imposed in the United

ČLÁNEK XIII

Větší než uznávací pokuty nebudou ukládány ani ve Spojených

States of America or in the Czechoslovak Republic upon importations of articles the growth, produce or manufacture of the other country because of errors in documentation obviously clerical in origin or where good faith can be established.

Státech Amerických ani v republice Československé na dovoz zboží, plodin nebo výrobků druhého státu pro omyly v dokladech vzniklé zřejmě přepsáním nebo kdy lze prokázati dobrou víru.

Mutual consideration of representations respecting customs, etc.

The Government of each country will accord sympathetic consideration to, and when requested will afford adequate opportunity for consultation regarding, such representations as the other Government may make with respect to the operation of customs regulations, quantitative restrictions or the administration thereof, the observance of customs formalities, and the application of sanitary laws and regulations for the protection of human, animal, or plant life or health.

Vláda každého z obou států bude blahovolně zkoumati a byla-li požádána poskytne přiměřenou příležitost k poradám o stížnostech, jež by mohla druhá vláda vznésti o použití celních předpisů, omezení co do množství a příslušných správních opatření, zachovávání celních formalit a provádění zdravotních zákonů a nařízení na ochranu života a zdraví lidí, zvířat a rostlin.

ARTICLE XIV

ČLÁNEK XIV

Provisions not to apply to Philippine Islands, etc.

1. Except as otherwise provided in the second paragraph of this Article, the provisions of this Agreement relating to the treatment to be accorded by the United States of America and the Czechoslovak Republic, respectively, to the commerce of the other country, shall not apply to the Philippine Islands, the Virgin Islands, American Samoa, the Island of Guam, or to the Panama Canal Zone.

1. Pokud není ustanoveno jinak ve druhém odstavci tohoto článku, ustanovení této dohody o nakládání s obchodem druhého státu, jež si navzájem přiznávají Spojené Státy Americké a republika Československá, nebudou se vztahovati na ostrovy Filipinské, ostrovy Panenské, americkou Samou, ostrov Guam a pásmo Panamského průplavu.

Preferential treatment extended to territories, etc., of each other.

2. Subject to the reservations set forth in paragraphs 3, 4 and 5 of this Article, the provisions of this Agreement regarding most-favored-nation treatment shall apply to articles the growth, produce or manufacture of any territory under the sovereignty or authority of the United States of America or the Czechoslovak Republic, imported from or exported to any

2. Ustanovení této dohody o nejvyšších výhodách se budou vztahovati, s výjimkou výhrad uvedených ve třetím, čtvrtém a pátém odstavci tohoto článku, na zboží, plodiny nebo výrobky kteréhokoliv území pod svrchovaností nebo pravomocí Spojených Států Amerických nebo republiky Československé, jež je dováženo z kteréhokoliv území pod svrchovaností

territory under the sovereignty or authority of the other country. It is understood, however, that the provisions of this paragraph do not apply to the Panama Canal Zone.

Not applicable to Canal Zone.

Advantages excepted from application of Agreement.

3. The advantages now accorded or which may hereafter be accorded by the United States of America or the Czechoslovak Republic to adjacent countries in order to facilitate frontier traffic, and advantages resulting from a customs union to which either the United States of America or the Czechoslovak Republic may become a party so long as such advantages are not extended to any other country, shall be excepted from the provisions of this Agreement.

4. The advantages now accorded or which may hereafter be accorded by the Czechoslovak Republic to Austria, Hungary, Yugoslavia, Rumania or Bulgaria for the purpose of closer mutual economic cooperation between the Danubian countries, in respect of those commodities benefiting from special advantages now accorded by the Czechoslovak Republic to such countries, shall be excepted from the provisions of this Agreement. However, in the event that such advantages should have the effect of impairing materially the value of any concession provided for in Schedule I of this Agreement, the Government of the United States of America reserves the right to reopen negotiations with a view to the modification of this Agreement.

Post, p. 2310.

5. The advantages now accorded or which may hereafter be accorded by the United States of America, its territories or posses-

nebo pravomocí druhého státu nebo je do něho vyváženo. Je však shoda v tom, že ustanovení tohoto odstavce se nevztahují na pásmo Panamského průplavu.

3. Z ustanovení této dohody se vylučují výhody již poskytnuté nebo jež by mohly býti napříště poskytnuty Spojenými Státy Americkými nebo republikou Československou pohraničním státům, aby se usnadnil pohraniční styk, jakož i výhody vyplývající z celní unie, k níž by buď Spojené Státy Americké nebo republika Československá mohly přistoupiti, a to potud, pokud tyto výhody nebudou rozšířeny na kterýkoli jiný stát.

4. Z ustanovení této dohody se vylučují výhody nyní poskytované nebo jež by mohly býti republikou Československou v budoucnosti přiznány Rakousku, Maďarsku, Jugoslavii, Rumunsku nebo Bulharsku za účelem užší vzájemné spolupráce hospodářské mezi podunajskými státy, pokud jde o zboží požívající zvláštních výhod, jež republika Československá nyní poskytuje těmto státům. Kdyby se však v důsledku těchto výhod hodnota kterékoli koncese obsažené v seznamu I této dohody podstatně zmenšila, vláda Spojených Států Amerických vyhražuje si právo, že zahájí jednání o změnu této dohody.

5. Z ustanovení této dohody se vylučují výhody, jež byly poskytnuty nebo by mohly býti napříště poskytnuty Spojenými Státy

sions or the Panama Canal Zone to one another or to the Republic of Cuba shall be excepted from the operation of this Agreement. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another, irrespective of any change in the political status of any of the territories or possessions of the United States of America.

Americkými, jejich územími a državami nebo pásmem Panamského průplavu navzájem nebo republice Kubánské. Ustanovení tohoto odstavce budou platiti, pokud jde o jakékoli výhody nyní nebo v budoucnosti poskytované Spojenými Státy Americkými, jejich územími a državami nebo pásmem Panamského průplavu navzájem bez ohledu na jakoukoli změnu v politickém statutu některého z území nebo držav Spojených Států Amerických.

ARTICLE XV

Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against the other country in favor of any third country, and without prejudice to the provisions of Article IX or of the second paragraph of Article XIII, the provisions of this Agreement shall not extend to prohibitions or restrictions

(1) relating to public security;
(2) imposed on moral or humanitarian grounds;
(3) designed to protect human, animal or plant life or health;
(4) relating to prison-made goods;
(5) relating to the enforcement of police or revenue laws and regulations;
(6) applied to products which, as regards production or trade, are or may in future be subject within the country to State monopoly or to monopolies exercised under State control.

ČLÁNEK XV

Provisions not to extend to specified restrictions.

S výhradou požadavku, že za týchž okolností a podmínek žádný z obou států nebude libovolně diskriminovati druhý stát ve prospěch třetího státu a bez újmy ustanovení článku IX nebo druhého odstavce článku XIII ustanovení této dohody se nebudou vztahovati na zákazy a omezení

1. týkající se veřejné bezpečnosti,
2. ukládané z důvodů mravnosti a lidskosti,
3. mající za účel ochranu života a zdraví lidí, zvířat a rostlin,
4. týkající se zboží vyrobeného ve věznicích,
5. vztahující se na provádění policejních a důchodových zákonů a předpisů,
6. vztahující se na zboží, jehož výroba nebo obchodování s ním uvnitř státu jsou nebo v budoucnu by se mohly státi předmětem státního monopolu nebo monopolů provozovaných pod státním dozorem.

Gold or silver exportation, etc., restrictions.

Nothing in this Agreement shall be construed to prevent the adoption of measures prohibiting or restricting the exportation or importation of gold or silver, or to prevent the adoption of such measures as either Government may see fit with respect to the control of the export or sale for export of arms, ammunition or implements of war, and in exceptional circumstances, all other military supplies. It is agreed, further, that nothing in this Agreement shall be construed to prevent the adoption or enforcement of measures relating to neutrality.

Control of export of arms, etc.

Measures relating to neutrality.

Žádnému ustanovení této dohody nebude dáván takový výklad, který by zabraňoval opatřením, jimiž se zakazuje nebo omezuje vývoz nebo dovoz zlata a stříbra nebo který by zabraňoval opatřením, jež by některá z obou vlád mohla považovati za vhodná se zřetelem na kontrolu vývozu a prodeje pro vývoz zbraní, střeliva, válečných pomocných prostředků nebo za výjimečných poměrů všech válečných potřeb. Je dále shoda v tom, že žádné ustanovení této dohody nebude vykládáno tak, aby se tím znemožnilo přijetí nebo provádění opatření týkajících se neutrality.

ARTICLE XVI

ČLÁNEK XVI

Adjustment of measures impairing objects of Agreement.

In the event that the United States of America or the Czechoslovak Republic adopts any measure which, even though it does not conflict with the terms of this Agreement, is considered by the Government of the other country to have the effect of nullifying or impairing any object of the Agreement, the Government of the country which has adopted any such measure shall consider such representations and proposals as the Government of the other country may make with a view to effecting a mutually satisfactory adjustment of the matter.

Učiní-li Spojené Státy Americké nebo republika Československá nějaké opatření, které, ač není v rozporu s obsahem této dohody, podle názoru vlády druhého státu ruší nebo poškozuje některý účel této dohody, vláda státu, jež takové opatření zavedla, bude zkoumati připomínky a návrhy, jež by vláda druhého státu podala k dosažení vzájemně vyhovující úpravy věci.

ARTICLE XVII

ČLÁNEK XVII

Designated rights reserved.

The Government of the United States of America and the Government of the Czechoslovak Republic reserve the right to withdraw or to modify the concession granted on any article under this Agreement, or to impose quantitative restrictions on any such

Vláda Spojených Států Amerických a vláda republiky Československé vyhražují si právo odvolati nebo změniti ústupky poskytnuté touto dohodou na kterékoli zboží nebo uložiti omezení co do množství na kterékoli takové zboží, jestliže rozšířením takových ústup-

article if, as a result of the extension of such concession to third countries, such countries obtain the major benefit of such concession and in consequence thereof an unduly large increase in importations of such article takes place: Provided, That before the Government of either country shall avail itself of the foregoing reservation, it shall give notice in writing to the other Government of its intention to do so, and shall afford such other Government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action; and if an agreement with respect thereto is not reached within thirty days following receipt of the aforesaid notice, the Government which proposed to take such action shall be free to do so at any time thereafter, and the other Government shall be free within fifteen days after such action is taken to terminate this Agreement in its entirety on thirty days' written notice.

ků na třetí státy tyto státy získají hlavní zisk z takových ústupků a jestliže tím nastane neúměrně veliké zvýšení dovozu takového zboží. Podmínkou je, že dříve než vláda některého z obou států použije předchozí výhrady, zpraví písemně druhou vládu o svém úmyslu a poskytne jí příležitost, aby se s ní do třiceti dnů po přijetí tohoto oznámení poradila o zamýšleném opatření; nedojde-li v této věci k dohodě do třiceti dnů po přijetí zmíněného oznámení, může vláda, která zamýšlí takové opatření, kdykoli je provésti a druhá vláda může do patnácti dnů po provedení takového opatření vypovědět tuto celou dohodu se třicetidenní písemnou výpovědí.

Proviso. Notice to be given.

ARTICLE XVIII

The present Agreement shall, from the date on which it comes into force, supplant the agreement between the United States of America and the Czechoslovak Republic, effected by exchange of notes signed on October 29, 1923, as prolonged by the agreement signed December 5, 1924, and as amended by the agreement signed on March 29, 1935.

ČLÁNEK XVIII

Tato dohoda nahradí dnem, kdy vstoupí v platnost, dohodu sjednanou výměnou not mezi Spojenými Státy Americkými a republikou Československou, podepsanou dne 29. října 1923, prodlouženou dohodou podepsanou dne 5. prosince 1924 a pozměněnou dohodou podepsanou dne 29. března 1935.

Agreement to supplant former agreements.

49 Stat. 3674.

ARTICLE XIX

The present Agreement shall be proclaimed by the President of the United States of America, and

ČLÁNEK XIX

Po projevení souhlasu Národním Shromážděním republiky Československé bude tato doho-

Proclamation and ratification, etc.
Post, p. 2336.

shall be ratified by the President of the Czechoslovak Republic after the declaration of approval by the National Assembly of the Czechoslovak Republic.

Provisional application.

Pending ratification of the present Agreement by the President of the Czechoslovak Republic, the present Agreement shall be applied provisionally by the United States of America and the Czechoslovak Republic on April 16, 1938, and thereafter until the day on which the Agreement shall come definitively into force, subject to the provisions of Article VII, Article VIII, Article XII, Article XVII, numbered paragraph 14 of the Protocol, and the third paragraph of this Article. The Agreement shall come definitively into force thirty days after the exchange of the proclamation of the President of the United States of America and the instrument of ratification of the President of the Czechoslovak Republic which shall take place at Praha as soon as possible.

Definitive date of coming into force.

Duration.

The present Agreement shall remain in force, subject to the provisions of Article VII, Article VIII, Article XII, Article XVII, and numbered paragraph 14 of the Protocol, until April 15, 1939. Unless at least six months before April 15, 1939, the Government of either country shall have given notice of termination to the other Government, the Agreement shall continue in force thereafter, subject to the provisions of Article VII, Article VIII, Article XII, Article XVII, and numbered paragraph 14 of the Protocol, until six months from the day on which the Government of either country shall have given notice of termination to the other Government.

da ratifikována presidentem republiky Československé a vyhlášena presidentem Spojených Států Amerických.

Než bude tato dohoda ratifikována presidentem republiky Československé, bude uvedena v prozatímní platnost Spojenými Státy Americkými a republikou Československou dnem 16. dubna 1938 a bude prozatímně platiti až do dne, kdy nabude definitivní účinnosti, za předpokladu ustanovení článku VII, článku VIII, článku XII, článku XVII, číslovaného odstavce 14 Protokolu a třetího odstavce tohoto článku. Dohoda nabude definitivní účinnosti třicet dní po výměně ratifikační listiny presidenta republiky Československé a vyhlášky presidenta Spojených Států Amerických, kterážto výměna bude provedena v Praze co nejdříve.

Za předpokladu ustanovení článku VII, článku VIII, článku XII, článku XVII, a číslovaného odstavce 14 Protokolu, tato dohoda zůstane v platnosti až do 15. dubna 1939. Neoznámí-li některá z obou vlád nejméně šest měsíců před 15. dubnem 1939 druhé vládě, že tuto dohodu vypovídá, zůstane dohoda nadále v platnosti za předpokladu ustanovení článku VII, článku VIII, článku XII, článku XVII a číslovaného odstavce 14 Protokolu, až do šesti měsíců ode dne, kdy vláda některého z obou států oznámí druhé vládě, že dohodu vypovídá.

In witness whereof the respective Plenipotentiaries have signed this Agreement and have affixed their seals hereto.

Čemuž na svědomí jmenovaní plnomocníci podepsali tuto dohodu a připojili své pečeti.

Signatures.

Done in duplicate, in the English and Czechoslovak languages, both authentic, at the City of Washington, this 7th day of March 1938.

Vyhotoveno dvojmo, v anglickém a československém znění, jež obě jsou autentická, v městě Washingtoně, dne 7. března 1938.

For the President of the United States of America:
[SEAL] CORDELL HULL

For the President of the Czechoslovak Republic:
[SEAL] V. S. HURBAN

CUSTOMS DUTIES ON IMPORTATION INTO THE CZECHO-SLOVAK REPUBLIC

SCHEDULE I—SECTION A

Number of the Czecho-slovak Customs Tariff	Description of Articles	Rate of Duty in Kč (Czecho-slovak crowns)
		per 100 kilo-grams
ex 10.	Wine berries and grapes, dried; Currants:	
	Wine berries and grapes, dried	180.
ex 11.	Lemons, limes, cedrats:	
	Grapefruit	25.
ex 17.	Pine (cembra) kernels, unshelled; carob-bean, azarols, edible chestnuts; cocoanuts and similar exotic edible nuts; olives, fresh, dried, or salted:	
	Pecans, unshelled	60.
ex 36.	Walnuts and hazelnuts, ripe:	
	Walnuts, ripe, unshelled	80.
ex 37.	Fruit not specially provided for, fresh:	
ex a)	Fine table fruit:	
ex 1.	Peaches and nectarines, pears, apples, and strawberries:	
	Pears from September 1 to March 31	50.
	Apples from January 1 to June 30	40.
ex c)	All other fruit in other packing:	
ex 1.	Apples:	
ex alpha)	from December 1 to August 31:	
	apples from January 1 to June 30.	25.
ex 38.	Plums, dried:	
ex a)	in barrels, cases, bags, or in similar packing of a gross weight of over 30 kilograms or unpacked:	
	in barrels, cases, bags, or in similar packing of a gross weight of over 50 kilograms unpacked	Free
b)	in other packing	Free 40.
ex 39.	Fruit not specially provided for, prepared (dried, pressed, cut up, powdered or otherwise ground; preserved in brine or in vinegar, in barrels; plum jam with no sugar added):	
	Apples and pears, both dried and unpeeled, whether whole or cut up	Free
	All other fruit not specially provided for, dried	60.
ex 84.	Hair of all kinds, crude or worked (i. e., combed, boiled, dyed, or stained, also curled); bristles:	
	Animal hair, except horsehair, crude or worked	Free
ex 86.	Bladders and casings, green, pickled or dried; gold beaters' skins; gut strings:	
	Bladders and casings, green or pickled	18. on net weight
ex 90.	Artificial fats, edible:	
ex Note 4.	Premier jus, imported by factories for the manufacture of edible fats under special permit in accordance with the terms imposed by regulation	105.
ex 114.	Baked articles (biscuits, cakes, wafers, et cetera):	
	Baked flakes and similar preparations of ground cereals and of rice	525.
ex 131.	Edibles in tins, bottles, and similar containers hermetically sealed (except edibles enumerated under Numbers 114, 126, and 127):	
	Preserved vegetables and other plant preparations prepared for kitchen use:	
	Vegetable juices; other preserved vegetables, except tomatoes, liquid	200.–
	Preserved tomatoes or asparagus	320.–
	All other preserved vegetables and other plant preparations prepared for kitchen use	420.–

CLA PŘI DOVOZU DO ČESKOSLOVENSKÉ REPUBLIKY

SEZNAM I. ČÁST A.

Číslo československého celního sazebníku	Pojmenování zboží	Celní sazba v Kč
		za 100 kg
ex 10.	Vinné bobule a hrozny, sušené; korintky:	
	vinné bobule a hrozny, sušené	180.–
ex 11.	Citrony, lemony, cedráty:	
	grapefruit	25.–
ex 17.	Piniová (limbová) jádra, nevyloupaná; svatojánský chléb, nazaroly, jedlé kaštany; kokosové a podobné jedlé ořechy cizokrajné; olivy čerstvé, sušené neb solené:	
	ořechy pekanové, nevyloupané	60.–
ex 36.	Vlašské ořechy a lískové oříšky, zralé:	
	vlašské ořechy, zralé, nevyloupané	80.–
ex 37.	Ovoce výslovně nejmenované, čerstvé:	
ex a)	jemné ovoce stolní:	
ex 1.	broskve a nektarinky, hrušky, jablka a jahody:	
	hrušky od 1. září do 31. března	50.–
	jablka od 1. ledna do 30. června	40.–
ex c)	ostatní ovoce jinak balené:	
ex 1.	jablka:	
ex alfa)	od 1. prosince do 31. srpna:	
	jablka od 1. ledna do 30. června	25.–
ex 38.	Švestky sušené:	
ex a)	v sudech, bednách, pytlích nebo v podobných obalech o hrubé váze větší než 30 kg nebo nebalené:	
	v sudech, bednách, pytlích nebo v podobných obalech o hrubé váze větší než 50 kg	beze cla
	nebalené	beze cla
b)	jinak balené	40.–
ex 39.	Ovoce výslovně nejmenované, upravené (sušené, stlačené, rozkrájené, na prach rozmělněné nebo jinak rozdrobené; naložené ve slané vodě nebo v octě, v sudech; švestková povidla bez přísady cukru):	
	jablka a hrušky, obojí sušené a neloupané, buď celé nebo rozkrájené	beze cla
	ostatní ovoce výslovně nejmenované, sušené	60.–
ex 84.	Chlupy, vlasy a žíně veškeré, surové nebo upravené (a to vochlované, vyvařené, barvené nebo mořené, též kadeřené); štětiny:	
	chlupy zvířecí veškeré, surové nebo upravené	beze cla
ex 86.	Měchýře a střeva, čerstvé, solené nebo sušené; blány zlatotepecké; střevové provazy:	
	měchýře a střeva, čerstvé nebo solené	18.– z čisté váhy
ex 90.	Umělé tuky jedlé:	
ex Poznámka 4.	Premier jus, dovážený továrnami k výrobě jedlých tuků na zvláštní povolení, za podmínek stanovených nařízením	105.–
ex 114.	Pečivo (suchary, kakes, koláče, oplatky, atd.):	
	pečené vločky a podobné přípravky z rozemletých obilnin a rýže	525.–
ex 131.	Poživatiny v krabicích, lahvích a podobných nádobách neprodyšně uzavřené (mimo poživatiny jmenované pod čís. 114, 126 a 127):	
	konservy zelenin a jiné produkty rostlinné připravené pro kuchyňskou potřebu:	
	šťávy zelenin; jiné konservy zelenin mimo z rajských jablek, tekuté	200.–
	konservy z rajských jablek nebo z chřestu	320.–
	ostatní konservy zelenin a jiné produkty rostlinné připravené pro kuchyňskou potřebu	420.–

SCHEDULE I—SECTION A—Continued

Number of the Czechoslovak Customs Tariff	Description of Articles	Rate of Duty in Kč (Czechoslovak crowns)
ex 131.—Con.		*per 100 kilograms*
	Preserved fruit:	
	Pineapple	200. –
	All other	360. –
	Fruit and berry juices, except raspberry, apple, and grape juices	200. –
	Pilchards in oil	360. –
	Pilchards in tomato sauce, if the consignment is accompanied by a certificate issued by an appropriate authority in the country of origin testifying that the tins contain meat of the pilchard	200. –
	Preserved salmon, if the consignment is accompanied by a certificate issued by an appropriate authority in the country of origin testifying that the tins contain meat of the salmon	360. –
	Roasted puffed grains of cereals and of rice	525. –
ex 132.	Edibles not specially provided for:	
	Roasted puffed grains of cereals and of rice	525.
	Chewing gum	720.
ex 134.	Building and industrial wood; cork:	
b)	Building and industrial wood, non-European, in the log or in rough blocks hewn by axe, also sawed or otherwise cut, split, except veneer, but not further worked	Free
ex 150.	Earths and mineral substances not specially provided for, crude, burnt, ground, or washed:	
ex b)	other:	
	Phosphate rock	Free
ex 165.	Rosin; colophony; pitch not specially provided for:	
	Rosin, colophony	Free
170.	Asphalt cement; asphalt mastix; rosin cements (wood cement)	14.
ex 173.	Turpentine, turpentine oil, pitch oil (rosin oil); crude oil of amber, hartshorn, and caoutchouc, also coal tar oils of the benzol series; bird-lime:	
ex b)	other:	
	Turpentine, turpentine oil	Free
ex 177.	Mineral oils, as well as lignite tar and schist tar oils, semirefined (semipurified), or refined (purified), of a density of 880 degrees or less, also mixed with animal or vegetable oils or fats:	
ex b)	of a density of more than 790 degrees up to 880 degrees:	
	Mineral oils, semirefined (semipurified), or refined (purified), light	53. on own weight
178.	Mineral oils, as well as lignite tar and schist tar oils, semirefined (semipurified), or refined (purified), of a density of more than 880 degrees, also mixed with animal or vegetable oils or fats	65. on own weight
180.	Cotton, crude, carded, bleached, colored, ground; cotton waste	Free
ex 181.	Cotton wadding, except cotton wool for medical purposes; threads prepared for cleaning machinery, et cetera:	
	Note: Linters shaped, imported under license for the manufacture of rayon, under supervision and on conditions imposed by regulation	60.
ex 285.	Pasteboard, also floor coverings of pasteboard:	
ex b)	Press boards, slate pasteboard, glazed pasteboard:	
1.	Vulcanized fibre	216. on gross weight

SEZNAM I. ČÁST A.—Pokrač

Číslo československého celního sazebníku	Pojmenování zboží	Celní sazba v Kč
ex 131.—pokrač.		*za 100 kg*
	konservy ovocné:	
	ananasové	200.–
	ostatní	360.–
	šťávy z plodů, ovoce a bobulí, mimo šťávu malinovou, jablečnou a z vinných bobulí	200.–
	pilchardy v oleji	360.–
	pilchardy v omáčce z rajských jablek, na osvědčení vydané úřadem země původu k tomu oprávněným o tom, že v krabicích je maso pilcharda	200.–
	konservy lososové, na osvědčení vydané úřadem země původu k tomu oprávněným o tom, že v krabicích je maso lososa	360.–
	pražená nabobtnalá zrna obilnin a rýže	525.–
ex 132.	Poživatiny výslovně nejmenované:	
	pražená nabobtnalá zrna obilnin a rýže	525.–
	žvýkací guma	720.–
ex 134. b)	Dříví stavební a užitkové; korek: dříví stavební a užitkové, mimoevropské, kulaté nebo v hrubých špalcích sekerou osekaných, též řezané pilou nebo jinak ořezávané, štípané, mimo dyhy, bez dalšího opracování	beze cla
ex 150.	Zeminy a látky nerostné, výslovně nejmenované, přírodní, pálené, mleté nebo plavené:	
ex b)	ostatní:	
	fosfáty přírodní	beze cla
ex 165.	Pryskyřice obyčejná; kalafuna; smůla výslovně nejmenovaná:	
	pryskyřice obyčejná, kalafuna	beze cla
170.	Asfaltový tmel; asfaltový mastix; pryskyřičné cementy (dřevitý cement)	14.–
ex 173.	Terpentýn, olej terpentýnový, olej smolný (pryskyřičný); surový olej jantarový, z rohu a kaučukový, pak oleje řady benzolové z kamenouhelného dehtu; ptačí lep:	
ex b)	ostatní:	
	terpentýn, olej terpentýnový	beze cla
ex 177.	Oleje minerální, jakož i oleje z dehtu hnědouhelného a břidličného, polorafinované (poločištěné) nebo rafinované (čištěné), hutnoty 880° nebo menší, též smísené s živočišnými nebo rostlinnými oleji nebo tuky:	
ex b)	hutnoty vyšší než 790° do 880°:	
	oleje minerální polorafinované (poločištěné) nebo rafinované (čištěné), lehké	53.– z vlastní váhy
178.	Oleje minerální, jakož i oleje z dehtu hnědouhelného a břidličného, polorafinované (poločištěné) nebo rafinované (čištěné), hutnoty větší než 880°, též smísené s živočišnými nebo rostlinnými oleji nebo tuky	65.– z vlastní váhy
180.	Bavlna surová, mykaná, bílená, barvená, mletá; odpadky	beze cla
ex 181.	Bavlněná vata, mimo vatu k léčebným účelům; niti upravené k čištění strojů atd.:	
	Poznámka. Lintry tvářené, dovážené na dovolovací list pro výrobu umělého hedvábí, pod dozorem a za podmínek stanovených nařízením	60.–
ex 285.	Lepenka, též pokrývky na podlahu z lepenky:	
ex b)	lisovací listy, lepenka břidličná, lepenka lesklá:	
1.	vulkanfibr	216.– z hrubé váhy

SCHEDULE I—SECTION A—Continued

Number of the Czechoslovak Customs Tariff	Description of Articles	Rate of Duty in Kč (Czechoslovak crowns)
		per 100 kilograms
ex 312.	Articles of soft india rubber not specially provided for, also combined with common or fine materials:	
	Rubber syringes, erasers, rubber bands up to 2 millimeters in width	650.
ex 320.	Technical articles:	
d)	Transmission belts	1000.
ex e)	Pneumatic tires (tubes and tires):	
2.	other	1000.
333.	Buck, goat and kid leather, prepared, except glove and patent leather	1350.
335.	Glove leather of all kinds	620.
336.	Patent leather of all kinds	800.
ex 337.	Leather not specially provided for; parchment:	
b)	Skins of birds, reptiles, amphibians, and fish	450.
Note 1.	Cuttings and other waste of leather classified under Numbers 329, 330, 333–337	215.
ex 361.	Articles of other materials than wood for turning or carving, not specially provided for:	
ex c)	Articles of meerschaum, lava, celluloid and similar artificial carving materials (except articles made of imitations of materials enumerated under items d) and e)), also combined with common or with other fine materials:	
	Unexposed films other than motion picture films	1200.
Note 1.	Unexposed motion picture films	360.
ex 365.	Cork bricks:	
	Insulating materials of infusorial earth mixed with asbestos, hair, sawdust, and similar materials	75.
ex 366.	Cork stoppers, soles, and similar articles, also combined with common materials:	
	Insulating materials of infusorial earth mixed with asbestos, hair, sawdust, and similar materials, also combined with common materials	75.
398.	Insulating materials of infusorial earth mixed with asbestos, hair, sawdust, and similar materials:	
	Rock wool	Free.
	other	40.
ex 401.	Articles of asbestos:	
b)	Asbestos paper and asbestos cardboard, formed, also perforated; unformed or formed with wire inlay	600.
406.	Abrasive paper	240.
407.	Abrasive cloth, abrasive ribbons, and similar abrasive materials	320.
ex 445.	Sheet iron articles not specially provided for:	
ex d)	Painted, printed, bronzed, lacquered, enameled, or of sheet iron with designs; also combined with common materials:	
ex 2.	other:	
	Addressing machine frames	475.
ex 476.	Iron furniture, except artistic locksmith furniture; gymnastic apparatus:	
ex b)	with other common or with fine finish, also combined with other materials:	
	Record-keeping equipment	770.
	Refrigerator cabinets, also with very fine finish, for storing foodstuffs	1000.
ex 488.	Base metals, crude, old broken or scrap:	
d)	Copper (also refined), electrolytic copper, rosette copper, cement (precipitated) copper	Free.

SEZNAM I. ČÁST A.—Pokrač

Číslo československého celního sazebníku	Pojmenování zboží	Celní sazba v Kč
		za 100 kg
ex 312.	Zboží z měkkého kaučuku, výslovně nejmenované, též spojené s obyčejnými nebo jemnými hmotami:	
	stříkačky, pryže (guma stěrací), pryžové proužky nejvýše 2 mm široké	650.–
ex 320.	Technické potřeby:	
d)	hnací řemeny	1000.–
ex e)	pneumatiky (duše a pláště):	
2.	ostatní	1000.–
333.	Kůže kozlí (kozlovice), kozí (kozina) a kozlečí (kozletina), upravená, mimo kůži rukavičkářskou a kůži lakovanou	1350.–
335.	Všeliká kůže rukavičkářská	620.–
336.	Kůže lakovaná všeho druhu	800.–
ex 337.	Kůže výslovně nejmenovaná; pergamen:	
b)	kůže ptáků, plazů, obouživelníků a ryb	450.–
Poznámka 1.	Odřezky a jiné odpadky usní čís. 329, 330, 333–337	215.–
ex 361.	Zboží výslovně nejmenované z jiných surovin soustružnických a řezbářských než ze dřeva:	
ex c)	z mořské pěny, lávy, celuloidu a z podobných umělých surovin řezbářských (mimo zboží z napodobenin látek jmenovaných pod položkou d) a e)), též spojené s obyčejnými nebo s jinými jemnými hmotami:	
	neosvětlené filmy jiné než kinematografické	1200.–
Poznámka 1.	Neosvětlené filmy kinematografické	360.–
ex 365.	Korkové cihly:	
	hmoty isolační z křemenky promísené osinkem, chlupy, drtinami a pod.	75.–
ex 366.	Korkové zátky, podešve a pod. zboží, též spojené s obyčejnými hmotami:	
	hmoty isolační z křemenky promísené osinkem, chlupy, drtinami a pod., též spojené s obyčejnými hmotami	75.–
398.	Hmoty isolační z křemenky promísené osinkem, chlupy, drtinami a pod.:	
	strusková vlna	beze cla
	ostatní	40.–
ex 401.	Zboží osinkové:	
b)	osinkový papír a osinková lepenka, tvářené, též dirkované; netvářené nebo tvářené s drátěnou vložkou	600.–
406.	Papír brousicí	240.–
407.	Brousicí plátno, pásy a pod.	320.–
ex 445.	Plechové zboží výslovně nejmenované:	
ex d)	malované, potištěné, bronzované, lakované; smaltované nebo ze vzorkovaných plechů; též spojené s obyčejnými hmotami:	
ex 2.	ostatní:	
	rámečky na adresy do adresovacích strojů	475.–
ex 476.	Železný nábytek, mimo nábytek uměleckého zámečnictví; tělocvičné nářadí:	
ex b)	jinak obyčejně nebo jemně opracované, též spojené s jinými hmotami:	
	kartotékové skříně, zařízené	770.–
	chladicí skříně na úschovu potravin, též velmi jemně opracované	1000.–
ex 488.	Obecné kovy, surové, staré přelámané nebo v odpadcích:	
d)	měď (též čištěná), měď elektrolytická, rosetová, cementová (srážená)	beze cla

SCHEDULE I—SECTION A—Continued

Number of the Czechoslovak Customs Tariff	Description of Articles	Rate of Duty in Kč (Czechoslovak crowns)
		per 100 kilograms
ex 530.	Agricultural machinery and implements, not specially provided for:	
ex c)	other:	
ex 2.	of iron:	
	Complete ploughs for attachment to motor ploughs	300.
ex 538.	Machines and instruments, other, not specially provided for, weighing each:	
ex c)	over 10 metric quintals:	
	Planing, shaping, and milling machines for metal work	600.
Note 2 (to Class XL)	When classifying machines, instruments, or parts thereof, their combination with other materials is disregarded.	
Note 3 (to Class XL)	Such articles, not specially provided for, which cannot be used otherwise than for assembling machines or instruments, shall be dutiable as parts of machines or instruments.	
ex 539.	Dynamos and electric motors (except those for automobiles), also such as are permanently combined with mechanical contrivances or apparatus; transformers (rotary or static converters); weighing each:	
ex a)	25 kilograms or less:	
	Electric cooling units	975.
ex 543.	Electrical instruments and electrical appliances (regulators, resistances, starters and the like), not specially provided for:	
	Spark plugs	1200.
ex 546.	Electric carbons:	
ex b)	other:	
1.	weighing each 3 kilograms or over	24.
ex 553.	Motorcycles, also with sidecar, sidecars imported separately, automobiles (also motor tricycles), chassis with or without motor and bodies imported separately:	
ex a)	Motorcycles, also with sidecar, and sidecars imported separately:	
	Motorcycles, weighing each over 190 kilograms (without sidecar)	1400.
ex b)	Passenger automobiles (also motor tricycles), chassis with or without motor and bodies imported separately, weighing each:	
ex 2.	over 1000 kilograms:	
	complete passenger automobiles, complete chassis, single replacement parts of chassis	1700.
ex c)	Trucks, autobuses, automobiles inseparably connected with a working mechanism, chassis with or without motor and bodies imported separately, weighing each:	
ex 1.	not over 1500 kilograms:	
	complete trucks, complete chassis, single replacement parts of chassis	1700.
ex d)	Tractors and motor ploughs, weighing each:	
ex 1.	not over 1500 kilograms:	
	Tractors	540.
ex 2.	over 1500 kilograms up to 3000 kilograms:	
	Tractors	680.
ex 554.	Automobile and airplane engines:	
Note to Item a).	Single parts of engines under this tariff number imported separately, which are completely finished and which can be recognized without doubt as parts of such engines, are subject to the rates of duty applicable to the various types of engines, provided that the importer submits a certificate establishing without doubt that such parts belong to engines of that particular type and weight.	

SEZNAM I. ČÁST A.—Pokrač

Číslo československého celního sazebníku	Pojmenování zboží	Celní sazba v Kč
		za 100 kg
ex 530.	Hospodářské stroje a přístroje, výslovně nejmenované:	
ex c)	jiné:	
ex 2.	železné:	
	úplné přívěsné pluhy k motorovým pluhům	300.–
ex 538.	Stroje a přístroje, výslovně nejmenované, jiné, váží-li kus:	
ex c)	více než 10 q:	
	hoblovací stroje, shapinky a obrážecí stroje na kovy	600.–
Poznámka 2 ke třídě XL	Při zařaďování strojů, přístrojů nebo jejich součástí nepřihlíží se ke spojení s jinými hmotami.	
Poznámka 3 ke třídě XL	Jako části strojů nebo přístrojů budtež vyclívány takové předměty výslovně nezařaděné, kterých nemůže býti jinak použito než k sestavení strojů nebo přístrojů.	
ex 539.	Dynama a elektrické motory (mimo motory k automobilům), též spojené neodlučitelně s mechanickým zařízením nebo s přístroji; transformátory (otáčivé nebo nehybné měniče); váží-li kus:	
ex a)	25 kg nebo méně:	
	elektrické chladící agregáty	975.–
ex 543.	Elektrické přístroje a elektrotechnická zařízení (regulátory, odpory, napáječe [spouštěče] a pod.), výslovně nejmenované:	
	zapalovací svíčky	1200.–
ex 546.	Elektrické uhlíky:	
ex b)	jiné:	
1.	váží-li kus 3 kg nebo více	24.–
ex 553.	Motorová kola, též s přívěsným vozíkem, přívěsné vozíky zvlášť dovážené, automobily (též motorové tříkolky), chasis s motorem nebo bez něho a karoserie zvlášť dovážené:	
ex a)	motorová kola, též s přívěsným vozíkem a přívěsné vozíky zvlášť dovážené:	
	motorová kola, (motocykly), váží-li kus více než 190 kg (bez přívěsného vozíku)	1400.–
ex b)	osobní automobily (též motorové tříkolky), chasis s motorem nebo bez něho a karoserie zvlášť dovážené, váží-li kus:	
ex 2.	více než 1000 kg:	
	úplné osobní automobily, úplné chasis, jednotlivé náhradní součástky chasis	1700.–
ex c)	nákladní automobily, autobusy, automobily nerozlučně spojené s pracovním zařízením, chasis s motorem nebo bez něho a karoserie zvlášť dovážené, váží-li kus:	
ex 1.	nejvýše 1500 kg:	
	úplné nákladní automobily, úplné chasis, jednotlivé náhradní součástky chasis	1700.–
ex d)	traktory a motorové pluhy, váží-li kus:	
ex 1.	nejvýše 1500 kg:	
	traktory	540.–
ex 2.	více než 1500 kg až 3000 kg:	
	traktory	680.–
ex 554.	Motory automobilové a létadlové:	
Poznámka k pol. a).	Jednotlivé, zvlášť dovážené součástky motorů této saz. položky, jež jsou zcela opracovány a jež lze bez pochybnosti poznati jako součástky takových motorů, vyclívají se sazbami platnými pro jednotlivé druhy motorů, podá-li dovozce průkaz, z něhož lze bezpečně seznati, že součástky patří k motoru příslušného druhu a váhy.	

SCHEDULE I—SECTION A—Continued

Number of the Czechoslovak Customs Tariff	Description of Articles	Rate of Duty in Kč (Czechoslovak crowns)
		per 100 kilograms
ex 576.	Machines and instruments not specially provided for:	per kilogram
a)	Typewriters, calculating machines (also cash registers), bookkeeping, duplicating, accounting, statistical, addressing, and franking machines	15.
ex b)	other:	
	Dictating machine cylinders	7. 70
ex 596.	Elements specially provided for:	per 100 kilograms
ex a)	Sulphur (in pieces and bars), also ground, and flowers of sulphur; phosphorus; metallic antimony; quicksilver:	
	Sulphur (in pieces and bars), also ground	Free
ex 599.	Salts of potassium, sodium, and ammonium, specially provided for:	
ex a)	Manure salts (salts of potassium in their natural combination, known as abraum and waste salts, as well as artificial manures from mixtures of salts); potassium chloride; sodium nitrate (natural [Chile saltpeter] and artificial), not refined; crude borax; tartar, crude; wine lees, dry; beet potash:	
ex 2.	other:	
	Crude borax	Free
ex 605.	Lampblack, charcoal powder, and ground black (except granulated bone charcoal which is classified under No. 600 d):	
	Lampblack, charcoal powder and ground black (except granulated bone charcoal which is classified under No. 600 d), except activated carbons	40.
ex 622.	Chemical auxiliary materials and chemical products not specially provided for:	
ex d)	all other:	
	Silicon carbide	15% ad valorem but not over 3600. Kč (Czechoslovak crowns) per 100 kilograms
ex 637.	Soap:	per 100 kilograms
b)	Fine soap, i.e., perfumed or in tablets, balls, boxes, jars	648.

SEZNAM I. ČÁST A.—Pokrač

Číslo československého celního sazebníku	Pojmenování zboží	Celní sazba v Kč
		za 100 kg
ex 576.	Přístroje a nástroje, výslovně nejmenované:	za 1 kg
a)	přístroje psací, počítací (též kontrolní pokladny), knihovací, rozmnožovací, účtovací, statistické, adresovací a známkovací	15.
ex b)	ostatní:	
	válečky k diktovacím přístrojům	7. 70
ex 596.	Prvky výslovně jmenované:	za 100 kg
ex a)	síra (v kusech a roubíkách), též mletá, a sirný květ; fosfor; antimon kovový; rtuť:	
	síra (v kusech a roubíkách), též mletá	beze cla
ex 599.	Soli draselné, sodné a amonné, výslovně jmenované:	
ex a)	soli hnojivé (soli draselné v přirozeném svém složení, t. zv. jalové [odklizové] a odpadkové soli, jakož i umělá hnojiva ze solných směsí); chlorid draselný; ledek sodný (přírodní [čilský] i umělý), nečištěný; surový borax; vinný kámen surový; vinné droždí (vinné kvasnice) suché; výpalkové uhlí:	
ex 2.	ostatní:	
	surový borax	beze cla
ex 605.	Saze (kopt), uhelný prášek a umleté černi (mimo rozdrobené uhlí kostní, které patří do čís. 600 d):	
	saze (kopt), uhelný prášek a umleté černi (mimo rozdrobené uhlí kostní, které patří do čís. 600 d), mimo aktivní uhlí	40.–
ex 622.	Pomocné látky a výrobky chemické, výslovně nejmenované:	z ceny:
ex d)	ostatní:	
	karbid křemíku	15% nikoli však více než 3600 Kč za 100 kg
ex 637.	Mýdlo:	za 100 kg
b)	jemné, t. j. navoněné nebo v tabulkách, koulích, krabicích, hrnečkách	648.–

SCHEDULE I—SECTION B

Number of the Czechoslovak Customs Tariff	Description of Articles	Annual Quota
ex 37.	Apples, fresh	14% of current imports but not less than 4500 metric tons
38.	Plums, dried The quota year from September 1 to August 31	30% of current imports but not less than 3500 metric tons
ex 89.b)	Rendered lard	35% of current imports but not less than 5600 metric tons
90.		
ex Note 4.	Premier jus, imported by factories for the manufacture of edible fats under special permit in accordance with the terms imposed by regulation	80 metric tons
ex 361.c)	Unexposed films other than motion picture films	35 metric tons
ex 553.a)	Motorcycles	275 units
ex 553.b) ex 553.c)	Passenger automobiles complete, or passenger automobile chassis, complete, automobile trucks complete or automobile truck chassis, complete	1600 units
ex 599.a) Note 1.	Sodium nitrate under certificate	3000 metric tons per fiscal year, beginning July 1, 1938.

SCHEDULE II

NOTE: The provisions of this Schedule shall be construed and given the same effect, and the application of collateral provisions of the customs laws of the United States to the provisions of this Schedule shall be determined in so far as may be practicable, as if each provision of this Schedule appeared respectively in the statutory provision noted in the column at the left of the respective descriptions of articles.

In the case of articles enumerated in this Schedule, which are subject on the day of the signature of this Agreement to additional or separate ordinary customs duties, whether or not imposed under the statutory provision noted in the column at the left of the respective description of the article, such separate or additional duties shall continue in force, subject to any reduction indicated in this Schedule or hereafter provided for, until terminated in accordance with law, but shall not be increased.

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
78	Potassium permanganate	6¢ per lb.
212	Sanitary ware, and parts and fittings therefor, composed wholly or in chief value of china, porcelain, or other vitrified wares, composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and not specially provided for:	
	Plain white, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner	30% ad val.
	Painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner	35% ad val.

SEZNAM I.—ČÁST B.

Číslo československého celního sazebníku	Pojmenování zboží	Roční kontingent
ex 37.	Jablka, čerstvá	14% běžného dovozu, nikoli však méně než 4500 t
38.	Švestky sušené Kontingentní rok od 1. září do 31. srpna	30% běžného dovozu, nikoli však méně než 3500 t
ex 89.b)	Sádlo vyškvařené	35% běžného dovozu, nikoli však méně než 5600 t
90. ex Poznámka 4.	Premier jus, dovážený továrnami k výrobě jedlých tuků na zvláštní povolení, za podmínek stanovených nařízením	80 t
ex 361.c)	Neosvětlené filmy jiné než kinematografické	35 t
ex 553.a)	Motorová kola (motocykly)	275 kusů
ex 553.b) ex 553.c)	Úplné osobní automobily nebo úplné chasis k osobním automobilům, úplné nákladní automobily nebo úplné chasis k nákladním automobilům	1600 kusů
ex 599.a) 1. Poznámka.	Ledek sodný na osvědčení	3000 t pro hospodářský rok od 1. července 1938

SEZNAM II

Poznámka: Ustanovení tohoto seznamu budou vykládána a budou míti stejnou účinnost, a o použití současně platných ustanovení celních zákonů Spojených Států na ustanovení tohoto seznamu bude, pokud je to proveditelno, rozhodováno tak, jako kdyby každé ustanovení tohoto seznamu bylo uvedeno v zákonném ustanovení označeném ve sloupci na levo od příslušného pojmenování zboží.

Přirážková nebo zvláštní běžná cla, která jsou uvalována na základě zákonného ustanovení označeného ve sloupci na levo od příslušného pojmenování zboží nebo která jsou jinak uvalována a jimž v den podpisu této dohody podléha zboží vyjmenované v tomto seznamu, nebudou zvyšována, zůstanou však v platnosti, ale snížena jak uvedeno v tomto seznamu nebo jak bude v budoucnu ustanoveno, až do doby, kdy budou podle zákona zrušena.

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
78	Manganistan draselný	6 centů za libru
212	Zboží k účelům zdravotnickým, jeho části a součásti (fittings), výslovně nejmenované, složené zcela nebo hodnotou převážně z kameniny, porculánu (china, porcelain) nebo jiného sklovitého zboží, vyrobeného ze sklovité neprůlinčité hmoty, která rozbita, je na lomu sklovitá nebo skelná, polosklovitá nebo poloskelná:	
	bílé, nikoli však malované, barevné, tonované, napouštěné, smaltované, zlacené, potištěné, nijak nezdobené ani nedekorované	30% z hodnoty
	malované, barevné, tonované, napouštěné, smaltované, zlacené, potištěné nebo jakkoli zdobené nebo dekorované	35% z hodnoty

SCHEDULE II—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
217	Bottles, jars, covered or uncovered demijohns, and carboys, any of the foregoing, wholly or in chief value of glass, unfilled, not specially provided for, if holding more than one pint *Provided*, That no articles containing merchandise shall be entitled to a reduction in duty by virtue of this item.	½¢ per lb.
218 (b)	Fusible enamel rods and canes, for whatever purpose used, wholly or in chief value of glass	40% ad val.
218 (c)	Illuminating articles of every description, finished or unfinished, wholly or in chief value of glass, for use in connection with artificial illumination:	
	Prisms, glass chandeliers, and articles in chief value of prisms	30% ad val.
	Chimneys	30% ad val.
	Globes and shades	45% ad val.
	Wall brackets, candelabras, and candlesticks, all the foregoing designed for electrical illumination	30% ad val.
	Others	40% ad val.
	Provided, That parts not specially provided for, wholly or in chief value of glass, of any of the foregoing shall be subject to the same rate of duty as the articles of which they are parts.	
218 (d)	All glassware commercially known as plated or cased glass, composed of two or more layers of clear, opaque, colored, or semitranslucent glass, or combination of the same	45% ad val.
218 (e)	Bottles, wholly or in chief value of glass, of the character used or designed to be used as containers of perfume, talcum powder, toilet water, or other toilet preparations, when unfilled and produced otherwise than by automatic machine, whether or not fitted with or designed for use with ground-glass stoppers	37½% ad val.
218 (f)	Table and kitchen articles and utensils, and all articles of every description not specially provided for, composed wholly or in chief value of glass, blown or partly blown in the mold or otherwise, or colored, cut, engraved, etched, frosted, gilded, ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), painted, printed in any manner, sandblasted, silvered, stained, or decorated or ornamented in any manner, whether filled or unfilled, or whether their contents be dutiable or free, except articles primarily designed for ornamental purposes, decorated chiefly by engraving and valued at not less than $8 each	50% ad val.
218 (g)	Table and kitchen articles and utensils, composed wholly or in chief value of glass, when pressed and unpolished, whether or not decorated or ornamented in any manner or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), whether filled or unfilled, or whether their contents be dutiable or free	25% ad val.

SEZNAM II—Pokrač

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
217	Lahve, džbány, demijony opatřené nebo neopatřené obalem a oplétané lahve, jsou-li zcela nebo hodnotou převážně ze skla, prázdné, výslovně nejmenované, s větším obsahem než 1 pinta *za předpokladu*, že uvedené předměty, plněné, nebudou požívati snížené celní sazby podle této položky.	½ centu za libru
218 (b)	Tavitelné smaltované tyčinky a hůlky k jakýmkoliv účelům, zcela nebo hodnotou převážně ze skla	40% z hodnoty
218 (c)	Osvětlovací tělesa jakéhokoli druhu, dohotovená nebo nedohotovená, zcela nebo hodnotou převážně ze skla, k použití ve spojitosti s umělým osvětlováním:	
	prismata, skleněné lustry a předměty převážně z prismat	30% z hodnoty
	cylindry	30% z hodnoty
	koule a stínidla	45% z hodnoty
	nástěnná ramena, kandelábry a svícny, vesměs určené k elektrickému osvětlení	30% z hodnoty
	ostatní *za předpokladu*, že výslovně nejmenované části uvedených předmětů, zcela nebo hodnotou převážně ze skla, budou podrobeny téže celní sazbě jako předměty, jichž jsou součástí.	40% z hodnoty
218 (d)	Veškeré skleněné zboží v obchodě známé jako sklo zrcadlové nebo vrstvené, složené ze dvou neb více vrstev čistého, opakového, barevného nebo poloprůsvitného skla nebo kombinace tohoto skla	45% z hodnoty
218 (e)	Lahve, zcela nebo hodnotou převážně ze skla, kterých se podle jejich povahy používá, nebo jež jsou určeny k použití jako nádoby pro voňavky, mastkový pudr, toiletní vody nebo pro jiné toiletní přípravky, prázdné a vyrobené jinak než automatickým strojem, ať již jsou nebo nejsou opatřeny neb určeny k použití s broušenými skleněnými zátkami	37½% z hodnoty
218 (f)	Stolní a kuchyňské předměty a nádobí a veškeré předměty všeho druhu výslovně nejmenované, zcela nebo hodnotou převážně ze skla, foukané nebo částečně foukané ve formě nebo jinak, nebo barevné, broušené, ryté, leptané, zprýskané, zlacené, přibroušené (s výjimkou broušení nutného k zapuštění zátek nebo k jiným než ozdobným účelům), malované, jakýmkoliv způsobem potištěné, pískem žíhané, stříbřené, napouštěné nebo zdobené nebo jakýmkoliv způsobem krášlené, plněné nebo prázdné, s obsahem clu podrobeným nebo cla prostým, s výjimkou předmětů určených hlavně k okrasným účelům, zdobené hlavně rytím a v ceně nejméně 8 dolarů za kus	50% z hodnoty
218 (g)	Stolní a kuchyňské předměty a nádobí, zcela nebo hodnotou převážně ze skla, lisované a neleštěné, jakkoli zdobené nebo nezdobené, krášlené nebo nekrášlené nebo přibroušené (s výjimkou broušení nutného k zapuštění zátek nebo k jiným než okrasným účelům), plněné nebo prázdné s obsahem clu podrobeným nebo cla prostým	25% z hodnoty

SCHEDULE II—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
219	Cylinder, crown, and sheet glass, by whatever process made, and for whatever purpose used:	
	Not exceeding eight hundred and sixty-four square inches	1⅛¢ per lb.
	Exceeding eight hundred and sixty-four square inches	1¼¢ per lb.
	Provided, That none of the foregoing weighing less than sixteen ounces but not less than twelve ounces per square foot shall be subject to a less rate of duty than	30% ad val.
	Provided further, That the foregoing rates shall not apply as basic duties to glass subject to an additional duty under paragraph 224 of the Tariff Act of 1930.	
230 (d)	All glass, and manufactures of glass, or of which glass is the component of chief value, except broken glass or glass waste fit only for remanufacture, not specially provided for:	
	Pressed building blocks or bricks, crystal color	40% ad val.
	Other	50% ad val.
339	Table, household, kitchen, and hospital utensils, and hollow or flat ware, not specially provided for, composed of iron or steel and enameled or glazed with vitreous glasses, whether or not containing electrical heating elements as constituent parts thereof	5¢ per lb. and 15% ad val.
339	Meat and food choppers which are household or kitchen utensils, composed wholly or in chief value of base metal, not plated with platinum, gold, or silver, and not specially provided for	30% ad val.
346	Belt buckles, trouser buckles, and waistcoat buckles, shoe or slipper buckles, and parts thereof, made wholly or partly of iron, steel, or other base metal, valued at not more than 20 cents per hundred	3½¢ per 100 and 10% ad val.
348	Snap fasteners and clasps (except sew-on fasteners), and parts thereof, by whatever name known, or of whatever material composed, not plated with gold, silver, or platinum; all the foregoing, valued at not more than $1.66⅔ per hundred:	
	Not mounted on tape	30% ad val.
	Mounted on tape	35% ad val.
349	Metal buttons embossed with a design, device, pattern, or lettering	35% ad val.
350	Safety pins, not plated with gold or silver, and not commonly known as jewelry	30% ad val.
710	Bryndza cheese in casks, barrels, or hogsheads, weighing with their contents more than 200 pounds each	5¢ per lb., but not less than 25% ad val.
780	Hops valued at 30 cents or more per pound	18¢ per lb.
780	Lupulin	75¢ per lb.
910	Table damask, wholly or in chief value of cotton, and all articles, finished or unfinished, made or cut from such table damask; all the foregoing valued at 75 cents or more per pound	20% ad val.

SEZNAM II—Pokrač

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
219	Válcované, ploché a tabulové sklo, jakýmkoliv způsobem vyráběné a k jakémukoliv účelu:	
	nepřesahuje-li osm set šedesát čtyři čtverečních palců	1⅛ centu za libru
	přesahuje-li osm set šedesát čtyři čtverečních palců	1¼ centu za libru
	za předpokladu, že uvedené druhy skla vážící méně než 16 uncí, ale ne méně než 12 uncí na čtvereční stopu, nebudou podrobeny nižší celní sazbě než	30% z hodnoty
	za dalšího předpokladu, že uvedených zde sazeb nebude použito jako základních cel pro sklo podrobené přirážkovému clu podle paragrafu 224 tarifního zákona z roku 1930.	
230 (d)	Veškeré sklo a výrobky ze skla nebo ve kterých je sklo složkou s největší hodnotou, výslovně nejmenované, s výjimkou skelných střepů nebo skelných odpadků, hodících se toliko ku znovuzpracování:	
	Lisované stavební bloky a cihly, krystalové barvy	40% z hodnoty
	Ostatní	50% z hodnoty
339	Stolní, domácí, kuchyňské a nemocniční nádobí a duté nebo ploché zboží, výslovně nejmenované, ze železa nebo oceli a smaltované nebo polévané sklovinou, spojené s elektrickými topnými tělesy nebo bez nich, která tvoří jejich podstatnou část	5 centu za libru a 15% z hodnoty
339	Řezačky na maso a potraviny, které jsou domácím a kuchyňským nářadím, zcela nebo hodnotou převážně z obyčejného kovu, neplatované platinou, zlatem neb stříbrem, a výslovně nejmenované	30% z hodnoty
346	Opaskové přezky, kalhotové přezky, a přezky k vestám, přezky na boty a dámské střevíce (slippers), a jejich součástí, zcela nebo částečně ze železa, ocele nebo jiného obyčejného kovu v ceně do 20 centu za sto kusů	3½ centu za sto a 10% z hodnoty
348	Zdrhovací uzávěrky a spony (s výjimkou našitých uzávěrek) a jejich části, jakkoli pojmenované, nebo z jakéhokoliv materiálu vyrobené, zlatem, stříbrem nebo platinou neplatované; všechny uvedeně předměty v ceně do 1.66⅔ dolarů za sto kusů:	
	bez pásky	30% z hodnoty
	na pásce	35% z hodnoty
349	Kovové knoflíky s vypouklou kresbou, odznakem, vzorem nebo písmeny	35% z hodnoty
350	Spínací špendlíky, zlatem nebo stříbrem neplatované a nepovažované všeobecně za klenoty	30% z hodnoty
710	Sýr bryndza, v kadečkách, soudcích nebo sudech, vážících s obsahem více než 200 liber	5 centu za libru, ale ne méně než 25% z hodnoty
780	Chmel v ceně 30 centů a více za libru	18 centů za libru
780	Lupulín	75 centu za libru
910	Stolní damašek, zcela nebo hodnotou převážně z bavlny, a všechno zboží, dohotovené nebo nedohotovené, vyrobené neb střižené z takového stolního damašku; všechno uvedené zboží v ceně 75 centu nebo více za libru	20% z hodnoty

SCHEDULE II—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
911 (a)	Towels, other than pile fabrics, wholly or in chief value of cotton, whether in the piece or otherwise, if Jacquard-figured, valued at 10 cents or more each	30% ad val.
915	Gloves and mittens, finished or unfinished, wholly or in chief value of cotton or other vegetable fiber, made of fabric knit on a warp-knitting machine, valued at $1.50 or more per dozen pairs	50% ad val.
1013	Table damask, wholly or in chief value of flax, not exceeding one hundred and thirty threads to the square inch, counting the warp and filling, and all articles, finished or unfinished, made or cut from such damask	30% ad val.
1014	Napkins, finished or unfinished, wholly or in chief value of flax, not exceeding one hundred and thirty threads to the square inch, counting the warp and filling	30% ad val.
1023	All manufactures, wholly or in chief value of flax, not specially provided for	30% ad val.
1116 (b)	Chenille Axminster carpets, rugs, and mats, plain or figured, whether woven as separate carpets, rugs, or mats, or in rolls of any width	40% ad val.
1117 (a)	Wilton carpets, rugs, and mats, valued at not more than 40 cents per square foot	40% ad val.
1309	Gloves and mittens, knit or crocheted, finished or unfinished, wholly or in chief value of rayon or other synthetic textile, valued at $1.50 or more per dozen pairs	45¢ per lb. and 50% ad val.
1413	Wall pockets, composed wholly or in chief value of paper, papier-mache, or paper board, whether or not die-cut, embossed, or printed lithographically or otherwise	17½% ad val.
1503	Spangles and beads, including bugles, not specially provided for	20% ad val.
1503	Beads in imitation of precious or semiprecious stones, of all kinds and shapes, of whatever material composed, not specially provided for	25% ad val.
1503	Ladies' handbags and plates therefor, not ornamented with beads, spangles, or bugles, nor embroidered, tamboured, appliqued, or scalloped, composed wholly or in chief value of beads or spangles (other than imitation pearl beads, beads in imitation of precious or semiprecious stones, and beads in chief value of synthetic resin) *Provided*, That none of the foregoing shall be subject to duty by reason of the second proviso to paragraph 1503 of the Tariff Act of 1930 at a rate in excess of 50 per centum of any rate which would be applicable under such proviso in the absence of any reduction in duty under the authority of section 350 of the said act, as amended.	40% ad val.
1510	Buttons not specially provided for, wholly or in chief value of compounds of casein known as galalith or by any other name, valued at more than 60 cents per gross	35% ad val.

SEZNAM II—Pokrač.

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
911 (a)	Ručníky, jiné než ze smyčkových tkanin, zcela nebo hodnotou převážně z bavlny, ať v kuse nebo jinak, s jacquardovým vzorem, v ceně 10 centů nebo více za kus	30% z hodnoty
915	Rukavice a palčáky, dohotovené nebo nedohotovené, zcela nebo hodnotou převážně z bavlny nebo jiných rostlinných vláken, vyrobené z tkanin pletených na osnovných pletacích strojích, v ceně 1.50 dolarů nebo více za tucet párů	50% z hodnoty
1013	Stolní damašek, zcela nebo hodnotou převážně ze lnu, nejvýše o jednom stu třiceti nitích na čtvereční palec, počítajíc osnovu a útek, a všechno zboží, dohotovené nebo nedohotovené, vyrobené nebo střižené z takového damašku	30% z hodnoty
1014	Ubrousky, dohotovené nebo nedohotovené, zcela nebo hodnotou převážně ze lnu, nejvýše o jednom stu třiceti nitích na čtvereční palec, počítajíc osnovu a útek	30% z hodnoty
1023	Veškeré výrobky, zcela nebo hodnotou převážně ze lnu, výslovně nejmenované	30% z hodnoty
1116 (b)	Ženilkové koberce axminstrové, pokrývky a rohožky, hladké nebo vzorkované, tkané jednotlivě jako koberce, pokrývky nebo rohožky nebo v rolích jakékoliv šířky	40% z hodnoty
1117 (a)	Wiltonové koberce, pokrývky a rohožky, v ceně do 40 centu za čtvereční stopu	40% z hodnoty
1309	Rukavice a palčáky, pletené neb háčkované, dohotovené nebo nedohotovené, zcela nebo hodnotou převážně z umělého hedvábí nebo z jiných umělých tkanin v ceně 1.50 dolarů neb více za tucet páru	45 centu za libru a 50% z hodnoty
1413	Nástěnné kapsy, zcela nebo hodnotou převážně z papíru, papier-maché, nebo lepenky, do tvaru vyříznuté nebo nevyříznuté, vypouklé, litografované nebo jinak tištěné	17½% z hodnoty
1503	Cetky a korály včetně černých skleněných korálů, výslovně nejmenované	20% z hodnoty
1503	Korály napodobující drahokamy a polodrahokamy všeho druhu a tvaru, vyrobené z jakéhokoliv materiálu, výslovně nejmenované	25% z hodnoty
1503	Dámské kabelky a destičky k nim, nezdobené korály, cetkami nebo černými skleněnými korály, nevyšívané, netamburované, bez aplikace ani nevroubkované, zhotovené zcela nebo hodnotou převážně z korálů nebo cetek (jiných než z korálů napodobujících perly, z korálů napodobujících drahokamy nebo polodrahokamy a z korálů převážně z umělé pryskyřice) *za předpokladu*, že žádný z uvedených předmětů nebude podroben clu podle druhé výhrady k paragrafu 1503 tarifního zákona z roku 1930 sazbou vyšší než 50% z kterékoliv sazby, které by bylo použíti podle této výhrady v případě, že nebylo použito snížení cla podle zmocnění článku 350. uvedeného zákona s dodatkem.	40% z hodnoty
1510	Knoflíky výslovně nejmenované, zcela nebo hodnotou převážně ze sloučeniny kaseinu, známé jako galalith nebo pod jiným jménem, v ceně vyšší než 60 centů za veletucet	35% z hodnoty

SCHEDULE II—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1510	Buttons not specially provided for, wholly or in chief value of wood	35% ad val.
1510	Buttons not specially provided for, wholly or in chief value of glass	25% ad val.
1526 (a)	Hats, caps, bonnets, and hoods, for women's and girls' wear, untrimmed, including bodies, hoods, plateaux, forms, or shapes, for such hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals; any of the foregoing having a pile or nap finish known as velour, suede, or soleil, valued at more than $9 and not more than $18 per dozen	45% ad val.
1527 (c) (2)	Ladies' handbags, valued above 20 cents but not above $5 per dozen pieces, finished or unfinished, set with and in chief value of rhinestones	½¢ each and 3/10¢ per dozen for each 1¢ the value exceeds 20¢ per dozen, and 25% ad val.
1527 (c) (2)	Buckles valued above 20 cents but not above $5 per dozen pieces, finished or unfinished, composed wholly or in chief value of metal other than gold or platinum (whether or not enameled, washed, covered, or plated, including rolled gold plate)	½¢ each and 3/10¢ per dozen for each 1¢ the value exceeds 20¢ per dozen, and 25% ad val.
1528	Imitation precious stones, cut or faceted, and imitation semiprecious stones, faceted, not specially provided for	10% ad val.
1528	Imitation precious stones, not cut or faceted, imitation semiprecious stones, not faceted, and imitations of opaque precious or semiprecious stones, with flat backs and tops, cut and polished, but not faceted, and not specially provided for	30% ad val.
1530 (e)	Boots, shoes, or other footwear (including athletic or sporting boots and shoes), made wholly or in chief value of leather, not specially provided for:	
	Sewed or stitched by the process or method known as McKay	20% ad val.
	Having molded soles laced to uppers	10% ad val.
	Other (except turn or turned boots and shoes; boots, shoes, and other footwear made by the process or method known as welt; and moccasins)	20% ad val.
	Boots, shoes, or other footwear (including athletic or sporting boots and shoes), the uppers of which are composed wholly or in chief value of wool, cotton, ramie, animal hair, fiber, rayon, or other synthetic textile, silk, or substitutes for any of the foregoing, and the soles of which are composed wholly or in chief value of leather	25% ad val.

SEZNAM II—Pokrač.

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
1510	Knoflíky výslovně nejmenované, zcela nebo hodnotou převážně ze dřeva	35% z hodnoty
1510	Knoflíky výslovně nejmenované, zcela nebo hodnotou převážně ze skla	25% z hodnoty
1526(a)	Ženské a dívčí klobouky, čepice, čapky a šišáky nezdobené, ve vlasové úpravě, včetně kapelínů, šišáků, plateaux, forem nebo tvarů k výrobě takových klobouků nebo čapek, vyrobených zcela nebo hodnotou převážně ze srsti králičí, bobří nebo z jiných zvířat; všechno uvedené zboží ve vlasové úpravě, známé pode jménem velour, suede nebo soleil v ceně vyšší než 9 dolarů a ne vyšší než 18 dolarů za tucet	45% z hodnoty
1527(c)(2)	Dámské kabelky, v ceně nad 20 centů, ale ne vyšší než 5 dolarů za tucet kusů, dohotovené nebo nedohotovené, vystrojené chatony a hodnotou převážně ze chatonů	½ centu za kus a za každý 1 cent, o který hodnota převyšuje 20 centů za tucet 3/10 centu za tucet a 25% z hodnoty
1527(c)(2)	Přezky v ceně vyšší než 20 centů, ale ne vyšší než 5 dolarů za tucet kusů, dohotovené nebo nedohotovené, vyrobené zcela nebo hodnotou převážně z jiného kovu než ze zlata nebo platiny (bud smaltované nebo nesmaltované, prané nebo neprané, pokryté nebo nepokryté, platované nebo neplatované i povlečené lístkovým zlatem)	½ centu za kus a za každý 1 cent, o který hodnota přesahuje 20 centů za tucet, 3/10 centu za tucet a 25% z hodnoty
1528	Napodobeniny drahokamů, broušené nebo facetované, a napodobeniny polodrahokamů, facetované, výslovně nejmenované	10% z hodnoty
1528	Napodobeniny drahokamů, nebroušené a nefacetované, napodobeniny polodrahokamů, nefacetované, a napodobeniny opakových drahokamů a polodrahokamů, se spodní a vrchní stranou plochou, broušené a leštěné, ale nefacetované, výslovně nejmenované	30% z hodnoty
1530 (e)	Boty, střevíce nebo jiná obuv (včetně atletických a sportovních bot a střevíců), vyrobená zcela nebo hodnotou převážně z kůže, výslovně nejmenovaná:	
	šitá nebo stehovaná způsobem nebo metodou známou jako McKay	20% z hodnoty
	obuv s formovanými podešvemi připletenými ke svrškům	10% z hodnoty
	Ostatní (s výjimkou bot a střevíců obracených; s výjimkou bot, střevíců a jiné obuvi vrýobené způsobem nebo metodou známou jako rámová; a s výjimkou mokasinů)	20% z hodnoty
	Boty, střevíce nebo jiná obuv (včetně atletických nebo sportovních bot a střevíců), se svršky vyrobenými zcela nebo hodnotou převážně z vlny, bavlny, ramie, zvířecích chlupů, vláken, z umělého hedvábí nebo z jiných umělých tkanin, z hedvábí nebo z náhražek uvedených přediv, s podešvemi zcela nebo hodnotou převážně z kůže	25% z hodnoty

SCHEDULE II—Continued

United States Tariff Act of 1930 Paragraph	Description of Articles	Rate of Duty
1530 (e)—Con.	*Provided*, That, if in any calendar year the total quantity of boots, shoes, or other footwear, made wholly or in chief value of leather or with soles composed wholly or in chief value of leather, provided for in item 1530 (e) of this Schedule, entered, or withdrawn from warehouse, for consumption exceeds in the aggregate 1.25 percent of the average of the annual domestic production of boots, shoes, and slippers, other than rubber, as reported by the Bureau of the Census for the five preceding years, the Government of the United States of America and the Government of Czechoslovakia shall promptly enter into consultation, with a view to reaching an agreement as to whatever measures may be deemed appropriate, and if, within 60 days after the two Governments enter into consultation, such an agreement has not been reached, the Government of the United States of America shall have the right to increase the rate or rates of duty on any or all of the articles provided for in item 1530 (e) of this Schedule entered, or withdrawn from warehouse, for consumption in any calendar year in excess of 1.25 percent of the average of the annual domestic production of boots, shoes, and slippers, other than rubber, as reported by the Bureau of the Census for the five preceding years.	
1532 (a)	Women's and children's gloves, wholly or in chief value of leather, whether wholly or partly manufactured, when machine seamed, but not lined, and not trimmed with fur, and not over twelve inches in length:	
	Overseamed	$5 per doz. prs.
	Other than overseamed	$5 per doz. prs. plus $1 additional per doz. prs.
	and for each inch or fraction thereof in excess of twelve inches	25¢ per doz. prs.
	Provided, That all the foregoing shall be dutiable at not less than	50% ad val.
1541 (a)	Brass-wind musical instruments with cup mouthpieces, and parts thereof, not specially provided for	40% ad val.
1544	Rosaries, chaplets, and similar articles of religious devotion, of whatever material composed (except if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones), valued at not more than $1.25 per dozen	10% ad val.
1549 (a)	Pencils of paper, wood, or other material not metal, filled with lead or other material, and pencils of lead, not specially provided for	50¢ per gross and 15% ad val.
1718	Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring	Free

SEZNAM II—Pokrač.

Paragraf celního zákona Spojených Států z 1930	Pojmenování zboží	Celní sazba
1530 (e)—Pokrač.	*Za předpokladu*, že by v některém kalendářním roce celkové množství bot, střevíců a jiné obuvi, zcela nebo hodnotou převážně z kůže nebo s podešvemi zcela nebo hodnotou převážně z kůže, uvedených v položce 1530 (e) tohoto seznamu, prohlášené k vyclení do volného oběhu při dovozu nebo při výdeji z celního skladiště, bylo podle hlášení Bureau of Census za pět předchozích let celkem vyšší než 1.25% průměrné roční domácí výroby bot, střevíců a dámských střevíců (slippers), jiných než gumových, vlády republiky Československé a Spojených Států Amerických zahájí neprodleně jednání k dosažení dohody o přiměřených a vhodných opatřeních. Nedojde-li k dohodě do 60 dnů po zahájení jednání obou vlád, vláda Spojených Států Amerických bude míti právo zvýšiti celní sazbu nebo sazby na některé nebo na všechno zboží uvedené v položce 1530 (e) tohoto seznamu, prohlášené k vyclení do volného oběhu při dovozu nebo při výdeji z celního skladiště v některém kalendářním roce, které převyšuje podle hlášení Bureau of Census za pět předchozích let 1.25% průměrné roční domácí výroby bot, střevíců a dámských střevíců (slippers), jiných než gumových.	
1532 (a)	Rukavice, ženské a dětské, zcela nebo hodnotou převážně z kůže, zcela nebo z části hotové, strojem obšité, bez podšívky, kožešinou nelemované a v délce do dvanácti palců:	
	obšívané	5 dolarů za tucet párů
	jiné než obšívané	5 dolarů za tucet párů s přirážkou 1 dolaru za tucet párů
	a za každý palec délky neb jeho zlomek přes dvanáct palců délky	25 centů za tucet párů
	za předpokladu, že všechno předchozí zboží nebude vyclíváno nižší sazbou než	50% z hodnoty
1541 (a)	Mosazné hudební nástroje dechové s nálevkovitými nátrubky a jejich součástky, výslovně nejmenované	40% z hodnoty
1544	Malé i velké růžence, a podobné devocionalie, vyrobené z jakéhokoliv materiálu (s výjimkou těch, které jsou zcela nebo částečně zhotoveny ze zlata, stříbra, platiny, zlatem nebo stříbrem platované nebo z drahokamů nebo z napodobenin drahokamů), v ceně do 1.25 dolarů za tucet	10% z hodnoty
1549 (a)	Tužky z papíru, dřeva nebo jiného materiálu, nikoli z kovu, plněné tuhou nebo jiným materiálem a ořůvka, výslovně nejmenované	50 centů za veletucet a 15% z hodnoty
1718	Minerální soli, které byly získány vypařením z minerálních vod, jsou-li doprovázeny řádně ověřeným osvědčením a dostačujícím průkazem o tom, že nejsou nijak uměle připraveny a jsou výlučně produktem označeného minerálního pramene	beze cla

PROTOCOL

At the time of signing this Agreement, the undersigned Plenipotentiaries, duly authorized by their respective Governments, have agreed to the following provisions:

Ad Schedule I–Section A

1. *Tariff Number 10:*

Wine berries and grapes, dried, when packaged for retail sale, shall also be subject to the agreed rate of Kč 180 per 100 kilograms.

2. *Tariff Number 37:*

The fee for phytopathological inspection of pears and apples, the growth and produce of the United States of America, packed in cases, crates, and barrels, and imported from the United States, shall not be higher than Kč 1.10 per 100 kilograms.

3. *Tariff Number 38:*

Plums, dried, when packaged for retail sale, shall also be subject to the agreed rate of Kč 40 per 100 kilograms.

4. *Tariff Number 39:*

Fruit, not specially provided for, dried, when packaged for retail sale, shall also be subject to the agreed rate of Kč 60 per 100 kilograms.

5. *Tariff Numbers 10, 38, 39:*

Dried fruit, the growth and produce of the United States of America, principally from California, containing up to 2000 milligrams of sulphur dioxide in 1 kilogram of dried fruit, shall not be withheld from trade as harmful to health, provided it complies with other principles and regulations of the Czechoslovak Codex alimentarius, especially with regard to marking.

6. *Tariff Number 131:*

Tomato sauces shall be classified as preserved tomatoes. Veg-

PROTOKOL.

Při podpisu této dohody podepsaní plnomocníci, řádně zmocněni svými vládami, dohodli se na těchto ustanoveních:

K seznamu I.–Část A.

1. *Saz. čís. 10:*

Vinné bobule a hrozny, sušené, požívají sjednané sazby Kč 180.– za 100 kg, i jsou-li baleny pro drobný prodej.

2. *Saz. čís. 37:*

Poplatek vybíraný za fytopatologickou prohlídku hrušek a jablek pocházejících a přicházejících ze Spojených Států Amerických a balených v bednách, polobednách a sudech nebude při dovozu ze Spojených Statu vyšší než Kč 1.10 za 100 kg.

3. *Saz. čís. 38:*

Švestky sušené požívají sjednané sazby Kč 40.– za 100 kg, i jsou-li baleny pro drobný prodej.

4. *Saz. čís. 39:*

Ovoce výslovně nejmenované, sušené, požívá sjednané sazby Kč 60.– za 100 kg, i je-li baleno pro drobný prodej.

5. *Saz. čís. 10, 38, 39:*

Sušené ovoce původem ze Spojených Států Amerických, zejména z Kalifornie, s obsahem až 2000 mg kysličníku siřičitého v 1 kg sušeného ovoce, nebude v obchodě pozastavováno jako zdraví škodlivé, vyhovuje-li ostatním zásadám a předpisům potravního kodexu československého, zejména pokud se týče jeho označení.

6. *Saz. čís. 131:*

Omáčky z rajských jablek vyclívají se jako konservy z rajských

etable sauces and vegetable juices for drinking purposes shall be classified as liquid vegetable preserves.

jablek. Zeleninové omáčky a šťávy zelenin k pití vyclívají se jako jiné konservy zelenin, tekuté.

7. *Tariff Number 134:*

Boards for the manufacture of skis shall be dutiable under this tariff number even when sealed at both ends with paraffin, et cetera.

7. *Saz. čís. 134:*

Prkénka k výrobě lyží vyclívají se podle tohoto sazebního čísla, i jsou-li na obou koncích napouštěna parafinem a pod.

8. *Tariff Number 181:*

Linters, freed from grease, bleached, but not shaped, shall be dutiable under tariff number 180.

8. *Saz. čís. 181:*

Lintry odtučněné, bílené, avšak netvářené, vyclívají se pod saz. čís. 180.

9. *Tariff Number 337:*

Note 1. Cuttings and other waste of leather classified under Numbers 329, 330, 333–337, shall not be considered as sorted even when they are of the same kind or the same color.

9. *Saz. čís. 337:*

Poznámka 1. Odřezky a jiné odpadky usní čís. 329, 330, 333–337 nepovažují se za tříděny, i jsou-li stejného druhu nebo stejné barvy.

10. *Tariff Item 539 a):*

Electric refrigerating units are composed of an electric motor joined with a compressor fitted with a condenser. The complete unit may be equipped with an automatic electric cut-in and cut-out and with a fan, and is regularly mounted on a base.

10. *Saz. pol. 539 a):*

Elektrické chladící agregáty se skládají z elektromotoru spojeného s kompresorem, u něhož je namontován kondensátor. Celek může býti vybaven automatickým zapínáním a vypínáním elektrického proudu a ventilátorem a je zpravidla namontován na nosném spodku.

11. *Tariff Number 553 b) and c):*

The concession in respect of replacement parts of passenger automobile chassis or truck chassis is limited to single replacement parts only for the repair of passenger automobile chassis or truck chassis already imported into Czechoslovakia.

11. *Saz. pol. 553 b) a c):*

Ústupky poskytnuté na náhradní součástky chasis osobních nebo nákladních automobilů jsou omezeny na jednotlivé náhradní součástky pouze k opravě chasis osobních nebo nákladních automobilů do republiky Československé již dovezených.

12. *Tariff Number 554 a):*

The concession in respect of replacement parts of automobile engines is limited to single replacement parts only for the repair of automobile engines already imported into Czechoslovakia.

12. *Saz. pol. 554 a):*

Ústupky poskytnuté na náhradní součástky automobilových motorů jsou omezeny na jednotlivé náhradní součástky pouze k opravě automobilových motorů do republiky Československé již dovezených.

Ad Schedule I–Section B	K seznamu I.–Část B.
13. *Tariff Number 89:* The ratio between the tariff rates on raw lard and rendered lard shall not exceed 3 to 4.	13. *Saz. čís. 89:* Poměr mezi celními sazbami na vepřové sádlo syrové a vyškvařené nebude horší než tři ku čtyrem.
14. *Tariff Number 553 b) and c):* In granting to the United States of America the annual quota of 1600 passenger automobiles complete, or passenger automobile chassis complete, automobile trucks complete, or automobile truck chassis complete, the Government of the Czechoslovak Republic has taken into consideration the present economic conditions affecting the Czechoslovak automotive industry. Should these economic conditions be materially altered so as to jeopardize seriously the Czechoslovak automotive industry, the Government of the Czechoslovak Republic reserves the right to request the Government of the United States of America to reopen negotiations in order to adapt this quota to the changed conditions, and if within sixty days after the receipt of such request a satisfactory agreement has not been reached, the Government of the Czechoslovak Republic shall have the right to terminate this Agreement in its entirety on thirty days' written notice.	14. *Saz. čís. 553 b) a c):* Přiznávajíc Spojeným Státům Americkým roční kontingent 1600 úplných osobních automobilů nebo úplných chasis k osobním automobilům, úplných nákladních automobilů nebo úplných chasis k nákladním automobilům, vláda republiky Československé měla na zřeteli nynější hospodářské poměry ovlivňující československý automobilový průmysl. Kdyby se nynější hospodářské poměry podstatně změnily tak, že by tím byl vážně ohrožen československý automobilový průmysl, vláda republiky Československé si vyhražuje právo požádati vládu Spojených Států Amerických o znovuzahájení jednání za účelem přizpůsobení kontingentu změněným poměrům. Nedojde-li do 60 dnů po přijetí této žádosti k uspokojivé dohodě, vláda republiky Československé bude míti právo vypověděti celou tuto dohodu se třicetidenní písemnou výpovědí.
15. *Tariff Number 553 b) and c):* The quota of 1,600 units shall be applicable only in respect of complete motor vehicles or complete chassis as defined by the Government of the Czechoslovak Republic.	15. *Saz. pol. 553 b) a c):* Kontingent 1600 kusů bude platiti pouze na úplná motorová vozidla nebo úplné chasis, jak bude stanoveno vládou republiky Československé.

For the President of the United States of America:
CORDELL HULL [SEAL]

For the President of the Czechoslovak Republic:
V. S. HURBAN [SEAL]

Supplemental notes.

WHEREAS the said Agreement was supplemented by two notes addressed to the Secretary of State of the United States of America by the Minister of the Czechoslovak Republic at Washington, dated March 7, 1938, one relating to the purchase of certain types of leaf tobacco of United States origin and provenance by the Czechoslovak Tobacco Monopoly and the quantitative restriction which the Government of the Czechoslovak Republic might establish on wheaten flour, and the other relating to the policies and intentions of the Government of the Czechoslovak Republic in respect of closer mutual economic cooperation between the Danubian countries, which notes are word for word as follows:

"CZECHOSLOVAK LEGATION
WASHINGTON, D. C. *March 7, 1938.*

EXCELLENCY:

"With reference to Article IX of the Trade Agreement signed this day on behalf of the United States of America and the Czechoslovak Republic, I have the honor to inform Your Excellency that pursuant to the understanding reached in the course of the negotiations of the said Agreement, the Czechoslovak Tobacco Monopoly will make every effort to increase the purchases of leaf tobacco of United States origin and provenance, particularly those types used for cigarettes.

"The Government of the Czechoslovak Republic also engages that any quantitative restriction it may establish on imports of wheaten flour shall take the form of an unallocated global quota, which shall be announced and shall be administered in such a way as to permit the full utilization thereof on a fair and equitable basis as between exporters in the several supplying countries.

"Accept, Excellency, the renewed assurances of my highest consideration.

V. S. HURBAN

His Excellency,
The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C."

"CZECHOSLOVAK LEGATION
WASHINGTON, D. C. *March 7, 1938.*

EXCELLENCY:

"During the course of the negotiation of the trade agreement signed this date, and with direct reference to Paragraph 4 of Article XIV thereof, the Czechoslovak delegation set forth the policies and intentions of the Government of the Czechoslovak Republic in respect of closer mutual economic cooperation between the Danubian countries. It was explained that:

"1. These advantages will be granted only for the purpose of stimulating the flow of commerce in the Danubian area.

"2. It is the intention of the Government of the Czechoslovak Republic to substitute for the system of quota and other advantages

now accorded to the Danubian countries, a system of special tariff advantages.

"3. The advantages granted by the Government of the Czechoslovak Republic will not be excessive and will be effected through the reduction of existing restrictions in favor of the Danubian countries, rather than by the imposition of new or greater limitations on the commerce of the United States.

"4. The Government of the Czechoslovak Republic will immediately inform the Government of the United States of America if and when any changes are made in the present special advantages.

"Accept, Excellency, the renewed assurances of my highest consideration.

V. S. HURBAN

His Excellency,
The Honorable CORDELL HULL,
Secretary of State,
Washington, D. C."

Modifications, etc.

WHEREAS such modifications of existing duties and other import restrictions and such continuance of existing customs and excise treatment as are set forth and provided for in the said Agreement, the two Schedules thereunto annexed, the accompanying Protocol, and the said notes, are required and appropriate to carry out the said Agreement;

WHEREAS it is provided in Article XIX of the said Agreement that it shall be proclaimed by the President of the United States of America and shall be ratified by the President of the Czechoslovak Republic after the declaration of approval by the National Assembly of the Czechoslovak Republic;

WHEREAS it is further provided in the said Article XIX that pending ratification of the Agreement by the President of the Czechoslovak Republic, the Agreement shall be applied provisionally by the United States of America and the Czechoslovak Republic on and after April 16, 1938, subject to the provisions of Article VII, Article VIII, Article XII, Article XVII, numbered paragraph 14 of the Protocol, and the third paragraph of Article XIX, and that the Agreement shall come definitively into force thirty days after the exchange of the proclamation of the President of the United States of America and the instrument of ratification of the President of the Czechoslovak Republic;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, do hereby proclaim the said Agreement, including the said Schedules, Protocol, and notes, to the end that the same and every part thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after April 16, 1938, pending ratification of the Agreement by the President of the Czechoslovak Republic and that the Agreement and every part thereof

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

including the said Schedules, Protocol, and notes, may further be so observed and fulfilled thirty days after the exchange of this my Proclamation for the ratification of the President of the Czechoslovak Republic, as provided for in Article XIX of the Agreement.

Pursuant to the proviso in Section 350 (a) (2) of the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, I shall from time to time notify the Secretary of the Treasury of the countries with respect to which application of the duties herein proclaimed is to be suspended. 48 Stat. 943; 50 Stat. 24. 19 U. S. C. § 1351; Supp. IV, § 1352 (c).

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the city of Washington this fifteenth day of March, in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-second.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:

CORDELL HULL

Secretary of State.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

WHEREAS, pursuant to the provisions of Section 350 of the Tariff Act of 1930, as amended (U. S. C., 1934 ed., title 19, secs. 1351, 1352; U. S. C. Supp. III, title 19, sec. 1352), I entered into a foreign trade agreement on March 7, 1938, through my duly empowered Plenipotentiary, with the President of the Czechoslovak Republic, through his duly empowered Plenipotentiary; Protocol of Amendment. Preamble. 48 Stat. 943; 50 Stat. 24. 19 U. S. C. § 1351; Supp. IV, § 1352 (c).

WHEREAS, on March 15, 1938, in accordance with certain provisions in Article XIX of the said Agreement, and acting under the authority conferred by the said Section 350 of the Tariff Act of 1930, as amended, I proclaimed the said Agreement, including two Schedules annexed thereto, an accompanying Protocol, and two supplementary notes, in order that the Agreement and every part thereof should be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after April 16, 1938, pending ratification of the Agreement by the President of the Czechoslovak Republic, and in order that the Agreement and every part thereof, including the said Schedules, Protocol, and notes, should further be so observed and fulfilled thirty days after the exchange of my Proclamation of the Agreement for the ratification of the President of the Czechoslovak Republic, as provided for in Article XIX of the Agreement;

WHEREAS, by a Protocol of Amendment signed on April 15, 1938, I have agreed, through my duly empowered Plenipotentiary, with the President of the Czechoslovak Republic, through his duly empowered Plenipotentiary, on certain amendments to the said Agreement, which Protocol of Amendment is in words and figures as follows:

PROTOCOL OF AMENDMENT TO THE TRADE AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND THE CZECHOSLOVAK REPUBLIC SIGNED MARCH 7, 1938

Designated amendments.

The President of the United States of America and the President of the Czechoslovak Republic, having resolved to amend the Trade Agreement between the two countries signed at Washington on the 7th day of March 1938, have through their respective Plenipotentiaries agreed on the following Articles:

ARTICLE I

Ante, p. 2314.

1. The description of articles set forth as Items ex 365 and ex 366 in Schedule I of the Trade Agreement between the United States of America and the Czechoslovak Republic signed on March 7, 1938 is hereby amended to read as follows:

(ex 365) Cork bricks:
Insulating materials, shaped, of infusorial earth mixed with asbestos, hair, sawdust, and similar materials

(ex 366) Cork stoppers, soles, and similar articles, also combined with common materials:
Insulating materials, shaped, of infusorial earth mixed with asbestos, hair, sawdust, and similar materials, combined with common materials

Ante, p. 2324.

2. The description of articles and the rates of duty set forth as Item 219 in Schedule II of the said Trade Agreement are hereby amended to read as follows:

Cylinder, crown, and sheet glass, by whatever process made, and for whatever purpose used:

Not exceeding 150 square inches	$6\frac{3}{64}$¢ per lb.
Above that, and not exceeding 384 square inches	$1\frac{5}{64}$¢ per lb.
Above that, and not exceeding 720 square inches	$1^{1}\frac{5}{64}$¢ per lb.
Above that, and not exceeding 864 square inches	$1^{2}\frac{5}{64}$¢ per lb.
Above that, and not exceeding 1,200 square inches	$1^{3}\frac{7}{64}$¢ per lb.
Above that, and not exceeding 2,400 square inches	$1^{4}\frac{9}{64}$¢ per lb.
Above that	$1^{6}\frac{5}{64}$¢ per lb.

Provided, That none of the foregoing weighing less than sixteen ounces but not less than twelve ounces per square foot shall be subject to a less rate of duty than 30% ad val.

Provided further, That the foregoing rates shall not apply as basic duties to glass subject to an additional duty under paragraph 224 of the Tariff Act of 1930.

DODATKOVÝPROTOKOL K OBCHODNÍ DOHODĚ PODEPSANÉ 7. BŘEZNA 1938 MEZI SPOJENÝMI STÁTY AMERICKÝMI A REPUBLIKOU ČESKOSLOVENSKOU

President Spojených Států Amerických a president republiky Československé dohodnuvše se doplniti obchodní dohodu mezi oběma státy, podepsanou ve Washingtoně dne 7. března 1938, dohodli se svými příslušnými plnomocníky na těchto článcích:

ČLÁNEK I.

1. Pojmenování zboží, vyjmenovaného v položkách ex 365 a ex 366 seznamu I k obchodní dohodě mezi Spojenými Státy Americkými a republikou Československou, podepsané 7. března 1938 se tímto upravuje takto:

(ex 365) Korkové cihly:
hmoty isolační tvářené z křemenky promísené osinkem, chlupy, drtinami a podobné

(ex 366) Korkové zátky, podešve a podobné zboží, též spojené s obyčejnými hmotami:
hmoty isolační tvářené z křemenky promísené osinkem, chlupy, drtinami a podobné, spojené s obyčejnými hmotami

2. Pojmenování zboží a celní sazby uvedené v položce 219 k seznamu II k zmíněné obchodní dohodě se tímto upravuje takto:

Válcované, ploché a tabulové sklo, jakýmkoli způsobem vyráběné a k jakémukoliv účelu:	
nepřesahuje-li sto padesát čtverečních palců	$^{6}/_{64}$ centu za libru
nad to a nepřesahuje-li tři sta osmdesát čtyři čtverečních palců	$1^{5}/_{64}$ centu za libru
nad to a nepřesahuje-li sedm set dvacet čtverečních palců	$1^{11}/_{64}$ centu za libru
nad to a nepřesahuje-li osm set šedesát čtyři čtverečních palců	$1^{24}/_{64}$ centu za libru
nad to a nepřesahuje-li jeden tisíc dvě stě čtverečních palců	$1^{37}/_{64}$ centu za libru
nad to a nepřesahuje-li dva tisíce čtyři sta čtverečních palců	$1^{49}/_{64}$ centu za libru
nad to	$1^{63}/_{64}$ centu za libru
za předpokladu, že uvedené druhy skla vážící méně než 16 uncí, ale ne méně než 12 uncí na čtvereční stopu, nebudou podrobeny nižší celní sazbě než	30 0/0 z hodnoty

za dalšího předpokladu, že uvedených zde sazeb nebude použito jako základních cel pro sklo podrobené přirážkovému clu podle paragrafu 224 tarifního zákona z roku 1930.

Ante, p. 2332.

3. Paragraph numbered 6 of the Protocol accompanying the said Trade Agreement signed on March 7, 1938 is hereby amended by striking out the following words: "and vegetable juices for drinking purposes".

Ante, p. 2333.

4. Paragraph numbered 11 of the Protocol accompanying the said Trade Agreement signed on March 7, 1938 is hereby amended by adding at the end of the said paragraph the following sentence:

> The Government of the Czechoslovak Republic shall define what constitutes a complete motor vehicle or complete chassis.

ARTICLE II

Application.

This Protocol of Amendment shall be applied provisionally, come into force definitively, remain in force, and be subject to termination as an integral part of the Trade Agreement signed on March 7, 1938.

Signatures.

IN WITNESS WHEREOF the respective Plenipotentiaries have signed this Protocol and have affixed their seals hereto.

DONE in duplicate, in the English and Czechoslovak languages, both authentic, at the city of Washington, this 15th day of April 1938.

For the President of the United States of America:
CORDELL HULL [SEAL]

For the President of the Czechoslovak Republic:
V. S. HURBAN [SEAL]

3. Číslovaný odstavec 6 Protokolu, připojeného k zmíněné obchodní dohodě, podepsané 7. března 1938 se tímto upravuje vynecháním těchto slov: "a šťávy zelenin k pití".

4. Číslovaný odstavec 11 Protokolu, připojeného k zmíněné obchodní dohodě, podepsané 7. března 1938 se tímto doplňuje připojením této věty na konci zmíněného odstavce:

Pojem úplného motorového vozidla nebo úplného chasis bude vymezen vládou republiky Československé.

ČLÁNEK II.

Tento Dodatkový protokol vstoupí v prozatímní platnost, nabude definitivní účinnosti, zustane v platnosti a bude moci býti vypověděn jako nedílná část obchodní dohody podepsané 7. března 1938.

Čemuž na svědomí jmenovaní plnomocníci podepsali tento Protokol a připojili své pečeti.

Vyhotoveno dvojmo, v anglickém a československém znění, jež jsou obě autentická, v městě Washingtoně dne 15. dubna 1938.

Za presidenta Spojených Států Amerických:
CORDELL HULL [SEAL]

Za presidenta republiky Československé:
V. S. HURBAN [SEAL]

Modifications, etc.

WHEREAS such modifications of existing duties and other import restrictions as are set forth in the said Protocol of Amendment are required and appropriate to carry out the said Agreement as amended;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Section 350 of the Tariff Act of 1930, as amended, do hereby proclaim the said Protocol of Amendment and do further proclaim that my Proclamation of March 15, 1938 is amended accordingly.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fifteenth day of April in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-second.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Termination of trade agreement.
Preamble.
48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing

customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

Trade agreement entered into March 7, 1938.
Ante, p. 2293.
Amended April 15, 1938.
Ante, p. 2337.

WHEREAS, pursuant to the said Tariff Act of 1930, as amended, I entered into a foreign Trade Agreement on March 7, 1938, with the President of the Czechoslovak Republic, which Agreement was amended by a Protocol of Amendment signed on April 15, 1938;

Ante, pp. 2336, 2342.

WHEREAS, by my Proclamations of March 15, 1938, and April 15, 1938, I did make public the said Trade Agreement, as amended by the said Protocol of Amendment, in order that the said Agreement as amended should be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after April 16, 1938;

Conditions rendering present fulfillment impossible.

WHEREAS the occupation of the Czechoslovak Provinces of Bohemia, Moravia and Slovakia by armed forces of Germany, and of the Province of Ruthenia by armed forces of Hungary and the assumption of de facto administrative control over these Provinces by Germany and Hungary renders impossible the present fulfillment by the Czechoslovak Republic of its obligations under the said Agreement;

WHEREAS this condition will obtain so long as such occupation and administration continue;

Proclamation.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, do hereby proclaim that my Proclamations of March 15, 1938, and April 15, 1938, shall be terminated in whole on the thirtieth day after the date of this my Proclamation.

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).
Ante, pp. 2336, 2342.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-third day of March in the year of our Lord one thousand nine hundred and thirty-nine and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

May 9, 1939
[E. A. S. No. 148]

Agreement between the United States of America and Venezuela continuing in force the provisional commercial agreement of May 12, 1938. Effected by exchange of notes signed May 9, 1939; effective May 9, 1939.

The American Chargé d'Affaires ad interim (Scott) to the Venezuelan Minister for Foreign Affairs (Gil Borges)

No. 140 LEGATION OF THE UNITED STATES OF AMERICA
Caracas, May 9, 1939.

EXCELLENCY:

Provisional commercial agreement with Venezuela, extension.

I have the honor to inform Your Excellency that I am authorized by my Government to confirm in the present note that, as a result of conversations with Your Excellency, it has been agreed to extend for the period of one year from the date of its expiration, or until the conclusion of a reciprocal trade agreement or treaty, or until denounced by one of the Parties by thirty days advance written notice, the *modus vivendi* concluded between the United States of America and the United States of Venezuela on May 12, 1938, which is inserted below:

52 Stat. 1493.

"Article I. Both Governments agree to concede reciprocally unconditional and unlimited most-favored-nation treatment in all that concerns customs duties and all accessory imposts, the manner of applying duties as well as the rules and formalities to which customs operations can be submitted.

"Article II. The provisions of the foregoing article shall not apply:

"1. To the advantages now accorded or which may hereafter be accorded by the United States of America or by the United States of Venezuela to adjacent countries in order to facilitate frontier traffic; nor shall it apply to advantages resulting from customs unions to which the United States of America or the United States of Venezuela may become a party.

"2. To the advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another or to the Republic of Cuba. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another irrespective of any change in the political status of any territory or possession of the United States of America.

"3. To articles transshipped through Puerto Rico or the Virgin Islands and imported into Venezuela.

"Article III. The present agreement shall come into force on this date and shall remain in force for a period of one year or until superseded by a more comprehensive commercial agreement or until denounced by either country by advance written notice of not less than thirty days."

Accept, Excellency, the renewed assurances of my highest consideration.

WINTHROP R. SCOTT
Chargé d'Affaires ad interim

His Excellency
Dr. E. GIL BORGES,
Minister for Foreign Affairs,
Caracas.

The Venezuelan Minister for Foreign Affairs (Gil Borges) to the American Chargé d'Affaires ad interim (Scott)

ESTADOS UNIDOS DE VENEZUELA
MINISTERIO DE RELACIONES EXTERIORES

Direccion de Politica Economica
Sección de Economía

No. 2.417–E CARACAS, *9 de mayo de 1939.*–

Señor ENCARGADO DE NEGOCIOS:

Tengo a honra informar a V. S. que estoy autorizado por mi Gobierno para confirmar por la presente nota que, como resultado de las conversaciones con V. S., hemos convenido en prorrogar por el período de un año contado desde su expiración, o hasta la conclusión de un convenio o tratado de reciprocidad comercial, o hasta que sea denunciado por una de las Partes, dando aviso a la otra por escrito con treinta días de anticipación, el *modus vivendi* concluido entre los Estados Unidos de Venezuela y los Estados Unidos de América, el 12 de mayo de 1938, que se inserta a continuación:

"Artículo 1°.–Ambos Gobiernos convienen en concederse recíprocamente el tratamiento ilimitado e incondicional de la nación más favorecida en todo lo relativo a derechos de aduana y a todos los impuestos accesorios, a los métodos de percepción de tales derechos, lo mismo que a las reglas y formalidades a que pueden estar sometidas las operaciones aduaneras.

Artículo 2°.–Las estipulaciones del artículo anterior no se aplicarán:

1. A las ventajas acordadas o que se acordaren en lo futuro por los Estados Unidos de Venezuela o por los Estados Unidos de América a países limítrofes a fin de facilitar el tráfico fronterizo; ni se aplicarán tampoco a las ventajas resultantes de uniones aduaneras de que puedan formar parte los Estados Unidos de Venezuela o los Estados Unidos de América.

2. A las ventajas acordadas o que se acordaren en lo futuro por los Estados Unidos de América, sus territorios o posesiones, o la Zona del Canal de Panamá, entre sí o a la República de Cuba. Las disposiciones de este párrafo continuarán aplicándose respecto de cualesquiera ventajas que ahora o después se acordaren entre sí los Estados Unidos de América, sus territorios o posesiones o la Zona del Canal de Panamá, con prescindencia de cualquier cambio en el estatuto político de cualquier territorio o posesión de los Estados Unidos de América.

3. A los artículos que se importen a Venezuela y que hayan sido trasbordados en Puerto Rico o en las Islas Vírgenes.

Artículo 3°.–El presente convenio entrará en vigor desde esta fecha, y permanecerá vigente por un período de un año, a menos que sea sustituido antes por un convenio comercial más extenso, o denunciado por uno de los países mediante notificación por escrito con treinta días de anticipación por lo menos."

Sírvase aceptar V. S. las seguridades de mi muy distinguida consideración.

E GIL BORGES

Al Honorable Señor WINTHROP P. SCOTT,
Encargado de Negocios ad interim
de los Estados Unidos de América.
Presente.–

[Translation]

UNITED STATES OF VENEZUELA
MINISTRY FOR FOREIGN AFFAIRS

Bureau of Economic Policy
Economic Section
No. 2.417–E

CARACAS, *May 9, 1939.*

Mr. CHARGÉ D'AFFAIRES:

I have the honor to inform you that I am authorized by my Government to confirm in the present note that, as a result of our conversations, it has been agreed to extend for the period of one year from the date of its expiration, or until the conclusion of a reciprocal trade agreement or treaty, or until denounced by one of the Parties by thirty days advance written notice, the *modus vivendi* concluded between the United States of Venezuela and the United States of America on May 12, 1938, which is inserted below:

"Article I. Both Governments agree to concede reciprocally unconditional and unlimited most-favored-nation treatment in all that concerns customs duties and all accessory imposts, the manner of applying duties as well as the rules and formalities to which customs operations can be submitted.

"Article II. The provisions of the foregoing article shall not apply:

"1. To the advantages now accorded or which may hereafter be accorded by the United States of Venezuela or by the United States of America to adjacent countries in order to facilitate frontier traffic; nor shall it apply to advantages resulting from customs unions to which the United States of Venezuela or the United States of America may become a party.

"2. To the advantages now accorded or which may hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another or to the Republic of Cuba. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to one another irrespective of any change in the political status of any territory or possession of the United States of America.

"3. To articles transshipped through Puerto Rico or the Virgin Islands and imported into Venezuela.

"Article III. The present agreement shall come into force on this date and shall remain in force for a period of one year or until superseded by a more comprehensive commercial agreement or until denounced by either country by advance written notice of not less than thirty days."

Accept, Sir, the assurances of my highest consideration.

E. GIL BORGES

The Honorable WINTHROP P. SCOTT,
Chargé d'Affaires ad interim
of the United States of America.
City.

November 17, 1938
[E. A. S. No. 149]

Agreement between the United States of America and Canada respecting reciprocal trade. Signed at Washington November 17, 1938; proclaimed by the President of the United States November 25, 1938; ratified by His Majesty in respect of Canada May 19, 1939; proclamation and ratification exchanged at Ottawa June 17, 1939; supplementary proclamation by the President of the United States June 17, 1939; Article IX applied provisionally on and after November 26, 1938; Articles I, VI, and VII applied provisionally on and after January 1, 1939; entire agreement effective June 17, 1939. And related notes, declaration, and proclamation.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Reciprocal trade agreement with Canada.
48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

Statutory provisions.

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists.

The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

WHEREAS Section 304 of the Tariff Act of 1930, as amended by Section 3 of the Customs Administrative Act of 1938 (Public No. 721, 75th Congress), provides in part as follows: 52 Stat. 1077. 19 U. S. C., Supp. IV, § 1304.

"(a) . . . The Secretary of the Treasury may by regulations— Exceptions from marking requirements.

. . . . . .

"(3) Authorize the exception of any article from the requirements of marking if—

. . . . . .

"(J) Such article is of a class or kind with respect to which the Secretary of the Treasury has given notice by publication in the weekly Treasury Decisions within two years after July 1, 1937, that articles of such class or kind were imported in substantial quantities during the five-year period immediately preceding January 1, 1937 and were not required during such period to be marked to indicate their origin: *Provided*, That this subdivision (J) shall not apply after September 1, 1938, to sawed lumber and timbers, telephone, trolley, electric-light, and telegraph poles of wood, and bundles of shingles; but the President is authorized to suspend the effectiveness of this proviso if he finds such action required to carry out any trade agreement entered into under the authority of the Act of June 12, 1934 (U. S. C., 1934 edition, title 19, secs. 1351–1354), as extended." 48 Stat. 943; 50 Stat. 24. 19 U. S. C. §§ 1351–1354; Supp. IV, § 1352 (c).

WHEREAS I, Franklin D. Roosevelt, President of the United States of America, have found as a fact that certain existing duties and other import restrictions of the United States of America and Canada are unduly burdening and restricting the foreign trade of the United States of America and that the purpose declared in the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of Congress, approved March 1, 1937, will be promoted by a foreign trade agreement between the United States of America and Canada; Promotion of foreign trade. 48 Stat. 943; 50 Stat. 24. 19 U. S. C. § 1351; Supp. IV, § 1352 (c).

WHEREAS reasonable public notice of the intention to negotiate such foreign trade agreement was given and the views presented by persons interested in the negotiation of such agreement were received and considered; Notice given.

Trade Agreement entered into.

WHEREAS, after seeking and obtaining information and advice with respect thereto from the United States Tariff Commission, the Departments of State, Agriculture, and Commerce, and from other sources, I entered into a foreign Trade Agreement on November 17, 1938, through my duly empowered Plenipotentiary, with His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada, through his duly empowered Plenipotentiary, which Agreement, including two Schedules annexed thereto, is in words and figures as follows:

Post, pp. 2357, 2378.

Purposes declared.

The President of the United States of America and His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada;

Desiring to facilitate and extend still further the commercial relations existing between the United States of America and Canada by granting reciprocal concessions and advantages for the promotion of trade;

Taking into account the absence of any restriction upon the settlement of commercial obligations arising out of the trade between the United States of America and Canada;

Former Trade Agreement replaced. 49 Stat. 3960.

Have resolved to replace the Trade Agreement concluded between them on November 15, 1935, at Washington by a new and more comprehensive Agreement and have appointed for this purpose as their Plenipotentiaries:

Plenipotentiaries.

The President of the United States of America:

Mr. Cordell Hull, Secretary of State of the United States of America; and

His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India:

For Canada:

The Right Honorable W. L. Mackenzie King, Prime Minister, President of the Privy Council and Secretary of State for External Affairs of Canada;

Who, having communicated to each other their full powers, found in good and due form, have agreed on the following articles:

ARTICLE I

Most-favored-nation treatment.

1. The United States of America and Canada will grant each other unconditional and unrestricted most-favored-nation treatment in all matters concerning customs duties and subsidiary charges of every kind and in the method of levying duties, and, further, in all matters concerning the rules, formalities and charges imposed in connection with the clearing of goods through the customs, and with respect to all laws or regulations affecting the sale or use of imported goods within the country.

2. Accordingly, articles the growth, produce or manufacture of either country imported into the other shall in no case be subject, in regard to the matters referred to above, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to which the like articles the growth, produce or manufacture of any other foreign country are or may hereafter be subject.

3. Similarly, articles exported from the territory of the United States of America or Canada and consigned to the territory of the

other country shall in no case be subject with respect to exportation and in regard to the above-mentioned matters, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to which the like articles when consigned to the territory of any other foreign country are or may hereafter be subject.

4. Any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or Canada in regard to the above-mentioned matters, to any article originating in any other foreign country or consigned to the territory of any other foreign country shall be accorded immediately and without compensation to the like article originating in or consigned to the territory of Canada or the United States of America, respectively, and irrespective of the nationality of the carrier.

ARTICLE II

Imports.

1. No prohibition or restriction shall be imposed or maintained on the importation into either country of any article, from whatever place arriving, the growth, produce or manufacture of the other country, to which the importation of the like article the growth, produce or manufacture of any other foreign country is not similarly subject.

Exports.

2. No prohibition or restriction shall be imposed or maintained on the exportation of any article from either country to the other to which the exportation of the like article to any other foreign country is not similarly subject.

ARTICLE III

Quantitative regulation; allocations.

If imports of any article into either country should be regulated either as regards the total amount permitted to be imported or as regards the amount permitted to be imported at a specified rate of duty, and if shares are allocated to countries of export, the share allocated to the other country shall be based upon the proportion of the total imports of such article from all foreign countries supplied by that country in past years, account being taken in so far as practicable in appropriate cases of any special factors which may have affected or may be affecting the trade in that article. In those cases in which the other country is a relatively large supplier of any such article, the Government of the country imposing the regulation shall, whenever practicable, consult with the Government of the other country before the share to be allocated to that country is determined.

ARTICLE IV

Purchases by Government monopolies.

1. If either country establishes or maintains a monopoly for the importation, production or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or

agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

Award of contracts for public works.

2. In awarding contracts for public works and in purchasing supplies, neither Government shall discriminate against articles the growth, produce or manufacture of the territories of the other country in favor of those of any other foreign country.

ARTICLE V

Internal taxation.

Articles the growth, produce or manufacture of the United States of America or Canada shall, after importation into the other country, be exempt from all internal taxes, fees, charges or exactions other or higher than those payable on like articles of national origin or any other origin, except as otherwise required by laws in force on the day of the signature of this Agreement and subject to the limitations on the authority of either Government.

ARTICLE VI

Enumerated imports into Canada.
Post, p. 2357.

1. Articles the growth, produce or manufacture of the United States of America enumerated and described in Schedule I annexed to this Agreement shall, on their importation into Canada, be exempt from ordinary customs duties in excess of those set forth in the said Schedule, subject to the conditions therein set out. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of Canada in force on the day of the signature of this Agreement.

No excess duty, etc.

Schedule I included in Agreement.

2. Schedule I shall have full force and effect as an integral part of this Agreement.

ARTICLE VII

Specified imports from Canada.
Post, p. 2378.

1. Articles the growth, produce or manufacture of Canada enumerated and described in Schedule II annexed to this Agreement shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Schedule, subject to the conditions therein set out. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this Agreement.

No excess duty, etc.

Schedule II included in Agreement.

2. Schedule II shall have full force and effect as an integral part of this Agreement.

ARTICLE VIII

Charge equivalent to internal tax.

1. The provisions of Articles VI and VII of this Agreement shall not prevent the Government of either country from imposing at any time on the importation of any article a charge equivalent to an internal tax imposed in respect of a like domestic article or in respect

of a commodity from which the imported article has been produced or manufactured in whole or in part.

Documentation charges.

2. Moreover, the provisions of Articles VI and VII shall not be construed to embrace such reasonable fees, charges or exactions, imposed at any time by the Government of either country in connection with the documentation of any shipment, as are commensurate with the cost of the services performed.

ARTICLE IX

Marking of origin of Canadian sawed lumber, etc.

Sawed lumber and timbers, telephone, trolley, electric-light, and telegraph poles of wood, and bundles of shingles, the growth, produce or manufacture of Canada, imported into the United States of America, shall not be required to be marked to indicate their origin in any case where the imported article is of the same class or kind as articles which were imported into the United States of America in substantial quantities during the five-year period immediately preceding January 1, 1937, and were not required during such period to be marked to indicate their origin.

ARTICLE X

Quantitative regulation.

1. No prohibition, restriction or any form of quantitative regulation, whether or not operated in connection with an agency of centralized control, shall be imposed or maintained in Canada on the importation or sale of any article the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, or in the United States of America on the importation or sale of any article the growth, produce or manufacture of Canada enumerated and described in Schedule II, except as otherwise expressly provided in the said Schedules.

Post, p. 2357.

Post, p. 2378.

Exceptions.

2. The foregoing provision shall not apply to quantitative regulations in whatever form which may hereafter be imposed by the Government of either country on the importation or sale of any article the growth, produce or manufacture of the other, in conjunction with governmental measures or measures under governmental authority

(a) operating to regulate or control the production, market supply, quality or price of the like article of domestic growth, production or manufacture; or

(b) operating to increase the labor costs of production of the like article of domestic growth, production or manufacture;

Provided, however, that the Government proposing to impose any such quantitative regulation shall have satisfied itself, in the case of measures described in subparagraph (a) of this paragraph, that such quantitative regulation is necessary to secure the effective operation of such measures, and, in the case of measures described in subparagraph (b), that such measures are causing the domestic production of the article concerned to be injuriously affected by imports which constitute an abnormal proportion of the total consumption of such article in relation to the proportion supplied in the past by foreign countries.

Notice of proposed alteration.

3. Whenever either Government proposes to impose or to effect a substantial alteration in any quantitative regulation authorized by the preceding paragraph, that Government shall give notice in writing to that effect to the other and shall, upon request, enter into consultation regarding the matter. If agreement is not reached within

thirty days after the receipt of the notice the Government giving it shall be free to impose or alter the regulation at any time, and the other Government shall be free within fifteen days after such action is taken to terminate this Agreement in its entirety on giving thirty days' notice in writing to that effect.

ARTICLE XI

Ad valorem duties. Determination of dutiable value. *Post*, pp. 2357, 2378.

In respect of articles the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, imported into Canada, and of articles the growth, produce or manufacture of Canada enumerated and described in Schedule II, imported into the United States of America, on which ad valorem rates of duty, or duties based upon or regulated in any manner by value, are or may be assessed, the general principles on which dutiable value is determined in each of the importing countries on the day of the signature of this Agreement shall not be altered so as to impair the value of any of the concessions provided for in this Agreement.

ARTICLE XII

Enforcement of certain measures.

1. Nothing in this Agreement shall be construed to prevent the enforcement of such measures as the Government of either country may see fit to adopt

(a) relating to the importation or exportation of gold or silver;
(b) relating to the control of the import or export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies;
(c) relating to neutrality or to public security; or
(d) should that country be engaged in hostilities or war.

Provisions not extended to certain prohibitions, etc.; requirement.

2. Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against articles the growth, produce or manufacture of the other country in favor of the like articles the growth, produce or manufacture of any other foreign country, the provisions of this Agreement shall not extend to prohibitions or restrictions

(a) imposed on moral or humanitarian grounds;
(b) designed to protect human, animal or plant health or life;
(c) relating to prison-made goods; or
(d) relating to the enforcement of police or revenue laws.

ARTICLE XIII

Modification where rate of exchange prejudicial.

If a wide variation should occur in the rate of exchange between the currencies of the United States of America and Canada, and if the Government of either country should consider the variation so substantial as to prejudice the industries or commerce of that country, it shall be free to propose negotiations for the modification of this Agreement; and if agreement with respect thereto is not reached within thirty days following receipt of such proposal, the Government making such proposal shall be free to terminate this Agreement in its entirety on thirty days' written notice.

ARTICLE XIV

Right to withdraw concessions reserved.

The Government of each country reserves the right to withdraw or to modify the concession granted on any article under this Agree-

ment, or to impose quantitative regulations on the importation of any such article if, as the result of the extension of such concession to other foreign countries, such countries obtain the major benefit of the concession, and if in consequence imports of the article concerned increase to such an extent as to threaten serious injury to domestic producers: Provided, That before any action authorized by the foregoing reservation is taken, the Government proposing to take such action shall give notice in writing to the other Government of its intention to do so, and shall afford such other Government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action.

Proviso. Previous written notice to be given.

ARTICLE XV

1. Should any measure be adopted by the Government of either country which, while not conflicting with the terms of this Agreement, appears to the Government of the other country to have the effect of nullifying or impairing any of the objects of the Agreement, the Government which has adopted any such measure shall consider such representations and proposals as the other may make, with a view to effecting a mutually satisfactory adjustment of the matter.

Adjustments.

2. The Government of each country will accord sympathetic consideration to, and when requested will afford adequate opportunity for consultation regarding, such representations as the other Government may make with respect to the operation of customs laws and regulations, quantitative restrictions on imports or the administration thereof, the observance of customs formalities, and the application of sanitary laws and regulations for the protection of human, animal or plant health or life.

Mutual consideration of representations.

3. In the event that the Government of either country makes representations to the Government of the other country in respect of the application of any sanitary law or regulation for the protection of human, animal or plant health or life, and if there is disagreement with respect thereto, a committee of technical experts on which each Government will be represented shall, on the request of either Government, be established to consider the matter and to submit recommendations to the two Governments.

Sanitary regulations.

ARTICLE XVI

The provisions of this Agreement relating to the treatment to be accorded by the United States of America and Canada, respectively, to the commerce of the other country shall apply, on the part of the United States of America, to the continental territory of the United States and such of its territories and possessions as are included in its customs territory on the day of the signature of this Agreement. The provisions of this Agreement relating to most-favored-nation treatment shall apply, however, to all territories under the sovereignty or authority of the United States of America, other than the Panama Canal Zone.

Scope of Agreement.

ARTICLE XVII

Except as otherwise provided in Article V of this Agreement:

(a) Nothing in the Agreement shall entitle the United States of America to claim the benefit of any treatment, preference or privilege

Trade of Canada with other British territories, etc.

which may now or hereafter be accorded by Canada exclusively to territories under the sovereignty of His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, or under His Majesty's protection or suzerainty.

U. S. trade with its possessions, Canal Zone, or Cuba.

(b) Nothing in the Agreement shall entitle Canada to claim the benefit of any treatment, preference or privilege which may now or hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone exclusively to one another or to the Republic of Cuba. The provisions of this subparagraph shall continue to apply in respect of any benefits now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone to the Philippine Islands, irrespective of any change in the political status of the Philippine Islands.

Philippine Islands.

ARTICLE XVIII

Agreement to be proclaimed.

1. The present Agreement shall be proclaimed by the President of the United States of America and shall be ratified by His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada. It shall enter definitively into force on the day of the exchange of the instrument of ratification and a copy of the proclamation, which shall take place at Ottawa as soon as possible.

Provisional application of designated provisions.

2. Pending the definitive coming into force of this Agreement, the provisions of Article IX shall be applied provisionally on and after the day following the proclamation of the Agreement by the President of the United States of America, and the provisions of Article I, Article VI and Article VII shall be applied provisionally on and after January 1, 1939, subject to the reservations and exceptions elsewhere provided for in this Agreement.

Provisional suspension of designated Articles of, and date of termination of existing Agreement.

3. Upon the provisional application of Article I, Article VI and Article VII of the present Agreement, and during the continuance of such provisional application, the provisions of Article I, Article III and Article IV of the Trade Agreement concluded between the United States of America and Canada on November 15, 1935, at Washington shall be inoperative, and upon the definitive coming into force of the present Agreement the whole of the said Agreement of November 15, 1935, shall terminate.

49 Stat. 3960.

Duration.

4. Subject to the provisions of Article X and Article XIII, this Agreement shall remain in force for a term of three years from the date of the provisional application of Article IX, and, unless at least six months before the expiration of the aforesaid term of three years, the Government of either country shall have given notice to the other Government of intention to terminate the Agreement upon the expiration of that term, the Agreement shall remain in force thereafter, subject to the provisions of Article X and Article XIII, until six months from the date on which the Government of either country shall have given notice to the other Government of intention to terminate the Agreement.

Signatures.

In witness whereof the respective Plenipotentiaries have signed this Agreement and have affixed their seals hereto.

Done in duplicate, at the City of Washington, this seventeenth day of November, 1938.

CORDELL HULL [SEAL]
W. L. MACKENZIE KING. [SEAL]

SCHEDULE I

(See Article VI)

NOTE: Articles the growth, produce or manufacture of the United States of America enumerated and described in this Schedule shall, on their importation into Canada, be exempt from the Special Excise Tax levied under Section 88 of the Special War Revenue Act as soon as the necessary legislation can be enacted.

Number of Canadian Tariff Item	Description of Article		Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
6	Live hogs	per pound	1 ct.
7	Meats, fresh, n. o. p.:—		
	ex (a) Edible offal of beef and veal	per pound	4 cts.
	ex (c) Pork	per pound	1¼ cts.
9	Poultry and game, n. o. p.		15 p. c.
10	Meats, prepared or preserved, other than canned:—		
	(a) Bacon, hams, shoulders and other pork	per pound	1¾ cts.
	(b) N. o. p.	per pound	3 cts.
16	Eggs in the shell	per dozen	5 cts.
42	Salt, in bulk, n. o. p.	per one hundred pounds	4 cts.
45	Milk foods, n. o. p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each		25 p. c.
46	Prepared cereal foods, n. o. p.		15 p. c.
ex 47	Lima beans, dried	per pound	1 ct.
ex 47	Soya beans, n. o. p.		Free
52	Barley, n. o. p.	per bushel	15 cts.
55	Indian corn, n. o. p.	per bushel	10 cts.
56	Oats	per bushel	8 cts.
57	Oatmeal and rolled oats	per one hundred pounds	50 cts.
63	Rice, cleaned	per one hundred pounds	70 cts.
	When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.		
71a	Timothy seed	per pound	1 ct.
ex 73	Broom corn seed, when in packages weighing more than one pound each		Free
74	Seeds, as hereunder, when in packages weighing more than one pound each:—		
	(i) Parsley and parsnip	per pound	2 cts.
	(ii) Beet, not including sugar beet	per pound	3 cts.
	(iii) Mangel and turnip	per pound	4 cts.
75	Seeds, as hereunder, when in packages weighing more than one pound each:—		
	(i) Radish, leek, lettuce, carrot, borecole or kale	per pound	3 cts.
	(ii) Cabbage and cucumber	per pound	5 cts.
76	Seeds, as hereunder, when in packages weighing more than one pound each:—		
	(i) Tomato and pepper	per pound	10 cts.
	(ii) Cauliflower	per pound	15 cts.
	(iii) Onion	per pound	20 cts.
76a	Root, garden and other seeds, n. o. p., when in packages weighing more than one pound each	per pound	5 cts
76b	Seeds, viz.:—Field, root, garden and other seeds, when in packages weighing one pound each, or less		25 p. c.
79b	Flowers and foliage, natural, cut, whether in designs or bouquets or not, n. o. p.		25 p. c.
82	ex (e) Nut trees, including grafted stock, and buds and scions for grafting nut trees		Free

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
83	Potatoes, as hereunder defined:—	
	(a) In their natural state:—	
	August 1 to June 14, inclusive	Free
	June 15 to July 31, inclusive, per one hundred pounds	37½ cts.
	(c) Sweet potatoes and yams, in their natural state	Free
84	Onions, in their natural state:—	
	(a) Onion sets and shallots	30 p. c.
	*(b) Onions, n. o. p. (½ ct. per lb.)	30 p. c.
ex 85	*Mushrooms, fresh (2 cts. per lb.)	10 p. c.
87	Vegetables, fresh, in their natural state:—	
	*(a) Asparagus (4 cts. per lb.: 10 weeks)	10 p. c.
	*(b) Beans, green (1½ cts. per lb.: 14 weeks)	10 p. c.
	(c) Brussels sprouts	10 p. c.
	*(d) Cabbage (⅘ ct. per lb.: 26 weeks)	10 p. c.
	*(e) Carrots (⅘ ct. per lb.: 26 weeks)	10 p. c.
	* Beets, n. o. p. (1 ct. per lb.: 26 weeks)	10 p. c.
	* (f) Cauliflower (1½ cts. per lb.: 20 weeks)	10 p. c.
	Eggplant	Free
	* (g) Celery (⅘ ct. per lb.: 26 weeks)	10 p. c.
	* (h) Cucumbers (2 cts. per lb.: 20 weeks)	10 p. c.
	* (i) Lettuce (⅘ ct. per lb.: 18 weeks)	10 p. c.
	(j) Parsley	10 p. c.
	* (k) Peas, green (2 cts. per lb.: 12 weeks)	10 p. c.
	* (l) Rhubarb (1 ct. per lb.)	10 p. c.
	(m) Spinach	10 p. c.
	(n) Tomatoes	10 p. c.
	but not less than, per pound	1½ cts.
	(o) Watercress	10 p. c.
	Whitloof or endive	Free
	Peppers, green	10 p. c.
	Radishes	10 p. c.
	Artichokes, horseradish and okra	Free
	(p) N. o. p.	10 p. c.
89	Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—	
	(a) Beans, baked or otherwise prepared per pound	1½ cts.
	ex (b) Corn per pound	1½ cts.
	(c) Peas per pound	1½ cts.
	(d) N. o. p.	20 p. c.
90	Vegetables, prepared or preserved:—	
	(a) Dried, desiccated or dehydrated, including vegetable flour, n. o. p.	22½ p. c.
	(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds	27½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
92	Fruits, fresh, in their natural state:—	
	* (a) Apricots . . . March to December, inclusive (1½ cts. per lb.)	10 p. c.
	* (b) Cherries (3 cts. per lb.: 7 weeks)	10 p. c.
	(c) Cranberries	10 p. c.
	but not less than, per pound	1½ cts.
	* (d) Peaches . . . May to November, inclusive (1⅞ cts. per lb.: 9 weeks)	10 p. c.
	* (e) Pears . . . May to January, inclusive (1 ct. per lb.: 15 weeks)	10 p. c.
	* (f) Plums and prunes . . . May to November, inclusive (Plums: 1 ct. per lb.: 10 weeks) (Prunes: 1 ct. per lb.: 8 weeks)	10 p. c.
	* (g) Strawberries (1⅜ cts. per lb.: 6 weeks)	10 p. c.
	* Raspberries and loganberries (2 cts. per lb.: 6 weeks)	10 p. c.
	(h) Berries, edible, n. o. p.	10 p. c.
	(i) Quinces and nectarines . . . June to February, inclusive	10 p. c.
93	* Apples, fresh, in their natural state (⅝ ct. per lb.)	15 p. c.
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty . . . July to January, inclusive per pound	1 ct.
95	*Cantaloupes and muskmelons (1¼ cts. per lb.: 8 weeks)	10 p. c.
95a	Melons, n. o. p. each	2 cts.
96	Fruits, fresh, in their natural state, n. o. p.	10 p. c.
ex 96	Avocados or alligator pears	Free
	Provided: That, as regards such of those articles dutiable under tariff items 84, ex 85, 87, 92, 93 and 95, as are marked with an asterisk in this Schedule, Canada reserves the right to fix the value for duty at a figure exceeding the invoice value by not more than the amount set forth in the parentheses following the descriptions of the several articles; The values so fixed shall not be maintained in force in any twelve months ending March 31 for a period in excess of the number of weeks set forth in the parentheses following the descriptions of the several articles; provided, however, as regards articles dutiable under sub-items (d) and (e) of tariff item 87, the number of weeks during which the value so fixed may be maintained in force may be divided into not more than two separate periods, the combined duration of which shall not exceed the number of weeks set forth in the parentheses following the descriptions of the articles; *Provided further*, that Canada reserves the right, after consultation with the United States of America, to substitute, in whole or in part, for the system of protection of these fruits and vegetables by means of advances in values for duty purposes, a system of specific duties which shall not be more burdensome on imports from the United States of America than that provided for in this Agreement.	
99a	Plums or prunes, dried, unpitted per pound	1 ct.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	

Number of Canadian Tariff Item	Description of Article		Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
99b	Fruits, dried, desiccated, evaporated or dehydrated, n. o. p.		15 p. c.
99d	Dates, dried, unpitted, in bulk	per pound	½ ct.
99f	Figs, dried	per pound	½ ct.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.		
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated		22½ p. c.
100a	Grape fruit, n. o. p.	per pound	½ ct.
101	Oranges, n. o. p.:—		
	December to April, inclusive		Free
	May to November, inclusive	per cubic foot	35 cts.
	Provided, that Canada reserves the right to substitute for the above item the following:—		
101	Oranges, n. o. p.:—		
	January to July, inclusive		Free
	August to December, inclusive	per cubic foot	35 cts.
101a	Lemons		Free
ex 105b	Olives, ripe, in		
ex 105c	brine		10 p. c.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—		
	(a) Peaches	per pound	3½ cts.
	Apricots and pears	per pound	3 cts.
	(b) Pineapples	per pound	3 cts.
	(c) N. o. p.	per pound	3 cts.
108	Honey, in the comb or otherwise, and imitations thereof	per pound	1½ cts.
ex 109	Nuts of all kinds, n. o. p., but not including shelled peanuts, n. o. p.	per pound	1 ct.
ex 114	Nuts, shelled, n. o. p., but not including shelled almonds, peanuts or walnuts	per pound	2 cts.
115	Mackerel, herring, salmon and all other fish, n. o. p., fresh, salted, pickled, smoked, dried or boneless	per pound	½ ct.
116	Halibut, fresh, pickled or salted	per pound	1 ct.
117	Fish livers, fresh, salted or in		
ex 133	preservative medium		Free
ex 123a	Shrimps in sealed containers		15 p. c.
124	Oysters, shelled, in bulk	per gallon	5 cts.
128	Oysters in the shell		15 p. c.
141	Sugar candy and confectionery, n. o. p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty	per pound	½ ct. and 30 p. c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty	per pound	$3.00 and 15 p. c.
ex 152	Fruit juices, n. o. p., not including lime, orange, lemon or passion fruit juices		15 p. c.
ex 152	Fruit syrups, n. o. p.		20 p. c.
ex 156	Whiskey (subject to the provisos attaching to tariff items 156 and 156a)	per gallon of the strength of proof	$6.00
ex 167	Barley malt, whole, crushed or ground, upon entry for warehouse subject to excise regulations	per pound	⅗ ct.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
169	Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books	10 p. c.
ex 169 ex 171 ex 184	Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets, (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language	Free
ex 169 184a 184b 184c 184d	Periodical publications, unbound or paper bound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue	Free
ex 174	Tourist literature issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal and automobile associations, and similar organizations	Free
ex 178 ex 178a	Advertising and printed matter, whether imported by mail or otherwise, when in individual packages valued at not more than $1.00 each and when not imported for sale or in a manner designed to evade payment of customs duties	Free
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n. o. p.	27½ p. c.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, n. o. p., engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p.	20 p. c.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. o. p.	27½ p. c.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders	30 p. c.
ex 184	Newspapers, unbound, n. o. p.; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals	Free
187	Albumenized and other papers and films chemically prepared for photographers' use, n. o. p.	20 p. c.
192	Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n. o. p.; blotting paper, not printed nor illustrated	22½ p. c.
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth	20 p.c.
192d	Electrical insulating pressboard, not less than .040 inch in thickness	12½ p. c.
195	Paper hanging or wall papers, including borders or bordering	30 p. c.
197	Paper of all kinds, n. o. p.	22½ p. c.
ex 197	Electric cable insulating paper, .0045 inch or less in thickness, and condenser tissue paper	10 p. c.
197b	Wrapping paper of all kinds, not pasted, coated or embossed	25 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n. o. p.	27½ p. c.
199	Papeteries, envelopes, and all manufactures of paper, n. o. p.	27½ p. c.
199b	Containers wholly or partially manufactured from fibreboard or paperboard per pound	1 ct.
	Provided, that in no case shall the rate of duty be less than	25 p. c.
199c	Waxed stencil paper for use on duplicating machines	27½ p. c.
200	Pulp of wood, of straw or of any other vegetable fibre	Free
206a	Biological products, animal or vegetable, n. o. p., for parenteral administration in the diagnosis or treatment of diseases of man, when manufactured under licence of the Department of Pensions and National Health under regulations prescribed by the Food and Drugs Act; and biological products, animal or vegetable, n. o. p., for parenteral administration in the diagnosis or treatment of diseases of animals or poultry, when imported under permit of the veterinary director general	Free
ex 208	Sulphur and brimstone, crude or in roll or flour	Free
ex 208j	Nitrate of ammonia, when imported for use in the manufacture of nitrous oxide	10 p. c.
208t	All chemicals and drugs, when of a kind not produced in Canada, which were on August 20, 1932, dutiable at rates of 15, 25, and 25 p. c., under Tariff Item 711	17½ p. c.
ex 208t	Bicarbonate of soda	12½ p. c.
ex 208t	Methyl ethyl ketone; isopropyl acetate; butyl alcohol	25 p. c.
208u	Xanthates and sulpho-thio-phosphoric (dithio-phosphoric) compounds, for use in the process of concentrating ores, metals or minerals	Free
210	(i) Peroxide of soda; silicate of soda in crystals or in solution; nitrate of soda or cubic nitre, n. o. p.; sulphide of sodium; nitrite of soda; arseniate, binarseniate, bisulphite and stannate of soda; prussiate of soda	15 p. c.
	(ii) Bichromate, sulphite and chlorate of soda	12½ p. c.
210e	Nitrate of soda or cubic nitre when imported for use as a fertilizer or as a flux in the reduction of electrolytic copper slimes, or for use in the curing and pickling of meats or in the manufacture of vitreous glazes and enamel frits, or when imported by manufacturers of explosives for use exclusively in the manufacture of explosives, in their own factories	Free
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined	15 p. c.
216	Acids, n. o. p., of a kind not produced in Canada	20 p. c.
216d	Phthalic anhydride, adipic, abietic, maleic and succinic acids and ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories	Free
219a	Non-alcoholic preparations or chemicals, for disinfecting, dipping, spraying or fumigating, n. o. p.:—	
	(i) When in packages not exceeding three pounds each, gross weight	22½ p. c.
	(ii) Otherwise	7½ p. c.
219d	Sulphuric ether; chloroform, n. o. p.; preparations of vinyl ether for anaesthetic purposes	20 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled gelatine capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p.:—	
	(a) When dry	20 p. c.
	(b) Liquid, when containing not more than two and one-half per centum of proof spirit	27½ p. c.
	Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States pharmacopoeia, the Canadian Formulary or the French Codex as officinal, shall not be held to be covered by this item.	
220	ex (b) Dextrose (glucose) solutions, prepared, for parenteral administration in therapeutic treatments	Free
ex 228	Soap powders, powdered soap, mineral soap, and soap, n. o. p., not including toilet soap	25 p. c.
234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin	30 p. c.
236	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, and abdominal supports	20 p. c.
237	(c) Synthetic resins, n. o. p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures	Free
238a	Manufactures of pyroxylin plastics, or of which pyroxylin plastic is the component of chief value, n. o. p.	27½ p. c.
238b	Cellulose nitrate or pyroxylin plastics, in tubes, cylinders, balls, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded or pressed, when for use in Canadian manufactures	Free
238c	Moulding compositions of cellulose acetate or other derivatives of cellulose, in powder or granular form	Free
239	Lamp black, carbon black, ivory black and bone black	Free
242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide	15 p. c.
243	Dry white lead	20 p. c.
244	White lead ground in oil	25 p. c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n. o. p.	20 p. c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n. o. p.	25 p. c.
ex 247a	Artists' and school children's colours; fitted boxes containing the same	25 p. c.
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers per gallon	85 cts.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n. o. p. per gallon	15 cts. and 20 p. c.
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n. o. p.	22½ p. c.
256	Printing ink	17½ p. c.
261	Turpentine, spirits of	Free
272	Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes	20 p. c.
274	Petroleum coke	Free
ex 281	Firebrick containing not less than ninety per cent of silica; magnesite firebrick or chrome firebrick; other firebrick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, but not including firebrick made substantially of silicon carbide and/or fused alumina, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment	Free
281a	Firebrick, n. o. p., of a class or kind not made in Canada, for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment	12½ p. c.
281b	Firebrick, n. o. p.	20 p. c.
282	Building brick and paving brick	15 p. c.
282a	Manufactures of clay or cement, n. o. p.	20 p. c.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n. o. p.; earthenware tiles, n. o. p.	30 p. c.
288a	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents	20 p. c.
288b	Hand forms of porcelain, when imported by manufacturers for use exclusively in the manufacture of rubber gloves in their own factories	20 p. c.
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n. o. p.	27½ p. c.
296c	Magnesium carbonate, imported for use in the compounding or manufacture of rubber products	20 p. c.
296d	Feldspar, ground but not further manufactured	15 p. c.
305	Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled	12½ p. c.
306	Marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides	20 p. c.
312	Asbestos in any form other than crude, and all manufactures thereof, n. o. p.	20 p. c.
312a		
315	Carbons or carbon electrodes over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement; carbons of a class or kind not produced in Canada, when imported for use in the manufacture of dry batteries and dry cells	Free

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n. o. p.	20 p. c.
326	(i) Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n. o. p.; lamp chimneys of glass, n. o. p.; decanters and machine-made tumblers of glass, not cut nor decorated, n. o. p.	27½ p. c.
	(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n. o. p.	25 p. c.
326a	Manufactures of glass, n. o. p.	17½ p. c.
326e	Articles of glass, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals, in their own factories	Free
326g	High thermal shock resisting glassware	15 p. c.
345	Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc	Free
346	Zinc, manufactures of, n. o. p.	20 p. c.
ex 346	Zinc slugs or discs, when imported by manufacturers of electric dry batteries for use in the manufacture of seamless cups or shells for such batteries, in their own factories	Free
348c	Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n. o. p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured	10 p. c.
350	Wire of all metals and kinds, n. o. p.	30 p. c.
351	Wire, single or several, covered with any material, including cable so covered, n. o. p.	27½ p. c.
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.	25 p. c.
ex 352 ex 362c ex 432d ex 446a ex 506	Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories	10 p. c.
ex 353	Aluminum and alloys thereof, crude or semi-fabricated, viz.: Pigs, ingots, blocks, notch bars, slabs, billets and blooms; bars, rods and wire; angles, channels, beams, tees and other rolled or drawn sections and shapes; pipes and tubes; plates, sheets and strips, including circles	27½ p. c.
354	Manufactures of aluminum, n. o. p.	27½ p. c.
354a	Kitchen or household hollow-ware of aluminum, n. o. p.	27½ p. c.
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n. o. p.	25 p. c.
362	Articles consisting wholly or in part of sterling or other silverware, n. o. p.; manufactures of gold or silver, n. o. p.	32½ p. c.
362a	Metal parts, electro-plated, for loose-leaf binders	25 p. c.
362c	Nickel-plated ware, gilt or electro-plated ware, n. o. p.	30 p. c.
367	Watch cases, and parts thereof, finished or unfinished	32½ p. c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases	30 p. c.
	but not less than	each 40 cts.
369	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates	25 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
375	Ferro-alloys:—	
	(f) All alloys used in the manufacture of iron or steel, n. o. p.	5 p. c.
377a	Blooms, cogged ingots, slabs, billets, n. o. p., sheet bars, of iron or steel, by whatever process made, n. o. p. per ton	$4.00
377f	Bars or rods, of iron or steel, hot rolled, viz.:— Rounds over 4⅞ inches in diameter and squares over 4 inches per ton	$6.00
378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:—	
	(a) Not further processed than hot rolled, n. o. p. per ton	$7.00
	(c) Cold rolled, drawn, reeled, turned or ground, n. o. p.	20 p. c.
	(d) Hot rolled, valued at not less than 4 cents per pound, n. o. p.	12½ p. c.
380	Plates of iron or steel, hot or cold rolled:—	
	(a) Not more than 66 inches in width, n. o. p. per ton	$8.00
	(b) More than 66 inches in width, n. o. p. per ton	$6.00
381	Sheets, of iron or steel, hot or cold rolled:—	
	(a) .080 inch or less in thickness, n. o. p.	20 p. c.
	(b) More than .080 inch in thickness, n. o. p. per ton	$6.00
382	Hoop, band or strip, of iron or steel:—	
	(a) Hot rolled, .080 inch or less in thickness, n. o. p.	12½ p. c.
	(b) Hot rolled, more than .080 inch in thickness, n. o. p. per ton	$7.00
383	Sheets, plates, hoop, band or strip, of iron or steel:—	
	(a) Coated with tin, of a class or kind not made in Canada, n. o. p.	15 p. c.
	(b) Coated with tin, n. o. p.	17½ p. c.
	(c) Coated with zinc, n. o. p.	17½ p. c.
	(d) Coated with metal or metals, n. o. p.	10 p. c.
384	Skelp of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister:—	
	(a) Not more than 14 inches in width	5 p. c.
	(b) More than 14 inches in width	5 p. c.
385a	Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot or cold rolled, polished or not, valued at not less than five cents per pound	17½ p. c.
386 ex 442	Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:—	
	(c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, land sides or disc circles, when such rectangles, circles or sketches are cut to shape but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories	Free
	(m) (ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories	17½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
388	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n. o. p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used therewith, n. o. p.	per ton $3.00
388b	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n. o. p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n. o. p.	per ton $7.00
390	Castings, of iron, malleable, n. o. p.	22½ p. c.
390a	Castings, of iron, non-malleable, n. o. p.	22½ p. c.
390b	Castings, of steel, n. o. p.	22½ p. c.
390c	Piston ring castings of steel, in the rough as from the moulds	Free
ex 392	Forged golf club heads of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished	10 p. c.
392a	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over	20 p. c.
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders	7½ p. c.
394	Axles and axle bars, n. o. p., and axle blanks, and parts thereof, of iron or steel:—	
	(a) For railway vehicles, including locomotives and tenders	25 p. c.
	(b) For other vehicles, n. o. p.	30 p. c.
397	Pipes and tubes, of wrought iron or steel, plain or coated:—	
	(a) Welded or seamless, with plain or processed ends, not more than 10½ inches in diameter, n. o. p.	25 p. c.
	(d) N. o. p.	20 p. c.
400	Fittings and couplings of iron or steel, of every description, for iron or steel pipes and tubes; complete parts thereof	25 p. c.
401	ex (b) Wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations	10 p. c.
402a	Woven or welded wire fencing, of iron or steel, coated or not, n. o. p.; wire cloth or wire netting, of iron or steel, coated or not	30 p. c.
402b	Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister	20 p. c.
407a	Chains, of iron or steel, n. o. p., and complete parts thereof	30 p. c.
408	Malleable sprocket chain and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister	5 p. c.
409	Cream separators and complete parts therefor, including steel bowls	12½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
409b	Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing	7½ p. c.
409c	Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing	7½ p. c.
409d	Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing	7½ p. c.
409e	(i) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing	5 p. c.
	(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; box-lidding machines, egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts	5 p. c.
409f	Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines and other agricultural implements or agricultural machinery, n. o. p., and complete parts of all the foregoing	7½ p. c.
409g	Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing	7½ p. c.
409h	Hay presses and complete parts thereof	7½ p. c.
409i	Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n. o. p.	7½ p. c.
409j	Fanning mills; peaviners; corn husking machines; threshing machine separators, including weighers, wind stackers, baggers and self-feeders therefor; complete parts of all the foregoing	7½ p. c.
409k	Windmills and complete parts thereof, not including shafting	7½ p. c.
409l	Traction ditching machines (not being ploughs) and complete parts thereof	Free
409m	Internal combustion traction engines; traction attachments designed to be combined with automobiles in Canada for use as traction engines; complete parts of all the foregoing	Free
410l	Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n. o. p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations	17½ p. c.
411a	Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier	15 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
412a	Machinery and apparatus, n. o. p., viz.:— Gun and mould apparatus for making press rollers; machines and apparatus for making electrotypes and stereotypes; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; machines and apparatus for graining metal plates; machines and apparatus for sensitizing, grinding or polishing metal plates; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; shading apparatus; machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues; machines and apparatus for embossing or stamping or producing embossed or engraved effects, bookbinding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, re-winding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eye-letting, staying or stripping, reinforcing and box-covering; complete parts, not to include saws, knives and motive power; all the foregoing when for use exclusively by, and in their capacities as printers, lithographers, bookbinders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, or by manufacturers of articles made from paper or cardboard	Free
412b	Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof	10 p. c.
412c	Typecasting and typesetting machines and parts thereof for use in printing offices	Free
412d	Offset presses; lithographic presses; printing presses and typemaking accessories therefor, n. o. p.; complete parts of the foregoing, not to include saws, knives and motive power	10 p. c.
413	Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only	5 p. c.
414	Typewriters and complete parts thereof	20 p. c.
414a	Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks	12½ p. c.
414c	(i) Bookkeeping, calculating and invoicing machines and complete parts thereof, n. o. p.	12½ p. c.
	(ii) Adding machines and complete parts thereof	20 p. c.
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n. o. p.	20 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
415a	Refrigerators, domestic or store, completely equipped or not:—	
	(i) Electric	25 p. c.
	(ii) Other than electric	25 p. c.
415b	Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines	25 p. c.
415c	Clothes wringers, domestic, and complete parts of metal thereof	25 p. c.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines	15 p. c.
422a ex 439b ex 427a	Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers on crawler-tracks, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof	10 p. c.
424a	Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection	30 p. c.
ex 425	Lawn mowers designed for use with motive power, whether or not containing the power unit	15 p. c.
427	All machinery composed wholly or in part of iron or steel, n. o. p., and complete parts thereof	25 p. c.
ex 427	Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate; complete parts of such machinery and apparatus, not to include saws, knives, and motive power	5 p. c.
ex 427	Veneer-drying machines, and complete parts thereof	5 p. c.
ex 427	Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing	5 p. c.
427a	All machinery composed wholly or in part of iron or steel, n. o. p., of a class or kind not made in Canada; complete parts of the foregoing	10 p. c.
427b	Ball and roller bearings	17½ p. c.
427c	Machinery for dairying purposes, viz.: Power churns, power milk coolers, power fillers and cappers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice-breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power	15 p. c.
427e ex 427a	Automatic machines for making and packaging cigars and cigarettes, not to include tobacco-preparing machines	10 p. c.
427h ex 445f ex 445k ex 446a	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps	15 p. c.

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428c	Engines or boilers and complete parts thereof, n. o. p.	25 p. c.
428e	Diesel and semi-diesel engines, and complete parts thereof, n. o. p.	20 p. c.
428f	Air-cooled internal combustion engines of not greater than 1½ h. p. rating, and complete parts thereof	20 p. c.
429	Cutlery of iron or steel, plated or not: ex (g) Safety razor blades	25 p. c.
430	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n. o. p.; nut and bolt blanks, of iron or steel per one hundred pounds and	50 cts. 17½ p. c.
431b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same	27½ p. c.
431c	Machinists' or metal workers' precision tools and measuring instruments, viz.:—Calipers, micrometers, metal protractors and squares, bevels, verniers, gauges, gauge blocks, parallels, buttons, mercury plumb bobs, dividers, trammels, scribers, center punches, pocket speed indicators, straight edges, key seat clamps and other clamps and vises used by toolmakers for precision work, precision tools and measuring instruments, n. o. p.	10 p. c.
431d	Engineers', surveyors' and draftsmen's precision instruments and apparatus, viz.:—alidades; altazimuth surveying instruments; aneroid barometers, engineering, military and surveying; angle prisms; boards, military sketching; box sextants; clinometers; compasses; cross staff heads; curves, adjustable, irregular, railroad and ship; curvimeters; drafting instruments of all kinds, including fitted cases containing the same; dipping needles; drafting machines; heliographs; integrators; levels, tripod and hand or pocket types; levelling rods; liners, section; meters, portable for hydraulic engineering; pantographs; planimeters; protractors; parallel rulers; parallel ruling attachments; poles, ranging; pedometers and paceometers; plane tables, military and topographic; scales, flat and triangular; slide rules; splines; straight edges, steel and wooden; tacheometers; tallying machines, pocket; tee squares, steel and wooden; telemeters; theodolites; transits, tripod and hand or pocket types; triangles of all types; tripods for use with any of the foregoing instruments	10 p. c.
431f	Files and rasps	27½ p. c.
432	Hollow-ware, of iron or steel, coated or not, n. o. p.	25 p. c.
432a	Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream, not painted, japanned or decorated	25 p. c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel	30 p. c.
432d	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n. o. p.	25 p. c.
435 ex 434 ex 434a	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations	12½ p. c.
438a	Automobiles and motor vehicles of all kinds, n. o. p.; electric trackless trolley buses; chassis for all the foregoing	17½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
	Provided, that machines or other articles mounted on the foregoing, or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.	
438g	Motorcycles or side cars therefor, and complete parts of the foregoing	17½ p. c.
439c	Farm wagons, farm sleds, logging wagons, logging sleds, and complete parts thereof	15 p. c.
ex 440g	Diesel and semi-diesel engines, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in the construction or equipment of ships or vessels	Free
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n. o. p.	20 p. c.
440l	(i) Aircraft, not including engines, under regulations prescribed by the Minister	20 p. c.
	(ii) Complete parts of aircraft, not including parts of aircraft engines	15 p. c.
440m	Engines and complete parts thereof, when imported for use only in the equipment of aircraft	17½ p. c.
440n	Complete parts for repair of engines enumerated in tariff item 440m	10 p. c.
441e	Guns and rifles of a class or kind not made in Canada	15 p. c.
442	Articles which enter into the cost of manufacture of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the aforesaid tariff items, under regulations prescribed by the Minister	5 p. c.
	Provided that goods which are entitled to free entry or to a lower rate of duty than is mentioned in this item shall not be entered at the rate specified in this item.	
442a	Notwithstanding the provisions of the preceding item, materials or commodities as hereunder defined or described, when imported by manufacturers for use exclusively in the manufacture, in their own factories, of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, 409p and 439c, under regulations prescribed by the Minister:—	
	(1) Pig iron per ton	$1.00
	(2) Bars or rods, of iron or steel, hot rolled per ton	$2.75
443	Apparatus designed for cooking or for heating buildings:—	
	(1) For coal or wood	25 p. c.
	(2) For gas	25 p. c.
	(3) For electricity	25 p. c.
	(4) For oil	25 p. c.
	(5) N. o. p.	25 p. c.
445	Electric light fixtures and appliances, n. o. p., and complete parts thereof	27½ p. c.
445a	Electric head, side and tail lights, n. o. p.; electric torches or flashlights and complete parts therefor	27½ p. c.
445c	(i) Electric telegraph apparatus and complete parts thereof	25 p. c.
	(ii) Electric telephone apparatus and complete parts thereof	25 p. c.
445f	Electric dynamos or generators and transformers, and complete parts thereof, n. o. p.	25 p. c.

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445g	Electric motors, and complete parts thereof, n. o. p.	25 p. c.
445k	Electric apparatus and complete parts thereof, n. o. p.	25 p. c.
445n	Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz.:—meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume, watts; complete parts thereof	17½ p. c.
446a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n. o. p.	25 p. c.
ex 446a	Metal shells and hinges, for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped	12½ p. c.
ex 446a	Tools of iron or steel, for use in machines, n. o. p., of a class or kind not made in Canada	10 p. c.
ex 446a	Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux-coated	15 p. c.
ex 446a	Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semimanufactured, for use on railway rolling stock	7½ p. c.
446c	Golf shafts of seamless steel, coated or not, but not chromium plated	15 p. c.
446g	Electric welding apparatus, not including motors	20 p. c.
447a	Sand cast rolls and chilled cast iron rolls, for use exclusively in rolling iron or steel, or in manufacturing paper	Free
451	Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n. o. p. (not being jewellery)	27½ p. c.
454 ex 446a	Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations prescribed by the Minister; parts of the foregoing	12½ p. c.
462	(i) Philosophical, photographic, mathematical and optical instruments, n. o. p.; speedometers, cyclometers and pedometers, n. o. p.; complete parts of all the foregoing	17½ p. c.
	(ii) Cameras and complete parts thereof, n. o. p.	20 p. c.
462b ex 462	Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing	10 p. c.
466 ex 711 ex 756	Iron sand and iron or steel shot, not further manufactured than crushed or ground, and dry putty, for sawing, polishing, pressure blasting or tumbling purposes	Free
471a	Pressed steel belt pulleys for power transmission, and finished or unfinished parts thereof, including interchangeable bushings	20 p. c.
476	Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing	Free

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500	Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n. o. p.; firewood, hop poles, fence posts and railway ties	Free
502	Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; felloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese	Free
503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	Free
504	Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured	Free
505	Sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, n. o. p.	10 p. c.
505a	Hardwood flooring, tongued and/or grooved, or jointed, viz.:—beech, birch, maple and oak	17½ p. c.
506	Manufactures of wood, n. o. p.	20 p. c.
ex 506	Shingles of cedar, creosoted, vulcanized or otherwise processed or treated	Free
507a	Single-ply, sliced or rotary-cut veneers of wood, n. o. p., not over five-sixteenths of an inch in thickness, not taped nor jointed	20 p. c.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured	22½ p. c.
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n. o. p.	17½ p. c.
511b	Fishing rods	25 p. c.
ex 518	Bagatelle and other game tables or boards	27½ p. c.
519	House, office, cabinet or store furniture and parts thereof (not to include forgings, castings and stampings of metal, in the rough):—	
	(i) Substantially of wood	32½ p. c.
	(ii) Other than of wood	27½ p. c.
ex 520	Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture	Free
522	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n. o. p.	15 p. c.
	and, per pound	3 cts.
522c	(i) Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n. o. p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread	20 p. c.
	and, per pound	3 cts.
	(ii) Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories	15 p. c.
	(iii) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool	22½ p. c.

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522d	Yarns and warps wholly of cotton, mercerized, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories	22½ p. c.
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons	12½ p. c.
ex 523	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n. o. p.	17½ p. c. and, per pound 3 cts.
ex 523 ex 532	Cotton bags, seamless or not	27½ p. c.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n. o. p.	20 p. c. and, per pound 3 cts.
ex 523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n. o. p.:—	
	(i) Valued at more than 80 cents per pound	20 p. c. and, per pound 3 cts.
	(ii) Valued at 50 cents or more but not more than 80 cents per pound	25 p. c. and, per pound 3 cts.
	(iii) Valued at less than 50 cents per pound	27½ p. c. and, per pound 3½ cts.
ex 523b	Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments	20 p. c. and, per pound 3 cts.
523c	Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more	27½ p. c.
ex 532 532b ex 573	Enamelled carriage, shelf and table oilcloth; woven fabric, wholly of cotton, for covering books; fabrics, wholly of cotton, coated or impregnated, n. o. p.	30 p. c.
ex 532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n. o. p.	30 p. c.
532a	Handkerchiefs, wholly of cotton	30 p. c.
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n. o. p.; fabrics, coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n. o. p.	30 p. c.
ex 552	Felt, splint, for use in making molded splints for medical purposes	10 p. c.
ex 553	Household blankets, wholly of cotton, not to include horse blankets, automobile or steamer rugs, or similar articles	20 p. c. and, per pound 5 cts.
ex 555	Clothing, being women's and children's outer garments, wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk	32½ p. c.
ex 567	Clothing and wearing apparel, n. o. p., made from woven fabrics of which silk is the component of chief value	30 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
ex 567a	Clothing and wearing apparel, n. o. p., made from woven fabrics of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes	32½ p. c.
ex 568	Knitted garments, n. o. p.	35 p. c.
568a	Socks and stockings:—	
	(ii) n. o. p.	20 p. c.
	and, per dozen pairs	$1.00
569e	Miners' safety helmets for use exclusively in mining	
ex 613	operations, firemen's helmets and sand-blast helmets,	
ex 618	of a class or kind not made in Canada; parts of such helmets	Free
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n. o. p.	30 p. c.
	and, per square foot	7½ cts.
ex 573	Linoleum, floor oilcloth, and cork matting or carpets	30 p. c.
578	Regalia, badges and belts of all kinds, n. o. p.	30 p. c.
584	Bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds	Free
585	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons	Free
586	Coal, anthracite, n. o. p. per ton	50 cts.
587	Coke, n. o. p. per ton	$1.00
588	Coal, n. o. p., including screenings and coal dust of all kinds per ton	75 cts.
588a	Gas for heating, cooking or illuminating, imported by pipe line per one thousand cubic feet	3 cts.
589	Charcoal made from wood per ton	$4.00
597	Pianofortes and organs	25 p. c.
597a	Musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	25 p. c.
ex 597a	Cylinders or records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister	Free
ex 598a	Brass band instruments, of a class or kind not made in Canada	25 p. c.
599	Hides and skins, raw, whether dry, salted, or pickled; and raw pelts	Free
601	Fur skins of all kinds, not dressed in any manner	Free
604	(i) Belting leather in butts or bends; and all leather further finished than tanned, n. o. p.	20 p. c.
	(ii) Sheepskin or lambskin leather, further finished than tanned, n. o. p.	25 p. c.
604b	Sole leather	25 p. c.
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers	25 p. c.
607	Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories	7½ p. c.
609	Belting, of leather	25 p. c.
ex 611a	Boots, shoes, slippers and insoles of any material, n. o. p., not including canvas shoes with rubber soles	30 p. c.
611b	Leather garments, lined or unlined	30 p. c.
612	Harness and saddlery, including horse boots, n. o. p.	22½ p. c.
613	Manufactures of leather, including manufactures of rawhide, n. o. p.	25 p. c.
ex 616	Rubber, recovered	Free

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
618	Rubber cement and all manufactures of India-rubber and gutta percha, n. o. p.	22½ p. c.
618b	Tires of rubber for vehicles of all kinds, fitted or not	25 p. c.
618c ex 711	Chlorine derivatives of India-rubber insoluble in carbon tetrachloride, in sheets not exceeding three one-thousandths of an inch in thickness, coloured or not but not printed, lithographed or embossed, when for use in Canadian manufactures	5 p. c.
619	Rubber or gutta percha hose, and cotton hose lined with rubber; rubber mats or matting and rubber packing	22½ p. c.
619a	India-rubber clothing and clothing made from water-proofed cotton fabrics	30 p. c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n. o. p.	30 p. c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof	30 p. c.
624a	ex (i) Toys of all kinds, n. o. p.	30 p. c.
	(ii) Mechanical toys of metal	30 p. c.
647	Jewellery of any material, for the adornment of the person, n. o. p.	35 p. c.
651	Buttons of all kinds, covered or not, and button blanks other than in the rough, n. o. p.; recognition buttons and cuff or collar buttons	30 p. c. and, per gross 5 cts.
651a	Buttons, and button blanks other than in the rough, of vegetable ivory	30 p. c. and, per gross 10 cts.
654	Bristles, broom corn, and hair brush pads	Free
ex 655a	Crayons of chalk	20 p. c.
657a	Cinematograph or moving picture films, positives, one and one-eighth of an inch in width and over, n. o. p.	per linear foot 2¼ cts.
657b ex 532 ex 711	Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories	5 p. c.
663	Fertilizers, compounded or manufactured, n. o. p. *Provided*, that Canada reserves the right to withdraw this concession should any restriction be placed on the export of phosphate rock or superphosphate from the United States of America.	5 p. c.
663c ex 711	Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers	Free
670	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n. o. p.	22½ p. c.
682a ex 618	Net floats of aluminum, glass, canvas, cork, or rubber, for use exclusively in commercial fishing	Free
688	Artificial teeth, not mounted	Free
693 (iii)	Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister *Provided* that, notwithstanding anything to the contrary in any law or regulation relating to Customs, antiquities as described above shall be relieved from the requirements as to origin or content.	Free

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited *Provided* that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n. o. p." in any preceding tariff item. *Provided further* that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.	20 p. c.
ex 711	Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds	10 p. c.
ex 711	Activated clay, when imported for use in the refining of oils	10 p. c.
ex 711	Coal-tar benzol, when imported by refiners of crude petroleum, for use exclusively in blending with gasoline wholly produced in Canada	10 p. c.
ex 711	Vermiculite, crude, or not further processed than ground and screened	10 p. c.
756	Artificial abrasive grains, crushed or ground, when imported for use in Canadian manufactures	Free
792	Cotton pulp imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of artificial silk or similar synthetic fibres produced by chemical processes, under regulations to be prescribed by the Minister of National Revenue	Free
816 664b	Ethylene glycol, when imported by manufacturers for use exclusively in the manufacture of anti-freezing compounds or of explosives, in their own factories	Free

SCHEDULE II

(See Article VII)

NOTE: The provisions of this Schedule shall be construed and given the same effect, and the application of collateral provisions of the customs laws of the United States to the provisions of this Schedule shall be determined, insofar as may be practicable, as if each provision of this Schedule appeared respectively in the statutory provision noted in the column at the left of the respective descriptions of articles.

In the case of any article enumerated in this Schedule, which is subject on the day of the signature of this Agreement to any additional or separate ordinary customs duty, whether or not imposed under the statutory provision noted in the column at the left of the respective description of the article, such separate or additional duty shall continue in force, subject to any reduction indicated in this Schedule or hereafter provided for, until terminated in accordance with law, but shall not be increased.

In the case of any article provided for in this Schedule, with respect to which a lower rate of United States duty than is specified herein is provided for pursuant to any trade agreement concluded under Section 350 of the Tariff Act of 1930, as amended, such lower rate shall not be deemed to be rendered ineffective by reason of any provision of this Schedule.

The term "ton" in this Schedule, unless otherwise specified, means the long ton of 2,240 pounds avoirdupois.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1	Acetic acid containing by weight of acetic acid:	
	Not more than 65 per centum	¾¢ per lb.
	More than 65 per centum	1¢ per lb.
2	Vinyl acetate, polymerized or unpolymerized, and synthetic resins made in chief value therefrom, not specially provided for	3¢ per lb. and 15% ad val.
10	Fir or Canada balsam, natural and uncompounded, and not containing alcohol	5% ad val.
11	Synthetic resins made in chief value from vinyl acetate, not specially provided for	3¢ per lb. and 15% ad val.
16	Calcium acetate, crude	½¢ per lb.
29	Cobalt oxide	10¢ per lb.
52	Sperm oil, crude	2½¢ per gal.
52	Shark oil and shark-liver oil, including oil produced from sharks known as dogfish, not specially provided for	10% ad val.
58	Distilled or essential cedar-leaf oil, not containing alcohol	12½% ad val.
71	Gas black, including carbon black, and acetylene black, dry or ground in or mixed with oil or water, and not specially provided for	10% ad val.
81	Sodium chloride or salt:	
	In bags, sacks, barrels, or other packages	7¢ per 100 lbs.
	In bulk	4¢ per 100 lbs.
201 (a)	Fire brick, not specially provided for	12½% ad val.
201 (b)	Brick, not specially provided for, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner	$1 per 1,000
203	Limestone (not suitable for use as monumental or building stone), crude, or crushed but not pulverized	2½¢ per 100 lbs.
203	Lime, not specially provided for	5¢ per 100 lbs., including weight of container
203	Hydrated lime	6¢ per 100 lbs., including weight of container
205 (d)	Cement, not specially provided for	10% ad val.
207	Bentonite:	
	Unwrought and unmanufactured	75¢ per ton
	Wrought or manufactured	$1.62½ per ton
207	Crude feldspar	25¢ per ton
208 (f)	Untrimmed phlogopite mica from which no rectangular piece exceeding two inches in length or one inch in width may be cut	10% ad val.
208 (g)	Phlogopite mica waste and scrap valued at not more than 5 cents per pound	15% ad val.
208 (h)	Mica, ground or pulverized	15% ad val.
209	Talc, steatite or soapstone: Ground, washed, powdered, or pulverized (except toilet preparations), valued at not more than $14 per ton	17½% ad val.
214	Ground feldspar	15% ad val.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
214	Ground nepheline syenite *Provided*, That, if in any calendar year after 1938 the aggregate quantity of nepheline syenite in any form, whether dutiable or free, entered, or withdrawn from warehouse, for consumption exceeds 50,000 tons, the Government of the United States of America and the Government of Canada shall promptly enter into consultation, with a view to reaching an agreement as to whatever measures may be deemed appropriate, and if, within 60 days after the two Governments enter into consultation, a mutually satisfactory settlement has not been effected, the Government of the United States of America shall have the right to increase the duty on any nepheline syenite which is subject to duty and to impose a customs duty on any nepheline syenite which is not subject to duty entered, or withdrawn from warehouse, for consumption in any calendar year in excess of an aggregate quantity of 50,000 tons of nepheline syenite in any form.	15% ad val.
214	Stone, not specially provided for (except marble chip or granito and Cornwall stone), ground, or crushed otherwise than merely for the purpose of facilitating shipment to the United States	15% ad val.
214	Dead-burned basic refractory material containing 15 per centum or more of lime and consisting chiefly of magnesia and lime NOTE: The existing customs classification treatment of the merchandise described in this item as provided for in paragraph 214, Tariff Act of 1930, in accordance with the ruling announced in Treasury Decision 45041 (60 Treasury Decisions 114) shall be continued during the effective period of this Agreement.	20% ad val.
301	Spiegeleisen containing more than 1 per centum of carbon	75¢ per ton
302(d)	Ferromanganese containing not less than 4 per centum of carbon, on the metallic manganese contained therein	⅜¢ per lb., plus 1¼ times the lowest rate of ordinary customs duty provided for manganese ore containing in excess of 10 per centum of metallic manganese the product of any foreign country except Cuba, at the time such ferromanganese is entered, or withdrawn from warehouse, for consumption; but not more than 1⅜¢ per lb.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
302 (i)	Ferrosilicon, containing 8 per centum or more of silicon and less than 30 per centum	1¢ per lb. on the silicon contained therein
302 (k)	Ferrochrome or ferrochromium containing 3 per centum or more of carbon	1¼¢ per lb. on the chromium contained therein
302 (l)	Boron carbide	12½% ad val.
302 (m)	Ferrotitanium, ferrovanadium, and ferrouranium	15% ad val.
304	Hollow bars and hollow drill steel, valued above 8 and not above 12 cents per pound	20% ad val.
	Provided, That the duty assessed under this item shall not be less than	1⅝¢ per lb.
	Provided further, That no article assessed with duty under this item shall be subject to a separate additional duty under the second proviso to paragraph 304 of the Tariff Act of 1930.	
318	Woven-wire cloth: Gauze, fabric, or screen, made of wire composed of steel, brass, copper, bronze, or any other metal or alloy, not specially provided for:	
	With meshes not finer than thirty wires to the lineal inch in warp or filling	1¢ per sq. ft., but not less than 12½ nor more than 25% ad val.
	With meshes finer than thirty and not finer than ninety wires to the lineal inch in warp or filling	5¢ per sq. ft., but not less than 20 nor more than 40% ad val.
323	Axles and parts thereof, axle bars, axle blanks, and forgings for axles, of iron or steel, without reference to the stage or state of manufacture, not specially provided for, valued at not more than 6 cents per pound	3/10¢ per lb.
327	Cast-iron fittings for cast-iron pipe	15% ad val.
327	Cast-iron andirons, plates, stove plates, sadirons, tailors' irons, hatters' irons, but not including electric irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, or parts thereof, or finished machine parts	10% ad val.
327	Molders' patterns, of whatever material composed, for the manufacture of castings	25% ad val.
329	Chain and chains of all kinds, made of iron or steel:	
	Less than ¾ and not less than ⅜ of 1 inch in diameter	¾¢ per lb.
	Less than ⅜ and not less than 5/16 of 1 inch in diameter	1½¢ per lb.
353	Washing machines, having as an essential feature an electrical element or device, and parts thereof; any of the foregoing, finished or unfinished, wholly or in chief value of metal, and not specially provided for	17½% ad val.
353	Cooking stoves and ranges, having as an essential feature an electrical heating element, and parts thereof; any of the foregoing, finished or unfinished, wholly or in chief value of metal, and not specially provided for	17½% ad val.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
370	Motor boats, including yachts or pleasure boats, whether sail, steam, or motor propelled, valued at not more than $15,000 each	15% ad val.
374	Aluminum, aluminum scrap, and alloys (except those provided for in paragraph 302 of the Tariff Act of 1930) in which aluminum is the component material of chief value, in crude form	3¢ per lb.
378	Cadmium	7½¢ per lb.
389	Nickel, and alloys (except those provided for in paragraph 302 or 380 of the Tariff Act of 1930) in which nickel is the component material of chief value, in pigs or ingots, shot, cubes, grains, cathodes, or similar forms	2½¢ per lb.
393	Zinc-bearing ores of all kinds, except pyrites containing not more than 3 per centum zinc	1½¢ per lb. on the zinc contained therein
394	Zinc in blocks, pigs, or slabs, and zinc dust	1¾¢ per lb.
401	Timber hewn, sided, or squared, otherwise than by sawing, and round timber used for spars or in building wharves; sawed lumber and timber not specially provided for; all the foregoing, if of fir, spruce, pine, hemlock, or larch	50¢ per thousand feet, board measure
402	Maple (except Japanese maple), birch, and beech: Flooring	4% ad val.
405	Veneers of birch or maple	10% ad val.
406	Hubs for wheels, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, roughhewn, or rough shaped, sawed or bored	5% ad val.
407	Casks, barrels, and hogsheads (empty), of wood, not specially provided for, but not including beer barrels or beer kegs	7½% ad val.
412	Paintbrush handles; broom handles and mop handles, further advanced than rough shaped, not less than three-fourths of one inch in diameter and not less than thirty-eight inches in length; tennis-racket frames valued at $1.75 or more each; toboggans; baby carriages; wheelbarrows; canoes and canoe paddles; carriages, drays, trucks, and other horse-drawn vehicles, and parts thereof, not specially provided for; and ice-hockey sticks; all the foregoing wholly or in chief value of wood	20% ad val.
503	Maple sugar	3¢ per lb.
503	Maple sirup	2¢ per lb.
701	Cattle, weighing less than two hundred pounds each	1½¢ per lb.
	Provided, That such cattle weighing less than two hundred pounds each entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of 100,000 head shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	2½¢ per lb.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
701	Cattle, weighing seven hundred pounds or more each:	
	Cows, imported specially for dairy purposes	1½¢ per lb.
	Other	1½¢ per lb.
	Provided, That after December 31, 1938, such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 60,000 head in any quarter year shall not be entitled to a reduction in duty by virtue of this item, and such cattle (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 225,000 head in any calendar year shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	3¢ per lb.
	Provided further, That if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement.	
703	Swine	1¢ per lb.
703	Pork, fresh or chilled, but not frozen	1¼¢ per lb.
703	Bacon, hams, and shoulders, and other pork, prepared or preserved, but not cooked, boned, packed in air-tight containers, or made into sausages of any kind	2¢ per lb.
706	Edible animal livers, kidneys, tongues, hearts, sweetbreads, tripe, and brains, fresh, chilled, or frozen	3¢ per lb., but not less than 15% ad val.
707	Whole milk, fresh or sour	3¼¢ per gal.
	Provided, That such fresh or sour milk entered for consumption in any calendar year after 1938 in excess of 3,000,000 gallons shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	6½¢ per gal.
707	Cream, fresh or sour	28³⁄₁₀¢ per gal.
	Provided, That such fresh or sour cream entered for consumption in any calendar year after 1938 in excess of 1,500,000 gallons shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	56⁶⁄₁₀¢ per gal.
707	Skimmed milk, fresh or sour, and buttermilk	2½₀¢ per gal.
708(b)	Dried buttermilk	1½¢ per lb.
710	Cheddar cheese, whether or not in original loaves, but not including any cheese processed otherwise than by division into pieces	4¢ per lb., but not less than 25% ad val.
711	Birds, live: Chickens, ducks, geese, turkeys, and guineas	4¢ per lb.
712	Birds, dead, dressed or undressed, fresh, chilled, or frozen: Chickens, ducks, geese, and guineas	6¢ per lb.
713	Eggs of chickens, in the shell	5¢ per doz.
714	Horses, unless imported for immediate slaughter:	
	Valued at not more than $150 per head	$15 per head
	Valued at more than $150 per head	17½% ad val.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
716	Honey	1½¢ per lb.
717(a)	Fish, fresh or frozen (whether or not packed in ice), whole, or beheaded or eviscerated or both, but not further advanced (except that the fins may be removed):	
	Halibut, salmon, and swordfish (not including naturally or artificially frozen swordfish)	1¢ per lb.
	Mackerel:	
	Fresh	1¢ per lb.
	Frozen	1½¢ per lb.
	Chubs, fresh-water mullet (*catostomus*), jacks, lake trout, saugers, tullibees, whitefish, yellow pike, blue pike, ciscoes, lake herring, and yellow perch	¾¢ per lb.
	Shad, eels, and sturgeon (not including frozen sturgeon)	½¢ per lb.
	Cod, haddock, hake, pollock, and cusk:	
	Without fins removed	¾¢ per lb.
	With fins removed	1¢ per lb.
717(b)	Fish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for: Cod, haddock, hake, pollock, cusk, and rosefish	1⅜¢ per lb.
	Provided, That such fish entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of an aggregate quantity of 15,000,000 pounds shall not be entitled to a reduction in duty by virtue of this item;	
	Provided further, That if the average apparent annual consumption of such fish in the United States during the three calendar years preceding the year in which such fish are entered, or withdrawn from warehouse, for consumption, exceeds 100,000,000 pounds, an additional quantity of such fish equal to the amount by which 15 per centum of such average apparent annual consumption exceeds 15,000,000 pounds may be entered, or withdrawn from warehouse, for consumption in that year at the reduced rate above specified. Such average apparent annual consumption shall be taken as the sum of the following:	
	(a) The production in the United States of cod, haddock, hake, pollock, cusk, and rosefish fillets, steaks, and sticks, whether fresh or frozen, as now defined, and as reported, by the United States Bureau of Fisheries (for the purposes of this Agreement such production for the calendar year 1936 shall be considered as 94,908,000 pounds, and for the calendar year 1937, as 92,332,000 pounds);	
	(b) The quantity of cod, haddock, hake, pollock, cusk, and rosefish fillets, steaks, and sticks, whether fresh or frozen, entered into the customs territory of the United States free of duty under paragraph 1730 (a) of the Tariff Act of 1930 as products of American fisheries (for the purposes of this Agreement such quantity for the calendar year 1936 shall be considered as 40,000 pounds, and for the calendar year 1937, as 585,000 pounds); and	

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
717 (b)	Fish, fresh or frozen—Continued.	
	(c) The aggregate quantity entered, or withdrawn from warehouse, for consumption of cod, haddock, hake, pollock, cusk, and rosefish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for (for the purposes of this Agreement such quantity for the calendar year 1936 shall be considered as 6,296,000 pounds, for the calendar year 1937, as 6,719,000 pounds, and for the calendar year 1938, as 6,100,000 pounds);	
	Provided further, That if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement.	
717 (b)	Fish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for (except cod, haddock, hake, pollock, cusk, and rosefish)	2½¢ per lb.
719	Fish, pickled or salted (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than 15 pounds each):	
	(1) Salmon	12½% ad val.
	(2) Cod, haddock, hake, pollock, and cusk, neither skinned nor boned (except that the vertebral column may be removed):	
	When containing not more than 43 per centum of moisture by weight	⅝¢ per lb.
	When containing more than 43 per centum of moisture by weight	⅜¢ per lb.
	(3) Cod, haddock, hake, pollock, and cusk, skinned or boned, whether or not dried	1½¢ per lb.
	(4) Herring, beheaded and eviscerated, but not further advanced (except that the fins may be removed), and herring known commercially as split herring, any of the foregoing, in bulk or in immediate containers weighing with their contents more than 15 pounds each and containing each more than 10 pounds of herring, net weight	⅝¢ per lb., net wt.
	(4) Mackerel, whether or not boned, in bulk or in immediate containers weighing with their contents more than 15 pounds each	1¢ per lb., net wt.
	(5) Alewives in bulk or in immediate containers weighing with their contents more than 15 pounds each	⅝¢ per lb., net wt.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
720 (a)	Fish, smoked or kippered (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than 15 pounds each):	
	(1) Salmon	15% ad val.
	(2) Hard dry-smoked herring, when whole or beheaded, but not further advanced	⅝¢ per lb.
	(3) Smoked herring, boned, whether or not skinned	1½¢ per lb.
	(4) Cod, haddock, hake, pollock, and cusk, whole, or beheaded or eviscerated or both, but not further advanced (except that the vertebral column may be removed)	1¼¢ per lb.
	(5) Cod, haddock, hake, pollock, and cusk, filleted, skinned, boned, sliced, or divided into portions	2¢ per lb.
720 (b)	Cod, haddock, hake, pollock, and cusk, prepared or preserved, not specially provided for, in immediate containers weighing with their contents not more than 15 pounds each	2½¢ per lb., but not less than 12½ nor more than 25% ad val.
721 (b)	Razor clams (*siliqua patula*), packed in air-tight containers	15% ad val.
722	Barley, hulled or unhulled	15¢ per bu. of 48 lbs.
722	Barley malt	40¢ per 100 lbs.
723	Buckwheat, hulled or unhulled	15¢ per 100 lbs.
723	Buckwheat flour and grits or groats	⅗¢ per lb.
726	Oats, hulled or unhulled	8¢ per bu. of 32 lbs.
726	Unhulled ground oats	25¢ per 100 lbs.
726	Oatmeal, rolled oats, oat grits, and similar oat products	10% ad val., but not less than 40 nor more than 80¢ per 100 lbs.
728	Rye	12¢ per bu. of 56 lbs.
728	Rye malt	35¢ per 100 lbs.
729	Wheat, unfit for human consumption	5% ad val.
730	Bran, shorts, by-product feeds obtained in milling wheat or other cereals	5% ad val.
730	Hulls of oats, barley, buckwheat, or other grains, ground or unground	5¢ per 100 lbs.
730	Dried beet pulp	$3.75 per ton
730	Malt sprouts and brewers' grains	$2.50 per ton
730	Mixed feeds, consisting of an admixture of grains or grain products with oil cake, oil-cake meal, molasses, or other feedstuffs	5% ad val.
731	Screenings, scalpings, chaff, or scourings of wheat, flaxseed, or other grains or seeds: Unground, or ground	5% ad val.
732	Cereal breakfast foods, and similar cereal preparations, by whatever name known, processed further than milling, and not specially provided for	10% ad val.
734	Apples, green or ripe	15¢ per bu. of 50 lbs.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
736	Berries, edible, in their natural condition or in brine, not specially provided for:	
	Blueberries	1¢ per lb.
	Other (except lingon or partridge berries)	¾¢ per lb.
736	Blueberries, prepared or preserved, or frozen, but not in brine and not dried, desiccated, or evaporated, and not specially provided for	17½% ad val.
736	Berries, edible, frozen, and not specially provided for	17½% ad val.
737	Cherries:	
	(1) In their natural state, not in air-tight or water-tight containers	1¢ per lb.
738	Cider	3¢ per gal.
753	Cut flowers, fresh, dried, prepared, or preserved	25% ad val.
763	Grass seeds and other forage crop seeds:	
	Alfalfa	4¢ per lb.
	Alsike clover	4¢ per lb.
	Red clover	4¢ per lb.
	Sweet clover	2¢ per lb.
	Timothy	1¢ per lb.
	Bent-grass (*genus agrostis*)	20¢ per lb.
	Bluegrass	2½¢ per lb.
	Wheatgrass	1¢ per lb.
	Bromegrass	1¢ per lb.
764	Tree and shrub seeds	4¢ per lb.
766	Beets, other than sugar beets	10% ad val.
769	Peas, green or unripe, when imported and entered for consumption during the period from July 1 to September 30, inclusive, in any year	2¢ per lb.
771	White or Irish seed potatoes, certified by a responsible officer or agency of a foreign government in accordance with the official rules and regulations of that government to have been grown and approved especially for use as seed, in containers marked with the foreign government's official certified seed potato tags, when entered for consumption during the period	
	From March 1 to November 30, inclusive, in any year	37½¢ per 100 lbs.
	From December 1 in any year to the last day of the following February, inclusive	60¢ per 100 lbs.
	Provided, That if and when the United States is no longer obligated to accord to such potatoes produced in the Republic of Cuba a preferential reduction in the rate of duty in excess of 20 per centum, the rate of duty under this item during the entire year shall be	37½¢ per 100 lbs.
	Provided further, That such potatoes entered for consumption in the 12-month period beginning on September 15 in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,500,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	75¢ per 100 lbs.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
771	White or Irish potatoes, other than certified seed potatoes, as defined in the preceding item, when entered for consumption during the period	
	From March 1 to November 30, inclusive, in any year	37½¢ per 100 lbs.
	From December 1 in any year to the last day of the following February, inclusive	60¢ per 100 lbs.
	Provided, That such potatoes entered for consumption in the 12-month period beginning on September 15 in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,000,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	75¢ per 100 lbs.
	Provided further, That if for any calendar year the production of white or Irish potatoes, including seed potatoes, in the United States, according to the estimate made as of September 1 by the United States Department of Agriculture, is less than 350,000,000 bushels of 60 pounds each, an additional quantity of such potatoes, other than certified seed potatoes, equal to the amount by which such estimated production is less than 350,000,000 bushels may be entered for consumption during the 12-month period beginning on September 15 of that year at the reduced rates above specified;	
	And provided further, That in computing the quantities of imports specified in the two foregoing provisos white or Irish potatoes produced in the Republic of Cuba shall not be included.	
773	Turnips and rutabagas	12½¢ per 100 lbs.
774	Carrots, radishes, and cauliflower, in their natural state	25% ad val.
779	Hay	$2.50 per ton of 2,000 lbs.
779	Straw	75¢ per ton of 2,000 lbs.
802	Whiskey of all types and classes, not consisting in any part of distilled spirits which have not been aged in wooden containers at least four years prior to the date the whiskey is entered, or withdrawn from warehouse, for consumption	$2.50 per proof gal.
1001	Flax straw	$1.50 per ton
1007	Hose, suitable for conducting liquids or gases, wholly or in chief value of vegetable fiber	10¢ per lb. and 7½% ad val.
1401	Uncoated papers commonly or commercially known as book paper, and all uncoated printing paper, not specially provided for, not including cover paper	⅛¢ per lb. and 5% ad val.
1402	Pulpboard in rolls for use in the manufacture of wallboard, not plate finished, supercalendered or friction calendered, laminated by means of an adhesive substance, coated, surface stained or dyed, lined or vat-lined, embossed, printed, decorated or ornamented in any manner, nor cut into shapes for boxes or other articles and not specially provided for	5% ad val.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1404	Papers commonly or commercially known as tissue paper, stereotype paper, and copying paper, india and bible paper, condenser paper, carbon paper, coated or uncoated, bibulous paper, pottery paper, tissue paper for waxing, and all paper similar to any of the foregoing, not specially provided for, colored or uncolored, white or printed:	
	Weighing not over 6 pounds to the ream, and whether in sheets or any other form, valued at not more than 15 cents per pound	3¢ per lb. and 10% ad val.
	Weighing over 6 pounds and less than 10 pounds to the ream, valued at not more than 15 cents per pound	2½¢ per lb. and 7½% ad val.
1404	Crepe paper, commonly or commercially so known, including paper creped or partly creped in any manner, valued at not more than 12½ cents per pound	3¢ per lb. and 7½% ad val.
1409	Hanging paper, not printed, lithographed, dyed, or colored	7½% ad val.
1410	Tourist literature containing historical, geographic, time table, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States:	
	If of bona fide foreign authorship	7½% ad val.
	All other	12½% ad val.
1410	Drawings, engravings, photographs, etchings, maps, and charts, containing additional text conveying historical, geographic, time table, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States	12½% ad val.
1413	Pulpboard in rolls for use in the manufacture of wallboard, surface stained or dyed, lined or vat-lined, embossed, or printed	15% ad val.
1502	Lacrosse sticks	15% ad val.
1502	Ice skates and parts thereof	15% ad val.
1519 (c)	Silver or black fox furs or skins, dressed or undressed, not specially provided for	37½% ad val.
1530 (b)	Leather (except leather provided for in subparagraph (d) of paragraph 1530 of the Tariff Act of 1930), made from hides or skins of cattle of the bovine species:	
	(3) leather to be used in the manufacture of harness or saddlery	10% ad val.
	(4) patent leather, rough, partly finished, or finished, or cut or wholly or partly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into boots, shoes, or footwear	7½% ad val.
1530 (e)	Skating boots and shoes, made wholly or in chief value of leather, sewed or stitched by the process or method known as McKay, if attached to ice skates, and not specially provided for	15% ad val.
1532 (b)	Gloves wholly or in chief value of leather made from horsehides or cowhides (except calfskins), whether wholly or partly manufactured	15% ad val.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1537 (b)	Hose and tubing, having at no point an inside diameter of less than three-eighths of one inch, suitable for conducting liquids or gases, wholly or in chief value of india rubber (not known as "hard rubber") or gutta-percha, not specially provided for	12½% ad val.
1541 (a)	Pipe organs or pipe-organ player actions and parts thereof especially designed and constructed for installation and use in a particular church, or in a particular public auditorium at which it is not customary to charge an admission fee, which are imported for that specific use, and which are so installed and used within one year from the date of importation:	
	Pipe organs and parts thereof	17½% ad val.
	Pipe-organ player actions and parts thereof	20% ad val.
1541 (a)	Pipe organs and parts thereof, not specially provided for	17½% ad val.
1541 (a)	Pipe-organ player actions and parts thereof, not specially provided for	30% ad val.
1555	Waste, not specially provided for	7½% ad val.
1558	Evergreen Christmas trees	5% ad val.
1601	Sulphuric acid or oil of vitriol	Free
1604	Agricultural implements: Plows, tooth or disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, wagons and carts, cream separators valued at not more than $50 each, and all other agricultural implements of any kind or description (except tractors), not specially provided for, whether in whole or in parts, including repair parts	Free
1606(a) and (b)	Bulls, cows, hogs, and sheep, imported by a citizen of the United States specially for breeding purposes	Free, subject to the proviso to paragraph 1606 (a) and (b), Tariff Act of 1930
1616	Asbestos, unmanufactured, asbestos crudes, fibers, stucco, and sand and refuse containing not more than 15 per centum of foreign matter	Free
1641	Calcium: Cyanamid or lime nitrogen	Free
1651	Coal-tar products: Benzene, toluene, xylene, crude coal tar, crude blast-furnace tar, crude oil-gas tar, crude water-gas tar, and all other distillates of crude coal tar, not specially provided for, which on being subjected to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids less than 5 per centum of the original distillate	Free
1652	Cobalt and cobalt ore	Free
1667	Sodium cyanide	Free
1669	All drugs of animal origin, including fish livers, which are natural and uncompounded drugs and not edible, and not specially provided for, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, and not containing alcohol	Free

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1672	Crude artificial abrasives, not specially provided for	Free
1681	Furs and fur skins, not specially provided for, undressed:	
	Mink, beaver, muskrat, wolf, including prairie wolf, skunk, otter, lynx, and fisher	Free
1688	Cattle-body hair (including calf-body hair) and horse-body hair, cleaned or uncleaned, but unmanufactured, not specially provided for	Free
1716	Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached	Free
1719	Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for:	
	Lignite	Free
	Natural gas	Free
	Gravel	Free
	Nepheline syenite	Free
	NOTE: Nepheline syenite is subject to the proviso to item 214.	
1734	Nickel ore, nickel matte, and nickel oxide	Free
1743	Plaster rock (including anhydrite) and gypsum, crude	Free
	NOTE: The existing customs classification treatment of gypsum which has been broken merely for the purpose of facilitating its shipment to the United States, as "crude" in accordance with the decision of the United States Court of Customs and Patent Appeals, published as Treasury Decision 45725 (61 Treasury Decisions 1215), shall be continued during the effective period of this Agreement.	
1749	Radium, and salts of	Free
1756	Sea herring and smelts, fresh or frozen, whether or not packed in ice, and whether or not whole	Free
1758	Selenium, and salts of	Free
1760	Shingles of wood	Free
	Provided, That the United States reserves the right to impose a customs duty, not exceeding 25 cents per square, on any red cedar shingles which may be entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of a quantity to be specified by the United States, which quantity shall not be less than 30 per centum of the annual average for the preceding three calendar years of the combined total of the quantity of red cedar shingles shipped by producers in the United States and of the quantity of such shingles entered, or withdrawn from warehouse, for consumption (for the purposes of this Agreement, such combined total for the calendar year 1936 shall be considered as 7,526,056 squares).	
1761	Lobsters (except spiny lobsters), fresh or frozen (whether or not packed in ice), or prepared or preserved in any manner (including pastes and sauces), and not specially provided for	Free
1761	Clams, quahaugs, oysters (except seed oysters), and crabs, fresh or frozen (whether or not packed in ice), and not specially provided for	Free
1761	Scallops, fresh but not frozen (whether or not packed in ice)	Free
1772	Standard newsprint paper	Free

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1775	Stone and sand: Burrstone in blocks, rough or unmanufactured; quartzite; traprock; rottenstone, tripoli, and sand, crude or manufactured; silica; cliff stone, freestone, granite, and sandstone, unmanufactured, and not suitable for use as monumental, paving, or building stone; all the foregoing not specially provided for	Free
1803(1)	Timber hewn, sided, or squared, otherwise than by sawing, and round timber used for spars or in building wharves; sawed lumber and timber, not further manufactured than planed, and tongued and grooved; all the foregoing, if not of balsa, teak, cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, Japanese white oak, or Japanese maple, and not specially provided for	Free
1803(2)	Logs; timber, round, unmanufactured; pulp woods; firewood, handle bolts, shingle bolts; and laths; all the foregoing, not cabinet woods or balsa, and not specially provided for	Free
1804	Posts, railroad ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods	Free
1805	Pickets, palings, hoops, and staves of wood of all kinds	Free

Revenue Act of 1932, as amended Section	Description of Article	Rate of Import Tax
601(c) (6)	Lumber, including sawed timber, rough, or planed or dressed on one or more sides, except flooring made of maple, birch, and beech, and except lumber and timber of Northern white pine (*pinus strobus*), Norway pine (*pinus resinosa*), Western white spruce, balsa, teak, cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, Japanese white oak, or Japanese maple	$1.50 per thousand feet, board measure
601(c) (8)	Shark oil and shark-liver oil, including oil produced from sharks known as dogfish	1½¢ per lb.

WHEREAS such modifications of existing duties and other import restrictions and such continuance of existing customs and excise treatment as are set forth and provided for in the said Agreement and the two Schedules thereunto annexed are required and appropriate to carry out the said Agreement;

WHEREAS it is provided in Article XVIII of the said Agreement that it shall be proclaimed by the President of the United States of America and shall be ratified by His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada, and that it shall enter definitively into force on the day of the exchange of the instrument of ratification and a copy of the proclamation;

WHEREAS it is further provided in Article XVIII of the said Agreement that, pending the definitive coming into force of the Agreement, the provisions of Article IX shall be applied provisionally on and after

the day following the proclamation of the Agreement by the President of the United States of America, and that the provisions of Article I, Article VI and Article VII shall be applied provisionally on and after January 1, 1939, subject to the reservations and exceptions elsewhere provided for in the Agreement;

WHEREAS it is further provided in Article XVIII of the said Agreement that upon the provisional application of Article I, Article VI and Article VII of the present Agreement, and during the continuance of such provisional application, the provisions of Article I, Article III and Article IV of the Trade Agreement concluded between the United States of America and Canada on November 15, 1935 shall be inoperative, and that upon the definitive coming into force of the present Agreement the whole of the said Agreement of November 15, 1935 shall terminate; 49 Stat. 3961, 3962.

WHEREAS I, Franklin D. Roosevelt, President of the United States of America, find that the suspension of the effectiveness of the proviso to subdivision (J) of Section 304 (a) (3) of the Tariff Act of 1930, as amended, is required to carry out the present Agreement; 52 Stat. 1077. 19 U. S. C., Supp. IV, § 1304.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934 (as extended by the said Joint Resolution of March 1, 1937), and as further amended by Section 3 of the said Customs Administrative Act of 1938, do hereby proclaim the said Agreement, including the said Schedules, to the end that the provisions of Article IX thereof may be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after the day following the date of this my proclamation, and that the provisions of Article I, Article VI and Article VII of the said Agreement may be so observed and fulfilled on and after January 1, 1939, pending the definitive coming into force of the Agreement, and that the entire Agreement and every part thereof may be so observed and fulfilled on and from the day of the exchange of a copy of this my proclamation for the ratification of His Majesty in respect of Canada, as provided for in Article XVIII of the said Agreement, and I do further proclaim (1) that the effectiveness of the proviso to subdivision (J) of Section 304 (a) (3) of the Tariff Act of 1930, as amended, shall be suspended on the day following the date of this my proclamation; (2) that my proclamations of December 2, 1935 and May 14, 1936, in so far as they relate to the provisions of Article I, Article III, Article IV, Schedule I and Schedule II of the Trade Agreement concluded between the United States of America and Canada on November 15, 1935, shall be terminated upon the provisional application of Article I, Article VI and Article VII of the present Agreement on January 1, 1939; and (3) that the said proclamations of December 2, 1935 and May 14, 1936 shall be terminated in whole on the day on which the present Agreement shall come definitively into force.

Proclamation.

48 Stat. 943; 50 Stat. 24; 52 Stat. 1077. 19 U. S. C. § 1351; Supp. IV, § § 1352 (c), 1304.

Effectiveness of certain timber, etc., provisions suspended.

Termination of certain proclamations. 49 Stat. 3983, 3984.

49 Stat. 3961, 3962, 3968, 3977.

49 Stat. 3983, 3984.

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

PURSUANT to the proviso in Section 350 (a) (2) of the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, I shall from time to time notify the Secretary of the Treasury of the countries with respect to which application of the duties herein proclaimed is to be suspended.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-fifth day of November in the year of our Lord one thousand nine hundred and
[SEAL] thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

[SUPPLEMENTARY PROCLAMATION]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

WHEREAS, by my proclamation of November 25, 1938, I did make public the Trade Agreement, including two annexed Schedules, which, pursuant to Section 350 (a) of the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934 entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), as extended by joint resolution of Congress approved March 1, 1937 (50 Stat. 24), I entered into on November 17, 1938 through my duly empowered plenipotentiary, with His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada, through his duly empowered plenipotentiary, in order that pending the definitive coming into force of the Agreement the provisions of Article IX should be applied provisionally on and after the day following my proclamation of the said Agreement in accordance with Article XVIII thereof, and the provisions of Article I, Article VI and Article VII should be applied provisionally on and after January 1, 1939 as also provided in the said Article XVIII, subject to the reservations and exceptions elsewhere provided for in the Agreement;

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

AND WHEREAS it is further provided in the said Article XVIII that the said Agreement shall enter definitively into force on the day of the exchange of the proclamation of the President of the United States of America and the instrument of ratification by His Majesty in respect of Canada;

AND WHEREAS the proclamation of the President of the United States of America and the ratification of His Majesty in respect of Canada were exchanged at Ottawa on June 17, 1939.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, supplementing my said proclamation of November 25, 1938, do hereby proclaim that the entire Agreement of November 17, 1938, entered definitively into force on June 17, 1939, and that on the definitive coming into force of the said Agreement on that date the whole of the Trade Agreement between the President of the United States of America and His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada, signed at Washington on November 15, 1935, terminated in accordance with the stipulation to that effect in paragraph 3 of Article XVIII of the Agreement of November 17, 1938; and I do hereby call upon the United States of America and all the citizens thereof to observe and fulfill the entire Agreement of November 17, 1938 with good faith on and from June 17, 1939.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this seventeenth day of June in the year of our Lord one thousand nine hundred and [SEAL] thirty-nine and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXCHANGE OF NOTES

The Secretary of State (Hull) to the Minister of Canada (Marler)

DEPARTMENT OF STATE
WASHINGTON
November 17, 1938

SIR:

I have the honor to inform you that the Government of the United States, in the special circumstances, will refrain from claiming under Article I of the Trade Agreement signed this day any advantages now accorded or which may hereafter be accorded by Canada to any territory under the mandate of His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, which is administered as an integral portion of territory under His Majesty's sovereignty or protection or which is joined in a customs union with a territory under His Majesty's sovereignty or protection.

Accept, Sir, the renewed assurances of my highest consideration.

CORDELL HULL

The Honorable
SIR HERBERT MARLER, P. C., K. C. M. G.,
Minister of Canada.

The Minister of Canada (Marler) to the Secretary of State (Hull)

CANADIAN LEGATION
WASHINGTON
November 17, 1938

SIR,

I have the honour to acknowledge the receipt of your Note of today's date, informing me, with reference to the Trade Agreement signed this day, that the United States of America will, in the special circumstances, refrain from claiming under Article I of the Agreement any advantages now accorded or which may hereafter be accorded by Canada to any territory under the mandate of His Majesty the King of Great Britain, Ireland, and the British dominions beyond the Seas, Emperor of India, which is administered as an integral portion of territory under His Majesty's sovereignty or protection or which is joined in a customs union with a territory under His Majesty's sovereignty or protection.

I have taken note with pleasure of your communication in the above sense.

I have the honour to be with the highest consideration Sir

Your most obedient humble servant

HERBERT M. MARLER

The Honourable CORDELL HULL,
Secretary of State of the United States,
Washington, D. C.

LUMBER DECLARATION

The Governments of Canada and the United States of America, desiring to proceed toward the removal of those restrictions on the international trade in lumber which have operated to the disadvantage of their respective lumber industries;

Recognizing that as a first step towards this objective the duties and taxes levied on lumber imported into the United States from Canada were reduced by 50 per cent to $2 per thousand feet in the Trade Agreement concluded between Canada and the United States of America on November 15, 1935;

Noting that as a consequence of the coming into force of the Trade Agreements signed this day:

(1) the United Kingdom duty on softwood lumber in those forms of which the United States is an important supplier of the United Kingdom's requirements will not exceed 16 shillings per standard (approximately $2 per thousand feet), without any restriction as to the quantity that may be imported at the reduced rate of duty;

(2) the preferential margins enjoyed by lumber of Empire origin in the British West Indian Colonies will not exceed $2 per thousand feet;

(3) the Canadian duty on planed or dressed lumber imported from the United States will be reduced by 50 per cent and the special excise

tax of 3 per cent will be removed from rough and dressed lumber, without any restriction as to the quantity that may be imported either at the reduced rates of duty or free;

(4) the quantity of red cedar shingles that may be imported into the United States free of duty will be fixed at 30 per cent of United States consumption and imports in excess of this quantity will not be dutiable at more than 25 cents per square;

(5) the quantitative restriction on the importation into the United States of lumber of Douglas fir and Western Hemlock at the reduced rates of duty and tax in effect since January 1st, 1936, and confirmed by the Trade Agreement signed today, will be removed; and that

(6) lumber and timber imported from Canada will not be required to be marked to indicate their country of origin.

Noting further that the Governments of Canada, the United Kingdom, and the United States of America are, for their part, prepared to give effect to the arrangement envisaged in the Trade Agreement between the United Kingdom and the United States whereby lumber of the values and sizes therein set forth shall on its importation into the United Kingdom from the United States of America be admitted free of duty as soon as the import excise tax now levied on Canadian lumber imported into the United States is removed.

Have resolved to record their readiness to cooperate, as opportunity occurs, in restoring the reciprocal advantages enjoyed by the timber products of their respective countries prior to the general resort to retaliatory restrictions on the importation of lumber and to confirm their understanding that the Government of Canada will interpose no objection to the reduction by Empire Governments other than the United Kingdom of differential duties now levied on United States lumber to a point at which the margin of preference enjoyed by Canadian lumber will not exceed the duties and taxes now imposed on Canadian lumber on importation into the United States and that when, and for so long as, the United States import excise tax ceases to apply to lumber imported from Canada, Canada will concur in any request it may receive from such Empire Government for the extension to United States lumber of the tariff treatment enjoyed by Canadian lumber.

WASHINGTON,
November 17, 1938.

[ALLOCATION OF TARIFF QUOTA ON HEAVY CATTLE]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION.

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat.

48 Stat. 943; 50 Stat. 24.
19 U. S. C. § 1351; Supp. IV, § 1352 (c).

943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

WHEREAS, pursuant to the said Tariff Act of 1930, as amended, I entered into a Trade Agreement on November 17, 1938, with His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada;

WHEREAS, by my proclamation of November 25, 1938, I did make public the said Trade Agreement, including two Schedules annexed thereto, and in my proclamation provided that the provisions of Article VII of the said Agreement should be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after January 1, 1939;

WHEREAS, Article VII of the said Agreement provides as follows:

"1. Articles the growth, produce or manufacture of Canada enumerated and described in Schedule II annexed to this Agreement shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Schedule, subject to the conditions therein set out. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this Agreement.

"2. Schedule II shall have full force and effect as an integral part of this Agreement."

WHEREAS, Schedule II annexed to the said Agreement provides in part as follows:

"United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
701	Cattle, weighing seven hundred pounds or more each:	
	Cows, imported specially for dairy purposes	1½¢ per lb.
	Other	1½¢ per lb.
	Provided, That after December 31, 1938, such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 60,000 head in any quarter year shall not be entitled to a reduction in duty by virtue of this item, and such cattle (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 225,000 head in any calendar year shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	3¢ per lb.
	Provided further, That if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement."	

WHEREAS, Article III of the said Agreement reads as follows:

"If imports of any article into either country should be regulated either as regards the total amount permitted to be imported or as regards the amount permitted to be imported at a specified rate of duty, and if shares are allocated to countriés of export, the share allocated to the other country shall be based upon the proportion of the total imports of such article from all foreign countries supplied by that country in past years, account being taken in so far as practicable in appropriate cases of any special factors which may have affected or may be affecting the trade in that article. In those cases in which the other country is a relatively large supplier of any such article, the Government of the country imposing the regulation shall, whenever practicable, consult with the Government of the other country before the share to be allocated to that country is determined."

WHEREAS, after consultation with the Government of the United States of America, the Government of Canada has requested the allocation among the countries of export of the quantity of cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) entitled to a reduction in duty by virtue of the said item 701 of Schedule II annexed to the said Agreement;

WHEREAS such allocation is required and appropriate to carry out the said Agreement;

WHEREAS I find that, taking into account special factors affecting the trade, imports into the United States of America from all countries of such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) during the years 1936 and 1937 were representative of the trade in such articles;

WHEREAS I find that the proportions of total imports into the United States of America for consumption of such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) supplied by Canada and by other foreign countries, respectively, during the years 1936 and 1937 were as follows:

Canada	86.2 per centum
Other foreign countries	13.8 per centum

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, do hereby proclaim that no more than 142,230 head of cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes), the produce of Canada, nor more than 22,770 head of such cattle, the produce of other foreign countries, entered, or withdrawn from warehouse, for consumption during the period April 1 to December 31, 1939, inclusive, shall be entitled to a reduction in duty by virtue of the said item 701 of

Schedule II of the said Agreement; and that no more than 51,720 head of cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes), the produce of Canada, nor more than 8,280 head of such cattle, the produce of other foreign countries, entered, or withdrawn from warehouse, for consumption in any calendar quarter year during the period April 1 to December 31, 1939, inclusive, shall be entitled to a reduction in duty by virtue of the said item 701 of Schedule II of the said Agreement.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-seventh day of February in the year of our Lord one thousand nine hundred and
[SEAL] thirty-nine and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

July 8, 1939
[E. A. S. No. 150]

Supplementary agreement between the United States of America and Haiti further modifying the agreement of August 7, 1933. Signed July 8, 1939; effective October 1, 1939.

SUPPLEMENTARY EXECUTIVE AGREEMENT BETWEEN THE UNITED STATES AND THE REPUBLIC OF HAITI

ACCORD EXECUTIF ADDITIONNEL ENTRE LES ETATS UNIS D'AMERIQUE ET LA REPUBLIQUE D'HAITI

Supplementary financial agreement with Haiti.

The undersigned plenipotentiaries, duly authorized by their respective Governments, have agreed upon the following Supplementary Executive Agreement:

Les Plénipotentiaires, soussignés, dûment autorisés par leurs Gouvernements respectifs, sont convenus de l'Accord Exécutif Additionnel suivant:

ARTICLE I

ARTICLE I

Deposit of receipts.

On and after October 1, 1939 and until and including September 30, 1940, all monies received by or for the Haitian Government shall be deposited in the National Bank of the Republic of Haiti to the credit of the Haitian Government with the exception of the following sums which will be deposited to the credit of the Fiscal Representative: 1. the five per centum of customs revenues foreseen in Article IX of the Accord of August 7, 1933, and 2. the amounts needed for payments connected with execution of the Loan Contracts which payments during the period mentioned shall consist of: (a) the amounts necessary to pay the interest on all outstanding bonds issued under the Loan Contracts of October 6, 1922 and May 26, 1925 and: (b) $20,000.00 am. on account of the amounts required to be paid under such Loan Contracts for the amortization of the bonds and

48 Stat. 1780.

A partir du 1er. Octobre 1939 et jusqu'au 30 Septembre 1940 inclusivement, tous les fonds recouvrés par ou pour le Gouvernement Haitien seront déposés, au crédit du Gouvernement Haitien, à la Banque Nationale de la République d'Haiti, à l'exception des sommes suivantes qui seront déposées au crédit du Représentant Fiscal: 1o. les 5% des recettes douanières prévus à l'Article IX de l'Accord du 7 Août 1933 et 2o. les fonds exigibles pour les paiements, afférents au service des contrats d'emprunt, lesquels paiements, durant la période susmentionnée, consisteront a) en les valeurs nécessaires pour payer les intérêts sur tous les titres en circulation, émis d'après les contrats d'emprunt du 6 octobre 1922 et du 26 mai 1925 et b) en une somme de $20,000.00 américains à valoir sur les valeurs exigibles, d'après les susdits contrats d'emprunt pour l'amortissement des

3. all additional receipts which the Haitian Government will collect during the fiscal year 1939–1940 over and above the amount carried in the budget 1938–39 and over and above all other amounts which may be deemed necessary by the Secretary of State for Finance in accord with the Fiscal Representative, to be expended as extraordinary appropriations to meet serious emergencies.

3o. toutes les recettes additionnelles que le Gouvernement Haitien aura recouvrées pendant l'année fiscale 1939–1940 en sus de la valeur portée au budget 1938–1939 et en sus de toutes autres valeurs qui peuvent être jugées nécessaires par le Secrétaire d'Etat des Finances, d'accord avec le Représentant Fiscal, pour être consacrées comme affectations extraordinaires, en vue de faire face à des circonstances extraordinaires et imprévues.

ARTICLE II

The provisions of the first sentence of Article XI and the first and last sentences of Article XVI of the Accord of August 7, 1933, to the extent and only to the extent that they may be inconsistent with the provisions of Article I of this Accord, shall be suspended so long as this Supplementary Executive Agreement remains in effect.

ARTICLE II

Les effets des dispositions de la première phrase de l'article XI et de la première et de la dernière phrases de l'article XVI de l'Accord du 7 Août 1933 seront, en tant seulement qu'ils sont contraires aux dispositions de l'article premier du présent Accord, suspendus, tant que cet Accord Exécutif Additionnel restera en vigueur.

Suspension of certain provisions. 48 Stat. 1781, 1783.

Signed at Port-au-Prince, in duplicata, in the english and french languages, this 8th day of July nineteen hundred and thirty-nine.

Fait de bonne foi, en double, en anglais et en français à Port-au-Prince, le 8 Juillet mil neuf cent trente neuf.

Signatures.

FERDINAND L MAYER

[SEAL]

LEON LALEAU

[SEAL]

August 2, 1939
[E. A. S. No. 151]

Commercial agreement between the United States of America and the Union of Soviet Socialist Republics continuing in force until August 6, 1940, the agreement of August 4, 1937; effected by exchange of notes, signed at Moscow August 2, 1939; approved by the Council of People's Commissars of the Union of Soviet Socialist Republics August 4, 1939; proclaimed by the President of the United States August 4, 1939; effective August 6, 1939. And related notes.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Continuance of commercial agreement with the Union of Soviet Socialist Republics.

WHEREAS by my authority, the Chargé d'Affaires ad interim of the United States of America at Moscow exchanged at that capital on August 2, 1939, with the authorized representative of the Union of Soviet Socialist Republics identic notes, constituting an agreement in regard to commerce between the United States of America and the Union of Soviet Socialist Republics and the continuance of favorable commercial relations between the two countries, which notes are word for word as follows:

Texts of notes.

Moscow, *August 2, 1939.*

EXCELLENCY:

In accordance with the conversations which have taken place, I have the honor to confirm on behalf of my Government the agreement which has been reached between the Governments of our respective countries that the agreement regarding commercial relations between the United States of America and the Union of Soviet Socialist Republics recorded in the exchange of notes between the American Ambassador and the People's Commissar for Foreign Affairs on August 4, 1937, which came into force on August 6, 1937, upon proclamation thereof on that date by the President of the United States of America and approval thereof by the Council of People's Commissars of the Union of Soviet Socialist Republics on the same date, and which was renewed for one year on August 5, 1938, shall continue in force until August 6, 1940. This agreement shall be proclaimed by the President of the United States of America and approved by the Council of People's Commissars of the Union of Soviet Socialist Republics.

50 Stat. 1619.

Ante, p. 1947.

Accept, Excellency, the renewed assurances of my highest consideration.

STUART E. GRUMMON
Chargé d'Affaires ad interim
of the United States of America

His Excellency
A. I. MIKOYAN,
People's Commissar for Foreign Trade,
Moscow.

[Translation]

Moscow, *August 2, 1939.*

MR. CHARGÉ D'AFFAIRES:

In accordance with the conversations which have taken place, I have the honor to confirm on behalf of my Government the agreement which has been reached between the Governments of our respective countries that the agreement regarding commercial relations between the Union of Soviet Socialist Republics and the United States of America recorded in the exchange of notes between the People's Commissar for Foreign Affairs and the American Ambassador on August 4, 1937, which came into force on August 6, 1937, upon approval thereof on that date by the Council of People's Commissars of the Union of Soviet Socialist Republics and the proclamation thereof by the President of the United States of America on the same date, and which was renewed for one year on August 5, 1938, shall continue in force until August 6, 1940. This agreement shall be approved by the Council of People's Commissars of the Union of Soviet Socialist Republics and proclaimed by the President of the United States of America. Confirmation by Union of Soviet Socialist Republics.

Accept, Mr. Chargé d'Affaires, the renewed assurances of my highest consideration.

A. MIKOYAN

Mr. STUART E. GRUMMON,
Chargé d'Affaires ad interim
of the United States of America,
Moscow.

AND WHEREAS, it is provided in the said agreement that the agreement shall be proclaimed by the President of the United States of America and approved by the Council of People's Commissars of the Union of Soviet Socialist Republics:

NOW, THEREFORE, BE IT KNOWN THAT I, Franklin D. Roosevelt, President of the United States of America, do hereby make known and proclaim the said agreement and, having been notified that the same has been approved on this day by the Council of People's Commissars of the Union of Soviet Socialist Republics, direct that it be observed and fulfilled with good faith by the United States of America on and after August 6, 1939. Proclamation. Effective date.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this fourth day of August in the year of our Lord one thousand nine hundred and thirty-nine and of the Independence of the United States of America the one hundred and sixty-fourth.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

RELATED NOTES

1. CONCERNING THE AMOUNT OF PURCHASES TO BE MADE BY THE UNION OF SOVIET SOCIALIST REPUBLICS IN THE UNITED STATES OF AMERICA

The American Chargé d'Affaires ad interim (Grummon) to the People's Commissar for Foreign Trade (Mikoyan)

EMBASSY OF THE UNITED STATES OF AMERICA
Moscow, August 2, 1939.

EXCELLENCY:

I have the honor to refer to our recent conversations in regard to the commerce between the United States of America and the Union of Soviet Socialist Republics and to ask you to let me know the value of articles, the growth, produce, or manufacture of the United States of America which the Government of the Union of Soviet Socialist Republics intends to purchase in the United States of America during the next twelve months for export to the Union of Soviet Socialist Republics.

Accept, Excellency, the renewed assurances of my highest consideration.

STUART E. GRUMMON
Chargé d'Affaires ad interim
of the United States of America.

His Excellency
A. I. MIKOYAN,
People's Commissar for Foreign Trade,
Moscow.

The People's Commissar for Foreign Trade (Mikoyan) to the American Chargé d'Affaires ad interim (Grummon)

[Translation]

MOSCOW, *August 2, 1939.*

MR. CHARGÉ D'AFFAIRES:

In reply to your inquiry regarding the intended purchases by the Union of Soviet Socialist Republics in the United States of America in the course of the next twelve months, I have the honor to inform you that the economic organizations of the Union of Soviet Socialist Republics intend to buy in the United States of America in the course of the next twelve months American goods to the amount of at least forty million dollars.

Accept, Mr. Chargé d'Affaires, the renewed assurances of my highest consideration.

A. MIKOYAN

Mr. S. E. Grummon,
Chargé d'Affaires ad interim
of the United States of America,
Moscow.

2. EXEMPTION FROM EXCISE TAX OF COAL, COKE, AND COAL OR COKE BRIQUETTES IMPORTED INTO THE UNITED STATES FROM THE UNION OF SOVIET SOCIALIST REPUBLICS

The American Chargé d'Affaires ad interim (Grummon) to the People's Commissar for Foreign Trade (Mikoyan)

EMBASSY OF THE UNITED STATES OF AMERICA

EXCELLENCY:

Moscow, August 2, 1939.

With reference to the agreement signed today continuing the agreement concerning commerce between the United States of America and the Union of Soviet Socialist Republics which came into force on August 6, 1937, I have the honor to state that the Embassy has been informed that the authorities of the Treasury Department of the United States will admit coal of all sizes, grades, and classifications (except culm and duff), coke manufactured therefrom, and coal or coke briquettes, imported from the Union of Soviet Socialist Republics free from the import tax provided in Section 601 (c) (5) of the Revenue Act of 1932, as amended, during the life of the agreement unless other treatment is required by controlling judicial decision hereafter rendered.

Accept, Excellency, the renewed assurances of my highest consideration.

STUART E. GRUMMON,
Chargé d'Affaires ad interim
of the United States of America.

His Excellency
A. I. MIKOYAN,
People's Commissar for Foreign Trade,
Moscow.

The People's Commissar for Foreign Trade (Mikoyan) to the American Chargé d'Affaires ad interim (Grummon)

[Translation]

MOSCOW, *August 2, 1939.*

MR. CHARGÉ D'AFFAIRES:

In reply to your inquiry regarding the intended exports of Soviet coal to the United States of America during the ensuing twelve months, I may state that the economic organizations of the Union of Soviet Socialist Republics will not in any case export to the United States of America during the year beginning August 6, 1939, more than 400,000 tons of Soviet coal.

Accept, Mr. Chargé d'Affaires, the renewed assurances of my highest consideration.

A. MIKOYAN

MR. S. E. GRUMMON,
Chargé d'Affaires ad interim
of the United States of America,
Moscow.

July 15, 1939
[E. A. S. No. 152]

Arrangement between the United States of America and France respecting air navigation. Effected by exchange of notes signed July 15, 1939; effective August 15, 1939.

The American Ambassador (Bullitt) to the French Minister of Foreign Affairs (Bonnet)

No. 1929 EMBASSY OF THE UNITED STATES OF AMERICA
Paris, July 15, 1939.

EXCELLENCY:

Reciprocal air navigation arrangement with France.

I have the honor to inform you that the Government of the United States of America desires to conclude with the Government of France a reciprocal arrangement in the following terms, governing the navigation of aircraft of each country in territory of the other country.

ARRANGEMENT BETWEEN THE UNITED STATES OF AMERICA AND FRANCE RELATING TO AIR NAVIGATION.

ARTICLE 1.

Provisional arrangement.

Pending the conclusion of a convention between the United States of America and France on the subject of air navigation, the movement of aircraft of one contracting Party over the territory of the other contracting Party shall be governed by the following provisions:

ARTICLE 2.

Area affected.

The present arrangement shall apply to the metropolitan territory of France and the United States of America, as well as the following territories, possessions or colonies, including their territorial waters over which the two countries respectively exercise jurisdiction:

(*a*) St. Pierre and Miquelon;
Martinique;
Guadaloupe and dependencies; and
French Guiana.
(*b*) Puerto Rico;
Virgin Islands of the United States; and
American Samoa.

ARTICLE 3.

"Aircraft" defined.

The term "aircraft" employed in the present agreement shall be understood to mean private aircraft, and State aircraft, other than military, customs and police aircraft, duly registered in the territory of either of the contracting Parties.

Designated aircraft not included.

The present arrangement does not apply to military, customs or police aircraft of either contracting Party, which may not, without special authorization, be flown over the territory of the other contracting Party nor land there.

ARTICLE 4.

Each of the contracting Parties shall grant, in time of peace, to aircraft of the other contracting Party, duly registered in the territory of such Party, liberty of passage above its territory, provided that the conditions set forth in the present arrangement are observed. Liberty of passage.

It is, however, agreed that the establishment and operation, by an enterprise of one of the contracting Parties, of a regular air route or air transport service to, over or away from the territory of the other contracting Party, with or without a stop, shall be subject to the consent of such other Party. Any air transport enterprise of either Party applying for permission to operate such regular air route or air transport service shall be required to submit its application through diplomatic channels. Regular routes, consent required. Application for operation through diplomatic channels.

With the reservation of the stipulations contained in the second paragraph above concerning regular air routes or air transport services for which special consent is necessary, the aircraft of either contracting Party may proceed to one or more points of the territory of the other Party, either to land part or all of their passengers or of their cargo of foreign origin, or to take aboard part or all of their passengers, or of their cargo for a foreign destination. Each of the Parties to this arrangement may reserve to its own aircraft air commerce wholly within its own territory. Air commerce, etc.

The term "air commerce" as used in the preceding paragraph shall, with respect to the Parties to this arrangement, be understood to mean:—(*a*) navigation of aircraft in territory of either Party in the conduct or furtherance of a business; (*b*) the commercial transport of persons or goods between any two points in the territory of either Party. "Air commerce" defined.

ARTICLE 5.

The aircraft of each of the contracting Parties, their crews and passengers, and goods carried thereon, shall, while within the territory of the other Party, be subject to the laws in force in that territory, including all regulations relating to air navigation applicable to foreign aircraft, the transport of passengers and goods, and public safety and order, as well as any regulations concerning immigration, quarantine, customs and clearance. Jurisdiction.

The contracting Parties agree to adopt all practicable measures, through the issuance of special regulations or otherwise, to facilitate and expedite communication by aircraft between their respective territories, and to prevent unnecessary delays to aircraft, their crews and passengers, cargo, and the personnel of the aircraft companies traveling on business of the companies, especially in the administration of the laws relating to immigration, customs and clearance. Regulations.

Subject to the provisions of the first paragraph of this article and to the laws and regulations therein specified, the carriage of passengers, and the import or export of all merchandise which may be legally imported or exported, will be permitted in aircraft of the one Party into or from the territory of the other Party; and, subject to the provisions of the first paragraph of this Article and to the laws and regu- Mutual enjoyment of privileges.

lations therein specified, such aircraft, their crews, passengers and cargoes, shall enjoy in the territory of the other Party the same privileges as are enjoyed by aircraft, their crews, passengers, and cargoes of the mentioned territory or foreign aircraft engaged in international commerce, their crews, passengers and cargoes; and they shall not, merely by reason of the nationality of the aircraft, be subjected to duties or charges other or higher than those which are or may be imposed on aircraft of the territory referred to or on aircraft of another foreign country engaged in international commerce, or on their crews, passengers or cargoes, it being understood that in this respect the claimant has the choice of national or most-favored nation treatment.

No excess duties, etc.

Upon arrival in the territory of either of the contracting Parties, the fuel and lubricants contained in the tanks of the aircraft shall be admitted free of customs and other duties. However, no quantity can be unloaded free of duty except temporarily and under customs control.

Fuel and lubricants.

Upon departure of aircraft of either contracting Party from territory of the other contracting Party for a point outside of such territory, fuel and lubricants intended for the refueling and lubrication of such aircraft will, on a basis of reciprocity and to the extent permitted by the laws and regulations of the contracting Party in force in the territory of departure, be furnished either free of customs and other duties or, alternatively, the duties levied on such fuel and lubricants will be refunded.

"Customs and other duties" defined.

The expression "customs and other duties" includes import, export, excise, and internal duties and taxes of all kinds levied upon the fuel and lubricants.

Aircraft, etc., import duties.

Aircraft of either Party, and also their equipment and spare parts on board, are in principle liable, on landing in a territory of the other party, to customs and other duties of all kinds normally chargeable on importation.

Free entry if for re-exportation.

If they are to be re-exported, they are entitled to temporary admission free of duty under the conditions contemplated by the Customs regulations of each of the contracting Parties, who will endeavor to reduce their formalities to the strict minimum, especially as regards aircraft belonging to regular lines.

Similar treatment shall be accorded to spare parts and material imported separately for the repair of such aircraft; parts replaced must, if the Customs so require, be re-exported under Customs supervision.

ARTICLE 6.

Prohibited areas.

Each one of the two contracting Parties shall have the right, for reasons of a military nature or in the interest of public safety, to prohibit flights over certain areas of its territory by all aircraft private or commercial of the other contracting Party, under the penalties provided by its legislation, it being understood that in any case at issue no distinction in this matter will be made between its aircraft engaged in international commerce and the aircraft of the other Party likewise engaged. The areas above which air navigation is thus prohibited by either Party must be notified to the other Party.

Each of the contracting Parties reserves to itself, in addition, the right, in time of peace, under exceptional circumstances, to limit or prohibit temporarily and with immediate effect, air navigation above its territory or any part thereof on condition that this restriction or prohibition shall be made applicable without any distinction of nationality between them, to the aircraft of the other Party and to the aircraft of any other foreign country.

ARTICLE 7.

Aircraft over prohibited areas, duties.

Any aircraft which finds itself over a prohibited area shall, as soon as it is aware of the fact, give the signal of distress prescribed by the air regulations in force in the country flown over; it shall furthermore land as soon as possible at an aerodrome situated in the territory of said country and as near as possible to such prohibited area.

This same obligation applies to aircraft flying over a prohibited area and to which the special signal intended to draw their attention shall have been given.

ARTICLE 8.

Identification.

All aircraft shall carry clearly visible distinctive marks by which their identity may be recognized during flight (nationality and registration marks).

Certificates of registration, etc.

All aircraft must be provided with certificates of registration and airworthiness and with all other documents prescribed for air navigation in the country in which they are registered.

ARTICLE 9.

Passengers and crew, certificates, licenses and documents.

All members of the crew who perform in an aircraft of either of the contracting Parties, duties for which certificates or licenses are required in the country in which such aircraft is registered, must be provided with said certificates and licenses delivered by the authorities of such country.

The other members of the crew must carry documents mentioning their duties on board, their profession, identity and nationality.

The crew and passengers, unless otherwise specified, must carry the documents required by the regulations in force governing international traffic.

ARTICLE 10.

Certificates of airworthiness, etc.; validity.

The certificates of airworthiness, certificates of competency and licenses, issued or rendered valid by the country whose nationality is possessed by the aircraft, shall be considered by the other country as being in accordance with the regulations governing air traffic to the same extent as the corresponding documents delivered or rendered valid by the latter.

However, each of the contracting Parties reserves the right to refuse to recognize, for the purpose of flight within the boundaries of and above its own territory, certificates of competency and licenses issued to its own nationals by the other contracting Party.

ARTICLE 11.

Unauthorized carriage of arms, etc.

Aircraft, their crews and passengers, may not carry arms, ammunition, noxious gases, explosives, carrier pigeons, or photographic apparatus, except by permission of the country within whose air space the aircraft is navigating.

Transportation of rockets, etc.

However, the transportation of accessories necessary to the operation and navigation of the aircraft (rockets, flares, etc.) is not prohibited.

Photographic apparatus.

If the carriage of photographic apparatus is permitted it must, unless otherwise especially authorized, be so placed that utilization thereof during flight will be impossible.

Restrictions for reasons of public order.

Each of the contracting Parties has the right, for reasons of public order and safety, to limit or prohibit on its territory the transportation of articles other than those enumerated in the first paragraph of the present article, provided that no difference is made in that respect between its national aircraft employed in international traffic and the aircraft of the other contracting Party so employed.

ARTICLE 12.

Search and inspection.

Upon the departure or landing of aircraft, each contracting Party may, within its own territory, and through its competent authorities, search the aircraft of the other Party and examine the certificates and other documents prescribed.

ARTICLE 13.

Availability of aerodromes, services, etc.

Aerodromes open to public air traffic in the territory of one of the Parties to this arrangement shall, in so far as they are under its control, be open to all aircraft of the other Party, which may equally utilize the meteorological information services, the wireless services, the lighting services and day and night signalling services, in so far as those several classes of services are under the control of the Party in whose territory they respectively are situated. Any charges, landing, accomodation charges, et cetera, in so far as such charges are under the control of the pertinent contracting Party, shall be the same for the aircraft of each of the two contracting Parties.

ARTICLE 14.

Entry or departure from prescribed aerodromes.

Upon entry or departure, aircraft going to or proceeding from the territory of either of the contracting Parties shall land at or depart from an aerodrome open to public air traffic and classed as a customs aerodrome (with passport control service), at which facilities exist for clearance of aircraft and enforcement of immigration regulations. No intermediary landing shall be effected between the frontier and that aerodrome. In special cases, the competent authorities may allow aircraft to depart from or land at other aerodromes, at which customs, immigration, clearance and passport control formalities shall be accomplished. The cost entailed by this special service shall, to such extent as may be required under the local regulations, then be

Special cases.

paid by the owner or person in charge of the aircraft. The prohibition of any intermediary landing applies also in these special cases.

In the event of a forced landing outside the aerodrome referred to in the first paragraph of this article, the captain of the aircraft, the crew and passengers, must conform with the national regulations applying to such cases. Forced landing.

The Parties to this arrangement shall exchange lists of the aerodromes in their territories from time to time designated by them as ports of entry and departure. Exchange of lists of aerodromes.

ARTICLE 15.

Each of the contracting Parties reserves the right to determine that the frontiers may be crossed only between certain points. In such case notification of the decision will be given to the other Party. Crossing of frontiers.

ARTICLE 16.

It is forbidden to drop, from aircraft in flight, any ballast other than fine sand or water. Aircraft in flight, dropping of ballast.

ARTICLE 17.

In the course of flight, only those articles or substances, other than ballast, may be dropped or otherwise discharged, for which a special authorization shall have been given by the authorities of the country flown over. Articles or substances permitted.

ARTICLE 18.

Aircraft of either of the Parties operating in the territory of the other Party may be equipped with wireless apparatus only if the necessary license to install and work such apparatus, issued by the competent authorities of the contracting Party in which the aircraft is registered, shall have been obtained. The use of such apparatus shall be in accordance with the regulations on the subject issued by the competent authorities of the contracting Party flown over. Wireless apparatus; license, regulations.

Such apparatus shall be used only by such members of the crew as are provided with a special license for the purpose issued by the competent authorities of the contracting Party in which the aircraft is registered. Use restricted.

ARTICLE 19.

In all questions of nationality that may arise in carrying out the present arrangement, it is agreed that aircraft possess the nationality of the country in whose territory they are duly registered. Questions of nationality.

The registration of aircraft referred to in the preceding paragraph shall be performed in compliance with the laws and special provisions of each contracting Party. Regulation of aircraft registration.

ARTICLE 20.

The contracting Parties shall communicate to each other from time to time the regulations relative to air navigation in force in their respective territories. Exchange of regulations.

ARTICLE 21.

Application of provisions.

Either Party may, at any time after the present arrangement comes into force, apply the provisions of the arrangement to any of the territories under its jurisdiction, including territorial waters, that are not mentioned in Article 2. Such application shall be by notification in writing, given to the other Party, and shall become effective sixty days from the day when the notification shall have been given.

The Party extending this arrangement to the additional territory under its jurisdiction cited in the preceding paragraph, may subsequently terminate such application, the decision coming into effect only upon sixty days' notice.

ARTICLE 22.

Termination of arrangement.

The present arrangement shall be subject to termination by either Party upon sixty days' notice given to the other Party.

Acceptance to constitute arrangement.

If the Government of France agrees to the foregoing provisions, I have the honor to suggest that the present note and Your Excellency's reply in similar terms, be regarded as constituting an arrangement

Entry into force.

between the two Governments which shall come into force on August 15, 1939.

I avail myself of this occasion to renew to Your Excellency the assurance of my highest consideration.

WILLIAM C. BULLITT

His Excellency
Monsieur GEORGES BONNET,
Minister of Foreign Affairs,
Paris.

The French Minister of Foreign Affairs (Bonnet) to the American Ambassador (Bullitt)

MINISTÈRE
DES
AFFAIRES ETRANGÈRES
A/R

Sous-Direction
des Affaires Administratives
& des Unions Internationales

RÉPUBLIQUE FRANÇAISE
Paris, le 15 juillet 1939

MONSIEUR L'AMBASSADEUR,

J'ai l'honneur d'accuser réception à Votre Excellence de Sa note, en date de ce jour et de Lui faire savoir que le Gouvernement de la République Française accepte que les dispositions suivantes, constituent un arrangement sur la base de la réciprocité avec le Gouvernement de la République des Etats-Unis d'Amérique.

–ARTICLE 1er–

En attendant la conclusion d'une convention de navigation aérienne entre les Etats-Unis d'Amérique et la France, la circulation des

aéronefs d'une des Parties Contractantes au-dessus du territoire de l'autre Partie Contractante sera régie par les dispositions suivantes:

–ARTICLE 2–

Le présent arrangement s'appliquera au territoire métropolitain des Etats-Unis d'Amérique et de la France ainsi qu'aux territoires, possessions ou colonies ci-après, y compris les eaux territoriales sur lesquelles les deux pays exerçent respectivement leur souveraineté:

a) Porto-Rico;
Les Iles Vierges des Etats-Unis; et
Les Iles Samoa américaines.
b) Saint-Pierre et Miquelon;
La Martinique;
La Guadeloupe et ses dépendances; et
La Guyane française.

–ARTICLE 3–

Le terme "aéronefs" employé dans le présent arrangement sera considéré comme désignant les aéronefs privés et aussi les aéronefs d'Etat, autres que les aéronefs militaires ou ceux des services des douanes ou de la police, régulièrement immatriculés dans le territoire de l'une ou l'autre des Parties Contractantes.

Le présent arrangement ne s'applique ni aux aéronefs militaires, ni à ceux des services de la douane ou de la police de chacune des deux Parties Contractantes, qui ne pourront pas, sans autorisation spéciale, survoler le territoire de l'autre Partie Contractante ou y atterrir.

–ARTICLE 4–

Chacune des Parties Contractantes accordera, en temps de paix, aux aéronefs de l'autre Partie Contractante régulièrement immatriculés dans le territoire de cette Partie, la liberté de survoler son territoire sous réserve de l'observation des dispositions du présent arrangement.

Toutefois, il est entendu que l'établissement et l'exploitation, par une entreprise de l'une des Parties Contractantes, d'une ligne aérienne ou d'un service de transport aérien régulier à destination, au-dessus ou en provenance du territoire de l'autre Partie Contractante, avec ou sans escale, sera soumis à l'agrément de cette autre Partie. Toute entreprise de transport aérien d'une des deux Parties désirant obtenir l'autorisation d'exploiter une ligne aérienne ou un service de transport aérien régulier de pareille nature, devra présenter sa demande par la voie diplomatique.

Sous réserve des dispositions du paragraphe 2 ci-dessus concernant les lignes aériennes ou les services de transport aérien réguliers, pour lesquels une autorisation spéciale est nécessaire, les aéronefs de l'une ou l'autre Partie Contractante pourront se rendre dans un ou plusieurs points du territoire de l'autre Partie, soit pour y mettre à terre une partie ou la totalité de leurs passagers ou de leur chargement en provenance de l'étranger, soit pour prendre une partie ou la totalité de leurs passagers ou de leur chargement pour une destination étrangère. Chacune des Parties au présent arrangement

aura la faculté de réserver à ses propres aéronefs la totalité du trafic aérien à l'intérieur de son propre territoire.

L'expression "trafic aérien" employée au paragraphe précédent sera considérée, en ce qui concerne les Parties au présent arrangement, comme s'appliquant:

a) à la circulation des aéronefs dans le territoire de l'une ou l'autre Partie, pour assurer ou faciliter le fonctionnement d'une entreprise commerciale;

b) au transport commercial de voyageurs ou de marchandises entre deux points quelconques du territoire de l'autre Partie.

– ARTICLE 5 –

Les aéronefs de chacune des Parties Contractantes leurs équipages et leurs passagers, ainsi que les marchandises transportées à leur bord, seront, pendant qu'ils se trouveront dans le territoire de l'autre Partie, soumis aux lois en vigueur dans ce territoire, y compris à tous règlements relatifs à la navigation aérienne applicables aux aéronefs étrangers, au transport des passagers et des marchandises et à la sécurité et à l'ordre public, ainsi que tous règlements concernant l'immigration, la quarantaine, les douanes et le congé.

Les Parties Contractantes conviennent d'adopter par règlements spéciaux ou de toute autre manière, toutes mesures destinées à faciliter et à activer les communications aériennes entre leurs territoires respectifs et à éviter des retards inutiles aux aéronefs, à leurs équipages, à leurs passagers, à leur chargement et au personnel des compagnies en voyage de service, spécialement en ce qui concerne l'application des lois relatives à l'immigration, aux douanes et au congé.

Sous réserve de l'observation des dispositions du 1er paragraphe du présent article et des lois et règlements qui y sont visés, le transport des passagers et l'importation ou l'exportation de toute marchandise dont l'importation ou l'exportation sont licites, seront permis aux aéronefs d'une des Parties à destination ou en provenance du territoire de l'autre Partie; et sous réserve de l'observation des dispositions du premier paragraphe du présent article et des lois et règlements qui y sont visés, lesdits aéronefs, leurs équipages, leurs passagers et chargements bénéficieront dans le territoire de l'autre Partie, des mêmes avantages que les aéronefs de ce territoire, leurs équipages, passagers et chargements ou que les aéronefs étrangers employés au commerce international, leurs équipages, passagers et chargements; et ils ne seront pas, du simple fait de la nationalité des appareils soumis à des droits, taxes ou charges autres ou plus élevés que ceux qui sont ou pourront être appliqués aux aéronefs du territoire en question ou aux aéronefs de tout autre pays étranger employés au commerce international, ou à leurs équipages, passagers ou chargements, étant entendu qu'à cet égard les intéressés auront le choix entre le traitement national et celui de la nation la plus favorisée.

A l'arrivée dans le territoire de chacune des Parties Contractantes, les carburants et les lubrifiants contenus dans les réservoirs des aéronefs seront admis en franchise de droits de douane et d'autres

droits. Toutefois, aucune quantité ne pourra être débarquée en franchise sauf à titre temporaire et sous le contrôle de la douane.

Au départ des aéronefs de l'une ou de l'autre des Parties Contractantes du territoire de l'autre Partie Contractante à destination d'un point situé hors dudit territoire, ou bien les carburants et les lubrifiants destinés au ravitaillement de ces aéronefs seront, sur la base de la réciprocité et dans la mesure autorisée par les lois et les règlements de la Partie Contractante en vigueur dans le territoire du départ, fournis en franchise de droits de douane et d'autres droits, ou bien les droits qui auraient été perçus sur ces carburants et lubrifiants seront remboursés.

L'expression "droits de douane et autres droits" comprend les droits d'importation et d'exportation, les taxes indirectes et les droits et taxes intérieurs de toute nature perçus sur les carburants et lubrifiants.

Les aéronefs de chacune des deux Parties, avec leur équipement et leurs pièces de rechange se trouvant à bord, acquittent, en principe, à leur atterrissage dans le territoire de l'autre Partie, les droits de douane et autres droits normalement exigibles à l'importation.

S'ils doivent être réexportés, ils bénéficient de la franchise temporaire des droits et taxes dans les conditions prévues par les règlements de douane propres à chacune des Parties Contractantes, lesquelles s'efforceront de réduire les formalités au strict minimum, notamment en ce qui concerne les aéronefs des lignes régulières.

Le même régime est applicable aux pièces et matériel de rechange importés séparément pour la réparation de ces aéronefs. Les pièces remplacées doivent, si la douane l'exige être réexportées sous son contrôle.

– ARTICLE 6 –

Chacune des deux Hautes Parties Contractantes aura le droit, pour des raisons d'ordre militaire ou dans l'intérêt de la sécurité publique, d'interdire à tous aéronefs privés ou commerçiaux de l'autre Partie Contractante de survoler certaines zones de son territoire, sous peine des sanctions édictées par sa législation, étant entendu que, dans aucun cas, il ne sera fait de discrimination entre ses propres aéronefs se livrant au commerce international et les aéronefs de l'autre Partie destinés aux mêmes fins. Les zones au-dessus desquelles la navigation aérienne sera interdite dans ces conditions, par l'une ou l'autre des Parties, devront faire l'objet d'une notification à l'autre Partie.

Chacune des Parties Contractantes se réserve, en outre, le droit, en temps de paix, dans des circonstances exceptionnelles, de limiter ou d'interdire, à titre temporaire et avec effet immédiat, la navigation aérienne au-dessus de son territoire ou d'une partie quelconque de celui-ci, sous réserve que cette restriction ou cette interdiction soit applicable, sans aucune distinction de nationalité, aux aéronefs de l'autre Partie et aux aéronefs de tous autres pays étrangers.

–ARTICLE 7–

Tout aéronef se trouvant au-dessus d'une zone interdite fera, dès qu'il se sera rendu compte de sa situation le signal de détresse prescrit par les règlements aériens en vigueur dans le pays survolé; en outre, il

atterrira le plus tôt possible sur un aérodrome situé dans le territoire de ce pays et le plus près possible de la zone interdite.

La même obligation s'applique à l'aéronef survolant une zone interdite qui aura reçu le signal spécial destiné à attirer son attention.

–ARTICLE 8–

Tout aéronef portera des marques distinctives nettement visibles permettant de l'identifier en cours de vol (marques de nationalité et d'immatriculation).

Tout aéronef devra être muni de certificats d'immatriculation et de navigation et de tous autres documents prescrits pour la navigation aérienne dans le pays dans lequel il est immatriculé.

–ARTICLE 9–

Tous les membres de l'équipage remplissant dans un aéronef de l'une ou l'autre des Parties Contractantes des fonctions pour lesquelles des certificats ou des permis sont requis dans le pays dans lequel l'aéronef en question est immatriculé devront être pourvus desdits certificats et permis délivrés par les autorités de ce pays.

Les autres membres de l'équipage devront être porteurs de documents mentionnant leurs fonctions à bord, leur profession, leur identité et leur nationalité.

S'il n'en est pas autrement décidé, l'équipage et les passagers devront être porteurs des documents requis par les règlements en vigueur régissant le trafic international.

–ARTICLE 10–

Les certificats de navigabilité, les certificats d'aptitude et les permis délivrés ou validés par le pays dont l'aéronef possède la nationalité seront considérés par l'autre pays comme étant conformés aux règlements régissant le trafic aérien dans la même mesure que les documents correspondants délivrés ou validés par cet autre pays.

Toutefois, chacune des Parties Contractantes se réserve le droit de refuser de reconnaître, en vue de la navigation aérienne dans les limites et au-dessus de son propre territoire, les certificats d'aptitude et les permis délivrés à ses propres ressortissants par l'autre Partie Contractante.

–ARTICLE 11–

Les aéronefs, leurs équipages et leurs passagers ne pourront transporter ni armes, ni munitions, ni gaz nocifs, ni explosifs, ni pigeons-voyageurs, ni appareils photographiques, sauf autorisation du pays dans l'atmosphère duquel ils naviguent.

Toutefois, le transport d'accessoires nécessaires au fonctionnement et à la navigation des aéronefs (fusées, torches de signalisation, etc. . .) n'est pas interdit.

Au cas où le transport d'un appareil photographique serait autorisé, celui-ci devra, sauf autorisation contraire spéciale, être placé de manière qu'il soit impossible de l'utiliser en cours de vol.

Chacune des Parties Contractantes a le droit, pour des raisons d'ordre et de sécurité publics, de limiter ou d'interdire sur son territoire le transport d'articles autres que ceux qui sont énumérés au

premier paragraphe du présent article sous réserve qu'aucune distinction ne soit faite, à cet égard, entre ses propres aéronefs employés pour le trafic international et les aéronefs de l'autre Partie Contractante utilisés aux même fins.

–ARTICLE 12–

Au départ ou à l'atterrissage des aéronefs, chaque Partie Contractante pourra, sur son propre territoire et par l'intermédiaire de ses autorités compétentes, visiter les aéronefs de l'autre Partie et examiner les certificats et les autres documents prescrits.

–ARTICLE 13–

Les aérodromes ouverts au trafic public sur le territoire de l'une des Parties au présent arrangement seront, dans la mesure où ils sont soumis à son autorité, ouverts à tous aéronefs de l'autre Partie qui pourront également utiliser les services d'informations météorologiques, les services de T. S. F., les services d'éclairage et les services de signalisation de jour et de nuit, dans la mesure où ces différents services seront soumis à l'autorité de la Partie dans le territoire de laquelle ils seront respectivement situés. Toutes les taxes taxes d'atterrissage, taxes de garage, etc. . ., dans la mesure où ces taxes dépendront de l'autorité de la Partie Contractante intéressée, seront les mêmes pour les aéronefs des deux Parties Contractantes.

–ARTICLE 14–

A l'arrivée ou au départ, les aéronefs à destination ou en provenance du territoire de chacune des Parties Contractantes atterriront ou prendront leur vol sur un aérodrome ouvert au trafic public et classé comme "aérodrome douanier" (avec service de contrôle des passeports), dans lequel il existera des services pour le congé des aéronefs et l'application des règlements concernant l'immigration. Aucun atterrissage intermédiaire ne sera effectué entre la frontière et l'aérodrome en question. Dans des cas spéciaux, les autorités compétentes pourront autoriser les aéronefs à prendre leur départ ou à atterrir sur d'autres aérodromes sur lesquels les formalités de douane, d'immigration, de congé et de contrôle des passeports seront accomplies. Les frais entraînés par ce service spécial seront alors, dans la mesure requise en vertu des règlements locaux, mis à la charge du propriétaire ou de la personne responsable de l'aéronef. L'interdiction de tout atterrissage intermédiaire s'applique également à ces cas spéciaux.

En cas d'atterrissage forcé en dehors des aérodromes mentionnés au premier paragraphe du présent article, le commandant des aéronefs, l'équipage et les passagers devront se conformer aux règlements nationaux applicables dans ces cas particuliers.

Les Parties au présent arrangement se communiqueront périodiquement les listes des aérodromes de leurs territoires désignés comme ports d'arrivée et de départ.

–ARTICLE 15–

Chacune des Parties Contractantes se réserve le droit de décider que les frontières ne pourront être franchies qu'entre certains points. Dans ce cas, cette décision sera notifiée à l'autre Partie.

–ARTICLE 16–

Il est interdit de jeter, d'un aéronef en cours de vol, du lest autre que du sable fin ou de l'eau.

–ARTICLE 17–

Seuls, pourront être jetés ou déchargés d'une autre manière, en cours de vol, les articles ou substances autres que le lest, pour lesquels une autorisation spéciale aura été donnée par les autorités du pays survolé.

–ARTICLE 18–

Les aéronefs de chacune des Parties en service dans le territoire de l'autre Partie ne pourront être équipés avec des appareils de T. S. F. que s'ils ont obtenu le permis nécessaire d'installer et d'utiliser ces appareils, permis délivré par les autorités compétentes de la Partie Contractante dans laquelle l'aéronef est immatriculé. L'emploi de ces appareils sera conforme aux règlements édictés en la matière par les autorités de la partie contractante survolée.

Ces appareils ne seront utilisés que par les membres de l'équipage pourvus d'un permis spécial délivré par les autorités compétentes de la Partie Contractante dans le territoire de laquelle l'aéronef est immatriculé.

–ARTICLE 19–

Pour toutes les questions de nationalité qui pourraient surgir dans l'exécution du présent arrangement, il est entendu que les aéronefs possèdent la nationalité du pays dans le territoire duquel ils sont régulièrement immatriculés.

L'immatriculation des aéronefs visée au paragraphe précédent sera effectuée conformément aux lois et aux dispositions spéciales de chacune des Parties Contractantes

–ARTICLE 20–

Les Parties Contractantes se communiqueront périodiquement les règlements relatifs à la navigation aérienne en vigueur dans leurs territoires respectifs.

–ARTICLE 21–

Chacune des Parties pourra, à tout moment après l'entrée en vigueur du présent arrangement, en appliquer les dispositions à l'un quelconque des territoires soumis à sa souveraineté, y compris les eaux territoriales qui ne sont pas mentionnées à l'Article 2. Cette application sera effectuée par notification écrite faite à l'autre Partie et deviendra effective soixante jours après la date à laquelle la notification aura été faite.

La Partie étendant le présent arrangement aux autres territoires soumis à sa juridiction qui sont mentionnés au paragraphe précédent pourra, par la suite mettre un terme à son application, cette décision entrant en vigueur seulement soixante jours après que la notification en aura été faite.

–ARTICLE 22–

Le présent arrangement pourra être dénoncé par chacune des Parties avec préavis de soixante jours donné à l'autre Partie.

La présente note et la communication de Votre Excellence, en date de ce jour, rédigées en des termes analogues seront considérées comme consacrant entre les deux Gouvernements un arrangement réalisé en matière de navigation aérienne, qui entrera en vigueur le 15 août 1939./.

Veuillez agréer, Monsieur l'Ambassadeur, les assurances de ma très haute considération.

P^r le Ministre des Affaires Étrangères
et par délégation
L'Ambassadeur de France
Secrétaire Général
ALEXIS LÉGER[1]

Son Excellence
Monsieur WILLIAM C. BULLITT
Ambassadeur des Etats-Unis d'Amerique
-Paris-

[Translation]

MINISTRY OF FOREIGN AFFAIRS
A/R
Division of Administrative Affairs and International Unions

FRENCH REPUBLIC,
Paris, July 15, 1939.

MR. AMBASSADOR:

Agreement by France.

I have the honor to acknowledge receipt of Your Excellency's note dated today and to inform you that the Government of the French Republic agrees that the following provisions shall constitute a reciprocal arrangement with the Government of the Republic of the United States of America.

[Here follows the French text of the arrangement. For English text, see pages 2408–2414.]

The present note and Your Excellency's communication of today's date, drafted in similar terms, shall be considered as confirming between the two Governments an arrangement effected on the subject of air navigation, which shall enter into effect on August 15, 1939.

Please accept, Mr. Ambassador, the assurances of my highest consideration.

For the Minister of Foreign Affairs
and by delegation
the Ambassador of France
Secretary General
ALEXIS LÉGER

His Excellency
WILLIAM C. BULLITT,
Ambassador of the United States of America,
Paris.

[1] On page 2 of the original French text there are two seals in the left margin, none at the end.

July 15, 1939
[E. A. S. No. 153]

Agreement between the United States of America and France governing air transport services. Effected by exchange of notes signed July 15, 1939; effective August 15, 1939.

The American Ambassador (Bullitt) to the French Minister of Foreign Affairs (Bonnet)

EMBASSY OF THE UNITED STATES OF AMERICA
Paris, July 15, 1939.

No. 1930

EXCELLENCY:

Agreement with France for operation of air transport services.

I have the honor to inform you that the Government of the United States of America desires to conclude with the Government of France a reciprocal arrangement in the following terms, governing the operation of air transport services of each country in territory of the other country.

AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND FRANCE FOR THE OPERATION OF AIR TRANSPORT SERVICES.

ARTICLE 1.

Liberty of passage.

The Government of the United States of America agrees that aircraft of French registration belonging to French air carrier enterprises, holding proper authorization from the French Government, shall be permitted to operate into United States territory in the conduct of transatlantic air transport services carrying passengers, goods and mail, subject to the conditions hereinafter specified.

The Government of France agrees that aircraft of United States registration, belonging to United States air carrier enterprises, holding proper authorization from the Government of the United States, shall be permitted to operate into French territory in the conduct of transatlantic air transport services carrying passengers, goods and mail, subject to the conditions hereinafter specified.

Frequencies accorded certain transatlantic air carrier enterprises.

The Government of the United States will accord to French air carrier enterprises a number of frequencies equal to that requested of the Government of France by the Government of the United States and accorded by the Government of France to the Government of the United States for use by the latter's air carrier enterprises engaged in transatlantic services with final points of destination in France; provided, that the number of such frequencies shall not be less than two round trips per week. The Government of France will also accord to the Government of the United States additional frequencies for use by its authorized air carrier enterprises engaged in transatlantic air services, with the right to fly into, through and away from France en

route to and from a final point of destination in other countries, and on such additional frequencies to embark and disembark passengers, goods and mail in France.

Qualification provisions.

The air carrier enterprises of each Party will be required to qualify before the competent aeronautical authorities of the other Party under its applicable laws before being permitted to engage in the operations contemplated in this agreement.

Permits, routes, etc.

The terms of the permits, the airports to be used for the respective services, the routes or airways to be flown within the respective territories of the Parties between the designated airports, the frequency of schedules and other appropriate details of the conduct of the air transport services contemplated by this agreement shall be determined by the competent authorities of the Parties. Any permit issued by the competent aeronautical authorities for the air transport services contemplated hereunder shall be valid only so long as the holder thereof shall be authorized by its own government to engage in the service envisaged by such permit. The holding of such permit shall be subject to compliance by the holder with all applicable laws of the issuing government and with all valid rules, regulations and orders issued thereunder. Such permit may not be revoked for any other cause except on two years' notice, given by the issuing government to the other government.

Technical and commercial agreements may be entered into between the air transport enterprises authorized by the Governments of France and the United States to operate the services contemplated herein. Such agreements shall be subject to the approval of the competent authorities of the two Governments.

ARTICLE 2.

No restrictions disadvantageous to other Party.

The parties hereto agree not to impose any restrictions or limitations as to airports, routes, or connections with other transportation services, and facilities in general to be utilized within their respective territories which might be competitively or otherwise disadvantageous to the air carrier enterprises of the other Party.

ARTICLE 3.

Airworthiness requirements.

The aircraft operated by the United States air carrier enterprises shall conform at all times with the airworthiness requirements prescribed by the competent aeronautical authorities of the United States for aircraft employed in air transportation of the character contemplated by this agreement.

The aircraft operated by French air carrier enterprises shall conform at all times with the airworthiness requirements prescribed by the competent aeronautical authorities of France for aircraft employed in air transportation of the character contemplated by this agreement.

Uniformity of safety standards.

The competent aeronautical authorities of the Parties hereto may communicate with a view to bringing about uniformity of safety

standards for the operations contemplated by this agreement and compliance therewith, and whenever the need therefor appears, the Parties may enter into an agreement prescribing such uniform safety standards.

ARTICLE 4.

Mail transportation.

The matter of the transportation of mail shall be subject to agreement between the competent authorities of both Parties.

ARTICLE 5.

Authority for negotiation.
Ante, p. 2409.

The present agreement has been negotiated pursuant to the provisions of Article 4 of the air navigation arrangement between the United States and France, signed at Paris on July 15, 1939, and the operations contemplated hereunder shall be conducted subject to the applicable terms thereof.

ARTICLE 6.

Termination.

This agreement shall be subject to termination on two years' notice given by either Government to the other Government.

If the Government of France agrees to the foregoing provisions, I have the honor to suggest that the present note and Your Excellency's reply in similar terms, be regarded as constituting an arrangement between the two Governments which shall come into force on August 15, 1939.

Entry into force.

I avail myself of this occasion to renew to Your Excellency the assurance of my highest consideration.

WILLIAM C. BULLITT

His Excellency
Monsieur GEORGES BONNET,
Minister of Foreign Affairs,
Paris.

The French Minister of Foreign Affairs (Bonnet) to the American Ambassador (Bullitt)

MINISTÈRE
DES
AFFAIRES ETRANGÈRES
A/R

Sous-Direction
des Affaires Administratives
& des Unions Internationales

RÉPUBLIQUE FRANÇAISE
Paris, le 15 juillet 1939

MONSIEUR L'AMBASSADEUR,

J'ai l'honneur d'accuser réception à Votre Excellence de Sa note en date de ce jour et de Lui faire savoir que le Gouvernement de la République Française accepte que les dispositions suivantes con-

stituent un arrangement sur la base de la réciprocité avec le Gouvernement de la République des Etats-Unis d'Amérique.

—ARTICLE 1er—

Le Gouvernement français accepte que les aéronefs immatriculés aux Etats-Unis appartenant à des entreprises américaines de transports aériens, bénéficiaires d'une licence régulière du Gouvernement américain soient autorisés à pénétrer en France, à l'occasion du fonctionnement de services de transports aériens transatlantiques comportant le transport de passagers, de marchandises et de courrier postal, aux conditions ci-après.

Le Gouvernement des Etats-Unis d'Amérique accepte que les aéronefs immatriculés en France et appartenant à des entreprises françaises de transports aériens agréées par le Gouvernement français soient autorisés à pénétrer aux Etats-Unis d'Amérique, à l'occasion du fonctionnement de services aériens transatlantiques comportant le transport de passagers, de marchandises et de courrier postal, aux conditions ci-après.

Le Gouvernement des Etats-Unis d'Amérique accordera aux entreprises françaises de transports aériens le même nombre de voyages que celui qui sera demandé par le Gouvernement fédéral au Gouvernement français et accordé par ce dernier à des compagnies de transports aériens des Etats-Unis effectuant des services aériens transatlantiques ayant leur terminus en France, étant entendu que le nombre de ces voyages ne sera pas inférieur à deux aller et retour par semaine. Le Gouvernement français accordera également au Gouvernement des Etats-Unis d'Amérique des voyages supplémentaires pour ses entreprises régulières de trafic aérien transatlantique, avec le droit de survoler la France à l'entrée, à la sortie ou en transit au cours de voyages à destination ou en provenance d'un point situé dans d'autres pays, et avec le droit, lors de ces voyages supplémentaires, d'embarquer et de débarquer en France des passagers, des marchandises et du courrier.

Les entreprises de transports aériens de chacune des Parties devront être autorisées par les autorités compétentes de l'Aéronautique de l'autre pays en conformité des lois en vigueur dans ce pays avant de pouvoir entreprendre les opérations aériennes objet du présent accord.

Les conditions des autorisations, les aérodromes qui devront être utilisés par les services respectifs, les routes ou itinéraires aériens qui devront être suivis dans les territoires des Parties Contractantes, entre les aérodromes stipulés, les horaires et autres détails de l'organisation des services de transports aériens visés par le présent accord, seront fixés par les autorités compétentes des deux Parties.

Toute autorisation délivrée par les autorités aéronautiques compétentes pour les services de transports aériens dont il s'agit ne sera valable qu'aussi longtemps que son titulaire sera autorisé par son propre Gouvernement à effectuer le service visé par cette autorisation.

Le bénéfice de cette autorisation comportera l'acquiescement du titulaire à toutes les lois en vigueur dans le pays qui a délivré l'auto-

risation, ainsi qu'aux règlements administratifs et techniques. Sauf au cas d'inobservation de ces lois ou règlements l'autorisation ne pourra être annulée qu'après préavis de deux ans donné au Gouvernement co-contractant par le Gouvernement qui a délivré l'autorisation.

Des accords commerçiaux ou techniques pourront être conclus entre les entreprises de transport aérien autorisées par les Gouvernements des Etats-Unis et de France à effectuer les services dont il s'agit. Ces accords seront soumis à l'approbation des autorités compétentes des deux Gouvernements

–ARTICLE 2–

Les Parties Contractantes acceptent de n'imposer aucune restriction ou limitation en ce qui concerne les aéroports, les itinéraires, les correspondances avec d'autres moyens de transports et, d'une manière générale aux dispositions prises dans leurs territoires respectifs en vue de faciliter le trafic aérien, lorsque ces restrictions ou limitations seraient susceptibles de favoriser la concurrence ou d'entraîner d'une autre manière des conséquences désavantageuses pour les entreprises aériennes de l'autre Partie.

–ARTICLE 3–

Les aéronefs utilisés par les entreprises de transports aériens des Etats-Unis devront être conformes à tout moment aux prescriptions de navigabilité aérienne fixées par les autorités aéronautiques compétentes des Etats-Unis d'Amérique pour les aéronefs utilisés dans les transports aériens de la catégorie visée par le présent accord.

Les aéronefs utilisés par les entreprises de transports aériens françaises devront être conformes à tout moment aux prescriptions de navigabilité aérienne fixées par les autorités aéronautiques compétentes françaises pour les aéronefs utilisés dans les transports aériens de la catégorie visée par le présent accord.

Les autorités aéronautiques compétentes des Parties Contractantes pourront entrer en rapports dans le but de définir et de mettre en application des "normes de sécurité" pour le genre de trafic envisagé par le présent accord et si le besoin s'en fait sentir par la suite, les Parties Contractantes pourront conclure un accord complémentaire fixant ces "normes de sécurité".

–ARTICLE 4–

La question des transports postaux fera l'objet d'un accord spécial entre les autorités compétentes des deux pays.

–ARTICLE 5–

Le présent accord a été conclu en conformité des stipulations de l'Article 4 de l'Arrangement de navigation aérienne du 15 juillet 1939 et le trafic aérien envisagé ci-dessus devra être effectué suivant les termes de cet arrangement.

–ARTICLE 6–

Le présent arrangement pourra être dénoncé avec un préavis de deux ans donné par l'un des deux Gouvernements à l'autre Gouvernement.

La présente note et la communication de Votre Excellence, en date de ce jour, rédigées en des termes analogues, seront considérées comme consacrant entre les deux Gouvernements un arrangement réalisé pour le fonctionnement des services de transports aériens transatlantiques, qui entrera en vigueur le 15 août 1939 ./.

Veuillez agréer, Monsieur l'Ambassadeur, les assurances de ma très haute considération.

P^r^ le Ministre des Affaires Étrangères
et par délégation

L'Ambassadeur de France
Secrétaire Général

ALEXIS LÉGER [1]

Son Excellence
Monsieur WILLIAM C. BULLITT
Ambassadeur des Etats-Unis d'Amérique
-Paris-

[Translation]

MINISTRY OF FOREIGN AFFAIRS
A/R
Division of Administrative Affairs and International Unions

FRENCH REPUBLIC
Paris, July 15, 1939.

MR. AMBASSADOR:

I have the honor to acknowledge receipt of Your Excellency's note dated today and to inform you that the Government of the French Republic agrees that the following provisions shall constitute a reciprocal arrangement with the Government of the Republic of the United States of America.

[Here follows the French text of the agreement. · For English text, see pages 2422–2424.]

The present note and Your Excellency's communication, of today's date, drafted in similar terms, shall be considered as confirming between the two Governments an arrangement effected for the operation of trans-Atlantic air transportation services which shall enter into effect on August 15, 1939.

Please accept, Mr. Ambassador, the assurances of my highest consideration.

For the Minister of Foreign Affairs
and by delegation

the Ambassador of France
Secretary General
ALEXIS LÉGER

His Excellency
WILLIAM C. BULLITT,
Ambassador of the United States of America,
Paris.

[1] On page 2 of the original French text there are two seals in the left margin, none at the end.

June 30, 1939
[E. A. S. No. 154]

Agreement between the United States of America and Sweden concerning the compensation for Commissioners designated under the treaty for the advancement of peace of October 13, 1914. Effected by exchange of notes signed June 30, 1939.

The American Minister (Sterling) to the Swedish Minister for Foreign Affairs (Sandler)

No. 49 LEGATION OF THE UNITED STATES OF AMERICA
Stockholm, June 30, 1939.

EXCELLENCY:

Agreement with Sweden concerning compensation for certain Commissioners. 38 Stat. 1873.

I have the honor to refer to our recent conversations concerning the provisions of the last paragraph of Article 2 of the Treaty for the Advancement of Peace, between the United States of America and His Majesty the King of Sweden, signed at Washington, October 13, 1914 and to inform Your Excellency that my understanding of the agreement reached on behalf of our respective Governments with reference to the compensation to be paid to the Commissioners holding office under the terms of that Treaty is as follows:

"A. The Commissioners shall be compensated only for the time spent in the performance of the duties with which they are charged as a body under the provisions of the Treaty, it being understood that compensation for each Commissioner shall be paid on and from the day on which he leaves his usual place of residence to assume his official duties.

"B. Each Commissioner shall be paid:

(1) A salary at the rate of $10,000 per annum,
(2) Actual travel expenses necessary to fulfillment of the duties of the Commission, including travel to and from the place or places of meeting, and
(3) A per diem of not exceeding $10.00 in lieu of actual subsistence.

"C. One half of the foregoing expenses shall be borne by the Government of the United States of America and one half by Sweden."

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

F. A. STERLING

His Excellency
RICKARD SANDLER,
Royal Minister for Foreign Affairs,
Stockholm.

The Swedish Minister for Foreign Affairs (Sandler) to the American Minister (Sterling)

MINISTERE
DES
AFFAIRES ETRANGERES.

STOCKHOLM, *le 30 juin 1939.*

MONSIEUR LE MINISTRE,

Par lettre, en date de ce jour, vous avez bien voulu proposer, pour la rémunération des commissaires désignés en vertu des dispositions du Traité pour le Règlement des Litiges conclu à Washington le 13 octobre 1914, la réglementation suivante:

A. Les commissaires ne seront rémunérés que pour le temps employé à l'exercice des fonctions incombant à la Commission aux termes des dispositions du Traité, étant entendu que chaque commissaire sera payé à partir du jour où il quitte son lieu de résidence ordinaire pour remplir ses fonctions officielles.

B. A chaque commissaire il sera versé:

(1) un traitement fixé au taux de 10.000 dollars par an;
(2) les frais de déplacement réels, nécessités pour l'accomplissement de la mission de la Commission, y compris les frais de voyages d'aller et de retour au lieu ou aux lieux de réunion; et
(3) une indemnité journalière non supérieure à 10 dollars au lieu du payement des frais effectifs d'entretien.

C. Le Gouvernement suédois et le Gouvernement des Etats-Unis supporteront par moitié les frais susvisés.

En réponse à cette note, j'ai l'honneur de vous faire connaître que le Gouvernment suédois accepte la réglementation proposée dans votre lettre susvisée.

Veuillez agréer, Monsieur le Ministre, les assurances de ma haute considération.

Pour le Ministre,
le Directeur des Affaires Politiques:
STAFFAN SÖDERBLOM

Monsieur FREDERICK A. STERLING,
Envoye Extraordinaire et Ministre Plenipotentiaire
des Etats-Unis d'Amérique,
etc. etc. etc.

[Translation]

MINISTRY
OF
FOREIGN AFFAIRS

STOCKHOLM, *June 30, 1939.*

MR. MINISTER,

By a letter under today's date you have been good enough to propose with respect to the remuneration for the commissioners designated

under the provisions of the Treaty for the Settlement of Disputes, concluded at Washington on October 13, 1914, the following arrangement:

A. The commissioners shall only be compensated for the time spent in the performance of the duties with which the Commission is charged under the terms of the provisions of the treaty, it being understood that each commissioner will be paid from the day on which he leaves his usual place of residence to assume his official duties.

B. Each commissioner shall be paid:

(1) A salary set at the rate of $10,000 a year;

(2) The actual expenses of travel necessitated by the fulfillment of the duties of the Commission, including the expenses of travel to and from the place or places of meeting; and

(3) A daily allowance not exceeding $10.00 in lieu of actual subsistence.

C. The Swedish Government and the Government of the United States shall each bear half of the expenses mentioned above.

In reply to this note I have the honor to inform you that the Swedish Government accepts the arrangement proposed in your letter mentioned above.

Please accept, Mr. Minister, the assurances of my high consideration.

For the Minister,
The Director of Political Affairs:
STAFFAN SÖDERBLOM

Mr. FREDERICK A. STERLING,
Envoy Extraordinary and Minister Plenipotentiary
of the United States of America,
etc. etc. etc.

Agreement between the United States of America and Guatemala respecting a military mission. Signed March 28, 1939; effective March 28, 1939.

March 28, 1939
[E. A. S. No. 155]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE REPUBLIC OF GUATEMALA

Agreement with Guatemala respecting a military mission.

In conformity with a request of the Government of the Republic of Guatemala, the President of the United States of America, by virtue of the authority conferred by the Act of Congress, approved May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy and Marine Corps to assist the Governments of the Latin American Republics in military and naval matters", as amended by an Act of May 14, 1935, to include the Commonwealth of the Philippine Islands, has authorized the detail of an officer to the Republic of Guatemala upon the following agreed conditions:

44 Stat. 565.
10 U. S. C. § 540.

49 Stat. 218.
10 U. S. C., Supp. IV, § 540.

TITLE I

Purpose and Duration

Purpose and duration.

Art. 1. The duties of the officer so detailed shall be to serve as Director of the Polytechnic School of the Republic of Guatemala.

Art. 2. This agreement shall continue in force for two years from the date of the signature by the accredited representatives of the Governments of the United States of America and the Republic of Guatemala.

Art. 3. The agreement may be terminated if necessary in the interest of either Government upon notification duly delivered through diplomatic channels three months in advance.

Art. 4. The Ministry of War of Guatemala will grant to the officer detailed under this contract the assimilated rank of General de Brigada for the duration of this contract.

Art. 5. The officer detailed under this contract shall be solely responsible to the Minister of War.

Art. 6. The officer detailed under this contract shall receive from the Guatemalan Government pay and allowances equal, net, to 50 percent of and additional to the pay and allowances which he receives from the Government of the United States, but such additional pay and allowances shall not exceed the sum of Three Hundred Dollars, current money of the United States of America, for any one month. The pay and allowances to be received from the Guatemalan Government shall be paid monthly in United States currency on the last day of each month in the full amount accrued to and including that day. Should the officer while so serving be promoted in the United States

Army, he shall receive from the Government of the Republic of Guatemala proportionate pay and allowances for his new rank as established according to United States Army Regulations, payable as from the date of his promotion. The pay and allowances due the officer from the Guatemalan Government shall be computed from the day that he arrives at the capital of Guatemala and shall terminate on the day on which the contract is completed or is otherwise terminated as provided herein.

Art. 7. It is further stipulated that the compensation received by the officer detailed under this contract shall not be subject to any Guatemalan tax now in force or which may hereafter be imposed, but should there, however, be at present or during the life of this agreement, any taxes which may affect the said compensation, such taxes shall be borne by the Guatemalan Ministry of War in order to comply with the provisions stipulated above that the pay and allowances agreed upon shall be net.

Art. 8. The expenses of transportation by land and sea of the officer detailed under this contract, his family, household effects and baggage, including automobile, from his station in the United States of America to his place of duty in Guatemala, shall be paid in advance by the Guatemalan Government, these expenses to include the cost of packing and crating; and, except as provided in article 9 hereof, the Guatemalan Government shall also pay in advance the expense of transportation, as above defined, covering the return journey from the officer's place of duty in Guatemala to his station in the United States of America. The officer and his family shall be furnished with first-class transportation accommodations, family being construed as wife and dependent children throughout the contract. It is understood, however, that the accommodations and allowances for travel and transportation of effects shall not exceed the allowances to which the officer detailed under this contract would be entitled, for himself and his family, by virtue of his rank in the Army of the United States of America.

The household effects, baggage and automobile of this officer shall be exempt from customs duties and imposts of any kind in Guatemala.

Art. 9. If cancellation of this contract be effected upon request of the United States of America for any reason other than war between Guatemala and a foreign government or civil war in Guatemala, all expenses of the return of the officer detailed under this contract, his family and all his effects, to his station in the United States shall be borne by the Government of the United States of America; should cancellation be effected on the initiative of the Guatemalan Government or as a result of war between Guatemala and a foreign government, or as the result of the outbreak of civil war in Guatemala, the Guatemalan Government shall bear these costs.

Signatures.

In witness whereof two copies are signed, in English and in Spanish, both originals, in the City of Washington, D. C., this twenty-eighth day of March 1939.

[SEAL] CORDELL HULL
[SEAL] ADRIAN RECINOS

ACUERDO ENTRE LOS GOBIERNOS DE LA REPUBLICA DE GUATEMALA Y LOS ESTADOS UNIDOS DE AMERICA

De acuerdo con una solicitud del Gobierno de la República de Guatemala, el Presidente de los Estados Unidos de América, en virtud de la autorización que le confiere la Ley del Congreso, aprobada el 19 de mayo de 1926, titulada "Ley que autoriza al Presidente para designar oficiales y hombres de tropa del Ejército, de la Marina de Guerra y de la Infantería de Marina para que asistan a los Gobiernos de las Repúblicas de la América latina en asuntos militares y navales", como quedó enmendada por Ley del 14 de mayo de 1935, para incluir la Mancomunidad de las Islas Filipinas, ha autorizado la designación de un oficial del Ejército de los Estados Unidos de América para que sirva a la República de Guatemala, de acuerdo con las siguientes condiciones:

TITULO 1

Propósito y Duración

Artículo 1.º Los deberes del oficial así designado serán servir como Director de la Escuela Politécnica de la República de Guatemala.

Artículo 2.º Este convenio continuará en efecto por un período de dos años a partir de la fecha de su firma por los representantes acreditados de los Gobiernos de los Estados Unidos de América y de la República de Guatemala.

Artículo 3.º El convenio puede terminarse, si así fuere necesario para los intereses de cualquiera de los dos Gobiernos, por medio de notificación debidamente presentada por vía diplomatica, con tres meses de anticipación.

Artículo 4.º El Ministerio de la Guerra de Guatemala le conferirá al oficial designado, durante el término de este contrato, el grado asimilado de General de Brigada.

Artículo 5.º El oficial designado bajo este contrato quedará solamente subordinado al Ministro de la Guerra.

Artículo 6.º El oficial designado bajo este contrato recibirá del Gobierno de Guatemala, en concepto de sueldo y gastos, una suma, neta, igual al 50% del sueldo y gastos que recibe del Gobierno de los Estados Unidos de América; pero dicho sueldo y gastos no excederán en ningún caso la suma de $300.00 al mes, moneda de los Estados Unidos de América. El sueldo y gastos que recibirá del Gobierno de Guatemala serán pagados en mensualidades, en moneda de los Estados Unidos de América, el último día de cada mes, inclusive cantidades devengadas dicho día. Si el oficial designado fuere ascendido en el Ejército de los Estados Unidos de América mientras esté al servicio de la República de Guatemala, dicha República pagará al oficial designado un sueldo y gastos en proporción con su nuevo grado como queda establecido por los reglamentos del Ejército de los Estados Unidos de América, desde la fecha de su promoción. El sueldo y gastos que pagará el Gobierno de Guatemala comenzarán a contarse

desde el día en que llegue el oficial a la capital de Guatemala y terminará el día en que termine este contrato, o quedare terminado de otra manera, como más adelante se especifica.

Artículo 7.° Queda además estipulado que el sueldo que reciba el oficial designado por este contrato no quedará sujeto al pago de ningún impuesto ahora en efecto en Guatemala o que en lo sucesivo se establezca, pero si ahora hay impuestos que afecten el sueldo mencionado o si durante la vigencia de este contrato hubiere impuestos que afecten el sueldo mencionado o si durante la vigencia de este contrato hubiere impuestos que lo afectaren, dichos impuestos serán pagados por el Ministerio de la Guerra de Guatemala para cumplir con los requisitos que quedan estipulados al efecto que el sueldo y gastos convenidos deberán ser netos.

Artículo 8.° Los gastos de transporte por tierra y mar del oficial designado bajo este contrato, así como los de su familia, y los de sus muebles y enseres domésticos y equipaje, inclusive su automóvil, desde el lugar de su puesto en los Estados Unidos de América hasta su puesto en Guatemala, serán pagados con anticipación por el Gobierno de Guatemala, incluyendo en dichos gastos el empaque y embalaje; y, excepto en los casos previstos en el Artículo 9.° del presente, el Gobierno de Guatemala pagará también con anticipación los gastos de transporte que se fijan con anterioridad, correspondientes al viaje de regreso del oficial de su puesto en Guatemala a su puesto en los Estados Unidos de América. El oficial y su familia deberán recibir pasajes de primera clase. Por familia se entiende en este contrato a la esposa e hijos menores de edad. Queda entendido, sin embargo, que los pasajes y gastos de viaje y transporte de efectos no excederán los gastos a que tiene derecho, según su grado en el Ejército de los Estados Unidos de América, el oficial que se designa bajo los términos de este contrato.

Los muebles y enseres domésticos, equipaje y automóvil de este oficial quedarán exentos de cualesquier derechos de aduana y cualesquier impuestos en Guatemala.

Artículo 9.° Si este contrato fuere cancelado a solicitud del Gobierno de los Estados Unidos de América por cualquier razón que no fuera debida a guerra entre Guatemala y un país extranjero, o a guerra civil en Guatemala, todos los gastos relacionados con el regreso del oficial designado bajo este contrato y con el de su familia y de todos sus efectos hasta su puesto en los Estados Unidos de América serán por cuenta del Gobierno de los Estados Unidos de América; si el contrato fuere cancelado a solicitud del Gobierno de Guatemala, o como resultado de una guerra entre Guatemala y un país extranjero, o como resultado de guerra civil en Guatemala, el Gobierno de Guatemala sufragará dichos gastos.

EN FE DE LO CUAL, se firman dos documentos, en inglés y en español, ambos originales, en la ciudad de Washington, D. C., el día 28 del mes de marzo de 1939.

[SEAL] ADRIAN RECINOS
[SEAL] CORDELL HULL

Agreement between the United States of America and Nicaragua respecting a military mission. Signed May 22, 1939; effective May 22, 1939.

May 22, 1939
[E. A. S. No. 156]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE REPUBLIC OF NICARAGUA

Agreement with Nicaragua respecting a military mission.

In conformity with a request of the Government of the Republic of Nicaragua, the President of the United States of America, by virtue of the authority conferred by the Act of Congress, approved May 19, 1926, entitled "An Act to authorize the President to detail officers and enlisted men of the United States Army, Navy and Marine Corps to assist the Governments of the Latin American Republics in military and naval matters", as amended by an Act of May 14, 1935, to include the Commonwealth of the Philippine Islands, has authorized the detail of an officer to the Republic of Nicaragua upon the following agreed conditions:

44 Stat. 565.
10 U. S. C. § 540.

49 Stat. 218.
10 U.S.C., Supp. IV, § 540.

TITLE I

Purpose and Duration

Purpose and duration.

Art. 1. The duties of the officer so detailed shall be to serve as Director of the Military Academy of the National Guard of the Republic of Nicaragua.

Art. 2. This agreement shall continue in force for two years from the date of the signature by the accredited representatives of the Governments of the United States of America and the Republic of Nicaragua.

Art. 3. The agreement may be terminated if necessary in the interest of either Government upon notification duly delivered through diplomatic channels three months in advance.

Art. 4. The Government of the Republic of Nicaragua will grant to the officer detailed under this contract the assimilated rank of Colonel for the duration of this contract.

Art. 5. The officer detailed under this contract shall be solely responsible to the President and Commander-in-Chief of the Republic of Nicaragua.

Art. 6. The officer detailed under this contract shall receive from the Government of Nicaragua pay and allowances equal, net, to 50 percent of and additional to the pay and allowances which he receives from the Government of the United States, but such additional pay and allowances shall not exceed the sum of Three Hundred Dollars, current money of the United States of America, for any one month. The pay and allowances to be received from the Government of Nicaragua shall be paid monthly in United States currency on the last day of each month in the full amount accrued to and including that day. Should the officer while so serving be promoted in the United

States Army, he shall receive from the Government of the Republic of Nicaragua proportionate pay and allowances for his new rank as established according to United States Army Regulations, payable as from the date of his promotion. The pay and allowances due the officer from the Government of Nicaragua shall be computed from the day that he arrives at the capital of Nicaragua and shall terminate on the day on which the contract is completed or is otherwise terminated as provided herein.

Art. 7. It is further stipulated that the compensation received by the officer detailed under this contract shall not be subject to any Nicaraguan tax now in force or which may hereafter be imposed, but should there, however, be at present or during the life of this agreement, any taxes which may affect the said compensation, such taxes shall be borne by the Government of the Republic of Nicaragua in order to comply with the provisions stipulated above that the pay and allowances agreed upon shall be net.

Art. 8. The expenses of transportation by land and sea of the officer detailed under this contract, his family, household effects and baggage, including automobile, from his station in the United States of America to his place of duty in Nicaragua, shall be paid in advance by the Government of Nicaragua, these expenses to include the cost of packing and crating; and, except as provided in article 9 hereof, the Government of Nicaragua shall also pay in advance the expense of transportation, as above defined, covering the return journey from the officer's place of duty in Nicaragua to his station in the United States of America. The officer and his family shall be furnished with first-class transportation accommodations, family being construed as wife and dependent children throughout the contract. It is understood, however, that the accommodations and allowances for travel and transportation of effects shall not exceed the allowances to which the officer detailed under this contract would be entitled, for himself and his family, by virtue of his rank in the Army of the United States of America.

The household effects, baggage and automobile of this officer shall be exempt from customs duties and imposts of any kind in Nicaragua.

Art. 9. If cancellation of this contract be effected upon request of the United States of America for any reason other than war between Nicaragua and a foreign government or civil war in Nicaragua, all expenses of the return of the officer detailed under this contract, his family and all his effects, to his station in the United States shall be borne by the Government of the United States of America; should cancellation be effected on the initiative of the Government of Nicaragua or as a result of war between Nicaragua and a foreign government, or as the result of the outbreak of civil war in Nicaragua, the Government of Nicaragua shall bear these costs.

Signatures.

In witness whereof two copies are signed, in English and in Spanish, both originals, in the City of Washington, D. C., this twenty-second day of May 1939.

[SEAL] CORDELL HULL
[SEAL] LEÓN DE BAYLE

ACUERDO ENTRE LOS GOBIERNOS DE LA REPUBLICA DE NICARAGUA Y LOS ESTADOS UNIDOS DE AMERICA

De acuerdo con una solicitud del Gobierno de la República de Nicaragua, el Presidente de los Estados Unidos de América, en virtud de la autorización que le confiere la Ley del Congreso, aprobada el 19 de mayo de 1926, titulada "Ley que autoriza al Presidente para designar oficiales y hombres de tropa del Ejército, de la Marina de Guerra y de la Infantería de Marina para que asistan a los Gobiernos de las Repúblicas de la América latina en asuntos militares y navales", como quedó enmendada por Ley del 14 de mayo de 1935, para incluir la Mancomunidad de las Islas Filipinas, ha autorizado la designación de un oficial del Ejército de los Estados Unidos de América para que sirva a la República de Nicaragua, de acuerdo con las siguientes condiciones:

TITULO 1

Propósito y Duración

Artículo 1.° Los deberes del oficial así designado serán servir como Director de la Academia Militar de la Guardia Nacional de la República de Nicaragua.

Artículo 2.° Este convenio continuará en efecto por un período de dos años a partir de la fecha de su firma por los representantes acreditados de los Gobiernos de los Estados Unidos de América y de la República de Nicaragua.

Artículo 3.° El convenio puede terminarse, si así fuere necesario para los intereses de cualquiera de los dos Gobiernos, por medio de notificación debidamente presentada por vía diplomatica, con tres meses de anticipación.

Artículo 4.° El Gobierno de la República de Nicaragua le conferirá al oficial designado, durante el término de este contrato, el grado asimilado de Coronel.

Artículo 5.° El oficial designado bajo este contrato quedará solamente subordinado al Presidente y Comandante General de la República de Nicaragua.

Artículo 6.° El oficial designado bajo este contrato recibirá del Gobierno de Nicaragua, en concepto de sueldo y gastos, una suma, neta, igual al 50 o/o del sueldo y gastos que recibe del Gobierno de los Estados Unidos de América; pero dicho sueldo y gastos no excederán en ningún caso la suma de $300.00 al mes, moneda de los Estados Unidos de América. El sueldo y gastos que recibirá del Gobierno de Nicaragua serán pagados en mensualidades, en moneda de los Estados Unidos de América, el último día de cada mes, inclusive cantidades devengadas dicho día. Si el oficial designado fuere ascendido en el Ejército de los Estados Unidos de América mientras esté al servicio de la República de Nicaragua, dicha República pagará al oficial designado un sueldo y gastos en proporción con su nuevo grado como queda establecido por los reglamentos del Ejército de los Estados Unidos de América, desde la fecha de su promoción. El sueldo y gastos que pagará el Gobierno de Nicaragua comenzarán a contarse

desde el día en que llegue el oficial a la capital de Nicaragua y terminará el día en que termine este contrato, o quedare terminado de otra manera, como más adelante se especifica.

Artículo 7.° Queda además estipulado que el sueldo que reciba el oficial designado por este contrato no quedará sujeto al pago de ningún impuesto ahora en efecto en Nicaragua o que en lo sucesivo se establezca, pero si ahora hay impuestos que afecten el sueldo mencionado o si durante la vigencia de este contrato hubiere impuestos que afecten el sueldo mencionado o si durante la vigencia de este contrato hubiere impuestos que lo afectaren, dichos impuestos serán pagados por el Gobierno de la República de Nicaragua para cumplir con los requisitos que quedan estipulados al efecto que el sueldo y gastos convenidos deberán ser netos.

Artículo 8.° Los gastos de transporte por tierra y mar del oficial designado bajo este contrato, así como los de su familia, y los de sus muebles y enseres domésticos y equipaje, inclusive su automóvil, desde el lugar de su puesto en los Estados Unidos de América hasta su puesto en Nicaragua, serán pagados con anticipación por el Gobierno de Nicaragua, incluyendo en dichos gastos el empaque y embalaje; y, excepto en los casos previstos en el Artículo 9.° del presente, el Gobierno de Nicaragua pagará también con anticipación los gastos de transporte que se fijan con anterioridad, correspondientes al viaje de regreso del oficial de su puesto en Nicaragua a su puesto en los Estados Unidos de América. El oficial y su familia deberán recibir pasajes de primera clase. Por familia se entiende en este contrato a la esposa e hijos menores de edad. Queda entendido, sin embargo, que los pasajes y gastos de viaje y transporte de efectos no excederán los gastos a que tiene derecho, según su grado en el Ejército de los Estados Unidos de América, el oficial que se designa bajo los términos de este contrato.

Los muebles y enseres domésticos, equipaje y automóvil de este oficial quedarán exentos de cualesquier derechos de aduana y cualesquier impuestos en Nicaragua.

Artículo 9.° Si este contrato fuere cancelado a solicitud del Gobierno de los Estados Unidos de América por cualquier razón que no fuera debida a guerra entre Nicaragua y un país extranjero, o a guerra civil en Nicaragua, todos los gastos relacionados con el regreso del oficial designado bajo este contrato y con el de su familia y de todos sus efectos hasta su puesto en los Estados Unidos de América serán por cuenta del Gobierno de los Estados Unidos de América; si el contrato fuere cancelado a solicitud del Gobierno de Nicaragua, o como resultado de una guerra entre Nicaragua y un país extranjero, o como resultado de guerra civil en Nicaragua, el Gobierno de Nicaragua sufragará dichos gastos.

EN FE DE LO CUAL, se firman dos documentos, en inglés y en español, ambos originales, en la ciudad de Washington, D. C., el día 22 del mes de mayo de 1939.

[SEAL] LEÓN DE BAYLE
[SEAL] CORDELL HULL

March 7, April 5, and June 22, 1939
[E. A. S. No. 157]

Arrangement between the United States of America and Canada concerning visits in uniform by members of defense forces. Effected by exchange of notes dated March 7, April 5, and June 22, 1939; effective July 1, 1939.

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 58

Arrangement with Canada concerning visits in uniform by members of defense forces.

His Majesty's Minister for Canada presents his compliments to the Secretary of State and has the honour to refer to the question of securing permission for individual members of the Canadian Defence Forces to visit the United States in uniform. This question was raised in the final paragraph of a note from Secretary of State dated December 10th 1927. The matter of dispensing with the formality of making application through the diplomatic channel in such cases has received the attention of the interested Canadian authorities.

In the view of the Department of National Defence it is not desirable to dispense with all formality in connection with visits of individual members of the defence forces in uniform from either country to the territory of the other; it is thought to be questionable whether it would be in the national interest to do so and breaches of etiquette or of the law by visitors in uniform are apt to assume a significant importance.

However in referring to the intimation made by the United States authorities that it is unnecessary to make a specific request for permission for individual members of the defence forces in uniform to visit the United States the Department of National Defence is prepared to issue instructions that individuals of the Canadian Militia Service are not to proceed to the United States in uniform, or to wear uniform when in the United States without first obtaining permission from the District Officer Commanding by whom a pass will be given to the individual stating the occasion and the period for which the necessary authority has been granted. In the case of the personnel of the Royal Canadian Navy and the Royal Canadian Air Force the necessary authorization will be issued from National Defence headquarters.

In outlining the proposed procedure which the Canadian authorities are willing to apply in the future it would be appreciated if the Legation might be informed whether a similar procedure would be acceptable to the competent authorities of the United States Government. The procedure would be that specific requests for permission for individual members of United States Defence Forces to visit Canada need not be made through the diplomatic channel and that individuals of the United States Defence Forces visiting Canada in uniform should obtain the permission of their Corps or

other appropriate commander and be prepared to show such "pass" to the Canadian immigration inspector at the port of entry.

It is stated that at the present time the Canadian Immigration authorities do not permit entry of uniformed members of the Forces of another country unless permission has been obtained therefor through the diplomatic channel. In the event however that the proposal outlined above is agreeable to the competent authorities of the United States Government consideration will be given by the Director of Immigration in Canada to the issuance of appropriate instructions to the immigration inspectors along the border.

No change is contemplated at present in the procedure for the admission of organized parties of members of the Defence Forces in uniform from either country to the territory of the other.

It is not desired that the new procedure should apply to visits by individual members of police forces in uniform. The Commissioner of the Royal Canadian Mounted Police to whom the question was referred in connection with visits to the United States of individual members of the force in uniform has stated that the Royal Canadian Mounted Police Rules and Regulations forbid a member of the force to enter the United States in uniform without permission apart from exceptional circumstances. In view of the delay which transmitting a request through the diplomatic channel or securing a pass would entail the Commissioner desires to rely upon the broad statement of the United States authorities referred to in the first paragraph of the present note that a request for permission is not necessary. It is understood however that the crossing of the boundary without specific authority will be reserved for exceptional circumstances and in accordance with the practice that has been followed heretofore in such matters.

Sir Herbert Marler would be grateful to be informed whether the proposed procedure meets with the approval of the competent authorities of the United States Government and in the event that it does to be informed of a date upon which it would be convenient to have the said procedure put into effect.

CANADIAN LEGATION
Washington, D. C.

March 7, 1939

The Secretary of State (Hull) to the Canadian Minister (Marler)

The Secretary of State presents his compliments to the Honorable the Minister of Canada and has the honor to acknowledge the receipt of his note no. 58, dated March 7, 1939, concerning the matter of dispensing with the formality of making application through diplomatic channels for permission for visits of individual members of the Defense Forces, in uniform, from Canada or the United States to the territory of the other.

The Secretary of State is now in receipt of communications from the interested Federal authorities which state that the procedure suggested by the Canadian Department of National Defence is agreeable to this Government and that individual members of the Defense Forces, in uniform, desiring to visit from Canada or the United States to the territory of the other will obtain special permission from the individual's Commanding Officer for each specific visit, which permission will be evidenced by a written pass showing, in addition, the dates of commencement and termination of the visit, this pass to be shown to the border authorities for entrance into and exit from the territory of the other.

The proposed procedure can be put into effect, July 1, 1939, if such action is agreeable to the Canadian authorities.

DEPARTMENT OF STATE,
Washington, April 5, 1939

The Canadian Minister (Marler) to the Secretary of State (Hull)

No. 165

His Majesty's Minister for Canada presents his compliments to the Secretary of State and has the honour to refer to the Department of State's note of April 5, 1939, and previous correspondence concerning the matter of dispensing with the formality of making application through diplomatic channels for permission for visits of individual members of the Defence Forces in uniform from Canada or the United States to the territory of the other country. In the Department's note under reference it was stated that the procedure suggested by the Canadian Department of National Defence was agreeable to the United States Government whereby individual members of the Defence Forces in uniform desiring to visit from Canada or the United States to the territory of the other country would obtain special permission from the individual's Commanding Officer for each specific visit, this permission to be evidenced by a written pass showing in addition the dates of the commencement and termination of the visit. The pass would be shown to the authorities at the International Boundary. It was added that the proposed procedure could be put into effect on July 1, 1939, if such action were agreeable to the Canadian authorities.

Sir Herbert Marler is instructed to state that it is agreeable to the Canadian Government that the proposed procedure be put into effect on July 1, 1939.

CANADIAN LEGATION
Washington, D. C.

June 22, 1939

November 9, 12, 1938, and April 17, 18, 1939
[E. A. S. No. 158]

Agreement between the United States of America and Mexico respecting compensation for expropriated lands. Effected by exchanges of notes signed November 9 and 12, 1938 and April 17 and 18, 1939.

The Secretary of State (Hull) to the Mexican Ambassador (Castillo Nájera)

DEPARTMENT OF STATE
WASHINGTON
November 9, 1938.

EXCELLENCY:

Agreement with Mexico respecting compensation for expropriated lands.

I have the honor to acknowledge the receipt of the note addressed by your Government on September 1 to Ambassador Daniels.[1]

Careful examination of that note discloses no grounds that would justify this Government in modifying the position set forth at length in my notes to you dated July 21 and August 22, 1938.[2] My Government must insist that the recognized rules of law and equity require the prompt payment of just compensation for property that may be expropriated. Therefore, inasmuch as my Government remains convinced of the basic soundness of its position, buttressed as it is by law and justice, and in view of the scope and content of our recent conversations, in the course of which you informed me of the policy of your Government and of the desire of the Government of Mexico, which is similar to the desire of the Government of the United States, to settle all difficulties which may arise between the two Governments in a spirit of friendship and of equity, further discussion of the note under reference seems unnecessary.

My Government has a particular desire to safeguard friendship with Mexico not only because Mexico is one of its nearest neighbors but on account of the many ways in which ever improving relations, in the fullest sense, between the two countries could be complementary and mutually beneficial. It has, therefore, spared no effort to arrive at prompt, friendly and satisfactory solutions of problems as they arose. It was in this spirit that last November my Government urged, in accordance with the principle of just compensation, the desirability of a comprehensive agreement providing for the compensation of the American citizens whose properties had been seized by the Mexican Government. It is in that same spirit that I have given every attention to the proposals of your Government which you recently communicated to me. Based upon them, my Government would be willing to agree to the plan proposed hereafter which, if acceptable to your Government, would resolve at once the present controversy, in so far as it relates to compensation for American-owned agrarian properties seized since August 30, 1927, that if continued must

[1] See *Compensation for American-Owned Lands Expropriated in Mexico*, Department of State publication 1288, Conference Series 16 (1939), p. 31.
[2] See *ibid.*, pp. 1 and 15.

seriously impair the friendly relations between the two countries. It is also in this same spirit that I earnestly commend it to the favorable consideration of your Government.

One: Both our Governments are in accord that the values of the American-owned agrarian properties expropriated since August 30, 1927, be determined by a Commission composed of one representative of each of our Governments, and in case of disagreement, by a third person selected by the Permanent Commission with seat at Washington, as established by the so-called Gondra Treaty.

Two: My Government proposes (a) that the two commissioners be appointed by their respective Governments at once; (b) that they hold their first meeting in the City of Mexico on the first day of December 1938: (c) that each Government bear the entire expense of the salaries, maintenance, transportation, and incidentals of its commissioner and his staff and that any expense incurred jointly, as for instance in connection with airplane travel, be shared equally.

Three: My Government believes it important, and understands that your Government is in accord in this regard, that a time limit be established for the completion of the work of the commissioners. It is therefore proposed that the commissioners be instructed that they must complete the determinations of value by not later than May 31, 1939. If during the course of the deliberations of the two commissioners they are unable to reach a common finding upon the matters submitted to them for their joint determination, my Government proposes that the Permanent Commission at Washington be requested to appoint immediately the third commissioner in order that he may resolve the matters upon which the two Governments' commissioners are unable to agree. It is further proposed that in case of disagreement in any particular case, the representative appointed by the Permanent Commission be requested to render his award within not more than two months from the time the case is submitted to him. The salaries and expenses of the third commissioner will be defrayed in equal proportions by the two Governments.

Four: The adequate and effective measure of compensation to be paid in each case shall be determined in the usual manner by taking into consideration, among other pertinent factors, the establishment of the nationality of the claimant, the legitimacy of his title, the just value of the property expropriated, the fair return from the property of which claimant has been deprived between the time of expropriation and the time of receiving compensation, as well as such other facts as in the opinion of the commissioners should be taken into account in reaching a determination as to compensation.

Five: It is my understanding that the Mexican Government will pay the sum of $1,000,000 United States currency as first payment of the indemnities to be determined by the Commission to which this note refers, and that this payment will be made to the Government of the United States on or before May 31, 1939.

It is my further understanding that immediately subsequent to the determination by the Commission of the final valuation, in accordance with the procedure indicated in numbered paragraph Four of this

note, of American-owned agrarian properties as defined in numbered paragraph One, the two Governments will reach an agreement as to the amounts to be paid to the Government of the United States by the Government of Mexico annually for the account of such claims in the years subsequent to the year 1939. As the basis for such agreement there will be taken into consideration such statement of its ability to pay as may be demonstrated by the Government of Mexico. The Government of Mexico, I understand, agrees that the annual payments to be made by it to the Government of the United States subsequent to the year 1939 for the account of these claims will in no event be less than $1,000,000 United States currency, and that such payments will be made on June 30 of the corresponding year.

In view of our recent conversations I have every confidence that the foregoing proposals will prove acceptable to Your Excellency's Government. I shall await with interest Your Excellency's response to the suggestions made.

Accept, Excellency, the renewed assurances of my highest consideration.

CORDELL HULL

His Excellency
Señor Dr. Don FRANCISCO CASTILLO NÁJERA,
Ambassador of Mexico.

The Mexican Minister for Foreign Affairs (Hay) to the American Ambassador (Daniels)

SECRETARIA DE RELACIONES EXTERIORES
ESTADOS UNIDOS MEXICANOS
MEXICO

511284 MÉXICO, *12 de noviembre de 1938.*

SEÑOR EMBAJADOR:

Tengo el honor de acusar recibo de la nota que, con fecha 9 del presente mes, el Excelentísimo Sr. Cordell Hull, Secretario de Estado de vuestro país, dirigió al Embajador de México en los Estados Unidos de Norte América, Dr. Francisco Castillo Nájera, por la que el Gobierno de Vuestra Excelencia, al insistir en su opinión de que los principios reconocidos de derecho y equidad exigen el pago inmediato de justa compensación por bienes que sean expropiados, manifiesta su disposición para convenir en un plan que, basándose en las proposiciones de mi Gobierno, se aplique a la consideración y pago de las afectaciones agrarias posteriores a 1927.

El Gobierno de México, a su vez, al reafirmar su convicción de no haber procedido en contra de las normas y principios del Derecho Internacional, de la justicia y la equidad, con la expedición y aplicación de su Legislación Agraria, está de acuerdo con el plan presentado y se complace en reconocer que los sentimientos de cordial amistad que ligan a nuestros dos países, hayan prevalecido a la postre sobre discrepancias de orden técnico y jurídico.

Como fué propuesto en mi nota a vuestro Gobierno, el 3 de agosto del año en curso, mi Gobierno conviene en que el valor de las tierras expropiadas sea establecido por una comisión integrada por un representante de cada Gobierno, así como que los casos de desacuerdo, entre estos representantes, sean decididos por una tercera persona, designada por la Comisión Permanente, establecida por el Pacto Gondra y que tiene su sede en Washington, a pesar de que no se trata, en el presente caso, de una comisión investigadora, función expresa señalada en dicho Pacto a la citada Comisión.

Mi Gobierno está de acuerdo, también con su intención original, en el sentido de que los representantes de ambos países sean, desde luego, designados y que su primera reunión se efectúe en la ciudad de México el primero de diciembre del año actual. Las erogaciones por concepto de emolumentos, pasajes y otros gastos, tanto de los representantes como de las personas que los secunden en sus trabajos, serán sufragados por cuenta del Gobierno respectivo. Los dos Gobiernos cubrirán, por mitad, los gastos originados conjuntamente.

Asimismo, los emolumentos que hayan de pagarse a la mencionada tercera persona se cubrirán, como lo propone vuestro Gobierno, por mitad, entre México y los Estados Unidos.

Mi Gobierno expresamente manifiesta estar de acuerdo en que los representantes designados sean instruídos en el sentido de que sus trabajos de avalúo concluyan en mayo de 1939, y en que los casos de desacuerdo sean sometidos a la consideración del Tercero, quien deberá ser requerido, igualmente, para que rinda sus decisiones en un plazo no mayor de dos meses, a partir de la fecha en que haya sido solicitada su intervención.

El Gobierno de México entiende que al actuar los comisionados, para hacer el avalúo respectivo, deberán tomar en cuenta, entre otros hechos pertinentes, el establecimiento de la nacionalidad del reclamante, la legalidad de su título para reclamar y el valor fiscal último, previo a la afectación.

En cuanto a la forma de pago de las indemnizaciones correspondientes, mi Gobierno cubrirá en el mes de mayo del año de 1939, la suma de un millón de dólares.

Mi Gobierno está de acuerdo en que una vez que los representantes fijen el monto de las indemnizaciones, los Gobiernos concierten la suma anual que el Gobierno de México debe pagar al de los Estados Unidos, en los años subsecuentes al de 1939, por concepto de las reclamaciones de que se trata. Para la fijación de dichos pagos anuales se tomarán en cuenta las posibilidades económicas de México. Mi Gobierno conviene, desde ahora, en que las sumas anuales, que deberán pagarse al Gobierno de los Estados Unidos, no serán inferiores a un millón de dólares moneda de los Estados Unidos y, por último, mi Gobierno está de acuerdo en que los pagos se cubran el día 30 de junio de cada año.

El Gobierno de México estima necesario dejar establecido que las resoluciones a que lleguen los representantes designados, en ningún caso se extenderán más allá del avalúo de las tierras afectadas y de las

modalidades de pago de la cantidad que se fije; que no constituirán precedente, en ningún caso ni por motivo alguno; tampoco decidirán sobre los principios jurídicos sostenidos por ambos Gobiernos y aplicables a la materia de que se trata.

El Gobierno de México se complace en reconocer que, al formalizar este arreglo, ha podido, por una parte, demostrar, al igual que lo expresado por el de Vuestra Excelencia en la nota que contesto, el deseo especial de mantener a salvo su amistad con los Estados Unidos, por los mutuos beneficios que este sentimiento recíproco representa para los dos países y cumplir, por la otra, con los mandatos de la Legislación Agraria, expresión de nuestra política tradicional que, al ser interpretada por el C. Presidente de la República, fué apoyada, en forma solemne, por la Representación Nacional, en la respuesta dada al mensaje del Poder Ejecutivo por el C. Presidente del Congreso de la Unión, en la inauguración del período de sesiones del primero de septiembre último.

Aprovecho esta oportunidad para renovar a Vuestra Excelencia las seguridades de mi más alta y distinguida consideración.

EDUARDO HAY

Excelentísimo Señor JOSEPHUS DANIELS,
Embajador Extraordinario y Plenipotenciario
de los Estados Unidos de Norte América.
Presente.

[Translation]

MINISTRY FOR FOREIGN AFFAIRS
UNITED MEXICAN STATES
MEXICO

511284 MEXICO, *November 12, 1938.*

MR. AMBASSADOR:

I have the honor to acknowledge receipt of the note dated November 9, 1938, addressed by His Excellency Secretary of State Cordell Hull to the Ambassador of Mexico in the United States of America, Dr. Francisco Castillo Nájera, in which the Government of Your Excellency, while maintaining its opinion that the recognized principles of law and equity require the immediate payment of just compensation for expropriated properties, makes known its readiness to agree to a plan which, based on the proposals of my Government, may apply to the consideration and payment of agrarian expropriations (*afectaciones*) subsequent to 1927.

The Government of Mexico, in its turn, while reaffirming its conviction that it has not acted contrary to the rules and principles of international law, of justice and equity, by the enactment and application of its agrarian legislation, is in agreement with the plan presented and takes pleasure in recognizing that the sentiments of cordial friendship which unite our two countries have in the end prevailed over differences of a technical and juridical order.

As was proposed in my note to your Government on August 3 of the current year, my Government agrees that the value of the expropriated lands shall be established by a commission consisting of a

representative of each Government, and that cases of disagreement between these representatives shall be decided by a third person designated by the Permanent Commission, established by the Gondra Pact, which has its seat in Washington, notwithstanding the fact that, in this instance, it is not a matter of an investigating commission, an express function assigned that commission in the said pact.

My Government agrees, likewise, in conformity with its original intention, that the representatives of the two Governments shall be immediately designated and that their first meeting shall take place in the City of Mexico on the 1st day of December of the present year. Outlays for emoluments, travel, and other expenditures, both of the representatives and of the persons assisting them in their work, shall be defrayed by the respective Government. The two Governments shall each pay one-half of the expenses incurred jointly.

Likewise, the emoluments which are to be paid to the third person referred to shall be shared equally, as proposed by your Government, by Mexico and the United States.

My Government expressly declares that it agrees that the representatives designated be instructed to the effect that their work of evaluation be concluded in May 1939, and that the cases of disagreement be submitted to the consideration of the third person, who will likewise be requested to render his decision within a period of not more than 2 months, counting from the date on which his intervention has been requested.

The Government of Mexico understands that the commissioners, in proceeding to make the respective evaluation, shall take into account, among other pertinent facts, the establishment of the nationality of the claimant, the legality of his title to enter a claim, and the last fiscal valuation prior to the expropriation.

Respecting the manner of payment of the corresponding indemnifications, my Government will pay the amount of one million dollars in the month of May 1939.

My Government is agreed that, once the representatives fix the amount of the indemnifications, the Governments shall agree upon the annual amount which the Government of Mexico shall pay to that of the United States, in the years subsequent to 1939, on the claims in question. In the determination of the said annual payments, the economic possibilities of Mexico shall be taken into account. My Government agrees, forthwith, that the annual amounts which must be paid to the United States Government shall not be less than one million dollars, United States currency, and, lastly, my Government agrees that the payments shall be made on the 30th day of June of each year.

The Government of Mexico deems it necessary to have it understood that the decisions reached by the representatives designated shall in no case extend beyond evaluation of the lands expropriated and the modalities of payment of the amount determined; that they shall not constitute a precedent, in any case nor for any reason; neither shall they decide the juridical principles maintained by the two Governments and applicable to the matter in question.

The Government of Mexico is pleased to recognize that, in formalizing this arrangement, it has been able, on the one hand, to show, as was expressed in the note to which I reply, its especial desire to safeguard its friendship with the United States, because of the mutual benefits which this reciprocal sentiment represents for both countries, and to carry out, on the other hand, the mandates of the agrarian legislation, an expression of our traditional policy, which, on being interpreted by the President of the Republic, was supported, formally, by the National Legislative Body in the reply given to the message from the Executive by the President of the Congress of the Union at the opening of the period of sessions on September 1, last.

I avail myself of this opportunity to renew to Your Excellency the assurances of my highest consideration.

EDUARDO HAY

His Excellency
Mr. JOSEPHUS DANIELS,
Ambassador Extraordinary and Plenipotentiary
of the United States of America,
City.

The American Chargé d'Affaires ad interim (Boal) to the Mexican Minister for Foreign Affairs (Hay)

EMBASSY OF THE UNITED STATES OF AMERICA
No. 3540 MÉXICO, D. F., *April 17, 1939*

EXCELLENCY:

I have the honor to refer to the exchange of notes of November 9 and November 12, 1938 between Your Excellency's Government and my Government on the subject of agrarian claims.

In view of the very limited time now remaining within the period originally contemplated for the examination and evaluation of all the agrarian claims, it would seem that the period of time for the filing of claims might usefully be extended to July 31, 1939 and the period for the adjudication of claims might be extended to November 30, 1939. It would also seem that both periods might be further extended, if necessary, particularly since, under the provisions of the notes just mentioned, Mexico will obviously have a period of years in which to complete payments.

It would be understood that the extension of time would be without prejudice to any other aspect of the agreement of November 9–November 12, 1938.

Please accept, Excellency, the renewed assurances of my highest and most distinguished consideration.

PIERRE DE L. BOAL
Chargé d'Affaires ad interim

His Excellency
Señor General EDUARDO HAY,
Minister for Foreign Affairs,
México, D. F.

The Mexican Minister for Foreign Affairs (Hay) to the American Chargé d'Affaires ad interim (Boal)

SECRETARIA DE RELACIONES EXTERIORES
ESTADOS UNIDOS MEXICANOS
MEXICO

54133 MÉXICO, *18 de abril de 1939.*

SEÑOR ENCARGADO DE NEGOCIOS:

Doy respuesta a la atenta nota de usted, del 17 del actual, en la que manifiesta que—en vista de quedar un tiempo muy limitado para el examen y avalúo de las reclamaciones agrarias de ciudadanos norteamericanos, que deben hacer los Comisionados de México y de los Estados Unidos, en los términos del arreglo celebrado por medio de las notas cambiadas el 9 y 12 de noviembre de 1938—estima usted que tanto el plazo para presentar las reclamaciones como el que correspondería para decidirlas, puede ampliarse convenientemente.

Mi Gobierno expresa, una vez más, su conocido deseo de que estos asuntos sean definitivamente resueltos y, animado de tal propósito, accede, desde luego, a la solicitud que hace usted en la nota que contesto, y declara su conformidad en que el plazo para presentar reclamaciones ante los Comisionados de ambos países, se prorrogue hasta el 31 de julio del año en curso y, de esa fecha hasta el 30 de noviembre próximo, quede establecido un término para decidir sobre el monto de las reclamaciones presentadas.

Aprovecho esta oportunidad para renovar a usted el testimonio de mi muy atenta y distinguida consideración.

EDUARDO HAY

Sr. PIERRE DE L. BOAL,
Encargado de Negocios de los
Estados Unidos de Norte América.
Presente.

[Translation]

MINISTRY FOR FOREIGN AFFAIRS
UNITED MEXICAN STATES
MEXICO

54133 MEXICO, *April 18, 1939.*

MR. CHARGÉ D'AFFAIRES:

I am replying to your courteous note of the 17th instant, in which you state that—in view of the very limited time now remaining for the examination and evaluation of the agrarian claims of American citizens by the Commissioners of Mexico and the United States in the terms of the agreement concluded by means of the notes exchanged on November 9th and 12th 1938—you consider that both the period for the presentation of the claims and that for the deciding of them might usefully be extended.

My Government expresses, once more, its known desire that these matters be definitively settled and, animated by such purpose, it accedes, at once, to the request which you make in the note under acknowledgment, and agrees that the period for the filing of claims before the Commissioners of both countries shall be extended to July 31st of this year, and, from this latter date to November 30th next, there be established a period for the deciding of the amount to cover the claims presented.

I avail myself of this opportunity to renew to you the assurances of my very courteous and distinguished consideration.

EDUARDO HAY

PIERRE DE L. BOAL, Esquire,
Chargé d'Affaires of the
United States of America,
City.

PROCLAMATIONS

PROCLAMATIONS

APALACHICOLA NATIONAL FOREST—FLORIDA

June 21, 1938
[No. 2289]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Apalachicola National Forest, Fla. Preamble.

WHEREAS certain lands adjacent to the Apalachicola National Forest, in the State of Florida, have been acquired, or are in process of acquisition, by the United States through the Farm Security Administration or its predecessors under authority of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

48 Stat. 195; 49 Stat. 115.

WHEREAS it appears that the said lands are suitable for national forest purposes and that it would be in the public interest to reserve such lands as part of the said Apalachicola National Forest:

Lands reserved as addition to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), the said National Industrial Recovery Act, and the said Emergency Relief Appropriation Act of 1935, do proclaim that there are hereby reserved and set apart as an addition to the Apalachicola National Forest all lands which have been acquired or which are in course of acquisition by the United States through the Farm Security Administration or its predecessors within the area shown on the diagram attached and made a part hereof under authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935.

26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.
48 Stat. 195; 49 Stat. 115.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington, this 21" day of June in the year of our Lord nineteen hundred and thirty-eight, and of the [SEAL] Independence of the United States of America the one hundred and sixty-second.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

ENLARGING THE DINOSAUR NATIONAL MONUMENT—COLORADO AND UTAH

July 14, 1938
[No. 2290]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Dinosaur National Monument, Colo. and Utah. Preamble. 39 Stat. 1752.

WHEREAS certain public lands contiguous to the Dinosaur National Monument, established by Proclamation of October 4, 1915, have situated thereon various objects of historic and scientific interest; and

WHEREAS it appears that it would be in the public interest to reserve such lands as an addition to the said Dinosaur National Monument:

Lands reserved as addition to.

34 Stat. 225. 16 U. S. C. § 431.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by sec. 2 of the act of June 8, 1906, ch. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that, subject to all valid existing rights, the following-described lands in Colorado and Utah are hereby reserved from all forms of appropriation under the public-land laws and added to and made a part of the Dinosaur National Monument:

Description.

COLORADO

Sixth Principal Meridian

T. 6 N., R. 99 W., sec. 5, W½,
secs. 6 and 7,
sec. 8, W½,
sec. 17, W½,
secs. 18 and 19,
sec. 20, W½,
sec. 29, W½,
secs. 30 and 31,
sec. 32, W½; (partly unsurveyed)
T. 6 N., R. 100 W., secs. 1 to 30 and 33 to 36, inclusive;
T. 6 N., R. 101 W., secs. 1 to 30, inclusive; (partly unsurveyed)
T. 7 N., R. 101 W., secs. 25 to 36, inclusive; " "
T. 6 N., R. 102 W., secs. 1 to 30, inclusive; " "
T. 7 N., R. 102 W., secs. 5 to 8, 17 to 20, and 25 to 36, inclusive; (partly unsurveyed)
T. 8 N., R. 102 W., secs. 5 to 8, 17 to 20, and 27 to 34, inclusive; (partly unsurveyed)
T. 9 N., R. 102 W., secs. 16 to 21, and 28 to 33, inclusive; (partly unsurveyed)
T. 6 N., R. 103 W., secs. 1 to 14, inclusive;
secs. 23 and 24;
T. 7 N., R. 103 W., all; (partly unsurveyed)
T. 8 N., R. 103 W., sec. 1,
sec. 2, E½,
sec. 11, E½,
secs. 12 to 15, 22 to 28, and 32 to 36, inclusive; (partly unsurveyed)
T. 9 N., R. 103 W., secs. 13, 24, 25 and 36;
T. 6 N., R. 104 W., secs. 1, 2, 11 and 12; (partly unsurveyed)
T. 7 N., R. 104 W., all;

2454—1

U. S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
F. A. SILCOX, CHIEF
T. W. NORCROSS, CHIEF DIV. OF ENGINEERING

ADDITION TO APALACHICOLA NATIONAL FOREST
LEON AND WAKULLA CO'S
FLORIDA
1938

SCALE
0 1 2 3 4 5 MILES

DIAGRAMMATIC MAP FORMING AN OFFICIAL SUPPLEMENT TO PROCLAMATION DATED JUNE 21, 1938
PROCLAMATION 2289

LEGEND
ADDITION
NATIONAL FOREST BOUNDARY

84° 30'

R. 4 W. R. 3 W. R. 2 W. R. 1 W.

TALLAHASSEE

T. 1 S.

R. 5 W.

T. 2 S.

LEON CO.
WAKULLA CO.

30° 15'

J. P. WILLIAMS LAND CO. SURVEY 1854-55

T. 3 S.

T. 4 S.

T. 5 S.

APALACHICOLA NATL. FOREST

Ochlockonee River

HARTSFIELD SURVEY

Tract No. 1139a

FLA. 10

U.S. 319

FLA. 110

R. 5 W. R. 4 W. R. 3 W. R. 2 W.

84° 30'

PREPARED IN REGIONAL OFFICE U.S.F.S. ATLANTA, GA. FROM RESETTLEMENT MAPS, 1938. TOWNSHIP SURVEYS MADE IN 1854-55 AND ACCEPTED BY STATE OF FLORIDA. PLATS ON FILE AT CAPITOL, TALLAHASSEE, FLORIDA.

UTAH

Salt Lake Meridian

T. 4 S., R. 23 E., secs. 9 to 16 and 21 to 25, inclusive;
sec. 26, N½, E½SE¼, SW¼SE¼
W½SW¼, SE¼SW¼
secs. 27, 28, and those parts of secs. 34 and 35
north of Green River; (partly unsurveyed)
T. 3 S., R. 24 E., secs. 25, 26, 35 and 36;
T. 4 S., R. 24 E., secs. 1 to 3, and 7 to 30; inclusive, (partly unsurveyed)
T. 3 S., R. 25 E., sec. 11, E½,
secs. 12 and 13,
sec. 14, E½,
secs. 20 to 36; inclusive, (partly unsurveyed)
T. 4 S., R. 25 E., secs. 1 to 12, inclusive, (partly unsurveyed)
aggregating 203,885 acres.

Warning is hereby expressly given to any unauthorized persons not to appropriate, injure, destroy or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

Warning against unauthorized acts.

The reservation made by this proclamation supersedes as to any of the above-described lands affected thereby, the temporary withdrawal for classification and for other purposes made by Executive Order No. 5684 of August 12, 1931, and the Executive order of April 17, 1926, and the Executive order of September 8, 1933, creating Water Reserves No. 107 and No. 152.

Former reservations superseded.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes," approved August 25, 1916, 39 Stat. 535 (U. S. C., title 16, secs. 1 and 2) and acts supplementary thereto or amendatory thereof, except that this reservation shall not affect the operation of the Federal Water Power Act of June 10, 1920 (41 Stat. 1063), as amended, and the administration of the monument shall be subject to the Reclamation Withdrawal of October 17, 1904, for the Brown's Park Reservoir Site in connection with the Green River project.

Supervision.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

Operation of Federal Water Power Act not affected.
41 Stat. 1063.
16 U. S. C. §§ 791-823; Supp. IV, ch. 12.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 14" day of July, in the year of our Lord nineteen hundred and thirty-eight, and of the
[SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
The Secretary of State.

AMENDMENT OF REGULATIONS RELATING TO MIGRATORY BIRDS

July 16, 1938
[No. 2291]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Amendatory regulations relating to migratory birds.
Preamble.
40 Stat. 755; 49 Stat. 1555.
16 U. S. C. § 704; Supp. IV, § 704.
50 Stat. 1844.

WHEREAS the Secretary of Agriculture, pursuant to section 3 of the Migratory Bird Treaty Act, approved July 3, 1918 (40 Stat. 755), as amended by the act of June 20, 1936, 49 Stat. 1555, has adopted and submitted to me regulations amending certain of the regulations approved by Proclamation No. 2245 of July 30, 1937, which he has determined to be suitable amendments of such regulations permitting and governing hunting, taking, capture, killing, possession, sale, purchase, shipment, transportation, carriage, exportation and importation of migratory birds and parts, nests, and eggs thereof, included in the terms of the Convention between the United States and Great Britain for the protection of migratory birds concluded August 16, 1916, and the Convention between the United States and the United Mexican States for the protection of migratory birds and game mammals concluded February 7, 1936, which amendatory regulations are as follows:

39 Stat. 1702.

50 Stat. 1311.

AMENDMENTS OF MIGRATORY BIRD TREATY ACT REGULATIONS ADOPTED BY THE SECRETARY OF AGRICULTURE

Amendments adopted by Secretary of Agriculture.
40 Stat. 755; 49 Stat. 1555.
16 U. S. C. § 704; Supp. IV, § 704.

Pursuant to the authority and direction contained in section 3 of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755), as amended by the Act of June 20, 1936 (49 Stat. 1555), I, H. A. Wallace Secretary of Agriculture, having due regard to the zones of temperature and to the distribution, abundance, economic value, breeding habits and times and lines of migratory flight of migratory birds included in the terms of the Convention between the United States and Great Britain for the protection of migratory birds, concluded August sixteenth, nineteen hundred and sixteen, and the Convention between the United States and the United Mexican States for the protection of migratory birds and game mammals concluded February seventh, nineteen hundred and thirty-six, have determined when, to what extent, and by what means it is compatible with the terms of said Conventions and Act to allow hunting, taking, capture, killing, possession, sale, purchase, shipment, transportation, carriage, exportation and importation of such birds and parts thereof and their nests and eggs, and, in accordance with such determinations, do hereby adopt the following amendments of the Regulations relating to migratory birds and certain game mammals, approved and proclaimed July 30, 1937 (50 Stat. 1844), as suitable amendments of said regulations, permitting and governing hunting, taking, capture, killing, possession, sale, purchase, shipment, transportation, carriage, exportation and importation of said migratory birds and parts, nests, and eggs thereof:

50 Stat. 1844.

Means for taking waterfowl; coot added.

The second paragraph of Regulation 3, "Means by Which Migratory Game Birds May be Taken", is amended by striking out the period at the end thereof and adding the words "and coot."

50 Stat. 1846.

Regulation 4, "Open Seasons on and Possession of Certain Migratory Game Birds", is amended to read as follows:

Regulation 4.—OPEN SEASONS ON AND POSSESSION OF CERTAIN MIGRATORY GAME BIRDS

Time prescribed.
Waterfowl; exceptions.

Waterfowl (except snow geese and brant in Florida and all States north thereof bordering on the Atlantic Ocean, Ross's goose, wood duck, and swans), and coot, may be taken each day from 7 a. m. to 4 p. m., and rails and gallinules (other than coot), Wilson's snipe or jacksnipe, woodcock, mourning doves, white-winged doves, and

band-tailed pigeons from 7 a. m. to sunset, each day during the open seasons prescribed therefor in this regulation, and they may be taken by the means and in the numbers permitted by regulations 3 and 5 of these regulations, respectively, and when so taken may be possessed in the numbers permitted by regulation 5 any day in any State or Territory, or in the District of Columbia during the period constituting the open season where taken and for an additional period of 10 days next succeeding said open season, but no such bird shall be possessed in a State or Territory, or in the District of Columbia at a time when such State, Territory, or District prohibits the possession thereof. Nothing herein shall be deemed to permit the taking of migratory birds on any reservation or sanctuary established under the Migratory Bird Conservation Act of February 18, 1929 (45 Stat. 1222), nor on any area of the United States set aside under any other law, proclamation, or Executive order for use as a bird, game, or other wildlife reservation, breeding grounds, or refuge except insofar as may be permitted by the Secretary of Agriculture under existing law, nor on any area adjacent to any such refuge when such area is designated as a closed area under the Migratory Bird Treaty Act.

Restriction.

45 Stat. 1222.
16 U. S. C. §§ 715–715r; Supp. IV, §§ 715d–1–715k–2.

Waterfowl, Wilson's snipe or jacksnipe, and coot.—The open seasons for waterfowl (except snow geese and brant in Florida and all States north thereof bordering on the Atlantic Ocean, Ross's goose, wood duck, and swans), Wilson's snipe or jacksnipe, and coot, in the several States and Alaska, shall be as follows, both dates inclusive:

Waterfowl, Wilson's snipe or jacksnipe, and coot.

In Maine, Michigan, Minnesota, New Hampshire, North Dakota, South Dakota, Vermont, and Wisconsin, October 1 to November 14.

In California, Colorado, Connecticut, Delaware, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Missouri, Montana, Nebraska, Nevada, New Jersey, New York, including Long Island, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, Utah, Washington, West Virginia, and Wyoming, October 15 to November 28.

In Alabama, Arizona, Arkansas, Florida, Georgia, Louisiana, Maryland, Mississippi, New Mexico, North Carolina, South Carolina, Tennessee, Texas, and Virginia, November 15 to December 29.

In Alaska north of the summit of the Alaska Range and Kuskokwim-Bristol Bay Divide, September 1 to October 15; south of the Alaska Range and Kuskokwim-Bristol Bay Divide and east of the Naknek River and Lake and Katmai National Monument to the 141st Meridian, September 16 to October 30; southeastern Alaska from the 141st Meridian south to Dixon Entrance, October 1 to November 14; and south and west of Naknek River and Lake and Katmai National Monument to the tip of the Alaskan Peninsula, including all adjacent islands in the Public Domain and Kodiak Island, November 1 to December 15; *Provided, That* scoters, locally known as sea coots, may be taken in open coastal waters only, beyond outer harbor lines, in Maine and New Hampshire from September 15 to September 30, and in Connecticut, Massachusetts, and Rhode Island, from September 15 to October 14, and thereafter from land or water during the open seasons for other waterfowl in said States.

Proviso.
Taking of scoters.

Rails and gallinules (except coot).—The open season for rails and gallinules (except coot), shall be from September 1 to November 30, both dates inclusive, except as follows:

Rails and gallinules (except coot).

Alabama, November 20 to January 31.
Louisiana, November 1 to January 31.
New York including Long Island, October 15 to November 28.
Washington, and Massachusetts, October 1 to November 30.
Wisconsin, October 1 to November 14.
District of Columbia, no open season.

Woodcock.

Woodcock.—The open seasons for woodcock shall be as follows, both dates inclusive:

That portion of New York lying north of the tracks of the main line of the New York Central Railroad extending from Buffalo to Albany and north of the tracks of the main line of the Boston and Albany Railroad extending from Albany to the Massachusetts State line, and in Michigan, Minnesota, New Hampshire, North Dakota, Pennsylvania, and Vermont, October 1 to October 31.

That portion of New York lying south of the line above described and in Delaware, Indiana, Iowa, New Jersey, Ohio, and West Virginia, October 15 to November 14.

That portion of New York known as Long Island, November 1 to November 30.

Arkansas, Kentucky, Maryland, Oklahoma, and Virginia, November 15 to December 15.

Connecticut, and Rhode Island, October 21 to November 20.

Louisiana, January 1 to January 31.

Maine, October 10 to November 9.

Massachusetts, October 20 to November 19.

Missouri, November 10 to December 10.

Wisconsin, October 17 to October 31.

Mourning doves.

Mourning doves.—The open seasons for mourning doves shall be as follows, both dates inclusive:

Alabama, in the counties of Pickens, Tuscaloosa, Jefferson, Shelby, Talladega, Clay, Randolph, and all counties north thereof; *Georgia*, in the counties of Troup, Merriwether, Pike, Lamar, Monroe, Jones, Baldwin, Washington, Jefferson, Burke, and all counties north thereof; *Mississippi*, north of U. S. Highway 80; and *South Carolina*, in the counties of Aiken, Edgefield, McCormick, Greenwood, Abbeville, Anderson, Oconee, Pickens, Greenville, Laurens, Spartanburg, Cherokee, Union, Fairfield, Chester, and York, September 1 to September 30 and December 20 to January 31.

Alabama, Georgia, and South Carolina, in the counties other than those aforesaid, and Mississippi south of U. S. Highway 80, November 20 to January 31.

Arizona, Arkansas, California, Idaho, Kansas, Minnesota, Missouri, Nevada, New Mexico, Oklahoma, Tennessee, and Virginia, September 1 to November 15.

Delaware, and Maryland, September 1 to September 30 and November 15 to December 31.

Florida (except in Dade, Broward, and Monroe Counties), November 20 to January 31.

That portion of Florida comprising Dade, Broward, and Monroe Counties, October 1 to November 15.

Illinois, September 1 to September 30.

Kentucky, September 1 to October 31.

Louisiana, October 15 to December 31.

North Carolina, September 1 to September 30 and December 20 to January 31.

Texas, in the counties of Yoakum, Terry, Lynn, Garza, Kent, Stonewall, Haskell, Throckmorton, Young, Jack, Wise, Denton, Collin, and Hunt, and all counties north thereof, and in the counties of Parker, Tarrant, Dallas, Rockwall, Kaufman, Johnson, Hopkins, Delta, and Franklin, September 1 to October 31; in the remainder of the State, September 15 to November 15.

White-winged doves.

White-winged doves.—The open season for white-winged doves shall be as follows, both dates inclusive:

Arizona, August 1 to September 15.

Texas, in the counties of Yoakum, Terry, Lynn, Garza, Kent, Stonewall, Haskell, Throckmorton, Young, Jack, Wise, Denton, Collin, and Hunt, and all counties north thereof, and in the counties of Parker, Tarrant, Dallas, Rockwall, Kaufman, Johnson, Hopkins, Delta, and Franklin, September 1 to October 31; in the remainder of the State, September 15 to November 15.

Band-tailed pigeons.—The open seasons for band-tailed pigeons shall be as follows, both dates inclusive: Band-tailed pigeons.

Arizona, and Oregon, October 16 to October 30.

California, December 1 to December 15.

New Mexico, October 1 to October 15.

Washington, September 16 to September 30.

Regulation 5, "Daily Bag and Possession Limits on Certain Migratory Game Birds", is amended to read as follows: 50 Stat. 1849.

REGULATION 5.—DAILY BAG AND POSSESSION LIMITS ON CERTAIN MIGRATORY GAME BIRDS

A person may take in any one day during the open seasons prescribed therefor in regulation 4 of these regulations not to exceed the following numbers of migratory game birds, which numbers shall include all birds taken by any other person who for hire accompanies or assists him in taking such birds; and when so taken these may be possessed in the numbers specified as follows: Daily bag limits. 50 Stat. 1846.

Ducks (except wood duck).—Ten in the aggregate of all kinds, of which not more than 3 of any one, or more than 3 in the aggregate, may be of the following species—canvasback, redhead, bufflehead, and ruddy; and any person at any one time may possess not more than 20 ducks in the aggregate of all kinds, of which not more than 6 of any one, or more than 6 in the aggregate, may be of the following species—canvasback, redhead, bufflehead, and ruddy. Ducks (except wood duck).

Geese and brant (except snow geese and brant in Florida and all States north thereof bordering on the Atlantic Ocean, and Ross's goose).—Five in the aggregate of all kinds, and any person at any one time may possess not more than 10 in the aggregate of all kinds. Geese and brant; exceptions.

Rails and gallinules (except sora and coot).—Fifteen in the aggregate of all kinds, and any person at any one time may possess not more than 15 in the aggregate of all kinds. Rails and gallinules (except sora and coot).

Sora.—Fifteen, and any person at any one time may possess not more than 15. Sora.

Coot.—Twenty-five, and any person at any one time may possess not more than 25. Coot.

Wilson's snipe or jacksnipe.—Fifteen, and any person at any one time may possess not more than 15. Wilson's snipe or jacksnipe.

Woodcock.—Four, and any person at any one time may possess not more than 4. Woodcock.

Mourning doves and white-winged doves.—Fifteen in the aggregate of both kinds, and any person at any one time may possess not more than 15 in the aggregate of both kinds. Mourning doves and white-winged doves.

Band-tailed pigeons.—Ten, and any person at any one time may possess not more than 10. Band-tailed pigeons.

The possession limits hereinbefore prescribed shall apply as well to ducks, geese, brant, rails, including coot and gallinules, Wilson's snipe or jacksnipe, woodcock, mourning doves, white-winged doves, and band-tailed pigeons taken in Canada, Mexico, or other foreign country, and brought into the United States, as to those taken in the United States. Application to fowls taken in Canada, Mexico, etc., and brought into U. S.

50 Stat. 1849.

Regulation 6, "Shipment, Transportation, and Possession of Certain Migratory Game Birds", is amended to read as follows:

Regulation 6.—SHIPMENT, TRANSPORTATION, AND POSSESSION OF CERTAIN MIGRATORY GAME BIRDS

Shipment, transportation, and possession restrictions.
Ante, p. 2456.

Migratory game birds of a species for which open seasons are prescribed by regulation 4 of these regulations, legally taken, and parts thereof, may be transported in or out of the State where taken during the respective open seasons in that State, and when legally taken in and exported from Canada or Mexico, and if from Mexico are accompanied by a Mexican export permit, may be transported into the United States during the open season in the Province, State, or District where killed, but not more than the number thereof permitted by regulation 5 of these regulations to be taken by one person in 1 day, or in 2 days in the case of ducks, geese, and brant, shall be transported by any one person in 1 calendar week out of the State where taken or from Canada or Mexico into the United States; any such birds or parts thereof in transit during the open season may continue in transit such additional time immediately succeeding such open season, not to exceed 5 days, necessary to deliver the same to their destination, and may be possessed in any State, Territory, or District during the period constituting the open season where taken, and for an additional period of 10 days next succeeding said open season; and any package in which such birds or parts thereof are transported shall have the name and address of the shipper and of the consignee and an accurate statement of the numbers and kinds of birds or parts thereof contained therein clearly and conspicuously marked on the outside thereof; but no such birds or parts thereof shall be transported from any State or Territory, or the District of Columbia, to or through another State or Territory, or the District of Columbia, or to or through Canada or Mexico contrary to the laws of the State or Territory, or the District of Columbia in which they were taken or from which they are transported; nor shall any such birds or parts thereof be transported into any State or Territory, or the District of Columbia, from another State or Territory, or the District of Columbia, or from Canada or Mexico, or from any State or Territory, or the District of Columbia into any Province of the Dominion of Canada or into Mexico at a time when any such State, Territory, District, or Province, or Mexico, into which they are transported, prohibits the possession or transportation thereof.

Importations other than from Canada and Mexico.

Migratory game birds imported from countries other than Canada and Mexico.—Migratory game birds of a species for which open seasons are prescribed by regulation 4 of these regulations, legally taken in and exported from a foreign country (other than Canada and Mexico, for which provision is hereinbefore made) may be transported to any State or Territory during the open season prescribed by said regulation 4 for such State or Territory for that species, and to the District of Columbia during the open season so prescribed for Maryland, and may be possessed in such State, Territory, or District for an additional period of 10 days immediately succeeding such open season, in numbers by any one person in 1 calendar week not exceeding those permitted by regulation 5 of these regulations to be taken by one person in 1 day, or in 2 days in the case of ducks, geese, and brant, if transportation and possession of such birds is not prohibited by such State, Territory, or District and if transported in packages marked as hereinbefore provided in this regulation.

Paragraph numbered 2 of Regulation 8, "Permits to Propagate Waterfowl", is amended by striking out the word "retail" before the words "dealer in meat or game." Permits to propagate waterfowl. 50 Stat. 1851.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States Department of Agriculture to be affixed.

DONE at the City of Washington this 12th day of July, 1938

[SEAL]

(Signed) H A WALLACE
Secretary of Agriculture

AND WHEREAS upon consideration it appears that approval of the foregoing amendatory regulations will effectuate the purposes of the aforesaid Migratory Bird Treaty Act:

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby approve and proclaim the foregoing amendatory regulations. Approval and proclamation.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 16" day of July, in the year of our Lord nineteen hundred and thirty-eight, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

FORT LARAMIE NATIONAL MONUMENT—WYOMING

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

July 16, 1938
[No. 2292]

A PROCLAMATION

WHEREAS The Historical Landmark Commission of Wyoming has donated to the United States in trust certain lands with the structures thereon comprising the abandoned Fort Laramie, for the purpose of improving, preserving, and conducting such lands and structures as a public historical site; and Fort Laramie National Monument, Wyo. Preamble.

WHEREAS the lands and structures are of great historic interest and constitute a historic landmark; and

WHEREAS it appears that it would be in the public interest to reserve such lands and structures as a national monument, to be known as the Fort Laramie National Monument:

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by section 2 of the act of June 8, 1906, ch. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that the following-described lands in Wyoming are hereby reserved and set apart as the Fort Laramie National Monument: Establishment proclaimed. 34 Stat. 225. 16 U. S. C. § 431.

Commencing at the corner common to Sections 20, 21, 28 and 29 in Township 26 North, Range 64 West of the Sixth Principal Meridian, Wyoming, thence due West 1320 feet, the POINT OF BEGINNING; thence due North 1320 feet to a point; thence due East 1725 feet to a point; thence due South parallel to section Description.

lines between Sections 20 and 21 and Sections 29 and 28, 3960 feet to a point; thence due West 3045 feet to a point; thence due North 1320 feet to a point; thence due East 355 feet to a point on the easterly right-of-way line of the county road; thence North 26 degrees 39 minutes east 685.4 feet to a point on the said easterly right-of-way line of the county road; thence North 28 degrees 55′ East 808.1 feet to a point on the said easterly right-of-way line and on the section line common to Sections 20 and 29; thence due east 266.9 feet along said section line between sections 20 and 29 to the point of beginning excepting, however, the land occupied by the county road which traverses the northwest corner of the southwest quarter of the northeast quarter of said Section 29, containing in all 214.41 acres, more or less.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument, and not to locate or settle upon any of the lands thereof.

Supervision.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes," approved August 25, 1916, 39 Stat. 535 (U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 16″ day of July in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

OCALA NATIONAL FOREST—FLORIDA

July 16, 1938
[No. 2293]

BY THE PRESIDENT OF THE UNITED STATE OF AMERICA

A PROCLAMATION

Ocala National Forest, Fla.
Preamble.

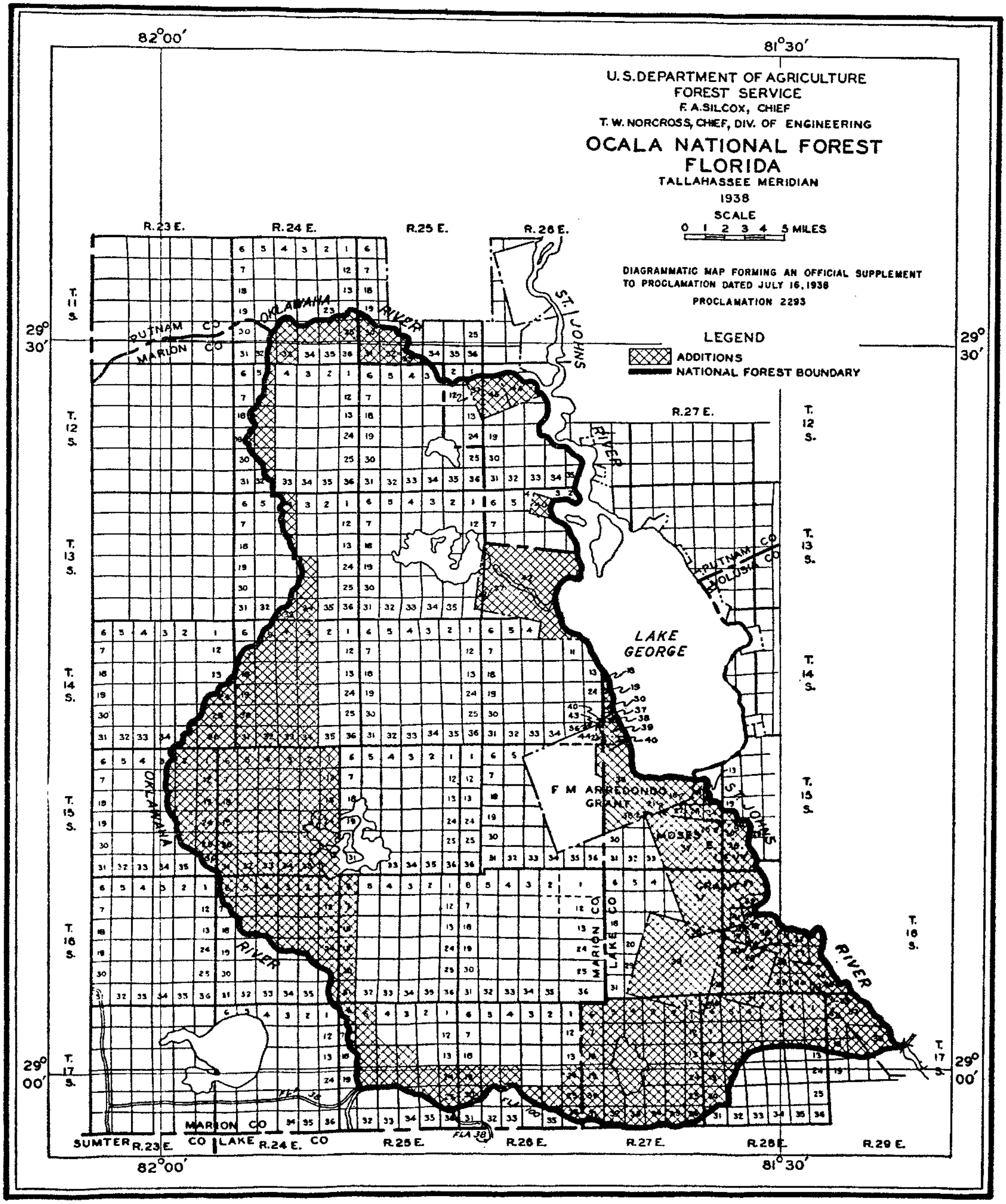
WHEREAS it appears that it would be in the public interest to include within and reserve as part of the Ocala National Forest, in the State of Florida, certain forest lands which have been or may be acquired under the authority of the act of Congress approved March 1, 1911, 36 Stat. 961 (U. S. C., title 16, sec. 516), as amended by the act of June 7, 1924, 43 Stat. 653 (U. S. C., title 16, sec. 515), and certain intermingled public lands:

36 Stat. 961; 43 Stat. 653.
16 U. S. C. §§ 516, 515.

Lands reserved as part of.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1103 (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and section 11 of the act of March 1, 1911, 36 Stat. 963 (U. S. C., title 16, sec. 521), do proclaim that there are hereby included in and reserved as part of the Ocala National Forest, in the State of Florida, all lands of the United States within the areas

26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.
36 Stat. 963.
16 U. S. C. § 521.


U. S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
F. A. SILCOX, CHIEF
T. W. NORCROSS, CHIEF, DIV. OF ENGINEERING
OCALA NATIONAL FOREST
FLORIDA
TALLAHASSEE MERIDIAN
1938
SCALE
0 1 2 3 4 5 MILES
DIAGRAMMATIC MAP FORMING AN OFFICIAL SUPPLEMENT
TO PROCLAMATION DATED JULY 16, 1938
PROCLAMATION 2293
LEGEND
ADDITIONS
NATIONAL FOREST BOUNDARY
LAKE GEORGE
F M ARREDONDO GRANT
MOSES E. LEVY GRANT
OKLAWAHA RIVER
ST. JOHNS RIVER
PUTNAM CO
MARION CO
VOLUSIA CO
LAKE CO
SUMTER CO
82°00′
81°30′
29° 30′
29° 00′
R. 23 E.
R. 24 E.
R. 25 E.
R. 26 E.
R. 27 E.
R. 28 E.
R. 29 E.
T. 11 S.
T. 12 S.
T. 13 S.
T. 14 S.
T. 15 S.
T. 16 S.
T. 17 S.

2462—1

shown on the diagram attached hereto and made a part hereof, and that all lands therein which may hereafter be acquired by the United States under the said act of March 1, 1911, as amended by the said act of June 7, 1924, shall upon their acquisition be reserved and administered as part of the said national forest.

The reservation made by this proclamation shall as to all lands which are at this date legally appropriated under the public-land laws or reserved for any public purpose other than for classification under Executive Order No. 6964 of February 5, 1935, as amended, be subject to, and shall not interfere with or defeat, legal rights under such appropriation, nor prevent the use for such public purpose of lands so reserved, so long as such appropriation is legally maintained or such reservation remains in force. Prior rights not affected; condition.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington, this 16'' day of July in the year of our Lord nineteen hundred and thirty-eight, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CHATTAHOOCHEE NATIONAL FOREST—GEORGIA

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

August 2, 1938
[No. 2294]

A PROCLAMATION

WHEREAS certain lands adjacent to the Chattahoochee National Forest, in the State of Georgia, have been acquired or are in process of acquisition by the United States through the Farm Security Administration or its predecessors under authority of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and Chattahoochee National Forest, Ga. Preamble. 48 Stat. 195; 49 Stat. 115.

WHEREAS it appears that said lands are primarily suitable for national forest purposes and that it would be in the public interest to reserve them as part of the said Chattahoochee National Forest:

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, ch. 561, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, ch. 2, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), the said National Industrial Recovery Act, and the said Emergency Relief Appropriation Act of 1935, do proclaim (1) that all lands within the hereinafter described boundaries which have been acquired by the United States through the Farm Security Administration or its predecessors under the authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935 are hereby added to and made a part of the said Chattahoochee National Forest, and (2) that all lands within the said boundaries which are in process of acquisition by the United States through the Farm Security Administration under the authority of the said National Industrial Recovery Lands reserved as addition to. 26 Stat. 1103. 16 U. S. C. § 471. 30 Stat. 36. 16 U. S. C. § 473. 48 Stat. 195; 49 Stat. 115.

Act and the said Emergency Relief Appropriation Act of 1935 shall upon the acquisition of title thereto be added to and made a part of said forest:

Description.

Beginning at the junction of Chattooga River and Tullulah River with Tugaloo River and identical with a point in the Chattahoochee National Forest boundary at Tugaloo Lake, thence down the west bank of Tugaloo River to the Southern R. R.; thence with said Southern R. R. southwesterly to the city limits of Toccoa, Georgia; thence northerly, westerly and southerly with said city limits to its intersection with U. S. Highway No. 53; thence southwesterly with said U. S. Highway No. 53 to Boydville; thence southerly with the road past the old Mize Post Office site to the Stephens-Franklin County line near the Sunshine M. E. Church; thence westerly and southwesterly with said county line to its junction with Banks County (known as the Hickory Corner) at Tate Creek Church; thence with the Line Bridge Road to Andersons Store; thence westerly with a road to U. S. Highway No. 55 at Hollingsworth; thence northerly with said U. S. Highway No. 55 to the city limits of Baldwin; thence easterly and northerly with said city limits of Baldwin to U. S. Highway No. 53, thence northerly with said highway to the city limits of Cornelia; thence easterly and northerly with the city limits of Cornelia to U. S. Highway No. 53; thence northeasterly with said U. S. Highway No. 53, through the town of Mount Airy to the line between land Lots 11 and 14 in the 12th Land District; thence northwesterly with the west line of land Lots 14 and 15 to the northwest corner of land Lot 15; thence northeasterly with the north line of Lots 15, 34, 46, 65, 80 and 99 to State Highway No. 115; thence northwesterly with State Highway No. 115 to its intersection with the line between land Lots No. 49 and 50 in the 12th Land District; thence southwesterly with said line between Lots 49 and 50, 30 and 31 to the south corner of Lot 30; thence northwesterly with the line between Lots 19 and 30, 20 and 29, 21 and 28 to the intersection with the Tallulah Falls R. R.; thence northeasterly with said Tallulah Falls R. R. to the southwest line of Lot No. 176 in the 12th Land District; thence northwesterly with said southwest line of Lot No. 176 and continuing with the southwest line of Lots 120, 121, 122 and 123 in the 13th Land District to the boundary of the Chattahoochee National Forest; thence easterly with the Chattahoochee National Forest boundary as now located to the point of beginning.

The boundaries of the Chattahoochee National Forest addition described herein are graphically shown on the diagram attached hereto and made a part hereof.

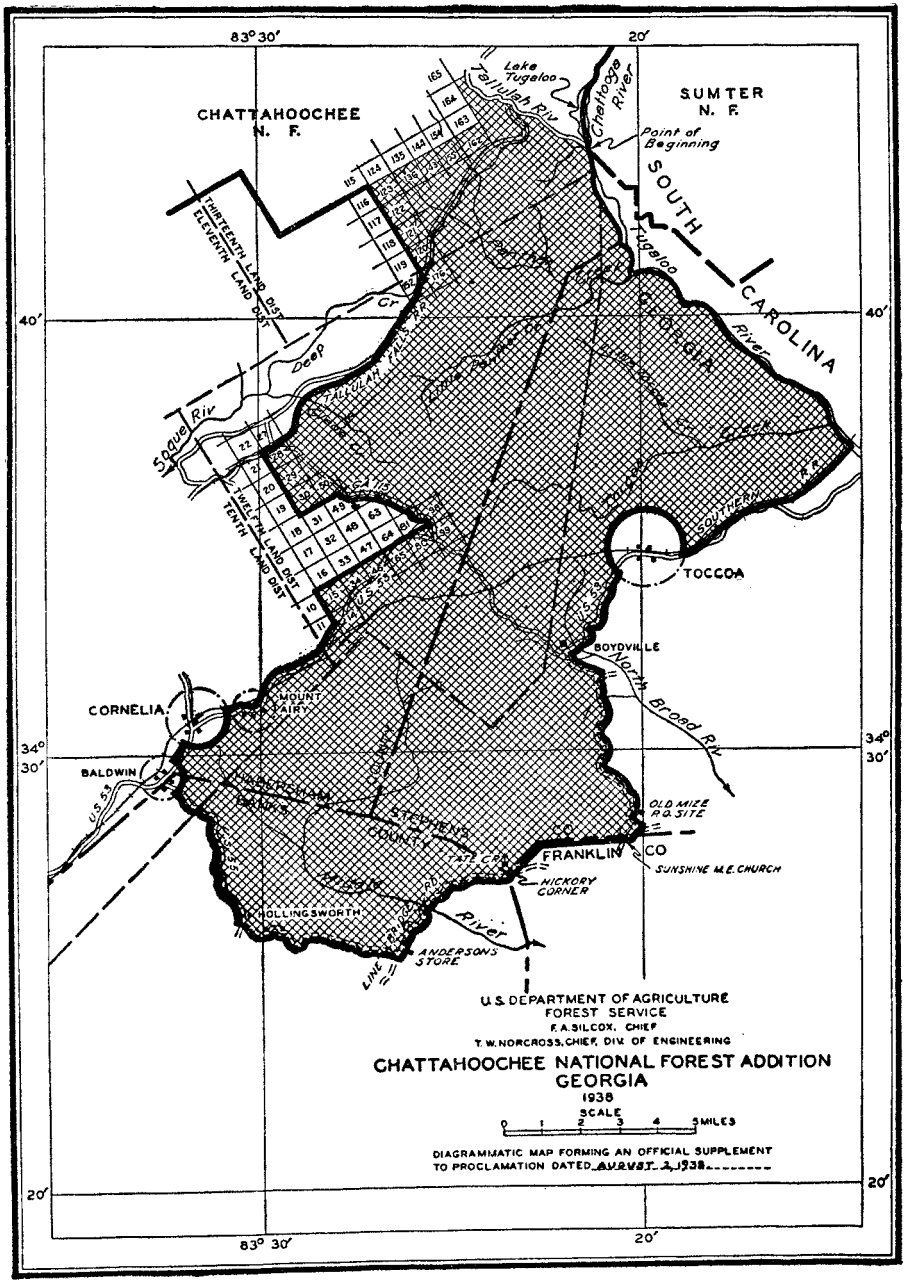
IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 2nd day of August, in the year of our Lord Nineteen hundred and thirty-eight and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.



U.S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
F. A. SILCOX, CHIEF
T. W. NORCROSS, CHIEF, DIV. OF ENGINEERING

CHATTAHOOCHEE NATIONAL FOREST ADDITION GEORGIA

1938

SCALE
0 1 2 3 4 5 MILES

DIAGRAMMATIC MAP FORMING AN OFFICIAL SUPPLEMENT TO PROCLAMATION DATED AUGUST 2, 1938.

2464—1

MODIFYING THE WHITE SANDS NATIONAL MONUMENT NEW MEXICO

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

August 29, 1938
[No. 2295]

A PROCLAMATION

White Sands National Monument, N. Mex.
Preamble.
47 Stat. 2551.
49 Stat. 3426.

WHEREAS it appears that certain sections of the right-of-way for United States Highway Route 70 are included within the White Sands National Monument in the State of New Mexico, established by Proclamation No. 2025 of January 18, 1933, and enlarged by Proclamation No. 2108 of November 28, 1934; and

WHEREAS it appears that it would be in the public interest to exclude from the said monument such sections of the said right-of-way:

Modification.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by section 2 of the act of June 8, 1906, ch. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that the White Sands National Monument in the State of New Mexico is hereby modified by eliminating therefrom all sections now included therein of the right-of-way for United States Highway Route 70.

34 Stat. 225.
16 U. S. C. § 431.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 29 day of August in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

The President:
CORDELL HULL
The Secretary of State.

OUACHITA NATIONAL FOREST—ARKANSAS

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

August 30, 1938
[No. 2296]

A PROCLAMATION

Ouachita National Forest, Ark.
Preamble.

WHEREAS certain lands in the State of Arkansas which have been acquired or are in process of acquisition by the United States through the Farm Security Administration under authority of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115), together with certain adjoining public lands, are adjacent to the Ouachita National Forest; and

48 Stat. 195; 49 Stat. 115.

WHEREAS it appears that such lands are suitable for national-forest purposes and that it would be in the public interest to reserve and include them as part of the said Ouachita National Forest:

Lands reserved as part of.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), the said National Industrial Recovery Act, the said Emergency Relief Ap-

26 Stat. 1103.
16 U. S. C. § 471.

30 Stat. 36.
16 U. S. C. § 473.

48 Stat. 195; 49 Stat. 115.
50 Stat. 526.
7 U. S. C., Supp. IV, § 1011 (a).

propriation Act of 1935, and section 32 (c) of the act of July 22, 1937, 50 Stat. 526, do proclaim (1) that all lands of the United States within the areas shown as additions on the diagram attached hereto and made a part hereof are hereby included in and reserved as a part of the Ouachita National Forest, and (2) that all lands within such areas which are in process of acquisition by the United States through the Farm Security Administration under the authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935 shall upon the acquisition of title thereto be reserved and administered as part of the said Forest.

Prior rights not affected.

The reservation made by this proclamation shall as to all lands which are at this date legally appropriated under the public-land laws or reserved for any public purpose other than for classification under Executive Order No. 6964 of February 5, 1935, as amended, be subject to, and shall not interfere with or defeat, legal rights under such appropriation, nor prevent the use for such public purpose of lands so reserved, so long as such appropriation is legally maintained or such reservation remains in force.

Revocation of Executive Order No. 7662.

Executive Order No. 7662 of July 17, 1937, withdrawing certain public lands in Arkansas for the use of the Department of Agriculture, is hereby revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 30" day of August in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

GENERAL PULASKI MEMORIAL DAY

August 31, 1938
[No. 2297]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

General Pulaski Memorial Day. Preamble.

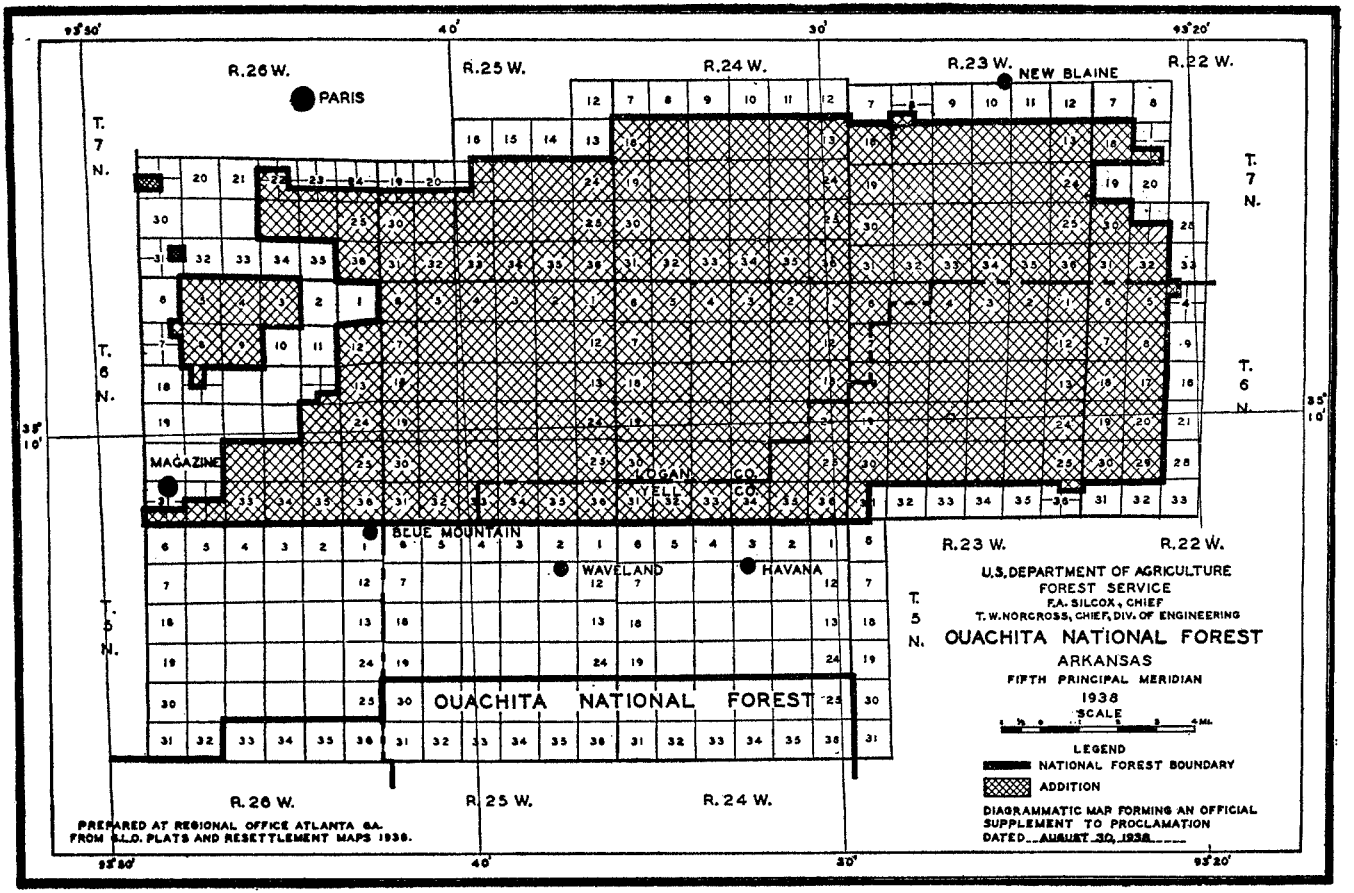
WHEREAS it is entirely fitting and proper that we should, from time to time, recall with gratitude the invaluable succor accorded this nation in its infancy by lovers of freedom who, though born beyond the seas, flocked to the standard of Washington and contributed substantially to the triumph of the American cause, each according to his abilities; and

WHEREAS we are proud to number General Casimir Pulaski, a valiant son of Poland, in the ranks of those whose deeds are part of the imperishable record of American independence; and

Statutory provision. 52 Stat. 610.

WHEREAS the Seventy-fifth Congress, by Public Resolution 102, approved on June 1, 1938, provided:

> "That the President of the United States is authorized to issue a proclamation calling upon officials of the Government to display the flag of the United States on all governmental buildings on October 11, 1938, and inviting the people of the United States to observe the day in schools and churches, or other suitable places, with appropriate ceremonies in commemoration of the death of General Casimir Pulaski."


93°50'
40'
30'
93°20'
R.26 W.
R.25 W.
R.24 W.
R.23 W.
R.22 W.
PARIS
NEW BLAINE
T. 7 N.
T. 6 N.
T. 5 N.
35° 10'
MAGAZINE
LOGAN CO.
YELL CO.
BLUE MOUNTAIN
WAVELAND
HAVANA
OUACHITA NATIONAL FOREST
U.S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
F.A. SILCOX, CHIEF
T. W. NORCROSS, CHIEF, DIV. OF ENGINEERING
OUACHITA NATIONAL FOREST
ARKANSAS
FIFTH PRINCIPAL MERIDIAN
1938
SCALE
LEGEND
NATIONAL FOREST BOUNDARY
ADDITION
DIAGRAMMATIC MAP FORMING AN OFFICIAL SUPPLEMENT TO PROCLAMATION DATED AUGUST 30, 1938
PREPARED AT REGIONAL OFFICE ATLANTA GA.
FROM G.L.O. PLATS AND RESETTLEMENT MAPS 1936.

Observance of anniversary of death invited.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do direct that the flag be displayed upon all Government buildings on October 11, 1938, as a mark of respect to the memory of General Casimir Pulaski, and do hereby invite the people of the United States to observe that day as General Pulaski Memorial Day and to participate with appropriate ceremonies in schools and churches or other suitable places in the solemn commemoration of General Pulaski's death on October 11, one hundred and fifty-nine years ago.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 31" day of August, in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

GOLD STAR MOTHER'S DAY

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

September 10, 1938
[No. 2298]

A PROCLAMATION

Gold Star Mother's Day.
Preamble.
49 Stat. 1895.
36 U.S.C., Supp. IV, §§ 147, 148.

WHEREAS the preamble to Public Resolution 123, 74th Congress, approved June 23, 1936, recites:

"Whereas the service rendered the United States by the American mother is the greatest source of the country's strength and inspiration; and

"Whereas we honor ourselves and the mothers of America when we revere and give emphasis to the home as the fountainhead of the state; and

"Whereas the American mother is doing so much for the home and for the moral and spiritual uplift of the people of the United States and hence so much for good government and humanity; and

"Whereas the American Gold Star Mothers suffered the supreme sacrifice of motherhood in the loss of their sons and daughters in the World War;"

AND WHEREAS the said Public Resolution 123 provides:

"That the President of the United States is hereby authorized and requested to issue a proclamation calling upon the Government officials to display the United States flag on all Government buildings, and the people of the United States to display the flag and to hold appropriate meetings at their homes, churches, or other suitable places, on the last Sunday in September, as a public expression of the love, sorrow, and reverence of the people of the United States for the American Gold Star Mothers.

"SEC. 2. That the last Sunday in September shall hereafter be designated and known as 'Gold Star Mother's Day', and it shall be the duty of the President to request its observance as provided for in this resolution."

Sunday, September 25, 1938, designated as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid public resolution, do by this proclamation designate Sunday, September 25, 1938, as Gold Star Mother's Day and direct Government officials to display the United States flag on all Government buildings, and do call upon the people of the United States to display the flag and to hold appropriate meetings at their homes, churches, or other suitable places on that day as a public expression of the affection and reverence of the people of the United States for the American Gold Star Mothers.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this tenth day of September, in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

FIRE PREVENTION WEEK—1938

September 19, 1938
[No. 2299]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Fire Prevention Week, 1938. Preamble.

WHEREAS the many preventable fires which occur each year in the United States cause loss of life or serious injury to thousands of persons; and

WHEREAS hundreds of millions of dollars' worth of property is destroyed annually by fires in this country; and

WHEREAS the great number of fires occurring in homes in the United States emphasizes the urgent need for impressing upon every citizen the fullest realization of individual responsibility for bringing about the curtailment of losses of life and property resulting from fires;

Week beginning October 9, 1938, designated as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby proclaim and designate the week beginning October 9, 1938, as Fire Prevention Week, and I urge upon all the people of the nation that they cooperate in the movement to emphasize the disastrous consequences of preventable fires to the end that more effective precautionary measures may be taken to eliminate fire hazards, and thus to safeguard human life and prevent the needless waste of property.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 19th day of September, in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXCLUDING CERTAIN LANDS FROM THE COCONINO NATIONAL FOREST AND ADDING THEM TO THE WALNUT CANYON NATIONAL MONUMENT—ARIZONA

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

September 24, 1938
[No. 2300]

A PROCLAMATION

Coconino National Forest, Ariz. Preamble. 39 Stat. 1761.

WHEREAS the hereinafter-described lands comprising a part of the Coconino National Forest, in the State of Arizona, are adjacent to the Walnut Canyon National Monument, established by proclamation dated November 30, 1915; and

WHEREAS such lands have situated thereon various objects of historic and scientific interest, and are also required for the proper care and management of the objects of historic and scientific interest now being protected by the said monument:

Certain lands excluded from, added to Walnut Canyon National Monument. 30 Stat. 36. 16 U. S. C. § 473. 34 Stat. 225. 16 U. S. C. § 431.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by section 1 of the act of June 4, 1897, 30 Stat. 11, 34, 36 (U. S. C., title 16, sec. 473), and section 2 of the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that, subject to all valid existing rights, the following-described lands in the State of Arizona are hereby excluded from the said Coconino National Forest and are hereby added to and made a part of the said Walnut Canyon National Monument:

Gila and Salt River Meridian—Arizona

Description.

T. 21 N., R. 8 E., sec. 26, SE¼NE¼, lot 3, S½NW¼,
sec. 36, NE¼, N½S½, SE¼SE¼;
T. 21 N., R. 9 E., sec. 31, W½NE¼, E½NW¼, NE¼SW¼ and lots 1 to 5, inclusive, containing 913.16 acres.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

Supervision.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of the monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes," approved August 25, 1916, 39 Stat. 535 (U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

39 Stat. 535. 16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 24" day of September in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EMERGENCY BOARD, ATCHISON, TOPEKA & SANTA FE RAILWAY AND OTHER CARRIERS—EMPLOYEES

September 27, 1938
[No. 2301]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Labor disputes of designated carriers and certain of their employees.
Preamble.

WHEREAS the President, having been duly notified by the National Mediation Board that a dispute between the carriers listed in the attached exhibits and certain of their employees as they are represented by the following labor organizations, as specified in exhibits A, B, and C:

Brotherhood of Locomotive Engineers
Brotherhood of Locomotive Firemen and Enginemen
Order of Railway Conductors
Switchmen's Union of North America
The Order of Railroad Telegraphers
International Association of Machinists
International Brotherhood of Boilermakers, Iron Ship Builders and Helpers of America
International Brotherhood of Blacksmiths, Drop Forgers and Helpers
Sheet Metal Workers' International Association
International Brotherhood of Electrical Workers
Brotherhood Railway Carmen of America
International Brotherhood of Firemen and Oilers, Helpers, Roundhouse and Railway Shop Laborers
Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes
Brotherhood of Maintenance of Way Employes
Brotherhood of Railroad Signalmen of America
National Organization Masters, Mates and Pilots of America
National Marine Engineers' Beneficial Association
International Longshoremen's Association

and certain other employees as they are represented by the Brotherhood of Railroad Trainmen, as specified in exhibits D, E, and F, which dispute has not heretofore been adjusted under the provisions of the Railway Labor Act, as amended, now threatens substantially to interrupt interstate commerce to a degree such as to deprive the country of essential transportation service;

Creation of emergency board to investigate and report thereon.
44 Stat. 586.
45 U. S. C. § 160.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, by virtue of the power vested in me by the Constitution and laws of the United States, and by virtue of and under the authority in me vested by section 10 of the Railway Labor Act, as amended, do hereby create a board to be composed of 3 persons not pecuniarily or otherwise interested in any organization of railway employees or any carrier, to investigate the aforementioned dispute and report its findings to me within 30 days from this date.

Compensation.

The members of this board shall be compensated for and on account of such duties in the sum of seventy-five dollars ($75.00) for every day actually employed with or upon account of travel and duties incident to such board.

Expenditures.

The members will be reimbursed for and they are hereby authorized to make expenditures for expenses for themselves and of the board, including traveling expenses and in conformity with Public, No. 212, 72d Congress, approved June 30, 1932, 11:30 a. m., not to exceed five dollars ($5.00) per diem for expenses incurred for subsistence.

47 Stat. 405.
5 U. S. C. § 823.

All expenditures of the Board shall be allowed and paid for out of the appropriation "Emergency Boards, Railway Labor Act, May 20, 1926, 1939" on the presentation of itemized vouchers properly approved by the chairman of the board hereby created. Fund available. 52 Stat. 422.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 27th day of September in the year of our Lord one thousand nine hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President
CORDELL HULL
Secretary of State

EXHIBIT A

For the Carriers:
S. H. SCHNEIDER
R. F. W.

For the Organizations:
H. J. ARRIES
B. M. JEWELL
A. E. LYON

WESTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE EIGHTEEN COOPERATING ORGANIZATIONS AS INDICATED BY "X".

(Authority is co-extensive with the scope of Agreements as to classes of Employees)

	Railroads, etc.	Engineers (BofLE)	Firemen (BofLF &E)	Conductors (OofRC)	Switchmen (SUofNA)	Telegraphers (OofRT)	RAILWAY EMPLOYES' DEPARTMENT—AMERICAN FEDERATION OF LABOR: Machinists (IAofM)	Boilermakers (IBofBISB &HofA)	Blacksmiths (IBofBDF &H)	Sheet Metal Workers (SMWIA)	Electrical Workers (IBofEW)	Carmen (BRCofA)	Firemen and Oilers (IBofF&O)	Clerks (BofR&SSCFHE&SE)	Maintenance of Way (BofMofWE)	Signalmen (BofRSofA)	Masters and Mates (NOMM&PofA)	Marine Engineers (NMEBA)	Longshoremen (ILA)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Alameda Belt Line		X											X					
	Alton & Southern RR		X				X	X	X	X		X		X					
	Alton RR	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Arkansas & Memphis Railway Bridge & Ter Co					X													
	Atchison, Topeka & Santa Fe Ry	X	X	X		X								X		X	X	X	
	Gulf, Colorado & Santa Fe Ry	X	X	X		X								X		X	X	X	
	Panhandle & Santa Fe Ry	X	X	X		X								X		X	X	X	
	Atchison, Union Railway & Depot Co													X					
	Baltimore & Ohio Chicago Terminal RR	X	X			X	X	X	X	X	X	X	X	X	X	X			
	Belt Ry Co of Chicago	X	X				X	X	X	X	X	X	X	X	X				
	Burlington-Rock Island RR	X	X	X			X	X	X	X	X	X			X				
	Butte, Anaconda & Pacific Ry	X	X	X			X	X	X	X	X	X							
	Camas Prairie RR	X	X	X		X	X	X	X	X	X	X	X	X	X				
T	Chicago & Eastern Illinois Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
T	Chicago & North Western Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Chicago & Western Indiana RR	X	X			X	X	X	X	X	X	X	X	X	X	X			
	Chicago, Burlington & Quincy RR	X	X	X		X								X	X	X			
T	Chicago Great Western RR	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
	(Includes South St. Paul Terminal Formerly operated by St. Paul Bridge & Terminal Ry.)																		
T	Chicago, Milwaukee, St. Paul & Pacific RR	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	
T	Chicago, Terre Haute & Southeastern Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	

T	Chicago, Rock Island & Pacific Ry	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
T	Chicago, Rock Island & Gulf Ry	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
T	Peoria Terminal Co	X	X		X	X						X		X	X				
	Chicago, St. Paul, Minneapolis & Omaha Ry	X	X	X		X	X	X	X	X	X	X	X	X	X				
	Colorado & Southern Ry	X	X	X		X	X	X	X	X	X	X		X	X				
	Colorado & Wyoming Ry		X																
	Davenport, Rock Island & Northwestern Ry	X	X		X	X								X	X				
T	Denver & Rio Grande Western RR	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Denver & Salt Lake Ry	X	X	X		X	X	X	X	X	X	X	X		X				
	Denver Union Terminal Ry					X								X	X	X			
	Des Moines Union Ry	X	X				X	X	X	X	X	X		X	X				
	Iowa Transfer Ry											X		X					
	Duluth, Missabe & Iron Range RR					X	X	X	X	X	X	X	X	X	X				
	Duluth Union Depot & Transfer Co													X					
	Duluth, Winnipeg & Pacific Ry	X	X	X		X	X	X	X	X	X	X	X	X	X				
	East Portland Freight Terminal													X					
	East St. Louis Junction RR		X																
	Elgin, Joliet & Eastern Ry	X	X	X		X	X	X	X	X	X	X	X		X	X			
	El Paso Union Passenger Depot Co													X					
	Fort Worth & Denver City Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Wichita Valley Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Fort Worth Belt Ry		X		X														
	Galveston, Houston & Henderson RR	X	X			X	X	X	X	X	X	X		X	X	X			
	Galveston Wharf Co		X		X														
	Great Northern Ry	X	X	1-X		X								X	X	X			
	Green Bay & Western RR	X	X	X		X	X	X	X	X		X		X	X				
	Kewaunee, Green Bay & Western RR	X	X	X		X	X	X	X	X		X		X	X				
	Ahnapee and Western Ry	X	X	X		X	X	X	X	X		X		X	X				
	Gulf Coast Lines																		
T	New Orleans, Texas & Mexico Ry	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Beaumont, Sour Lake & Western Ry	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Orange & Northwestern RR	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	St. Louis, Brownsville & Mexico Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	New Iberia & Northern RR	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Houston & Brazos Valley Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	San Antonio, Uvalde & Gulf RR	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Sugar Land Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Rio Grande City Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Asherton & Gulf Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	San Antonio Southern Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Iberia, St. Mary & Eastern RR	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	San Benito & Rio Grande Valley Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Asphalt Belt Ry	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
T	Houston North Shore Ry	X		X		X	X	X	X	X	X	X	X	X	2-X	X			
T	International-Great Northern RR	X	X	X		X	X	X	X	X	X	X	X	X	2-X	X			
	Harbor Belt Line RR						X	X	X	X	X	X	X	X	X				
	Houston Belt & Terminal Ry	X	X			X								X	X	X			
	Illinois Central RR	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Yazoo & Mississippi Valley RR (including A&V-VS&P)	X	X	X		X	X	X	X	X	X	X	X	X	X	X			
	Gulf and Ship Island RR	X		X		X	X	X	X	X	X	X	X	X	X	X			
	Chicago & Illinois Western RR	X	X									X		X	X				
	Kansas City Southern Ry	X	X	X		X								X					
	Arkansas Western Ry	X	X	X															
	Joplin Union Depot Co													X					
	Kansas City Terminal Ry	X	X			X	X	X	X	X	X	X	X	X	X	X			
	Lake Superior Terminal & Transfer Co		X		X		X	X	X			X							
	Litchfield & Madison Ry	X												X					
	Los Angeles Junction Ry	X																	
	Memphis Union Station Co						X	X		X	X	X	X						
	Midland Valley RR	X	X	X		X	X	X	X	X	X	X		X	X				
	Kansas, Oklahoma & Gulf Ry	X	X	X		X						X		X	X				
	Oklahoma City-Ada-Atoka Ry	X	X	X		X						X			X				
	Minneapolis, Northfield and Southern Ry		X	X			X	X	X		X	X		X	X				

WESTERN TERRITORY—Continued

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE EIGHTEEN COOPERATING ORGANIZATIONS AS INDICATED BY "X"—Continued

	Railroads, etc.	Engineers (BofLE)	Firemen (BofLF &E)	Conductors (OofRC)	Switchmen (SUofNA)	Telegraphers (OofRT)	RAILWAY EMPLOYES' DEPARTMENT—AMERICAN FEDERATION OF LABOR											
							Machinists (IAofM)	Boilermakers (IB of BISB &HofA)	Blacksmiths (IBofBDF &H)	Sheet Metal Workers (SMWIA)	Electrical Workers (IBofEW)	Carmen (BRCofA)	Firemen and Oilers (IBofF&O)	Clerks (BofR& SSCFHE&SE)	Maintenance of Way (BofMofWE)	Signalmen (BofRS ofA)	Masters and Mates (NOMM&PofA)	Marine Engineers (NMEBA)	Longshoremen (ILA)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
T	Minneapolis, St. Paul & Sault Ste. Marie Ry	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	X	-----	-----	-----
T	Duluth, South Shore & Atlantic Ry	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	-----	-----	-----	-----
T	Mineral Range RR	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	-----	-----	-----	-----
	Minnesota & International Ry	X	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
	Big Fork & International Falls Ry	X	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
	Minnesota Transfer Ry	X	X	-----	X	-----	X	X	X	X	X	X	-----	X	X	-----	-----	-----	-----
	Missouri-Kansas-Texas RR	X	X	X	-----	X	X	X	X	X	X	X	-----	X	X	X	-----	-----	-----
	Missouri-Kansas-Texas RR Co of Texas	X	X	X	-----	X	X	X	X	X	X	X	-----	X	X	X	-----	-----	-----
	Beaver, Meade & Englewood RR	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
T	Missouri Pacific RR	X	X	X	-----	X	X	X	X	X	X	X	X	X	3-X	X	-----	-----	-----
T	Missouri-Illinois RR	X	X	X	-----	X	X	X	X	X	X	X	X	-----	4-X	-----	-----	-----	-----
	Northern Pacific Ry	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	X	-----	-----	-----
	Northern Pacific Terminal Co of Oregon	X	X	-----	-----	X	X	X	X	X	X	X	X	X	X	-----	-----	-----	-----
	Northwestern Pacific RR	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	-----	X	X	-----
	Ogden Union Ry & Depot Co	X	X	-----	-----	-----	-----	-----	-----	-----	X	X	-----	X	X	-----	-----	-----	-----
	Oregon, California & Eastern Ry	X	X	X	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
	Peoria & Pekin Union Ry	X	X	-----	-----	-----	-----	-----	-----	-----	-----	X	X	X	-----	-----	-----	-----	-----
	Port Terminal Railroad Association	X	X	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	X	-----	-----	-----	-----
	Pueblo Union Depot & Railroad Co	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----	-----
	St. Joseph Terminal RR Co	X	X	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	X	X	-----	-----	-----	-----
T	St. Louis-San Francisco Ry	X	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	X	X	X	-----	-----	-----
	St. Louis, San Francisco & Texas Ry	X	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	X	X	X	-----	-----	-----
	Birmingham Belt RR	X	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	X	X	X	-----	-----	-----
T	St. Louis Southwestern Ry	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	-----	-----	-----	-----
T	St. Louis Southwestern Ry Co of Texas	X	X	X	-----	X	-----	X	-----	-----	-----	X	X	X	X	-----	-----	-----	-----
	St. Paul Union Depot Co	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	-----	X	X	-----	-----	-----	-----
	Salt Lake City Union Depot & RR Co	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----	-----
	San Diego & Arizona Eastern Ry	X	X	X	-----	X	X	X	X	X	X	X	X	X	X	-----	-----	-----	-----
	Sioux City Terminal Ry	X	X	-----	X	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
	South Omaha Terminal Ry	X	X	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
	Southern Pacific Co.—Pacific Lines	6-X	7-X	7-X	-----	X	X	X	X	X	X	X	X	X	X	X	X	-----	-----
	Spokane, Coeur d'Alene & Palouse Ry	X	-----	X	-----	X	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----
	Spokane, Portland & Seattle Ry	X	X	X	-----	X	X	X	X	X	-----	-----	X	X	X	-----	-----	-----	-----
	Oregon Trunk Ry	X	X	X	-----	X	X	X	X	X	-----	-----	X	X	X	-----	-----	-----	-----
	Oregon Electric Ry	X	-----	X	-----	X	X	X	X	X	-----	-----	X	X	X	-----	-----	-----	-----
	United Railways Co	X	-----	X	-----	X	X	X	X	X	-----	-----	X	X	X	-----	-----	-----	-----
	Spokane Union Station Co	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----	-----
	Terminal Railroad Association of St. Louis	X	X	-----	-----	X	X	X	X	X	X	X	-----	X	X	X	-----	-----	-----
	Texarkana Union Station Trust	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	X	-----	-----	-----	-----	-----

Texas & New Orleans RR (Sou. Pac. Lines in Texas and Louisiana)																			
Galveston, Harrisburg & San Antonio Ry	X	X	X										X	X	X				
Texas & New Orleans RR	X	X	X		X														
Louisiana Western RR	X	X	X																
Morgan's Louisiana & Texas RR & SS Co	X	X	X																
Iberia & Vermillion RR	X	X	X																
Houston & Texas Central RR	X	X	X																
Texas Midland RR	X	X	X																
Galveston, Harrisburg & San Antonio Ry (Austin Div)	X	X	X																
Houston East & West Texas Ry	X	X	X																
Houston & Shreveport RR	X	X	X																
Texas & Pacific Ry	X	X	X		X	X	X	X	X	X	X		X	X	X				
Texas-New Mexico Ry	X	X	X																
Abilene & Southern Ry	X	X	X																
Cisco & Northeastern Ry	X	X	X																
Weatherford, Mineral Wells & Northwestern Ry	X	X	X																
Texas Short Line Ry			X																
Texas Pacific-Missouri Pacific Ter RR of New Orleans	X	X			X	X	X	X	X	X	X		X	X		X	X		
Tidewater Southern Ry	X		X																
Tulsa Union Depot Co													X						
Union Pacific RR	X	X	X		X	X	X	X	X	X	X	X	X	X	X				
Union Railway Company (Memphis)	X	X				X	X	X	X		X	X	X	5-X					
Union Terminal Co (Dallas)		X			X	X	X			X	X		X						
Union Terminal Ry Co (St. Joseph)		X											X	X					
R Wabash Ry	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X		
T Western Pacific RR	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
Dallas Car Interchange & Inspection Bureau						X	X			X	X		X						
Pacific Car Demurrage Bureau													X						
Pacific Fruit Express Company												X	X						

EXPLANATION OF NOTES

NOTES:

(1): Includes Yardmasters.

(2): Authority from the following railroads:

New Orleans, Texas & Mexico Ry.
St. Louis, Brownville & Mexico Ry.
Beaumont, Sour Lake & Western Ry.
Orange & Northwestern R.R.
New Iberia & Northern R.R.
Houston & Brazos Valley Ry.
San Benito & Rio Grande Valley Ry.
Sugarland Ry.
Asherton & Gulf Ry.
San Antonio Southern Ry.
Rio Grande City Ry.
Asphalt Belt Ry.
Iberia, St. May & Eastern R.R.
International-Great Northern R.R.
San Antonio, Uvalde & Gulf R.R.
Houston North Shore Ry.

is subject to exception that authorization shall not empower Carriers' Joint Conference to act for, to negotiate, or in any manner disturb the following rule now a component part of the wage agreement between these railroads and employes thereon represented by the Brotherhood of Maintenance of Way Employes, effective March 1, 1928, reading:

"EXTRA GANGS"

"Rates of pay for extra gang laborers to be established by Management."

(3): Authority from the Missouri Pacific Railroad is subject to exception that authorization shall not empower Carriers' Joint Conference Committee to act for, to negotiate, or in any manner distrub the following agreement between this railroad and employes thereon represented by the Brotherhood of Maintenance of Way Employes: "Rates of pay for extra gang laborers to be established by Management."

(4): Authority from the Missouri-Illinois Railroad is subject to exception that authorization shall not empower Carriers' Joint Conference Committee to act for, to negotiate, or in any mannger disturb the following rule now a component part of the wage agreement between this railroad and Brotherhood of Maintenance of Way Employes, effective May 1, 1935, reading:

"RULE 29, * * * The rates of pay now in effect (except rates of pay for extra gang laborers, which shall be established by the Management) * * *."

(5): Authority from the Union Railway Company (Memphis) is subject to exception that authorization shall not empower Carriers' Joint Conference Committee to act for, to negotiate, or in any manner disturb the following agreement between this railway and employes thereon represented by the Brotherhood of Maintenance of Way Employes: "Rates of pay for extra gang laborers to be established by Management."

(6); Includes former EP & SW System and former Ariz. & East. R.R.

(7): Includes former EP & SW System.

(R)—Receivership; (T)—Trusteeship;—Subject to approval of Court.

September 1, 1938.

EXHIBIT B

For the Carriers:
E. J. McCLEES

For the Organizations:
H. J. ARRIES
B. M. JEWELL
A. E. LYON

EASTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE EIGHTEEN COOPERATING ORGANIZATIONS AS INDICATED BY "X".

(Authority is co-extensive with the scope of Agreements as to classes of Employees)

ORGANIZATIONS

1—Brotherhood of Locomotive Engineers
2—Brotherhood of Locomotive Firemen & Enginemen
3—Order of Railway Conductors
4—Switchmen's Union of North America
5—Brotherhood of Railway & Steamship Clerks, Freight Handlers, Express and Station Employees
6—Brotherhood of Maintenance of Way Employees
7—International Association of Machinists
8—International Brotherhood of Boilermakers, Iron Ship Builders and Helpers of America
9—International Brotherhood of Blacksmiths, Drop Forgers and Helpers
10—Sheet Metal Workers' International Association
11—International Brotherhood of Electrical Workers
12—Brotherhood Railway Carmen of America
13—International Brotherhood of Firemen, Oilers, Helpers, Roundhouse and Railway Shop Laborers
14—Brotherhood of Railroad Signalmen of America
15—Order of Railroad Telegraphers
16—National Organization Masters, Mates & Pilots of America
17—National Marine Engineers' Beneficial Association
18—International Longshoremen's Association

Railroads, Etc.	Brotherhood of Locomotive Engineers	Brotherhood of Locomotive Firemen & Enginemen	Order of Railway Conductors	Switchmen's Union of North America	Clerical and Station Forces (BofRy &SSCFHE&SE)	Maintenance of Way Employees (BofMofWE)	RAILWAY EMPLOYEES' DEPARTMENT—AMERICAN FEDERATION OF LABOR: Machinists (IAofM)	Boilermakers (IBofBISB&HofAm)	Blacksmiths (IBofBDF&H)	Sheet Metal Workers (SMWI Assn.)	Electrical Workers (IBofEW)	Carmen (BRCofAm.)	Firemen & Oilers etc. (IBofFOHR&RSL)	Signalmen (BofRSofAm.)	Telegraphers (OofRT)	MARINE DEPARTMENT EMPLOYEES: Lighter Captains (IL Assn.)	Deck Room Personnel (IL Assn.)	Deck Room Personnel (NOMM&PofAm)	Engine Room Personnel (IL Assn.)	Engine Room Personnel (NMEB Assn.)	Miscellaneous (IL Assn.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Akron & Barberton Belt Railroad Company, The		(L)				X															
T Akron, Canton & Youngstown Railway Company, The	X	X	X	(j)X	X	X	X	X	X	X	X	X	X								

R	Ann Arbor Railroad Company, The	X	X	X		X	X	X	X	X	X	X	X		X	X			X		X	
	Baltimore & Ohio Railroad Company, The	(g)X	(g)X	X		(h)X	X	X	X	X	X	X	X	X	X	X		X		X		
	Baltimore & Ohio (New York Terminals)					X											X		X		X	
	Bessemer & Lake Erie Railroad Company	X	X	X	X	X	X							X		X						
	Boston & Maine Railroad	X	X	X		X	X	X	X	X	X	X	X	X	X	X						
	Boston Terminal Company, The					X	X								X	X						
	Buffalo Creek Railroad		X		X	X										X						
	Bush Terminal Company					X																
	Canadian National Railway Lines in New England	X	X	X		X	X	X	X	X		X	X	X		X						
	Champlain & St. Lawrence Railroad Company	X	X	X		X	X			X			X									
	Canadian National Railway Lines in New York					X																
	St. Clair Tunnel Company	X	X					X				X										
	United States & Canada Railroad Company	X	X	X		X	X						X									
	Central Railroad Company of New Jersey, The	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X		X		X	(e)X
	Central Vermont Railway, Inc	X	X	X		X	X	X	X	X	X	X	X	X		X						
	Central Vermont Terminal, Inc					X																
T	Chicago, Indianapolis & Louisville Railway Company	X	X	(j)X		X	X	X	X	X	X	X	X	X	X	X						
	Cincinnati Union Terminal Company	X	X			X	X	X	X	X	X	X	X	X	X	X						
	Chicago Union Station Company					X	X									X						
	Dayton Union Railway Company, The					X	X						X		X	X						
	Delaware, Lackawanna & Western Railroad Co., The	X	X	X	X	(a)X	X	X	X	X	X	X	X	X	X	X	X		(b)X			(d)X
	Detroit & Toledo Shore Line Railroad Company, The	X	X	(j)X	X	X		X	X				X									
	Detroit, Toledo & Ironton Railroad Company	X	X					X	X	X	X	X	X	X								
	Detroit Terminal Railroad Company	X			X	X																
	Donora Southern Railroad Company	X																				
T	Erie Railroad Company	X	X	(j)X		X	X	X	X	X	X	X	X	X	X	X	X	X		X		
	Chicago and Erie Railroad Company	X	X	(j)X		X	X	X	X	X	X	X	X	X	X	X						
	New Jersey and New York Railroad, The	X	X	X		X	X	X	X	X	X	X	X	X	X	X						
T	New York, Susquehanna & Western Railroad Company	X	X	(j)X		X	X	X	X	X	X	X	X	X	X	X						(e)X
T	Wilkes-Barre & Eastern Railroad Company	X	X	X			X									X						
	Grand Trunk Western Railroad Company	X	X	X		X	X	X	X	X	X	X	X	X	X	X			X		X	
	Indianapolis Union Railway Company, The	X	X			X	X	X					X		X	X						
	Lake Terminal Railroad Company, The		X																			
	Lehigh Valley Railroad Company	X	X	X		X	X								X	X	X	X			X	
	Lehigh & New England Railroad Company		X																			
	Maine Central Railroad Company	X	X	X		X	X							X	X	X						
	Portland Terminal Company	X	X			X	X							X	X	X						
	McKeesport Connecting Railroad Company		X																			
	Monongahela Railway Company, The	X	X	X		X		X	X	X	X	X	X	X	X							

EASTERN TERRITORY—Continued

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE EIGHTEEN COOPERATING ORGANIZATIONS AS INDICATED BY "X"—Continued

Railroads, Etc.	Brotherhood of Locomotive Engineers	Brotherhood of Locomotive Firemen & Enginemen	Order of Railway Conductors	Switchmen's Union of North America	RAILWAY EMPLOYEES' DEPARTMENT—AMERICAN FEDERATION OF LABOR: Clerical and Station Forces (B of Ry &SSCFHE&SE)	Maintenance of Way Employees (BofMofW&E)	Machinists (IAofM)	Boilermakers (IBofBISB&HofAm.)	Blacksmiths (IBofBDF&H)	Sheet Metal Workers (SMWI Assn.)	Electrical Workers (IBofEW)	Carmen (BRCofAm.)	Firemen & Oilers etc. (IBofFOHR&RSL)	Signalmen (BofRSofAm.)	Telegraphers (OofRT)	MARINE DEPARTMENT EMPLOYEES: Lighter Captains (IL Assn.)	Deck Room Personnel: (IL Assn.)	Deck Room Personnel: (NOMM&PofAm)	Engine Room Personnel: (IL Assn.)	Engine Room Personnel: (NMEB Assn.)	Miscellaneous (IL Assn.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
NEW YORK CENTRAL RAILROAD COMPANY, THE, AND ALL LEASED LINES																					
New York Central—Buffalo & East	X	X	X	.....	X	X	X	X	X	X	X	X	X	X	X	X	.....	X	.....	.....	.....
New York Central—West of Buffalo	(i)X	(i)X	X	X	X	X	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....
New York Central—Ohio Central Lines	X	X	X	.....	X	X	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....
New York Central—Grand Central Terminal	.....	.....	.....	.....	X	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....	.....
Boston & Albany Railroad	X	X	X	.....	X	X	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....
Cleveland, Cincinnati, Chicago & St. Louis Railway Company	X	X	X	.....	X	X	X	X	X	X	X	X	.....	X	X	.....	.....	.....	.....	.....	.....
Louisville & Jeffersonville Bridge & Railroad	X	X	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cleveland Union Terminals Company, The	.....	.....	.....	.....	X	.....	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....
Chicago River & Indiana Railroad Company (Chgo. Jct. Ry. Co.)	X	X	.....	.....	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....	.....	.....
Indiana Harbor Belt Railroad Company, The	X	X	.....	.....	X	X	X	X	X	X	X	X	X	X	.....	.....	.....	.....	.....	.....	.....
Michigan Central Railroad Company, The	X	X	X	X	X	X	X	X	X	X	X	X	.....	X	(p)X	.....	.....	.....	.....	.....	.....
Pittsburgh & Lake Erie Railroad Company, The (Incl. L. E. & E.)	X	X	X	.....	X	X	X	X	X	X	.....	.....	.....	X	X	.....	.....	.....	.....	.....	.....
Troy Union Railroad Company	.....	.....	.....	.....	X	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Newburgh & South Shore Railway Company, The		X																			
New York Dock Railway					X																
New York, Chicago & St. Louis Railroad Company, The	X	X	X		X	X	X	X	X	X	X	X	X	X	X						
T New York, New Haven & Hartford Railroad Company, The	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X		X		X	
New York Connecting Railroad Company, The	X	X	X			X															
T New York, Ontario & Western Railway Company	X	X	X		X	X	(a)X	(a)X	(a)X	(a)X	(a)X	(a)X	(a)X		X						(f)X
Pennsylvania Railroad Company, The	X	X	X		X	X								X	X	X	X		X		
Long Island Railroad Company, The	X	X	X		X	X		X		X	X	X		X	X		X		X		
Baltimore & Eastern Railroad Company	X	X	X			X								X			X		X		
Pennsylvania-Reading Seashore Lines	X	X	X		X	X								X							
Pere Marquette Railway Company	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X		X	
Fort St. Union Depot Co., The	X	X		X	X	X	X	X	X	X		X	X	X	X						
Pittsburg & Shawmut Railroad Co., The	X	X	X			X															
R Pittsburg, Shawmut & Northern Railroad Co., The	X	X	X																		
Pittsburgh & West Virginia Ry. Co., The	X	X	X			X	X	X	X			X			X						
Pittsburgh, Chartiers & Youghiogheny Ry	X																				
Reading Company	X	X	X		X	X	X	X		X	X	X	X	X	X			X		X	
Philadelphia, Reading & Pottsville Telegraph Company											X										
River Terminal Railway Company	X	X																			
Staten Island Rapid Transit Railway Company, The	X	X	X				X	X	X	X	X	X		X	X						
Union Belt of Detroit				X	X		X	X	X		X	X	X								
Union Freight Railroad (Boston)		X																			
Union Inland Freight Station (New York)					X																
Union Depot Company (Columbus, Ohio)					X																
Washington Terminal Company, The		X			X							X		X	X						
Wallabout Union Freight Station (Brooklyn, N. Y.)					X																
Wheeling & Lake Erie Railroad Company, The (Incl. L. & W. Va.)	X	X	X		X	X	X	X	X	X	X	X	X		X						
RAILWAY EXPRESS AGENCY, INC									X												

NOTES:

(a) Organization certified as representing, but agreement still under negotiation
(b) Includes Deck Personnel in Ferry Service, National Organization Masters, Mates & Pilots of America certified as representing but agreement still under negotiation.
(c) Miscellaneous employees at Pier 18 Coal Dumper, Jersey City, N. J.
(d) Coal Dumper employees.
(e) Coal Dumpers—Edgewater, N. J.
(f) Coal Dumper employees at Weehawken, N. J., and Cornwall, New York.
(g) Includes separate agreements on what were formerly known as the Buffalo & Susquehanna, and Buffalo, Rochester & Pittsburgh; also separate agreement for Engineers, Toledo Division.
(h) Includes employees on Baltimore & Ohio Elevators, and Baltimore & Ohio Warehouses, Camden Station, (Baltimore) and Cincinnati, Ohio.
(i) Includes employees of the Illinois Division covered by separate agreements.
(j) Includes Yardmasters.
(k) Includes Train Dispatchers.
(L) Taken care of by *Note in Schedule of Regulations and Rates of Pay for the Government* of Engineers, Firemen, Yardmen and Hostlers, effective November 1st, 1929, reading: "Engineers, Firemen, Yardmen and Hostlers shall be paid the same rates that prevail on other rail lines in the Akron and Barberton District."
(R) In Receivership, (T) In Trusteeship—Subject to approval of Court.

EXHIBIT C

SOUTHEASTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE EIGHTEEN COOPERATING ORGANIZATIONS AS INDICATED BY "X".

(Authority is co-extensive with the scope of Agreements as to classes of Employees).

Railroads, etc.	Engineers (BofLE)	Firemen (BofLF &E)	Conductors (OofRC)	Switchmen (SUof NA)	Telegraphers (Oof RT)	RAILWAY EMPLOYES DEPARTMENT—AMERICAN FEDERATION OF LABOR						Firemen and Oilers (IBofF&O)	Clerks (BofR & SSCFHE&SE)	Maintenance of Way (BofMofWE)	Signalmen (BofRS ofA)	Masters, Mates and Pilots (NOMM& PofA)	Marine Engineers (NMEBA)	Longshoremen (ILA)
						Machinists (IAofM)	Boilermakers (IBofBISB &HofA)	Blacksmith (IBofBDF &H)	Sheet Metal Workers (SMWIA)	Electrical Workers (IBofEW)	Carmen (BRCofA)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Atlantic Coast Line	X	X	X		X	X	X		X		X		X	X(i)		X(j)	X	
Atlanta & West Point-Western Ry. of Alabama	X		X		X	X	X	X	X	X	X							
Atlanta Joint Terminals	X	X				X	X	X	X	X	X		X					
Birmingham Southern	X	X																
(R) Central of Georgia	X	X	X		X	X	X	X	X	X	X			X	X			
Charleston & Western Carolina	X		X		X	X	X	X	X	X	X	X						
Chesapeake & Ohio	X(a)	X(a)	X(a)		X	X	X	X	X	X	X	X	X	X	X			X(k)
Clinchfield	X	X	X		X	X	X	X	X	X	X		X	X				
Columbus & Greenville	X	X	X		X	X	X	X	X		X		X	X				
(R) Florida East Coast		X	X		X	X	X	X	X	X	X	X	X	X				
Georgia	X	X	X		X	X	X	X	X									
Gulf Mobile & Northern	X(b)	X(b)	X(b)		X	X	X	X	X	X	X		X	X				
Jacksonville Terminal	X	X	X		X	X	X	X	X	X	X		X	X	X			
Kentucky & Indiana Terminal	X	X			X								X					
Louisville & Nashville	X	X	X		X								X	X	X			
Nashville Chattanooga & St Louis	X	X	X		X	X	X	X	X(g)	X	X	X		X	X			
(R) Norfolk Southern	X	X	X		X	X	X	X	X		X	X(h)	X	X		X	X	
Norfolk & Portsmouth Belt	X	X																
Norfolk & Western	X	X	X		X(f)	X			X(g)	X	X	X		X	X			
Richmond Fredericksburg & Potomac	X	X	X		X	X	X	X			X				X			
Savannah Union Station					X													
(R) Seaboard Air Line	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	
Southern Railway	X(c)	X(c)	X		X	X	X	X	X	X	X		X	X	X	X	X	
Alabama Great Southern	X(d)	X(d)	X		X	X	X	X	X	X	X		X	X	X			
Belt Railway Company of Chattanooga														X				
Cincinnati Burnside & Cumberland River	X	X			X								X	X	X			
Cincinnati New Orleans & Texas Pacific	X	X	X	X(e)	X	X	X	X	X	X	X		X	X	X			

Georgia Southern & Florida	X	X	X		X	X	X	X	X	X	X		X	X	X			
Harriman & Northeastern	X	X	X		X	X	X	X	X	X	X		X	X	X			
New Orleans & Northeastern	X	X	X		X	X	X	X	X	X	X		X	X	X			
New Orleans Terminal	X	X			X	X	X	X	X	X	X		X	X	X			
Northern Alabama	X	X	X		X	X	X	X	X	X	X		X	X	X			
St Johns River Terminal	X	X			X	X	X	X	X	X	X		X	X	X			
Woodstock & Blocton	X	X	X		X									X				
Tennessee Central	X	X	X		X(f)	X	X	X	X	X	X	X		X				
Virginian			X		X	X	X	X	X	X								

NOTES:—

(a) Includes Hocking Division
(b) Includes N. O. G. N.
(c) Includes East St Louis Terminal
(d) Includes Belt Railway Company of Chattanooga
(e) Cincinnati—Ludlow Yards only
(f) Includes Dispatchers
(g) Includes Moulders
(h) Represented by Committee which represents shop group
(i) Foremen, mechanics, helpers, steam shovel engineers and cranemen, pile driver engineers, hoisting engineers, ditcher engineers and pump repairers.
(j) Includes unlicensed deck personnel
(k) For Newport News, Va. only
(R) Agreement subject to approval of courts with reference to roads in hands of receivers or trustees.

September 1, 1938

For the Carriers,
T. F. PURCELL

For the Organizations,
H. J. ARRIES
B. M. JEWELL
A. E. LYON

EXHIBIT D

WESTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN.

(Authority is co-extensive with the scope of Agreements as to classes of employees)

Alameda Belt Line
Alton & Southern RR
Alton RR
Atchison, Topeka & Santa Fe Ry
Gulf, Colorado & Santa Fe Ry
Panhandle & Santa Fe Ry
Baltimore & Ohio Chicago Terminal RR
Belt Ry Co of Chicago
Burlington-Rock Island RR
Butte, Anaconda & Pacific Ry
Camas Prairie RR
(T) Chicago & Eastern Illinois Ry
(T) Chicago & North Western Ry
Chicago & Western Indiana RR
Chicago, Burlington & Quincy RR (1)
(T) Chicago Great Western RR (2)
(T) Chicago, Milwaukee, St. Paul & Pacific RR (1)
(T) Chicago, Terre Haute & Southeastern Ry (1)
(T) Chicago, Rock Island & Pacific Ry (1)
(T) Chicago, Rock Island & Gulf Ry (1)
Chicago, St. Paul, Minneapolis & Omaha Ry (11)
Colorado & Southern Ry
Colorado & Wyoming Ry
(T) Denver & Rio Grande Western RR (1) (3)
Denver & Salt Lake Ry
Des Moines Union Ry
Duluth, Missabe & Iron Range RR
Duluth, Winnipeg & Pacific Ry
East St. Louis Junction RR
Elgin, Joliet & Eastern Ry
Fort Worth & Denver City Ry
Wichita Valley Ry
Galveston, Houston & Henderson RR
Great Northern Ry (1)
Green Bay & Western RR
Kewaunee, Green Bay & Western RR
Ahnapee and Western Ry
Gulf Coast Lines
(T) New Orleans, Texas & Mexico Ry (1) (4)
(T) Beaumont, Sour Lake & Western Ry (4)
(T) Orange & Northwestern RR
(T) St. Louis, Brownsville & Mexico Ry (5) (6)
(T) Houston & Brazos Valley Ry
(T) San Antonio, Uvalde & Gulf RR
(T) Sugar Land Ry
(T) Asherton & Gulf Ry
(T) San Antonio Southern Ry
(T) Asphalt Belt Ry
(T) Houston North Shore Ry
(T) International-Great Northern RR (1) (3)

WESTERN TERRITORY—Continued

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN—Continued

Houston Belt & Terminal Ry
Illinois Central RR (1)
Yazoo & Mississippi Valley RR (Including A&V–VS&P)
Gulf and Ship Island RR
Chicago & Illinois Western RR
Kansas City Southern Ry
Arkansas Western Ry
Kansas City Terminal Ry
Litchfield & Madison Ry
Los Angeles Junction Ry
Midland Valley RR
Kansas, Oklahoma & Gulf Ry
Minneapolis, Northfield and Southern Ry
(T) Minneapolis, St. Paul & Sault Ste. Marie Ry
(T) Duluth, South Shore & Atlantic Ry
(T) Mineral Range RR
Minnesota & International Ry
Big Fork & International Falls Ry
Missouri-Kansas-Texas RR (3)
Missouri-Kansas-Texas RR Co of Texas (3)
(T) Missouri Pacific RR (1)
(T) Missouri-Illinois RR
Northern Pacific Ry (1)
Northern Pacific Terminal Co of Oregon
Northwestern Pacific RR
Ogden Union Ry & Depot Co
Peoria & Pekin Union Ry
Port Terminal Railroad Association
Pueblo Union Depot & Railroad Co
St. Joseph Terminal RR Co
(T) St. Louis-San Francisco Ry (3)
St. Louis, San Francisco & Texas Ry (3)
Birmingham Belt RR (3)
(T) St. Louis Southwestern Ry
(T) St. Louis Southwestern Ry Co of Texas
San Diego & Arizona Eastern Ry (7)
South Omaha Terminal Ry
Southern Pacific Co.—Pacific Lines (1) (8) (9)
Spokane, Coeur d'Alene & Palouse Ry
Spokane, Portland & Seattle Ry
Oregon Trunk Ry
Oregon Electric Ry
United Railways Co
Spokane Union Station Co
Terminal Railroad Association of St. Louis
Texas & New Orleans RR (Sou. Pac. Lines in Texas and Louisiana)
Galveston, Harrisburg & San Antonio Ry
Texas & New Orleans RR (1) (10)
Louisiana Western RR
Morgan's Louisiana & Texas RR & SS Co
Iberia & Vermillion RR
Houston & Texas Central RR
Texas Midland RR
Galveston, Harrisburg & San Antonio Ry (Austin Division)
Houston East & West Texas Ry (7)
Houston & Shreveport RR (7)
Texas & Pacific Ry (1)
Texas-New Mexico Ry
Abilene & Southern Ry
Cisco & Northeastern Ry
Weatherford, Mineral Wells & Northwestern Ry
Texas Short Line Ry

WESTERN TERRITORY—Continued

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN—Continued

Texas Pacific-Missouri Pacific Terminal RR of New Orleans
Union Pacific RR (1)
Union Railway Company (Memphis) (3)
Union Terminal Co (Dallas)
Union Terminal Ry Co (St. Joseph)
(R) Wabash Ry
(T) Western Pacific RR (1)

NOTES:
(1)—Includes Dining Car Stewards.
(2)—Includes Yardmen, South St. Paul Terminal.
(3)—Includes Yardmasters (Except General Yardmasters on D&RGW RR)
(4)—White Trainmen and Yardmen only.
(5)—Dining Car Stewards only.
(6)—White Engine Foremen only.
(7)—Yardmen only.
(8)—Includes former EP&SW System.
(9)—Includes Train Gatemen (Electric Lines).
(10)—Includes Bus and Truck Drivers, New Orleans Terminal.
(11)—Does not include Dining Car Stewards.
(R)—In Receivership; (T)—In Trusteeship;—Subject to Approval of Court.

September 1, 1938.

For the Carriers:
S. H. SCHNEIDER
R. F. W.

For the Organization:
W. G. CANTLEY

EXHIBIT E

EASTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN.

(Authority is co-extensive with the scope of Agreements as to classes of employees)

Akron & Barberton Belt Railroad Company, The
(T) Akron, Canton & Youngstown Railway Company, The
(R) Ann Arbor Railroad Company, The
Baltimore & Ohio Railroad Company, The (a)
Bessemer & Lake Erie Railroad Company
Boston & Maine Railroad (b)
Bush Terminal Company
Canadian National Railway Lines in New England
Champlain & St. Lawrence Railroad Company
St. Clair Tunnel Company
United States & Canada Railroad Company
Central Railroad Company of New Jersey, The
Central Vermont Railway, Inc.
(T) Chicago, Indianapolis & Louisville Railway Company
Cincinnati Union Terminal Company
Chicago Union Station Company
Delaware, Lackawanna & Western Railroad Co., The (g)
Detroit & Toledo Shore Line Railroad Company, The
Detroit, Toledo & Ironton Railroad Company
Donora Southern Railroad Company
(T) Erie Railroad Company
Chicago and Erie Railroad Company
New Jersey and New York Railroad, The
(T) New York, Susquehanna & Western Railroad Company
(T) Wilkes-Barre & Eastern Railroad Company
Grand Trunk Western Railroad Company (a)
Indianapolis Union Railway Company, The
Lake Terminal Railroad Company, The
Lehigh Valley Railroad Company (c)
Lehigh & New England Railroad Company
Maine Central Railroad Company (b)
Portland Terminal Company (b)
McKeesport Connecting Railroad Company
Monongahela Railway Company, The
NEW YORK CENTRAL RAILROAD COMPANY, THE, AND ALL LEASED LINES:
New York Central—Buffalo & East (g)
New York Central—West of Buffalo (g)
New York Central—Ohio Central Lines (b) (g)
Boston & Albany Railroad (a)
Cleveland, Cincinnati, Chicago & St. Louis Railway Company (g)
Louisville & Jeffersonville Bridge & Railroad
Chicago River & Indiana Railroad Company (Chicago Junction Railway Co.)
Indiana Harbor Belt Railroad Company, The (d)
Michigan Central Railroad Company, The (g)
Pittsburgh & Lake Erie Railroad Company, The (incl. L. E. & E.)
Newburgh & South Shore Railway Company, The
New York, Chicago & St. Louis Railroad Company, The
(T) New York, New Haven & Hartford Railroad Company, The
New York Connecting Railroad Company, The

EASTERN TERRITORY—Continued

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN—Continued

(T) New York, Ontario & Western Railway Company
Pennsylvania Railroad Company, The (a)
Long Island Railroad Company, The (e)
Baltimore & Eastern Railroad Company
Pennsylvania-Reading Seashore Lines
Pere Marquette Railway Company
Pittsburg & Shawmut Railroad Company, The
(R) Pittsburg, Shawmut & Northern Railroad Company, The
Pittsburgh & West Virginia Railway Company, The
Pittsburgh, Chartiers & Youghiogheny Railway
Reading Company (f)
River Terminal Railway Company
Staten Island Rapid Transit Railway Company, The
Union Freight Railroad (Boston)
Washington Terminal Company, The
Wheeling & Lake Erie Railroad Company, The (incl. L. & W. Va.)

NOTES:
(a)—Includes Dining Car Stewards.
(b)—Includes Yardmasters.
(c)—Includes Car Riders Perth Amboy Coal Docks, and Dining Car Stewards.
(d)—Includes Train Directors, Levermen, Towermen and related classes represented by the Brotherhood of Railroad Trainmen, for which no agreement has been negotiated as yet.
(e)—Includes Guards.
(f)—Includes Car Droppers Port Reading Terminal, N. J., and Yardmasters.
(g)—Does not include Dining Car Stewards.
(R)—In Receivership; (T)—In Trusteeship—Subject to Approval of Court.

September 1, 1938.

For the carriers: E. J. McCLEES
For the Organization: W. G. CANTLEY

EXHIBIT F

SOUTHEASTERN TERRITORY

LIST OF RAILROADS, ETC., AS REPRESENTED BY THE CARRIERS' JOINT CONFERENCE COMMITTEE, AND THEIR EMPLOYEES REPRESENTED BY THE BROTHERHOOD OF RAILROAD TRAINMEN.

(Authority is co-extensive with the scope of Agreements as to classes of employees)

Atlantic Coast Line (a)
Atlanta & West Point-Western Ry. of Alabama
Atlanta Joint Terminals
Birmingham Southern
(R) Central of Georgia
Charleston & Western Carolina
Chesapeake & Ohio (b)
Clinchfield
Columbus & Greenville
(R) Florida East Coast
Georgia
Gulf Mobile & Northern (c)
Kentucky & Indiana Terminal
Louisville & Nashville (a)
Nashville Chattanooga & St Louis (a)
(R) Norfolk Southern
Norfolk & Portsmouth Belt
Norfolk & Western
Richmond Fredericksburg & Potomac
(R) Seaboard Air Line (f)
Southern Railway (a)
Alabama Great Southern (e)
Cincinnati Burnside & Cumberland River
Cincinnati New Orleans & Texas Pacific
Georgia Southern & Florida
Harriman & Northeastern
New Orleans & Northeastern
New Orleans Terminal
Northern Alabama
St Johns River Terminal
Woodstock & Blocton
Tennessee Central
Virginian

NOTES:
(a)—Includes Dining Car Stewards.
(b)—Includes Hocking Division.
(c)—Includes N. O. & G. N.
(d)—Includes East St. Louis Terminal
(e)—Includes Belt Railway of Chattanooga.
(f) Does not include dining car stewards
(R)—In Receivership;—Subject to Approval of Court.

September 1, 1938.

For the carriers,
T. F. PURCELL

For the Organization,
W. G. CANTLEY

NICOLET NATIONAL FOREST—WISCONSIN

October 14, 1938
[No. 2302]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Nicolet National Forest, Wis. Preamble. 52 Stat. 1532.

WHEREAS by Proclamation No. 2269 of January 17, 1938, there were included in and reserved as part of the Nicolet National Forest, in the State of Wisconsin, certain lands which had been acquired by the United States through the Farm Security Administration or its predecessors under authority of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

48 Stat. 195; 49 Stat. 115.

WHEREAS it appears that within the exterior boundaries of the said Nicolet National Forest, there are situated certain other lands which have been acquired since the date of the said Proclamation No. 2269 of January 17, 1938, or are in process of acquisition, under authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935; and

WHEREAS by Executive Order No. 7908 of June 9, 1938, all the right, title, and interest of the United States in such lands, acquired or in process of acquisition, were transferred to the Secretary of Agriculture for use, administration, and disposition in accordance with the provisions of Title III of the Bankhead-Jones Farm Tenant Act, approved July 27, 1937 (50 Stat. 522, 525), and the related provisions of Title IV thereof; and immediately upon acquisition of legal title to those lands now in process of acquisition, the said order, under the terms thereof, will become applicable to all the additional right, title, and interest thereby acquired by the United States; and

50 Stat. 525, 527. 7 U. S. C., Supp. IV, §§ 1010–1013, 1014–1029.

WHEREAS it appears that all of such lands are suitable for national-forest purposes and that it would be in the public interest to reserve such lands as part of the said Nicolet National Forest:

Lands reserved as addition to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and Title III of the said Bankhead-Jones Farm Tenant Act, do proclaim (1) that all lands within the exterior boundaries of the said Nicolet National Forest which have been acquired by the United States since the date of the said Proclamation No. 2269 of January 17, 1938, under the authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935, are hereby included in and reserved as part of the Nicolet National Forest, and (2) that all lands within the said boundaries which are in process of acquisition by the United States under the authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935 shall upon the acquisition of title thereto be added to and made a part of the said forest.

26 Stat. 1103. 16 U. S. C. § 471. 30 Stat. 36. 16 U. S. C. § 473. 50 Stat. 525. 7 U. S. C., Supp. IV, §§ 1010–1013.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 14" day of October in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CHEQUAMEGON NATIONAL FOREST—WISCONSIN

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

October 14, 1938
[No. 2303]

A PROCLAMATION

Chequamegon National Forest, Wis. Preamble. 52 Stat. 1533.

WHEREAS by Proclamation No. 2271 of January 17, 1938, there were included in and reserved as part of the Chequamegon National Forest, in the State of Wisconsin, certain lands which had been acquired by the United States through the Farm Security Administration or its predecessors under authority of the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

48 Stat. 195; 49 Stat. 115.

WHEREAS it appears that within the exterior boundaries of the said Chequamegon National Forest, there are situated certain other lands which have been acquired since the date of the said Proclamation No. 2271 of January 17, 1938, or are in process of acquisition, under authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935; and

WHEREAS by Executive Order No. 7908 of June 9, 1938, all the right, title, and interest of the United States in such lands, acquired or in process of acquisition, were transferred to the Secretary of Agriculture for use, administration, and disposition in accordance with the provisions of Title III of the Bankhead-Jones Farm Tenant Act, approved July 27, 1937 (50 Stat. 522, 525), and the related provisions of Title IV thereof; and immediately upon acquisition of legal title to those lands now in process of acquisition, the said order, under the terms thereof, will become applicable to all the additional right, title, and interest thereby acquired by the United States; and

50 Stat. 525, 527. 7 U. S. C., Supp. IV, §§ 1010–1013, 1014–1029.

WHEREAS it appears that all of such lands are suitable for national-forest purposes and that it would be in the public interest to reserve such lands as part of the said Chequamegon National Forest:

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and Title III of the said Bankhead-Jones Farm Tenant Act, do proclaim (1) that all lands within the exterior boundaries of the said Chequamegon National Forest which have been acquired by the United States since the date of the said Proclamation No. 2271 of January 17, 1938, under the authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935, are hereby included in and reserved as part of the Chequamegon National Forest, and (2) that all lands within the said boundaries which are in process of acquisition by the United States under authority of the said National Industrial Recovery Act and the said Emergency Relief Appropriation Act of 1935 shall upon the acquisition of title thereto be added to and made a part of the said forest.

Lands reserved as addition to.

26 Stat. 1103. 16 U. S. C. § 471. 30 Stat. 36. 16 U. S. C. § 473. 50 Stat. 525. 7 U. S. C., Supp. IV, §§ 1010–1013.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 14" day of October in the year of our Lord nineteen hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

HURON NATIONAL FOREST—MICHIGAN

October 14, 1938
[No. 2304]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Huron National Forest, Mich. Preamble. 52 Stat. 1532.

WHEREAS by Proclamation No. 2270 of January 17, 1938, there were included in and reserved as part of the Huron National Forest, in the State of Michigan, certain lands which had been acquired by the United States through the Farm Security Administration or its predecessors under authority of the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

49 Stat. 115.

WHEREAS it appears that within the exterior boundaries of the said Huron National Forest, there are situated certain other lands which have been acquired since the date of the said Proclamation No. 2270 of January 17, 1938, or are in process of acquisition, under authority of the said Emergency Relief Appropriation Act of 1935; and

WHEREAS by Executive Order No. 7908 of June 9, 1938, all the right, title, and interest of the United States in such lands, acquired or in process of acquisition, were transferred to the Secretary of Agriculture for use, administration, and disposition in accordance with the provisions of Title III of the Bankhead-Jones Farm Tenant Act, approved July 27, 1937 (50 Stat. 522, 525), and the related provisions of Title IV thereof; and immediately upon acquisition of legal title to those lands now in process of acquisition, the said order, under the terms thereof, will become applicable to all the additional right, title, and interest thereby acquired by the United States; and

50 Stat. 525, 527. 7 U. S. C., Supp. IV, §§ 1010–1013, 1014–1029.

WHEREAS it appears that all of such lands are suitable for national-forest purposes and that it would be in the public interest to reserve such lands as part of the said Huron National Forest:

Lands reserved as addition to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and Title III of the said Bankhead-Jones Farm Tenant Act, do proclaim (1) that all lands within the exterior boundaries of the said Huron National Forest which have been acquired by the United States since the date of the said Proclamation No. 2270 of January 17, 1938, under the authority of the said Emergency Relief Appropriation Act of 1935, are hereby included in and reserved as part of the Huron National Forest, and (2) that all lands within the said boundaries which are in process of acquisition by the United States under the authority of the said Emergency Relief Appropriation Act of 1935 shall upon the acquisition of title thereto be added to and made a part of the said forest.

26 Stat. 1103. 16 U. S. C. § 471. 30 Stat. 36. 16 U. S. C. § 473. 50 Stat. 525. 7 U. S. C., Supp. IV, §§ 1010–1013.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington, this 14" day of October in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

ARMISTICE DAY—1938

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

October 25, 1938
[No. 2305]

A PROCLAMATION

Armistice Day, 1938.

WHEREAS the preamble to Senate Concurrent Resolution 18, Sixty-ninth Congress (44 Stat. 1982), passed June 4, 1926, recites that November 11, 1918 "marked the cessation of the most destructive, sanguinary, and far-reaching war in human annals and the resumption by the people of the United States of peaceful relations with other nations, which we hope may never again be severed;" and

Preamble.
44 Stat. 1982.

WHEREAS the said concurrent resolution provides

> "That the President of the United States is requested to issue a proclamation calling upon the officials to display the flag of the United States on all Government buildings on November 11 and inviting the people of the United States to observe the day in schools and churches, or other suitable places, with appropriate ceremonies expressive of our gratitude for peace and our desire for the continuance of friendly relations with all other peoples"; and

WHEREAS by an act approved May 13, 1938 (Public No. 510, 75th Congress) the 11th day of November in each year is made a legal public holiday to be dedicated to the cause of world peace and to be celebrated and known as Armistice Day; and

52 Stat. 351.
5 U. S. C., Supp. IV, § 87a.

WHEREAS it is especially fitting at this time of world unrest that November 11, 1938, the twentieth anniversary of the Armistice, should be observed with suitable ceremonies manifesting our belief that peace can be attained only by non-aggression, and can be made enduring only by respect for the rights of others and good will among the nations of the world.

Display of flag directed; observance invited.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby direct that on Armistice Day, November 11, 1938, the flag of the United States be displayed on all Government buildings, and I invite the observance of the day by the people of the United States with appropriate ceremonies in schools, churches, and other suitable places.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 25th day of October, in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

MANISTEE NATIONAL FOREST—MICHIGAN

October 25, 1938
[No. 2306]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Manistee National Forest, Mich. Preamble.
36 Stat. 962.
16 U. S. C. § 516.
43 Stat. 653.
16 U. S. C. § 515.
48 Stat. 22.
16 U. S. C. § 585.
48 Stat. 202.
40 U. S. C. § 403.
49 Stat. 115.

WHEREAS certain lands within the State of Michigan have been or may hereafter be acquired by the United States of America under authority of the act of March 1, 1911, c. 186, 36 Stat. 961, 962 (U. S. C., title 16, sec. 516), as amended by the act of June 7, 1924, 43 Stat. 653 (U. S. C., title 16, sec. 515), the act of March 31, 1933, c. 348, 48 Stat. 22 (U. S. C., title 16, sec. 585), the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195, 202, U. S. C., title 40, sec. 403), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

WHEREAS it appears that it would be in the public interest to give such lands, together with certain intermingled public lands, a national-forest status:

Establishment.
26 Stat. 1103.
16 U. S. C. § 471.
36 Stat. 963.
16 U. S. C. § 521.
48 Stat. 22.
16 U. S. C. § 585.
48 Stat. 202.
40 U. S. C. § 403.
49 Stat. 118.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103 (U. S. C., title 16, sec. 471), by section 11 of the act of March 1, 1911, 36 Stat. 963 (U. S. C., title 16, sec. 521), the act of March 31, 1933, 48 Stat. 22 (U. S. C., title 16, sec. 585), the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195, 202, U. S. C., title 40, sec. 403), and section 5 of the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115, 118), do proclaim (1) that there are hereby reserved and set apart as the Manistee National Forest all lands of the United States within the area described hereinafter and shown on the diagram attached hereto and made a part hereof, and (2) that all lands within such area which may hereafter be acquired by the United States under the authority of the said acts of March 1, 1911, June 7, 1924, March 31, 1933, June 16, 1933, and April 8, 1935, shall upon acquisition of title thereto become, and be administered as, part of the said Manistee National Forest:

Description.

Michigan Principal Meridian

T. 11 N., R. 15 W., secs. 3 to 10, inclusive, secs. 15 to 22, inclusive, and secs. 27 to 34, inclusive.
T. 12 N., R. 10 W., secs. 3 to 10, inclusive, and secs. 15 to 22, inclusive.
T. 12 N., R. 11 W., secs. 1 to 24, inclusive, and secs. 29 to 32, inclusive.
T. 12 N., R. 12 W., all.
T. 12 N., R. 15 W., secs. 4 to 9, inclusive, secs. 15 to 22, inclusive, and secs. 27 to 34, inclusive.
T. 12 N., R. 16 W., all.
T. 12 N., R. 17 W., secs. 1 to 5, inclusive, and secs. 8 to 17, inclusive.
T. 13 N., R. 10 W., secs. 3 to 10, inclusive, secs. 15 to 22, inclusive, and secs. 27 to 34, inclusive.
Tps. 13 N., Rs. 11 and 12 W., all.
T. 13 N., R. 13 W., secs. 1 to 3, inclusive, secs. 10 to 15, inclusive, secs. 22 to 27, inclusive, and secs. 34 to 36, inclusive.
T. 13 N., R. 15 W., secs. 2 to 11, inclusive, secs. 14 to 23, inclusive, and secs. 26 to 34, inclusive.
T. 13 N., R. 16 W., all.

T. 13 N., R. 17 W., secs. 24 to 29, inclusive, and secs. 32 to 36, inclusive.
T. 14 N., R. 10 W., secs. 5 to 8, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 34, inclusive.
Tps. 14 N., Rs. 11, 12 and 13 W., all.
T. 14 N., R. 14 W., secs. 1 to 7, inclusive, secs. 10 to 15, inclusive, and secs. 22 to 24, inclusive.
T. 14 N., R. 15 W., secs. 1 to 22, inclusive, and secs. 27 to 34, inclusive.
T. 14 N., R. 16 W., secs. 1 and 2, secs. 11 to 14, inclusive, secs. 23 to 26, inclusive, and secs. 35 and 36.
T. 15 N., R. 10 W., secs. 18 and 19; and secs. 29 to 32, inclusive.
Tps. 15 N., Rs. 11, 12, 13, 14 and 15 W., all.
T. 15 N., R. 16 W., secs. 1 and 2; secs. 11 to 14, inclusive; secs. 23 to 26, inclusive, and secs. 35 and 36.
T. 16 N., R. 11 W., secs. 4 to 9, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 36, inclusive.
Tps. 16 N., Rs. 12, 13, 14 and 15 W., all.
T. 16 N., R. 16 W., secs. 1 to 4, inclusive, secs. 9 to 14, inclusive, N½ sec. 15, N½ sec. 16, secs. 23 to 26, inclusive, and secs. 35 and 36.
T. 17 N., R. 11 W., secs. 5 to 8, inclusive, secs. 16 to 21, inclusive, and secs. 28 to 33, inclusive.
Tps. 17 N., Rs. 12, 13, 14 and 15 W., all.
T. 17 N., R. 16 W., secs. 1 and 2; 11 to 14, inclusive, 23 to 26, inclusive, and secs. 33 to 36, inclusive.
T. 18 N., R. 11 W., secs. 31 and 32.
T. 18 N., R. 12 W., secs. 34 to 36, inclusive.
T. 18 N., R. 13 W., secs. 3 to 10, inclusive; W½ sec. 15; secs. 16 to 21, inclusive; W½ sec. 22; W½ sec. 27; secs. 28 to 33, inclusive; and W½ sec. 34.
T. 18 N., R. 14 W., all.
T. 18 N., R. 15 W., secs. 1 to 4, inclusive, secs. 7 to 36, inclusive.
T. 18 N., R. 16 W., sec. 36.
T. 19 N., R. 13 W., secs. 3 to 10, inclusive, secs. 15 to 22, inclusive, and secs. 27 to 34, inclusive.
T. 19 N., R. 14 W., all.
T. 19 N., R. 15 W., secs. 1 to 16, inclusive, secs. 21 to 28, inclusive, and secs. 33 to 36, inclusive.
T. 19 N., R. 16 W., secs. 1 and 2.
T. 20 N., R. 11 W., secs. 1 to 23, inclusive, and secs. 28 to 30, inclusive.
T. 20 N., R. 12 W., secs. 1 to 6, inclusive.
T. 20 N., R. 13 W., secs. 1 to 10, inclusive, secs. 15 to 22, inclusive, and secs. 27 to 34, inclusive.
Tps. 20 N., Rs. 14 and 15 W., all.
T. 20 N., R. 16 W., secs. 1 to 18, inclusive, secs. 23 to 26, inclusive, and secs. 35 and 36.
T. 20 N., R. 17 W., secs. 1 to 23, inclusive, N½ sec. 26; secs. 27 to 33, inclusive, and W½ sec. 34.
T. 20 N., R. 18 W., all that part East of Lake Michigan.
T. 21 N., R. 10 W., secs. 2 to 11, inclusive, secs. 14 to 23, inclusive, and secs. 26 to 35, inclusive.
Tps. 21 N., Rs. 11, 12, 13, 14 and 15 W., all.
T. 21 N., R. 16 W., sec. 1; sec. 2 except lot 2; sec. 3 except lots 1, 2 and 4; sec. 4 except lot 3; secs. 9 to 16, inclusive; secs. 21 to 28, inclusive; and secs. 33 to 36, inclusive.

Tps. 22 N., Rs. 10, 11, 12 and 13 W., all.
T. 22 N., R. 14 W., secs. 1 to 5, inclusive, secs. 8 to 17, inclusive, secs. 19 to 36, inclusive.
T. 22 N., R. 15 W., secs. 19 to 36, inclusive.
T. 22 N., R. 16 W., lots 5, 6 and 7, and S½SE¼ sec. 25; lots 5 and 6 sec. 33; lot 4 sec. 34; lot 6 sec. 35; lots 1, 3 and 5, E½SW¼ and E½ sec. 36.
T. 23 N., R. 10 W., secs. 19 to 36, inclusive.
T. 23 N., R. 11 W., secs. 19 to 36, inclusive.
T. 23 N., R. 12 W., secs. 19 to 36, inclusive.
T. 23 N., R. 13 W., secs. 13 and 14, secs. 23 to 26, inclusive, and secs. 31 to 36, inclusive.

Prior rights, etc., not affected.

The reservation made by this proclamation shall as to all lands which are at this date legally appropriated under the public-land laws or reserved for any public purpose other than classification, be subject to and shall not interfere with or defeat legal rights under such appropriation, or prevent the use for such public purpose of lands so reserved, so long as such appropriation is legally maintained or such reservation remains in force.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25th day of October in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

ACKIA BATTLEGROUND NATIONAL MONUMENT—MISSISSIPPI

October 25, 1938
[No. 2307]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Ackia Battleground National Monument, Miss. Preamble.

WHEREAS section 2 of the act of Congress entitled "An Act to provide for the commemoration of the two hundredth anniversary of the Battle of Ackia, Mississippi, and the establishment of the Ackia Battleground National Monument, and for other purposes", approved August 27, 1935 (49 Stat. 897), provides:

49 Stat. 897.
16 U. S. C., Supp. IV, §§ 450r.

"That the Secretary of the Interior be, and he is hereby, authorized in his discretion to acquire, by purchase or by condemnation and/or accept by donation in behalf of the United States, such lands, easements, and buildings not to exceed fifty acres, and when title satisfactory to the Secretary of the Interior shall have been vested in the United States such area or areas shall be, upon proclamation of the President, established, dedicated, and set apart as a public monument for the benefit and enjoyment of the people and shall be known as the 'Ackia Battleground National Monument:' *Provided,* That such area shall include the site of the Battle of Ackia";

AND WHEREAS the Secretary of the Interior has caused title to certain lands in the State of Mississippi, aggregating 49.15 acres and including the site of the Battle of Ackia, to be vested in the United States of America:

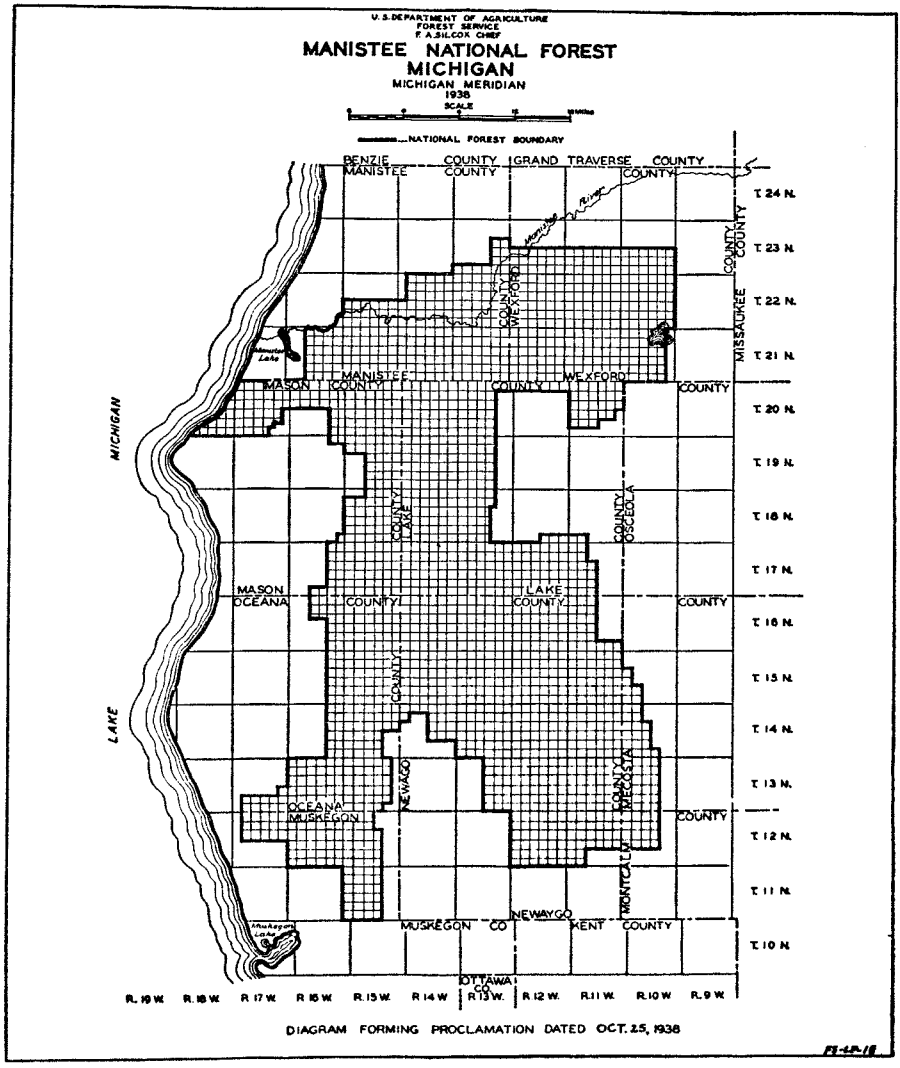


DIAGRAM FORMING PROCLAMATION DATED OCT. 25, 1938

FS-4P-18

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, by virtue of and pursuant to the power in me vested by the said act of August 27, 1935, do proclaim that the following-described lands in Lee County, State of Mississippi, are hereby established, dedicated, and set apart, subject to an easement of the Tennessee Valley Authority in and to an established electric transmission line, as the Ackia Battleground National Monument: Establishment. Easement of Tennessee Valley Authority.

Beginning at a point which lies north 41 degrees 03 minutes east 138.53 feet from the quarter section corner between sections 23 and 26, T. 9 S., R. 5 E., of the Chickasaw Meridian; thence north 80 degrees 03 minutes east 1166.0 feet to a point; thence south 55 degrees 10 minutes east 300.94 feet to a point; thence south 55 degrees 12 minutes east 479.8 feet to a point; thence south 29 degrees 45 minutes west 695.31 feet to a point; thence south 60 degrees 21 minutes west 933.6 feet to a point; thence north 64 degrees 26 minutes west 1236.0 feet to a point; thence north 31 degrees 49 minutes east 912.75 feet to the place of beginning, containing 49.15 acres of land and being parts of sections 23 and 26 T. 9 S., R. 5 E., of the Chickasaw Meridian, County of Lee, State of Mississippi. Description.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any lands thereof. Warning against unauthorized acts.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of the monument as provided in the act of Congress entitled "An Act to establish a National Park Service, and for other purposes", approved August 25, 1916 (39 Stat. 535, U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof. Supervision. 39 Stat. 535. 16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25th day of October in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

OUACHITA NATIONAL WILDLIFE PRESERVE—ARKANSAS

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

October 29, 1938
[No. 2308]

A PROCLAMATION

WHEREAS by proclamation of March 8, 1935 (49 Stat. 3439), certain lands of the United States within the Ouachita National Forest, Arkansas, were designated as the "Muddy Creek Refuge"; and Ouachita National Wildlife Preserve, Ark. Preamble. 49 Stat. 3439.

WHEREAS it appears that it would be in the public interest to enlarge the said refuge, and to change the name thereof to "Ouachita National Wildlife Preserve":

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority Area enlarged.

48 Stat. 128.
16 U. S. C. § 693.

vested in me by the act of June 13, 1933, 48 Stat. 128 (U. S. C., title 16, sec. 693), and upon recommendation of the Secretary of Agriculture, do proclaim that the said Muddy Creek Refuge is hereby enlarged so that it shall include and be composed of the area within the following-

Designation.

described boundaries, and that such refuge shall hereafter be known as the "Ouachita National Wildlife Preserve":

Description.

Beginning at a point on the south line of Sec. 25, T. 2 N., R. 27 W., 5th P. M., where the east line of the right-of-way of Highway No. 28 intersects this section line approximately 30 chains west of the southeast corner of said section 25; thence in a northeasterly direction, following the east line of the right-of-way of Highway No. 28, approximately a third of a mile, to its intersection with Hurricane Ridge Road, which branches off to the east; thence in a northeasterly direction, following the south line of right-of-way of Hurricane Ridge Road, approximately five miles, to its intersection with the east line of SW¼SW¼, section 12, T. 2 N., R. 26 W; thence south to the south line of said section 12 and continuing south 5 chains into section 13, T. 2 N., R. 26 W.; thence east 20 chains; thence north 5 chains to the north line of said section 13; thence east along this section line 20 chains; thence north approximately 23 chains to the south line of the right-of-way of Little Texas Road; thence northeasterly, following the south line of said right-of-way approximately five miles to its intersection with West Gafford Creek near the east line of section 2, T. 2 N., R. 25 W; thence following up west bank of West Gafford Creek in a southerly direction approximately 2 miles to a branch entering West Gafford Creek from the east in the NW¼NW¼, section 13, T. 2 N., R. 25 W.; thence in an easterly direction, following the south bank of said branch approximately 2½ miles to its source and continuing approximately ¼ mile to the hydrographic divide between West Gafford Creek and Gafford Creek in the SE¼ of section 8, T. 2 N., R. 24 W.; thence in a southwesterly direction approximately 4 miles along the top of said divide to the section line between sections 35 and 36, T. 2 N., R. 25 W.; thence south approximately ½ mile along said section line, to the southeast corner of section 35; thence continuing south on the section line between sections 1 and 2, T. 1 N., R. 25 W., to the SE corner of section 2; thence east approximately 2½ miles along section lines between sections 1 and 12, T. 1 N., R. 25 W., and sections 6 and 7 and 5 and 8, T. 1 N., R. 24 W., to the first hydrographic divide east of Ritter Creek; thence in a southeasterly direction, following said divide, approximately ½ mile to the summit of Muddy Creek Mountain; thence following the divide of Muddy Creek Mountain in a northeasterly direction, to its summit at Lone Pine Lookout Tower in NW¼, section 2, T. 1 N., R. 24 W.; thence, in a southeasterly direction, along the first hydrographic divide north of Muddy Creek leading from Muddy Creek Mountain approximately 1¼ miles to the section line between sections 11 and 12, T. 1 N., R. 24 W.; thence south along said section line and the section line between sections 13 and 14, said township approximately one mile, to the hydrographic divide to the south of Muddy Creek; thence in a southwesterly direction along said divide, approximately 5 miles to the approximate center of section 32, T. 1 N., R. 24 W., where this divide intersects a divide running northwest and dividing Muddy Creek at the north from Wheat Creek to the south; thence following this divide in a northwesterly direction approximately one mile to the north and south quarter-section line of section 31, near its north quarter-section corner; thence in a south-

westerly direction, following a short ridge approximately ½ mile to the west line of section 31, T. 1 N., R. 24 W.; thence south, with the west line of section 31 to the SW corner of said section; thence west with the south lines of T. 1 N., R. 25 W., and T. 1 N., R. 26 W., to the SW corner of section 35, T. 1 N., R. 26 W.; thence north with the west line of section 35 to the hydrographic divide south of West Fiddler's Creek; thence in a westerly direction following the hydrographic divide south of West Fiddler's Creek, approximately 2½ miles to the junction of Forester Road and U. S. Highway No. 270 in the SW¼, section 4, T. 1 S., R. 26 W.; thence in a northerly direction, following the east line of the right-of-way of Forester Road approximately 7 miles to its junction with East Cedar Road in the NE¼, section 7, T. 1 N., R. 26 W.; thence in an easterly direction, following the south line of the right-of-way of East Cedar Road approximately ¼ mile to its intersection with the east section line of said section 7; thence north along this section line to the NE corner of section 6; thence east 2.89 chains to the SW corner of section 32, T. 2 N., R. 26 W.; thence north to the NW corner of said section 32; thence west along the south section line of section 30, T. 2 N., R. 26 W., and the south section line of section 25, T. 2 N., R. 27 W., to the place of beginning; containing 78,000 acres, more or less.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 29th day of October in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

MODIFICATION OF POSTAGE RATES

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

October 31, 1938
[No. 2309]

A PROCLAMATION

Postage rates. Preamble.

WHEREAS I find after survey that the interests of the public, in the promotion of the cultural growth, education, and development of the American people, require that the postage rates on books of the class hereinafter described be modified:

Rates on books of the class described modified for designated period. 48 Stat. 254, 760; 49 Stat. 431; 50 Stat. 358. 39 U. S. C. § 280 (note); Supp. IV, § 280 (note).

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States, under and by virtue of the authority vested in me by section 2 of the act of June 16, 1933, 48 Stat. 254, as amended by section 515 of title III of the act of May 10, 1934, 48 Stat. 760, Public Resolution 36, approved June 28, 1935, 49 Stat. 431, and Public Resolution 48, approved June 29, 1937, 50 Stat. 358, do proclaim that the postage rate on books consisting wholly of reading matter and containing no advertising matter other than incidental announcements of books, when mailed under such regulations as the Postmaster General shall prescribe, shall be for the period commencing November 1, 1938, and ending June 30, 1939, one and one-half cents a pound or fraction thereof, irrespective of the zone of destination.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 31st day of October, in the year of our Lord nineteen hundred and thirty-eight and [SEAL] of the Independence of the United States of America the one-hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

THANKSGIVING DAY—1938

November 19, 1938
[No. 2310]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Thanksgiving Day, 1938.
Thursday, November 24, 1938, designated as.

I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby designate Thursday, the twenty-fourth of November, 1938, as a day of general thanksgiving.

Our Fathers set aside such a day as they hewed a nation from the primeval forest. The observance was consecrated when George Washington issued a Thanksgiving proclamation in the first year of his presidency. Abraham Lincoln set apart "a Day of Thanksgiving and Praise to our beneficent Father who dwelleth in the heavens".

Thus from our earliest recorded history, Americans have thanked God for their blessings. In our deepest natures, in our very souls, we, like all mankind since the earliest origin of mankind, turn to God in time of trouble and in time of happiness. "In God We Trust".

For the blessings which have been ours during the present year we have ample cause to be thankful.

Our lands have yielded a goodly harvest, and the toiler in shop and mill receives a more just return for his labor.

We have cherished and preserved our democracy.

We have lived in peace and understanding with our neighbors and have seen the world escape the impending disaster of a general war.

In the time of our fortune it is fitting that we offer prayers for unfortunate people in other lands who are in dire distress at this our Thanksgiving Season.

Let us remember them in our families and our churches when, on the day appointed, we offer our thanks to Almighty God. May we by our way of living merit the continuance of His goodness.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this nineteenth day of November, in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

GEORGE WASHINGTON NATIONAL FOREST—VIRGINIA AND WEST VIRGINIA

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

November 23, 1938
[No. 2311]

A PROCLAMATION

George Washington National Forest, Va. and W. Va.

Preamble.

WHEREAS it appears to be in the public interest to redefine the boundaries of the George Washington National Forest in the States of Virginia and West Virginia, as designated by Proclamation No. 2167 of April 28, 1936 (49 Stat. 3513, 1 F. R. 297):

49 Stat. 3513.

Boundaries redefined.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and section 11 of the act of March 1, 1911, 36 Stat. 963 (U. S. C., title 16, sec. 521), do proclaim that there are hereby reserved and set apart as the George Washington National Forest all lands of the United States within the following-described boundaries as shown on the diagram attached hereto and made a part hereof:

26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.
36 Stat. 963.
16 U. S. C. § 521.

Shenandoah Unit

Shenandoah Unit.

Beginning at the intersection of U. S. Highway 60 with the Virginia-West Virginia State line; thence with said State line in a northeasterly and southeasterly direction approximately 85 miles to the intersection of said State line with Straight Fork approximately ¼ of a mile north of the Village of Hardscrable, Va.; thence southwesterly leaving the State line and up Straight Fork to its headwaters; thence southwesterly, crossing the divide between Straight Fork and Back Creek to the headwaters of Back Creek; thence southwesterly down Back Creek approximately 16 miles to the intersection of said creek with the Highland-Bath County line, Va.; thence with said County line in a southeasterly direction to Cowpasture River; thence northeasterly with west bank of Cowpasture River passing corner 4 of the Bess E. Byrd tract 219 to the mouth of Carroll Draft; thence up Carroll Draft to Route 614; thence northerly with said Route to its intersection with the South Fork South Branch Potomac River; thence northeasterly approximately 22 miles with the South Fork South Branch Potomac River crossing the Va.-W. Va. State line to the mouth of Stony Run, a point approximately 1½ miles south of Fort Seybert, W. Va.; thence northeasterly on a straight line to the intersection of Route 3 with Route 14; thence northeasterly with Route 3 to the Pendleton-Hardy County line; thence southeasterly with said County line to the Va.-W. Va. State line; thence northeasterly and southeasterly with said State line to its intersection with Route 58 Hardy County, W. Va., which is Route 259, Rockingham Co., Va.; thence northeasterly on a straight line to corner 37 of the Shenandoah Lumber and Iron Company tract 1e; thence with the boundary of said tract reversed to corner 34; thence northeasterly on a straight line to corner 8 of the Union Tanning Co. tract 51; thence with the boundary of said tract reversed to corner 4; thence northeasterly on a straight line to corner 5 of the Union Tanning Co. tract 53; thence with the boundary of said tract reversed to corner 45 which is corner 18 of the Isaac Bowman tract 127; thence with said tract to corner 19 which is corner 27 of the Union Tanning Co. tract 53; thence with the boundary of said tract reversed to corner 24 which is also corner 24 of the Miller Heirs tract 30; thence with said tract to corner 25 which is corner 4 of

the Jas. L. Garrett tract 52; thence with boundary of said tract reversed to a point in line of corners 3–2, said point being corner 7 of the Charles A. Garrett tract 198; thence with a line of said tract reversed to corner 6; thence northeasterly on a straight line to the intersection of Route 58 and Schoolhouse Run; thence southeasterly on a straight line to corner 7 of the Orndorff and Miley tract 454; thence northeasterly on a straight line to corner 3 of the Catherine Yard tract 132; thence northeasterly with the boundary of said tract to corner 5; thence northeasterly on a straight line to corner 14 of said tract 132; thence northeasterly on a straight line to corner 17 of said tract 132; thence northeasterly on a straight line to U. S. G. S. triangulation Station, Hommon; thence northeasterly on a straight line to a point where Three Springs Run empties into Lost River; thence down Lost River to a point where it crosses the Barney and Landacre tract 3b between corners 7 and 8 at 1.47 chains southwest of corner 8; thence northeasterly and southeasterly with said tract to a point where Lost River again crosses said tract between corners 8 and 9; thence with Lost River to its intersection with the Barney and Landacre tract 3a between corners 6 and 7; thence with the boundary of said tract reversed to corner 5 which is corner 6 of the B. F. Tharp tract 250c a point on the southwest bank of Lost River; thence with tract 250c to corner 7; thence leaving said tract and with Lost River to its intersection with the boundary of the B. F. Tharp tract 250c between corners 8 and 1; thence with said tract boundary to a point where Lost River again crosses said tract line between corners 8 and 1; thence northeasterly with Lost River to a point where it merges into the Cacapon River; thence with the west bank of Cacapon River to the corporate limits of Wardensville; thence with the west, south and east corporate limits of Wardensville to Route 23; thence with said Route in a northeasterly direction to its intersection with Route 5; thence with said Route in a northeasterly direction to its intersection with Slate Rock Run; thence northwesterly with said Run to Cacapon River; thence with west bank of Cacapon River to its intersection with Route 16; Hampshire County, W. Va.; thence southeasterly with Route 16 to its intersection with the Charles F. Nelson tract 81c a point between corners 5 and 6 of said tract; thence with the boundary of tract 81c reversed to a point in line between corners 3 and 2 where Route 16 crosses said line; thence southeasterly with Route 16 to the W. Va.-Va. State line; thence continuing on the same Route which becomes Route 609 on entering Frederick County, Va. to Route 55; thence southeasterly with Route 55 to its intersection with Route 604; thence southwesterly on a straight line to corner 1 of the Williamson and Moul tract 70; thence southeasterly with the boundary of said tract reversed to corner 32; thence southwesterly on a straight line to corner 4 of the St. Luke Hospital tract 75b–2; thence southwesterly on a straight line to corner 2 of the St. Luke Hospital tract 75a; thence southeasterly on a straight line to corner 3 of the Paul J. Williams tract 361; thence southeasterly on a straight line to corner 10 of the St. Luke Hospital tract 75c; thence southeasterly with a line of said tract to corner 11; thence southeasterly on a straight line to the intersection of Route 646 with Route 623; thence southwesterly with Route 623 to the point of intersection with Toms Brook; thence southwesterly on a straight line to corner 102 of the Shenandoah Iron and Coal Co. tract 100a; thence southwesterly on a straight line to corner 154; thence to corner 155; thence southwesterly on a straight line to corner 160; thence northwesterly on a straight line to corner 172; thence following the south boundary of the Isaac Zane lap to corner 174 of the said tract 100a; thence southwesterly on a straight line to corner 23 of the Shenandoah Iron and Coal Co. tract 100b; thence

southwesterly on a straight line to corner 29; thence southwesterly with the boundary of said tract 100b to corner 36 which is corner 4 of the Wetherholtz Heirs tract 148; thence southerly with the boundary of tract 148 reversed to corner 3; thence westerly on a straight line to corner 2 of the Shenandoah Iron and Coal Co. tract 100b; thence following the boundary of said tract to point in line between corners 7 and 8 where Stony Creek crosses said line; thence leaving the tract boundary and down Stony Creek to the mouth of Laurel Run; thence up Laurel Run to a point where Route 691 crosses it; thence northwesterly with Route 691 to its junction with Route 717; thence southwesterly with said Route to its intersection with Route 720; thence southwesterly on a straight line to corner 12 of the B. F. Anderson tract 113; thence with the boundary of said tract to a point in line between corners 14 and 15 where Route 717 crosses said line; thence southerly with said Route to its junction with Route 265; thence with Route 265 to its junction with Route 263; thence southwesterly with Route 263 to its junction with Route 610 at Orkney Springs, Va.; thence southwesterly with Route 610 to a point in line between corners 8 and 9 of the Nevin C. Funkhouser tract 163; thence with the boundary of tract 163 reversed to corner 8; thence southeasterly on a straight line, passing into Rockingham County, to corner 7 of the M. A. Williams tract 608; thence southwesterly on a straight line to corner 5 of the Lennig Estate tract 30c–VI; thence southwesterly with a line of said tract to corner 1; thence southwesterly on a straight line to corner 6 of the Lennig Estate tract 30c–V; thence southwesterly with said tract 23 chains to a point in line between corners 6 and 7 where Sours Run emerges from said tract; thence down Sours Run to its confluence with Runions Creek; thence down Runions Creek to its confluence with the North Fork Shenandoah River; thence down said river to the bridge where Route 613 crosses; thence southwesterly on a straight line to corner 1 of the Mary H. Murray tract 16; thence southwesterly on a straight line passing into Augusta County, Va., to corner 12 of the Samuel B. Loose tract 8; thence with a line of said tract to corner 13; thence southwesterly on a straight line to corner 7 of the Chesapeake Western Ry. tract 3; thence with a line of said tract to corner 8; thence southwesterly on a straight line to corner 3 of the Frank Chichester tract 47–I; thence southwesterly with boundary of said tract to corner 7; thence southwesterly on a straight line to corner 14 of the P. G. & R. H. Stratton tract 552; thence southwesterly on a straight line to corner 4 of said tract; thence southwesterly on a straight line to corner 7 of the Buffalo Gap Development Co. tract 492; thence southwesterly with boundary of said tract to corner 10; thence southwesterly on a straight line to a point on the Chesapeake and Ohio Ry. in Buffalo Gap; thence southwesterly with said railroad to corner 6 of the Peter McLaren Estate tract 518; thence leaving the railroad right of way southwesterly on a straight line to corner 6 of the V. P. Kunkle tract 519; thence southwesterly on a straight line to corner 16 of the H. B. Hutchison tract 488; thence with the boundary of said tract reversed to corner 14; thence southwesterly on a straight line to corner 9 of the said tract 488; thence southwesterly with the boundary of said tract reversed to corner 8; thence southwesterly on a straight line to corner 4 of the C. G. Craig tract 516; thence southwesterly to corner 1 of the E. C. Chamberlain et al. tract 484; thence southwesterly on a straight line passing through corner 5 of the R. E. R. Nelson tract 489 to the Augusta-Rockbridge County line; thence southeasterly with said county line to its intersection with Route 602; thence southwesterly with Route 602 to its junction with Route 501; thence northwesterly with Route 501 to its junction with Route 623; thence southwesterly with said Route 623

to its junction with Route 631; thence northwesterly with said Route 631 to its junction with U. S. Highway 60; thence westerly with said highway to the point of beginning.

Massanutten Unit

Massanutten Unit.

Beginning at a concrete tank on top of hill over the Massanutten Caverns, approximately 6 miles southeast of Harrisonburg, Virginia; thence northeasterly on a straight line to the intersection of Route 721 with Route 620; thence southeasterly and northeasterly with Route 620 to its intersection with U. S. Highway 211; thence with U. S. Highway 211 and Route 620 southeasterly to the point where Route 620 leaves U. S. Highway 211; thence northeasterly on a straight line to the intersection of Route 699 with a private road coming from the south at Walkers Chapel; thence northeasterly on a straight line to corner 10 of Wilkins and Bowman tract 600; thence with boundary of said tract northerly to corner 1; thence northeasterly on a straight line to a point on the North Fork of Shenandoah River at the mouth of a small drain directly south of a small Island where said river bends sharply northward; thence down the North Fork of Shenandoah River to corner 3 of the Town of Woodstock tract 410; thence northeasterly on a straight line to corner 9 of H. B. Chapman tract 1a–1b; thence with the boundary of said tract reversed to corner 3 which is corner 3 of the H. B. Chapman tract 1a–II; thence with tract 1a–II to corner 4; thence with the boundary of said tract to corner 1, a point in line between corners 1 and 2 of tract 1a–1b; thence northeasterly with said tract to corner 2 of tract 1a–I; thence with a line of said tract to corner 3; thence northeasterly on a straight line to corner 5 of the Mary E. McInturff tract 65; thence with a line of said tract to corner 4; thence northeasterly on a straight line to corner 6 of the Ricketts and Graham tract 68–I; thence with a line of said tract to corner 7; thence northeasterly on a straight line to corner 33 of the Ricketts and Graham tract 68; thence northeasterly on a straight line to corner 26 of said tract; thence northeasterly with 6 courses of said tract reversed to corner 20; thence northeasterly on a straight line to corner 2 of the Frank Tewalt tract 160; thence with meanders of said tract to corner 3; thence on a straight line northeasterly to corner 6 of said tract; thence on a straight line northeasterly to the junction of Route 636 with Route 55; thence easterly with said Route 55 (new location) to its intersection with Forest Highway 74; thence southwesterly with said highway to its junction with Route 613; thence southerly with Route 613 to its intersection with a small stream at forks of road; thence easterly with said stream to South Fork Shenandoah River; thence up said river, passing into Page County, to the first ford, a point about 1½ miles west of Compton; thence with a road westerly and southerly to its junction with Route 615; thence with Route 615 southwesterly to junction with U. S. Highway 211; thence westerly with said Highway and State Route 615 to a point where Route 615 leaves U. S. Highway 211; thence southwesterly on a straight line to corner 9 of the M. H. Jeffries et al tract 97; thence along the east boundary of said tract, the east boundaries of H. H. Rust tract 39 and the Allegheny Ore and Iron Co. tract 90 to corner 23 of said tract 90; thence southwesterly on a straight line to corner 19 of tract 90; thence southwesterly to corner 13; thence southwesterly on a straight line to corner 10; thence southwesterly to corner 9; thence southwesterly on a straight line to corner 5; thence with the boundary of said tract 90 reversed to corner 54; thence southerly on a straight line to a point on Batman Run where the Page-Rockingham County line intersects said Run; thence northwesterly with the Page-Rockingham

County line to corner 51 of tract 90; thence with a line of said tract reversed to corner 50; thence southeasterly on a straight line to corner 5 of C. V. Harnsberger tract 828; thence southwesterly with a line of said tract to corner 6; thence southwesterly on a straight line to the intersection of Routes 646 and 647; thence with Route 647 to its intersection with Route 644; thence southwesterly on a straight line to the junction of Route 12 and U. S. Highway 33 at Montevideo; thence northwesterly on a straight line to the point of beginning.

Natural Bridge Unit

Natural Bridge Unit.

Beginning at the junction of North River with James River near the town of Glasgow, Virginia; thence up North River to Lowry Run; thence up Lowry Run and its North Fork to a point in line between corners 7 and 8 of the J. H. Paxton Heirs tract 7; thence northeasterly with the boundary of said tract 7 reversed to corner 2 which is corner 7 of the T. T. & W. E. Dickinson tract 293a; thence northwesterly with said tract 293a to corner 1 which is corner 18 of the French and Post tract 3; thence with the boundary of said tract reversed to corner 16h; thence northeasterly on a straight line to corner 16a; thence with the boundary of said tract 3 reversed to corner 16; thence northeasterly on a straight line to corner 7 of the Buena Vista Iron Co. tract 13; thence with the boundary of said tract to a point in line between corners 12 and 13 where the South Fork of Chalk Mine Run crosses said line; thence down South Fork of Chalk Mine Run and up Chalk Mine Run to where said Run crosses the French and Post tract 13, a point 0.41 chains southeast of corner 23; thence northeasterly with said tract 13 to corner 24; thence northerly on a straight line to the confluence of Stony Run with South River; thence northeasterly with South River to where Route 608 crosses a point between Mt. Joy Church and Pkin Station; thence with Route 608 to its junction with Route 610; thence with Route 610 to its junction with Route 633; thence northeasterly with Route 633 to its junction with Route 634; thence southeasterly with Route 634 to its junction with Route 610; thence with Route 610 to its intersection with Back Creek; thence down Back Creek to its intersection with the Norfolk and Western Railway; thence northeasterly with said railway to its intersection with U. S. Highway 250; thence southeasterly with U. S. Highway 250 to its junction with Route 609; thence with Route 609 to its intersection with Route 610; thence easterly on a straight line to a point where Route 610 joins Route 6; thence southerly with Route 6 to its junction with Route 151; thence southwesterly with Route 151 to its junction with Route 664; thence westerly with said Route to its junction with Route 680; thence southerly with Route 680 to its junction with Route 681; thence northerly and westerly with Route 681 to its junction with Route 655; thence southwesterly on a straight line to the junction of Route 666 with Route 678; thence southwesterly with Route 666 to its junction with Route 629 at Lowesville; thence northwesterly with Route 629 to its junction with Route 628; thence southwesterly on a straight line to the junction of Route 621 with Route 625; thence southerly with Route 625 to its intersection with Route 627; thence westerly with Route 627 to its junction with Route 617; thence southerly with Route 617 to its intersection with Route 631; thence southwesterly with Route 631 to its intersection with U. S. Highway 60; thence westerly with U. S. Highway 60 to its intersection with Route 635 at Dodds Ford; thence southwesterly on a straight line to corner 3 of the J. P. Phillips and A. D. Watts tract 19; thence with the boundary of said tract to corner 6, which is corner 2 of the C. M. Barnes tract 117; thence with the

boundary of said tract 117 to corner 6; then southwesterly on a straight line to corner 2 of the C. H. Foster tract 16; thence southeasterly on a straight line to the junction of Route 647 with Route 649; thence southeasterly with Route 649 to its intersection with Pedlar River; thence southerly down Pedlar River to its confluence with James River; thence up James River to the place of beginning.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 23rd day of November in the year of our Lord nineteen hundred and thirty-eight, [SEAL] and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

ENLARGING THE ARCHES NATIONAL MONUMENT—UTAH

November 25, 1938
[No. 2312]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Arches National Monument, Utah. Preamble. 46 Stat. 2988.

WHEREAS certain public lands contiguous to the Arches National Monument, in Utah, established by proclamation of April 12, 1929 (46 Stat. 2988), have situated thereon geologic and prehistoric structures of historic and scientific interest; and

WHEREAS there are other public lands contiguous to the said monument which are necessary for the proper care, management, and protection of the objects of scientific interest situated on the lands included in the monument and on the other lands referred to above; and

WHEREAS it appears that it would be in the public interest to reserve such lands as part of the said monument:

Lands reserved as addition to.

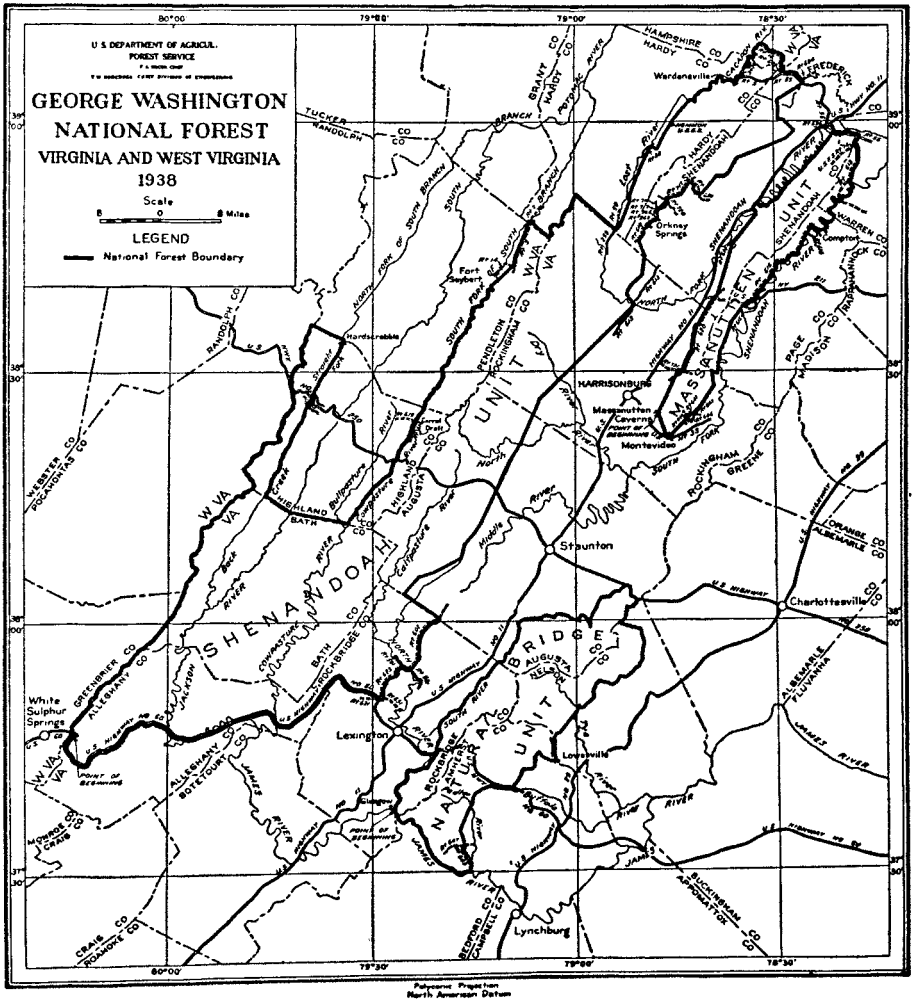
NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by section 2 of the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that, subject to all valid existing rights, the following-described lands in Utah are hereby reserved from all forms of appropriation under the public-land laws and added to and made a part of the said Arches National Monument:

34 Stat. 225. 16 U. S. C. § 431.

Description.

Salt Lake Meridian—Utah

T. 23 S., R. 20 E., sec. 12, S½,
sec. 13, all,
sec. 22, E½,
sec. 23, all,
sec. 24, N½,
T. 23 S., R. 21 E., sec. 7, S½
secs. 16 to 18, inclusive,
sec. 19, N½,
sec. 20, N½ and SE¼,
secs. 21 and 22,
secs. 26 to 28, inclusive,
secs. 34 and 35,


U. S. DEPARTMENT OF AGRICUL.
FOREST SERVICE
GEORGE WASHINGTON
NATIONAL FOREST
VIRGINIA AND WEST VIRGINIA
1938
Scale
8 0 8 Miles
LEGEND
National Forest Boundary
80°00'
79°30'
79°00'
78°30'
39°00'
38°30'
38°00'
37°30'
37°00'
SHENANDOAH UNIT
MASSANUTTEN UNIT
NATURAL BRIDGE UNIT
Harrisonburg
Staunton
Charlottesville
Lexington
Lynchburg
Wardensville
Orkney Springs
Fort Seybert
Stanardsville
Montevideo
Compton
White Sulphur Springs
Lovingston
Polyconic Projection
North American Datum

2504—1

T. 24 S., R. 21 E., sec. 1, all,
sec. 2, N½,
sec. 3, N½,
secs. 12 and 13,
secs. 23 to 27 and 33 to 35, inclusive,
sec. 36, N½ (all unsurveyed),
T. 25 S., R. 21 E., secs. 3 to 5 and 8 to 10, inclusive,
secs. 15 to 17, inclusive,
sec. 22, all
and all those parts of secs. 20, 21, 27 and 28 north of State Highway No. 450,
T. 24 S., R. 22 E., sec. 4, W½,
secs. 5 to 8, inclusive,
sec. 9, W½,
secs. 17 to 20, inclusive,
secs. 29 to 30,
sec. 31, N½,
sec. 32, N½,
aggregating approximately 29,160 acres.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

Supervision.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes", approved August 25, 1916, 39 Stat. 535 (U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25" day of November in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
The Secretary of State.

ENLARGING THE MARQUETTE NATIONAL FOREST—MICHIGAT

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

November 25, 1938
[No. 2313]

A PROCLAMATION

Marquette National Forest, Mich.
Preamble.

WHEREAS certain lands adjacent to the Marquette National Forest within the State of Michigan have been or hereafter may be acquired by the United States of America under authority of the act of March 1, 1911, c. 186, 36 Stat. 962 (U. S. C., title 16, sec. 516), as amended by the act of June 7, 1924, 43 Stat. 653 (U. S. C., title 16, sec. 515), the act of March 31, 1933, c. 348, 48 Stat. 22 (U. S. C., title 16, sec. 585), the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 195, 202, U. S. C., title 40, sec. 403), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

36 Stat. 962.
16 U. S. C. § 516.
43 Stat. 653.
16 U. S. C. § 515.
48 Stat. 22.
16 U. S. C. § 585.
48 Stat. 202.
40 U. S. C. § 403.
49 Stat. 115.

WHEREAS it appears that the said lands and certain intermingled public lands are suitable for national-forest purposes, and that it would be in the public interest to give such lands a national-forest status:

Lands reserved as addition to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103 (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), by section 11 of the act of March 1, 1911, 36 Stat. 963 (U. S. C., title 16, sec. 521), the act of March 31, 1933, 48 Stat. 22 (U. S. C., title 16, sec. 585), the National Industrial Recovery Act, approved June 16, 1933 (48 Stat. 202, U. S. C., title 40, sec. 403), and section 5 of the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115, 118), do proclaim (1) that there are hereby reserved and set apart as an addition to the Marquette National Forest all lands of the United States within the area hereinafter described and shown on the diagram attached hereto and made a part hereof, and (2) that all lands within such area which may hereafter be acquired by the United States under the authority of the said acts of March 1, 1911, June 7, 1924, March 31, 1933, June 16, 1933, and April 8, 1935, shall upon acquisition of title thereto become, and be administered as, part of the said Marquette National Forest.

26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.
36 Stat. 963.
16 U. S. C. § 521.
48 Stat. 22.
16 U. S. C. § 585.
48 Stat. 202.
40 U. S. C. § 403.
49 Stat. 118.

Administration of lands hereafter acquired.

Michigan Principal Meridian

Description.

That portion of the Round Island Lighthouse Reservation in the Straits of Mackinac, Michigan, lying eastward of the true north and south line passing through a point distant 1900 feet, 135 degrees true south 45 degrees east, from the center of the Round Island Lighthouse tower, which tower is located at latitude 45 degrees, 50 minutes, 15 seconds north, and longitude 84 degrees, 37 minutes west, described by metes and bounds as follows: Beginning at the point defined above; thence due north 200 feet, more or less, to the shore line; thence following the shore line southeasterly and southerly to the extreme southeasterly point of the Island; thence northwesterly following the shore line to a point on the southwesterly shore line which is due south of the point of beginning; thence due north 530 feet, more or less, to the point of beginning.

T. 40 N., R. 4 W., secs. 1, 2, 3, 4, 5, 8, 9, fractional secs. 10, 11 and 12, and W½ sec. 15.
T. 41 N., R. 1 E., all of Government Island No. 6, subject, however, to the provisions of section 13 of the act of May 28, 1935, 49 Stat. 305, 307.
T. 41 N., R. 2 W., secs. 2, 3, 10 and 11.
T. 41 N., R. 3 W., all that part West of Lake Huron.
T. 41 N., R. 4 W., all.
T. 41 N., R. 5 W., all that part North and East of Lake Michigan.
T. 42 N., R. 2 W., all that part lying North of St. Martin's and Search Bays in Lake Huron.
T. 42 N., R. 3 W., all that part lying West and North of St. Martin's Bay in Lake Huron.
Tps. 42 N., Rs. 4 and 5 W., all.
Tps. 43 N., Rs. 2, 3, 4 and 5 W., all.
T. 44 N., R. 3 W., secs. 6, 7, 18 and 19; S½ secs. 27 and 28; W½ NE¼, W½, and SE¼ of sec. 29; and secs. 30 to 34, inclusive.
T. 44 N., R. 4 W., secs. 25 to 36, inclusive.
T. 44 N., R. 5 W., secs. 25 to 36, inclusive.
T. 45 N., R. 3 W., secs. 27 to 31, inclusive, and the N½ of sec. 32.

U. S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE
F.A. SILCOX CHIEF

MARQUETTE NATIONAL FOREST
MICHIGAN

MICHIGAN MERIDIAN
1938
SCALE

NATIONAL FOREST BOUNDARY
ADDED TO MARQUETTE NATIONAL FOREST

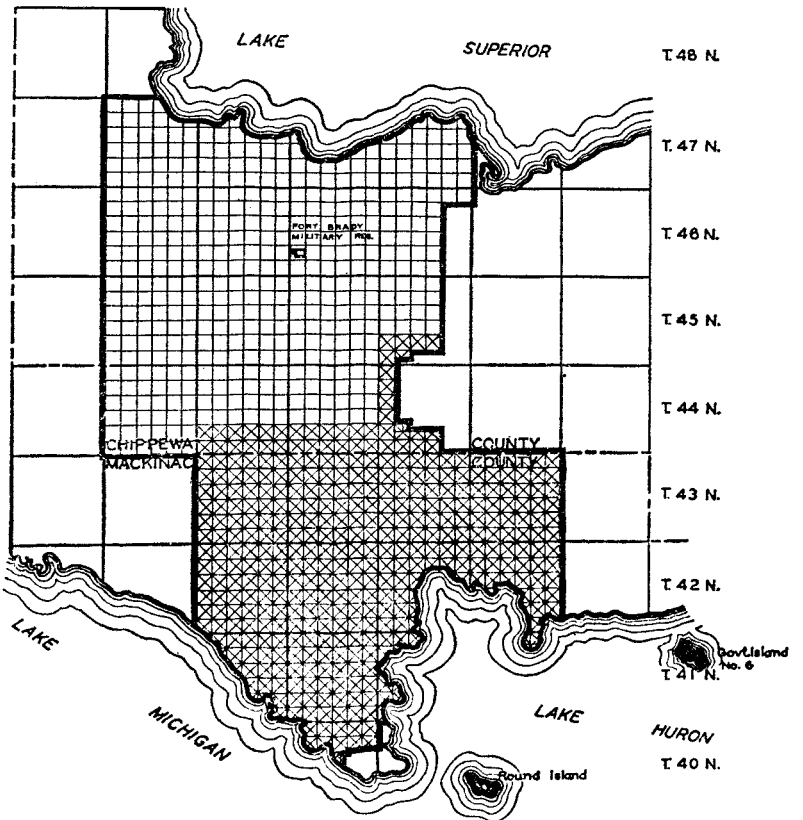


DIAGRAM FORMING PART OF PROCLAMATION DATED NOV. 25, 1938

2506—1

Revocation of designated Executive Orders.
Post, pp. 2520, 2541.

The Executive Orders of July 21, 1874, and October 20, 1874, withdrawing public lands for lighthouse purposes are hereby revoked, and Executive Order No. 4430 of April 23, 1926, withdrawing public lands for classification, is hereby revoked in so far as it affects any of the above-described lands.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25" day of November in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CLOSED AREA UNDER THE MIGRATORY BIRD TREATY ACT
TEXAS

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

November 26, 1938
[No. 2314]

A PROCLAMATION

Aransas Migratory Waterfowl Refuge, Tex.
Preamble.
40 Stat. 755.
16 U. S. C. §§ 703-711; Supp. IV, §§ 703-705, 707, 708, 709a.

WHEREAS the Secretary of Agriculture has submitted to me for approval the following regulation adopted by him on October 26, 1938, under authority of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755):

REGULATION DESIGNATING AS CLOSED AREA CERTAIN LANDS AND WATERS WITHIN, ADJACENT TO, OR IN THE VICINITY OF THE ARANSAS MIGRATORY WATERFOWL REFUGE, TEXAS

Regulation designating certain lands and waters within, etc., as closed area.
40 Stat. 755.
16 U. S. C. § 704; Supp. IV, § 704.
Ante, p. 2456.

By virtue of and pursuant to the authority vested in me by section 3 of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755, U. S. C., title 16, sec. 704), and in conformity with Regulation 4 of the Migratory Bird Treaty Act Regulations, I, H. A. Wallace, Secretary of Agriculture, do hereby designate as closed area in or on which hunting, taking, capturing, or killing, or attempting to hunt, take, capture, or kill, migratory birds is hereby prohibited, all areas of land and water in Aransas and Refugio Counties, Texas, not now owned or controlled by the United States within the following-described exterior boundary:

Description.

Beginning at a point at the head of St. Charles Bay, on the right or west bank and at the mouth of Twin (Willow) Creek, said point being marked with a U. S. Biological Survey standard concrete post;

Thence from said initial point, upstream with the right or west bank meanders of Twin (Willow) Creek,

N. 43°17′ E., 1.83 chains;
S. 74°32′ E., 2.617 chains;
N. 45°43′ E., 1.912 chains;
N. 16°19′ E., 1.87 chains;
N. 14°22′ W., 1.862 chains;
N. 58°08′ W., 1.173 chains;
N. 84°14′ W., 2.575 chains;
N. 44°57′ W., 7.37 chains;

N. 70°27′ W., 1.20 chains;
S. 62°12′ W., 2.677 chains;
N. 33°51′ W., 5.52 chains;
N. 77°14′ W., 1.836 chains;
N. 39°29′ W., 5.76 chains;
N. 00°54′ W., 3.53 chains;
N. 87°02′ E., 0.985 chain;
S. 35°29′ E., 2.00 chains;
N. 00°38′ E., 1.008 chains;
N. 36°14′ W., 3.06 chains;
N. 24°36′ E., 1.86 chains;
N. 18°53′ W., 0.936 chain;
N. 35°41′ W., 4.38 chains;
N. 37°44′ E., 1.11 chains;
N. 2°38′ W., 2.926 chains;
N. 18°18′ W., 8.00 chains;
N. 41°06′ W., 2.18 chains;
N. 34°39′ E., 1.826 chains;
N. 50°50′ W., 1.571 chains;
N. 61°49′ W., 2.27 chains;
N. 75°49′ W., 4.46 chains;
N. 43°07′ W., 2.29 chains;
N. 8°38′ E., 1.827 chains;
N. 64°34′ W., 1.06 chains;
N. 22°12′ E., 1.60 chains;
N. 45°00′ E., 1.909 chains;
N. 13°38′ W., 2.358 chains;
N. 56°10′ E., 1.68 chains;
N. 1°51′ W., 1.486 chains;
N. 29°33′ W., 4.48 chains;
N. 3°22′ W., 3.34 chains;
S. 66°21′ W., 4.16 chains;
S. 82°56′ W., 0.869 chain;
N. 71°13′ W., 1.38 chains;
N. 36°25′ W., 1.44 chains;
N. 21°29′ W., 2.509 chains;
N. 1°35′ W., 3.30 chains;
N. 33°19′ W., 1.882 chains;
N. 61°43′ W., 4.43 chains;

Thence crossing Twin (Willow) Creek and Blackjack Peninsula,

N. 13°39′ E., 48.90 chains;
N. 18°06′ E., 42.81 chains;
N. 12°13′ E., 2.271 chains;
N. 00°49′ E., 80.08 chains;
N. 89°12′ E., 94.53 chains;
N. 00°43′ W., 39.85 chains;
N. 89°11′ E., 119.08 chains;
N. 00°51′ W., 80.04 chains;
N. 89°15′ E., 120.03 chains;
N. 00°44′ W., 61.58 chains;
N. 89°07′ E., 76.70 chains;
S. 1°30′ E., 40.44 chains;
S. 89°28′ E., 40.27 chains;
South, 0.352 chain;
East, 0.188 chain;
S. 00°28′ E., 6.85 chains;
N. 89°31′ E., 163.06 chains to a point on Webb Point on the west shore of San Antonio Bay;

Thence along the west shore of San Antonio Bay with the meanders thereof,

S. 38°51′ W., 5.73 chains;
S. 30°40′ W., 5.67 chains;
S. 5°42′ W., 5.60 chains;
S. 31°18′ W., 5.95 chains;
S. 39°07′ W., 4.64 chains;
S. 19°40′ W., 5.74 chains;
S. 42°44′ W., 6.71 chains;
S. 40°02′ W., 9.52 chains;
S. 14°01′ W., 4.23 chains;
S. 65°20′ W., 4.00 chains;
S. 11°39′ E., 4.59 chains;
S. 76°20′ W., 6.36 chains;
S. 67°47′ W., 7.83 chains;
S. 43°51′ W., 15.16 chains;
S. 47°53′ W., 13.18 chains;
S. 47°30′ W., 10.81 chains;
S. 28°11′ W., 5.55 chains;
S. 37°42′ W., 5.13 chains;
S. 16°56′ W., 12.63 chains;
S. 2°47′ W., 14.58 chains;
S. 16°55′ E., 14.76 chains;
S. 28°24′ E., 16.62 chains;
S. 36°14′ E., 11.25 chains;
S. 42°05′ E., 6.92 chains;
S. 52°45′ E., 8.55 chains;
S. 44°24′ E., 9.89 chains;
S. 66°50′ E., 4.57 chains;
S. 54°11′ E., 6.60 chains;
S. 45°29′ E., 15.20 chains to a point on Dagger Point;
S. 5°05′ W., 6.39 chains;
S. 5°34′ E., 6.93 chains;
S. 11°30′ W., 8.95 chains;
S. 15°32′ E., 12.38 chains;
S. 19°12′ E., 25.44 chains;
S. 37°09′ E., 25.00 chains;
S. 44°20′ E., 14.97 chains;
S. 27°44′ E., 5.47 chains;
S. 44°21′ E., 11.71 chains;
S. 20°07′ E., 8.83 chains;
S. 6°42′ E., 16.41 chains;
S. 13°46′ E., 6.26 chains;
S. 8°05′ E., 9.05 chains to a point at the mouth of Mustang Lake;

Thence crossing the inlet to Mustang Lake and continuing with the west shore meanders of San Antonio Bay,

S. 15°08′ E., 12.69 chains;
S. 10°17′ E., 9.81 chains;
S. 8°28′ W., 6.21 chains;
S. 44°58′ W., 4.50 chains;
S. 12°50′ E., 17.98 chains;
S. 12°21′ E., 7.29 chains;
S. 37°15′ E., 3.39 chains;
S. 21°38′ W., 8.43 chains;
S. 6°04′ E., 10.52 chains;
S. 10°25′ W., 5.72 chains;
S. 8°50′ E., 9.86 chains to a point on False Live Oak Point;

S. 11°59′ W., 9.32 chains;
S. 16°54′ W., 8.99 chains;
S. 25°51′ W., 10.10 chains;
S. 38°22′ W., 10.48 chains to a point;
Thence in San Antonio Bay and Ayres Bay,
S. 46°16′ W., 303.60 chains to a point on north shore of Ayres Bay;
Thence along the north shore of Ayres Bay,
S. 58°16′ W., 7.77 chains to a point;
Thence in Mullet Bay,
S. 68° W., 60.00 chains (approximately);
S. 46° W., 98.00 chains (approximately), to the southeasternmost point on Bludworth Island;
Thence in Back Bay,
S. 36° W., 165.00 chains (approximately), to a point on Cedar Point and the southerly right-of-way boundary of the Old Intracoastal Canal;
Thence with the southerly right-of-way boundary of the Old Intracoastal Canal,
Southwesterly to the angle point of said canal which is south of Dunham Island;
Thence leaving said canal, in Aransas Bay,
West, approximately 275.00 chains to a point due south of Blackjack Point;
North, approximately 51.00 chains to a point on Blackjack Point;
Thence crossing East Pocket,
N. 10°09′ E., 31.79 chains to a point on Bird Point;
Thence in St. Charles Bay,
N. 10° E., 205.00 chains (approximately), to a point opposite Egg Point;
N. 30° E., 180.00 chains (approximately), to a point opposite Big Sharp Point;
N. 25° W., 130.00 chains (approximately), to a point opposite Meile Dietrich Point;
N. 30° E., 330.00 chains (approximately), to the place of beginning.

The bearings in the above description are referred to the true meridian as determined by solar observations made in surveys by the Bureau of Biological Survey in 1937.

AND WHEREAS upon consideration it appears that the foregoing regulation will tend to effectuate the purposes of the aforesaid Migratory Bird Treaty Act of July 3, 1918;

Regulation approved and proclaimed.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid Migratory Bird Treaty Act of July 3, 1918, do hereby approve and proclaim the foregoing regulation of the Secretary of Agriculture.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 26′′ day of November in the year of our Lord nineteen hundred and thirty-eight, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President,
SUMNER WELLES
Acting Secretary of State.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

November 29, 1938
[No. 2315]

A PROCLAMATION

World's Fair at New York City and Golden Gate International Exposition at San Francisco, Calif., 1939.

WHEREAS during the year 1939 there is to be held at New York City a world's fair to celebrate the one hundred and fiftieth anniversary of the inauguration of the first President of the United States of America and of the establishment of the national government and there is to be held at San Francisco, California, an international exposition to celebrate the completion of the San Francisco-Oakland Bridge and the Golden Gate Bridge and to depict and exhibit the progress and accomplishments of the Pacific area of the United States in science, industry, and culture; and

Preamble.

WHEREAS joint resolutions of Congress approved June 15, 1936 (49 Stat. 1516, 1518), authorized and requested the President by proclamation, or in such manner as he might deem proper, to invite foreign countries and nations to the exposition and the world's fair with a request that they participate therein; and

49 Stat. 1516, 1518.

WHEREAS I have by proclamations of November 16, 1936 (Nos. 2209, 2210; 50 Stat. 1796, 1797), invited the participation of the nations in these celebrations, and the responses to these invitations have been most gratifying;

50 Stat. 1796, 1797.

General invitation to attend.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do invite the attention of our citizens and of friends beyond our borders to the World's Fair at New York and the Golden Gate International Exposition at San Francisco and express the hope that the fair and the exposition will be attended by many from this country who will join with the Government in greeting with a warm welcome the many from abroad taking advantage of the occasion to visit our shores.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 29'' day of November, in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

DESCHUTES NATIONAL FOREST—OREGON

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

December 5, 1938
[No. 2316]

A PROCLAMATION

Deschutes National Forest, Oreg.

WHEREAS the hereinafter-described lands in the State of Oregon have been found by the Secretaries of Agriculture and of the Interior to be chiefly valuable for national-forest purposes; and

Preamble.

WHEREAS such lands are within the limitations contained in the act of February 2, 1922, entitled "An act authorizing the adjustment of the boundaries of the Deschutes National Forest, in the State of Oregon, and for other purposes", c. 46, 42 Stat. 362, as amended by the act of May 24, 1935, c. 140, 49 Stat. 288; and

42 Stat. 362; 49 Stat. 288.

WHEREAS it appears that the addition of such lands to the Deschutes National Forest would be in the public interest:

Lands reserved as addition to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by the aforesaid act of February 2, 1922, as amended, do proclaim that the following-described lands in the State of Oregon are hereby added to, and reserved as a part of, the Deschutes National Forest:

Description.

Willamette Meridian

T. 24 S., R. 7 E., sec. 11, E½;
secs. 12 and 13;
sec. 14, E½.
T. 25 S., R. 7 E., secs. 1 and 2;
sec. 12, N½, N½SW¼, SE¼SW¼, SE¼;
sec. 13, NE¼, NE¼SW¼, N½SE¼, SE¼SE¼.
T. 24 S., R. 8 E., sec. 1;
sec. 2, E½;
secs. 7 to 34, inclusive;
sec. 35, NE¼, E½NW¼, NW¼NW¼, S½;
sec. 36.
T. 25 S., R. 8 E., secs. 1 to 7, inclusive;
sec. 8, N½, N½SW¼, SE¼SW¼, SE¼;
secs. 9 and 10;
sec. 11, NW¼, S½;
secs. 12 to 16, inclusive;
sec. 17, E½, E½W½;
sec. 18, W½NE¼, W½, NW¼SE¼.
T. 10 S., R. 9 E., sec. 36, lot 2.
T. 11 S., R. 9 E., sec. 1, lots 1, 2, 3, 4, 5, 6, S½NE¼, SE¼NW¼, NE¼SW¼, SE¼;
sec. 12, NE¼, lots 1, 2, 3, 4, E½SE¼;
sec. 13, lot 1, SE¼SE¼;
sec. 24, NE¼NE¼, E½SE¼;
sec. 25, NE¼NE¼, S½NE¼, N½SE¼;
sec. 36.
T. 22 S., R. 9 E., sec. 13, S½;
secs. 24 to 36, inclusive.
T. 23 S., R. 9 E., secs. 3, 4, and 5, N½;
sec. 13, SW¼;
sec. 14, SE¼;
sec. 19;
sec. 23, E½;
secs. 24 and 25;
sec. 26, E½;
sec. 28, W½;
secs. 29, 30, and 31;
sec. 34, SE¼;
secs. 35 and 36.
T. 24 S., R. 9 E., sec. 1, NE¼NE¼, W½E½, W½;
secs. 2 and 3;
sec. 4, E½E½;
sec. 5, W½;
secs. 6 to 11, inclusive;
sec. 12, NW¼, W½SW¼;
sec. 13, W½NW¼, NW¼SW¼;
secs. 14 to 23, inclusive;
sec. 24, NW¼, S½;
secs. 25 to 29, inclusive;
sec. 30, E½, NW¼, N½SW¼, SW¼SW¼;
secs. 31 to 36, inclusive.

T. 25 S., R. 9 E., secs. 1 to 5, inclusive;
sec. 6, N½NE¼, NW¼, W½SW¼, SE¼SW¼, S½SE¼, NE¼SE¼;
secs. 7 to 18, inclusive;
sec. 22, N½.
T. 10 S., R. 10 E., sec. 27, lot 1;
sec. 28, lots 1, 2, 3, 4, 5, S½SW¼, SW¼SE¼;
sec. 29, lots 1, 2, 3, 4, 5, S½SE¼;
sec. 31, lots 1, 2, 3, 4, 5, E½SW¼, SE¼;
secs. 32 and 33;
sec. 34, lots 1, 2, 3, 4, 5, 6, SW¼NW¼, SW¼;
sec. 35, lot 1.
T. 11 S., R. 10 E., sec. 2, lots 1 and 2;
sec. 3, lots 1, 2, 3, 4, 5, SW¼NE¼, S½NW¼, SW¼, W½SE¼, SE¼SE¼;
sec. 10;
sec. 11, lots 1, 2, 3, NW¼NW¼, S½NW¼, SW¼, W½SE¼, SE¼SE¼;
sec. 12, lots 1 and 2, SW¼SW¼;
sec. 13, lots 1 and 2, SW¼NE¼, W½, SE¼;
secs. 14 and 15, and 22 to 27, inclusive;
sec. 33, S½;
secs. 34, 35, 36.
T. 12 S., R. 10 E., secs. 1 to 4, and 7 to 36, inclusive.
T. 13 S., R. 10 E., secs. 1 to 5, inclusive;
sec. 6, N½;
secs. 8 to 36, inclusive.
T. 14 S., R. 10 E., secs. 1 to 24, and 28 to 34, inclusive.
T. 15 S., R. 10 E., secs. 3 to 10, 15 to 23, and 26 to 35, inclusive.
T. 16 S., R. 10 E.
T. 17 S., R. 10 E., secs. 1 to 6, and 8 to 15, inclusive;
sec. 16, E½;
secs. 22 to 26, inclusive, and 35 and 36.
T. 18 S., R. 10 E., sec. 1, N½, S½SW¼, SE¼;
secs. 2 and 3;
sec. 10, N½NE¼, SW¼NW¼, W½SW¼, SE¼SW¼, S½SE¼, NE¼SE¼;
secs. 11 to 14, inclusive, and 24, 25, and 36.
T. 19 S., R. 10 E., secs. 1, 2, 11, 12, 13, 14;
sec. 25, N½SW¼;
sec. 26, SE¼NW¼;
sec. 34, SW¼NW¼.
T. 20 S., R. 10 E., sec. 1, SE¼SW¼, SE¼;
sec. 11, SW¼NW¼;
sec. 12, E½, E½W½, SW¼NW¼, W½SW¼;
sec. 13, E½, NE¼SW¼, S½SW¼;
sec. 23, E½E½, SW¼NW¼, W½SW¼, SE¼SW¼, SW¼SE¼;
secs. 24 and 25;
secs. 31, 32, 33, and 34, S½;
secs. 35 and 36.
T. 22 S., R. 10 E., sec. 8, E½;
sec. 17, W½;
sec. 18, S½;
sec. 19;
sec. 24, E½E½;
secs. 30 and 31, W½.

T. 23 S., R. 10 E., sec. 1;
sec. 12, N½;
sec. 19;
sec. 20, W½;
sec. 30, NW¼NE¼, W½;
sec. 31, N½NW¼, SW¼NW¼, NW¼SW¼;
sec. 33, S½SW¼.
T. 24 S., R. 10 E., sec. 4, NW¼;
sec. 5, E½, E½SW¼;
sec. 7, NE¼SE¼;
sec. 8, N½, N½S½;
sec. 11, SE¼;
sec. 12, S½;
secs. 13 and 14;
sec. 15, NE¼, S½;
sec. 16, SE¼;
sec. 19, S½;
secs. 20, and 22 to 27, inclusive;
sec. 28, NE¼, S½;
secs. 29 to 36, inclusive.
T. 25 S., R. 10 E., secs. 1 to 12, inclusive.
T. 11 S., R. 11 E., sec. 18, lots 1, 2, 3, 4, 5, SE¼SW¼;
sec. 19, lots 1, 2, 3, 4, 5, 6, W½NE¼, E½W½, SE¼;
sec. 20, lots 1 and 2;
sec. 28, lots 1, 2, 3, 4, 5, 6, 7, S½NE¼, SE¼NW¼, E½SW¼, SE¼;
sec. 29, lots 1, 2, 3, 4, 5, 6, SW¼NW¼, SW¼;
secs. 30, 31, 32;
sec. 33, N½, SW¼, W½SE¼.
T. 12 S., R. 11 E., sec. 4, W½E½, W½;
secs. 5, 6, 7, 8;
sec. 9, NW¼, N½SW¼, SW¼SW¼;
sec. 17, NE¼, W½;
sec. 18;
sec. 31, W½, W½SE¼.
T. 13 S., R. 11 E., sec. 6, W½NE¼, W½, SE¼;
sec. 7;
sec. 18, W½E½, W½.
T. 16 S., R. 11 E., secs. 30 and 31, W½.
T. 17 S., R. 11 E., sec. 4, S½;
sec. 5, NW¼, S½;
secs. 6 to 9, inclusive;
sec. 15, W½, W½SE¼;
secs. 16 to 21, inclusive;
sec. 22, W½E½, W½;
secs. 27 to 34, inclusive.
T. 18 S., R. 11 E., secs. 3 to 10, inclusive;
sec. 11, W½E½, W½;
secs. 14 to 23, and 26 to 35, inclusive.
T. 19 S., R. 11 E., sec. 2, NE¼NE¼, W½NE¼, W½;
secs. 3 to 10, inclusive;
sec. 13, W½SW¼;
sec. 14, NW¼NW¼, S½NW¼, S½;
secs. 15 to 18, and 20 to 22, inclusive;
sec. 23, N½, N½S½, S½SW¼, SW¼SE¼;

sec. 24, SW¼NE¼, NW¼NW¼, S½NW¼;
secs. 25 to 29, inclusive;
sec. 30, SE¼;
sec. 31, N½, N½SW¼, SE¼SW¼, SE¼;
secs. 32 to 36, inclusive.

T. 20 S., R. 11 E., secs. 1 to 5, inclusive;
sec. 6, E½, E½NW¼, SW¼NW¼, SW¼;
secs. 7 to 22, inclusive;
sec. 25, SE¼;
secs. 27 to 34, inclusive, and sec. 36.

T. 21 S., R. 11 E., secs. 3, 4, 5, 8, 9, 10;
sec. 11, SE¼;
sec. 12, S½;
secs. 13 to 17, inclusive;
sec. 20, NE¼, S½;
secs. 21 to 28, inclusive;
sec. 29, N½;
sec. 32, E½, E½W½;
secs. 33 to 36, inclusive.

T. 22 S., R. 11 E., secs. 1 to 5, inclusive;
sec. 7, E½;
secs. 8 to 22, inclusive;
sec. 24, NE¼;
secs. 27, 28, 29;
sec. 30, SE¼;
secs. 31 to 34, inclusive.

T. 23 S., R. 11 E., sec. 4, E½;
secs. 5 to 8, and 16 to 19, inclusive;
sec. 20, W½;
sec. 26, NE¼, S½;
secs. 27 and 28, S½;
secs. 29 to 36, inclusive.

T. 24 S., R. 11 E., sec. 2, N½, SW¼;
secs. 3 to 11, inclusive, and sec. 16;
sec. 17, N½;
secs. 18 and 19.

T. 19 S., R. 12 E., sec. 31;
sec. 32, SW¼;
sec. 33, SW¼SW¼;
sec. 35, SW¼NE¼.

T. 20 S., R. 12 E., sec. 3, NE¼SE¼;
sec. 7, SW¼;
sec. 14, SW¼NW¼;
sec. 16;
sec. 17, W½;
secs. 18, 19, 20;
sec. 21, W½;
secs. 29 and 30;
sec. 31, W½.

T. 21 S., R. 12 E., sec. 4, W½;
sec. 5, NE¼, S½;
sec. 6, SE¼;
sec. 7;
sec. 8, N½, SW¼;
secs. 18, 19, 30, and 31.

T. 22 S., R. 12 E., sec. 5, W½;
secs. 6 and 7;
sec. 8, W½;
sec. 16;
sec. 17, W½;
sec. 18;
sec. 19, N½;
sec. 20;
sec. 21, NW¼.
T. 20 S., R. 13 E., sec. 6, W½SW¼;
sec. 8, NW¼NW¼.
AGGREGATING 411,813.48 acres.

Prior rights not affected; exception.

The reservation made by this proclamation shall as to any land which is at this date embraced in any valid claim or reserved for any public purpose other than for classification or as a stock-driveway, be subject to, and shall not interfere with or defeat, legal rights under such claim, or prevent the use for such public purpose of lands so reserved, so long as such claim is legally maintained or such reservation remains in force.

Revocation of Executive Order No. 5082 as to certain lands.

Executive Order No. 5082 of March 22, 1929, withdrawing the public lands within certain areas in Oregon for classification, is hereby revoked as to the following-described lands, which have been classified as not of a national-forest character:

Willamette Meridian

T. 23 S., R. 9 E., sec. 4, SW¼SW¼;
sec. 5, E½SW¼, SE¼;
sec. 8;
sec. 9, N½NW¼, SW¼NW¼;
sec. 15, E½SE¼;
sec. 16;
sec. 17, N½, N½S½;
sec. 20, N½SW¼, SE¼SW¼, W½SE¼;
sec. 21, S½N½, N½SW¼, SE¼SW¼, SE¼;
sec. 22, E½NE¼, S½SW¼;
sec. 27, N½, SW¼, N½SE¼;
sec. 28, E½;
sec. 32, W½NE¼, E½W½, SE¼;
sec. 33, N½NE¼, SW¼NE¼, SE¼NW¼, N½SW¼;
sec. 34, N½NW¼.
T. 24 S., R. 9 E., sec. 5, N½NE¼, SE¼SE¼;
sec. 13, SE¼NE¼, SE¼SW¼, SE¼;
sec. 24, S½NE¼.
T. 21 S., R. 10 E., sec. 4, N½, SE¼;
sec. 5, NW¼, S½;
sec. 6, E½, lots 3, 4, 7, SE¼SW¼;
sec. 7, N½NW¼;
sec. 8, NE¼, E½NW¼;
sec. 9;
sec. 21, NE¼;
sec. 33, W½SE¼.
T. 22 S., R. 10 E., sec. 5, N½SE¼.
T. 23 S., R. 10 E., sec. 29, N½NE¼, NE¼NW¼;
sec. 32, S½SW¼.

T. 24 S., R. 10 E., sec. 7, S½SE¼;
sec. 8, S½S½;
sec. 9, NE¼, E½NW¼, S½;
sec. 10, SE¼NE¼, S½;
sec. 11, N½, SW¼;
sec. 12, N½;
sec. 15, NW¼;
sec. 17, E½NE¼, W½NW¼, SW¼, N½SE¼;
sec. 18;
sec. 19, N½NE¼, SW¼NE¼, S½NW¼;
sec. 21;
sec. 28, NW¼.
T. 22 S., R. 11 E., sec. 6, E½NE¼;
sec. 30, N½NE¼, SW¼NE¼, E½W½, lots 2 and 4.

AGGREGATING 12,557.04 acres.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 5'' day of December in the year of our Lord nineteen hundred and thirty-eight, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

RELATING TO NEWLY-MINED DOMESTIC SILVER

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

December 31, 1938
[No. 2317]

A PROCLAMATION

Coinage of silver.
Preamble.
48 Stat. 1723; 49 Stat. 3402, 3445; 52 Stat. 1530.

WHEREAS, by Proclamation of the twenty-first day of December, 1933, as modified by Proclamations of the ninth day of August, 1934, the tenth and twenty-fourth days of April, 1935, and the thirtieth day of December, 1937, the United States coinage mints are directed to receive for coinage and addition to the monetary stocks of the United States silver mined subsequent to December 21, 1933, from natural deposits in the United States or any place subject to the jurisdiction thereof; and

WHEREAS, such Proclamation as so modified provides in part that it

> "shall remain in force and effect until the 31st day of December, 1938 unless repealed or further modified by Act of Congress or by subsequent Proclamation."

AND WHEREAS, such Proclamation as so modified states in part that

> "Notice is hereby given that I reserve the right by virtue of the authority vested in me to revoke or modify this Proclamation as the interests of the United States may seem to require."

NOW, THEREFORE, finding that the interests of the United States require further modification of said Proclamation of the twenty-first day of December, 1933, as so modified; by virtue of the power in me vested by the Act of Congress cited in said Proclamation,

and other legislation designated for national recovery, and by virtue of all other authority in me vested;

Time limit extended.

I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby further modify the said Proclamation of the twenty-first day of December, 1933, so that the same shall remain in force and effect until the 30th day of June, 1939; and I do proclaim and direct that, unless repealed or further modified by Act of Congress or by subsequent Proclamation, the said Proclamation of the twenty-first day of December, 1933, as heretofore and hereby modified shall remain in force and effect until the 30th day of June, 1939: *provided, however*, that silver to be eligible for receipt under the said Proclamation of the twenty-first day of December, 1933, as heretofore and hereby modified must be delivered to a United States coinage mint not later than June 30, 1939.

Proviso. Condition.

Right reserved.

Notice is hereby given that I reserve the right by virtue of the authority vested in me to revoke or modify this Proclamation as the interests of the United States may seem to require.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 31st day of December, in the year of our Lord nineteen hundred and thirty-eight, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

ENLARGING THE HIAWATHA NATIONAL FOREST—MICHIGAN

January 3, 1939
[No. 2318]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Hiawatha National Forest, Mich. Preamble.

WHEREAS certain lands adjacent to the Hiawatha National Forest within the State of Michigan have been acquired or are in process of acquisition by the United States under authority of the act of March 1, 1911, c. 186, 36 Stat. 962 (U. S. C., title 16, sec. 516), as amended by the act of June 7, 1924, 43 Stat. 653 (U. S. C., title 16, sec. 515), the act of March 31, 1933, c. 348, 48 Stat. 22 (U. S. C., title 16, sec. 585), section 5 of the act of March 3, 1925, 43 Stat. 1132, 1133 (U. S. C., title 16, sec. 555), the National Industrial Recovery, approved June 16, 1933 (48 Stat. 202, U. S. C., title 40, sec. 403), and the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115); and

36 Stat. 961.
16 U. S. C. § 516.
43 Stat. 653.
16 U. S. C. § 515.
48 Stat. 22.
16 U. S. C. § 585.
43 Stat. 1133.
16 U. S. C. § 555.
48 Stat. 202.
40 U. S. C. § 403.
49 Stat. 115.

WHEREAS it appears that the said lands and certain intermingled public lands are suitable for national-forest purposes, and that it would be in the public interest to reserve them as part of the said Hiawatha National Forest:

Lands reserved as addition to.
26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103 (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and the acts above mentioned, do proclaim (1) that all lands of the United States within the following-described boundaries, as shown on the diagram attached hereto and made a part hereof, are hereby included in and reserved as part of the Hiawatha National Forest in the State of Michigan;

and (2) that all lands within such boundaries which are now in process of acquisition by the United States under authority of any of the above-mentioned acts shall upon the acquisition of title thereto become and be administered as part of the said Forest:

Michigan Principal Meridian

Description.

T. 38 N., R. 21 W., all that part lying north and west of Big Bay De Noc, Lake Michigan.
T. 38 N., R. 22 W., all that part lying east of Little Bay De Noc, Lake Michigan.
T. 39 N., R. 20 W., all that part lying north and west of Big Bay De Noc, Lake Michigan.
T. 39 N., R. 21 W., all.
T. 39 N., R. 22 W., all that part lying east of Little Bay De Noc, Lake Michigan.
T. 40 N., R. 19 W., all that part lying north of Big Bay De Noc, Lake Michigan.
T. 40 N., R. 20 W., all that part lying north and west of Big Bay De Noc, Lake Michigan.
T. 40 N., R. 21 W., all.
T. 40 N., R. 22 W., all that part lying east of Little Bay De Noc, Lake Michigan, and sec. 2; N½ and SW¼ sec. 3; secs. 4, 5, 8; N½ and SW¼ sec. 9.
Tps. 41 N., Rs. 17, 18, 19, 20 and 21 W., all.
T. 41 N., R. 22 W., secs. 1 to 3, inclusive; secs. 10 to 15, inclusive; secs. 22 to 27, inclusive; secs. 34 to 36, inclusive.
Tps. 42 N., Rs. 17, 18, 19, 20 and 21 W., all.
T. 42 N., R. 22 W., secs. 1 to 3, inclusive; secs. 10 to 15, inclusive; secs. 22 to 27, inclusive; secs. 34 to 36, inclusive.
Tps. 43 N., Rs. 21 and 22 W., all.
T. 44 N., R. 21 W., secs. 1 to 3, inclusive; secs. 10 to 15, inclusive; secs. 22 to 27, inclusive; secs. 34 to 36, inclusive.
T. 45 N., R. 17 W., secs. 1 to 12, inclusive.
T. 45 N., R. 18 W., secs. 1, 2, 11 and 12.
T. 45 N., R. 21 W., secs. 1 to 3, inclusive; secs. 10 to 15, inclusive; secs. 22 to 27, inclusive; secs. 34 to 36, inclusive.
T. 45 N., R. 23 W., N½ sec. 2.
T. 46 N., R. 18 W., secs. 1 to 26, inclusive; secs. 35 and 36.
T. 46 N., R. 19 W., secs. 1 to 24, inclusive.
T. 46 N., R. 20 W., all.
T. 46 N., R. 21 W., secs. 1 to 18, inclusive; E½ sec. 20; secs. 21 to 25, inclusive; N½N½ sec. 26; N½N½ sec. 27; N½NE¼ sec. 28; sec. 36.
T. 46 N., R. 23 W., secs. 11 to 15, inclusive; secs. 21 to 29, inclusive; secs. 33, 34, and 35.
T. 47 N., R. 18 W., all that part lying south and east of Lake Superior.
T. 47 N., R. 19 W., all that part lying south of Lake Superior.
T. 47 N., R. 20 W., all that part lying south of Lake Superior.
T. 47 N., R. 21 W., all that part lying south and west of Lake Superior.
T. 48 N., R. 18 W., all that part lying south and east of Lake Superior.
T. 48 N., R. 21 W., all that part lying south and west of Lake Superior.

Revocation of designated Executive Orders.

The Executive Order of June 4, 1856, withdrawing public land for lighthouse purposes, is hereby revoked. Executive Order No. 4430 of April 23, 1926, and Executive Order No. 6964 of February 5, 1935, as amended, withdrawing public lands for classification, are hereby revoked in so far as they affect any of the above-described lands.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington, this third day of January in the year of our Lord nineteen hundred and thirty-nine, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

CORRECTING A PORTION OF PROCLAMATION ENLARGING THE MARQUETTE NATIONAL FOREST—MICHIGAN

January 11, 1939
[No. 2319]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Marquette National Forest, Mich. Preamble. *Ante*, p. 2507; *post*, p. 2541.

WHEREAS errors have been discovered in the following paragraph contained in Proclamation No. 2313 of November 25, 1938, enlarging the Marquette National Forest in the State of Michigan:

"The Executive Orders of July 21, 1874, and October 20, 1874, withdrawing public lands for lighthouse purposes are hereby revoked, and Executive Order No. 4430 of April 23, 1926, withdrawing public lands for classification, is hereby revoked in so far as it affects any of the above-described lands.":

Correction of paragraph of previous proclamation.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do proclaim that the aforesaid paragraph is hereby corrected to read as follows:

"The Executive Order of July 21, 1874, withdrawing public lands for lighthouse purposes, is hereby revoked. The Executive Order of October 20, 1874, withdrawing public lands for lighthouse purposes, and Executive Order No. 4430 of April 23, 1926, withdrawing public lands for classification, are hereby revoked in so far as they affect any of the above-described lands."

Reestablishment of Executive Order of October 20, 1874, as modified.

And I do further proclaim that the aforesaid Executive Order of October 20, 1874, is hereby reestablished, subject to the modification thereof made by this proclamation.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 11" day of January in the year of our Lord nineteen hundred and thirty-nine, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

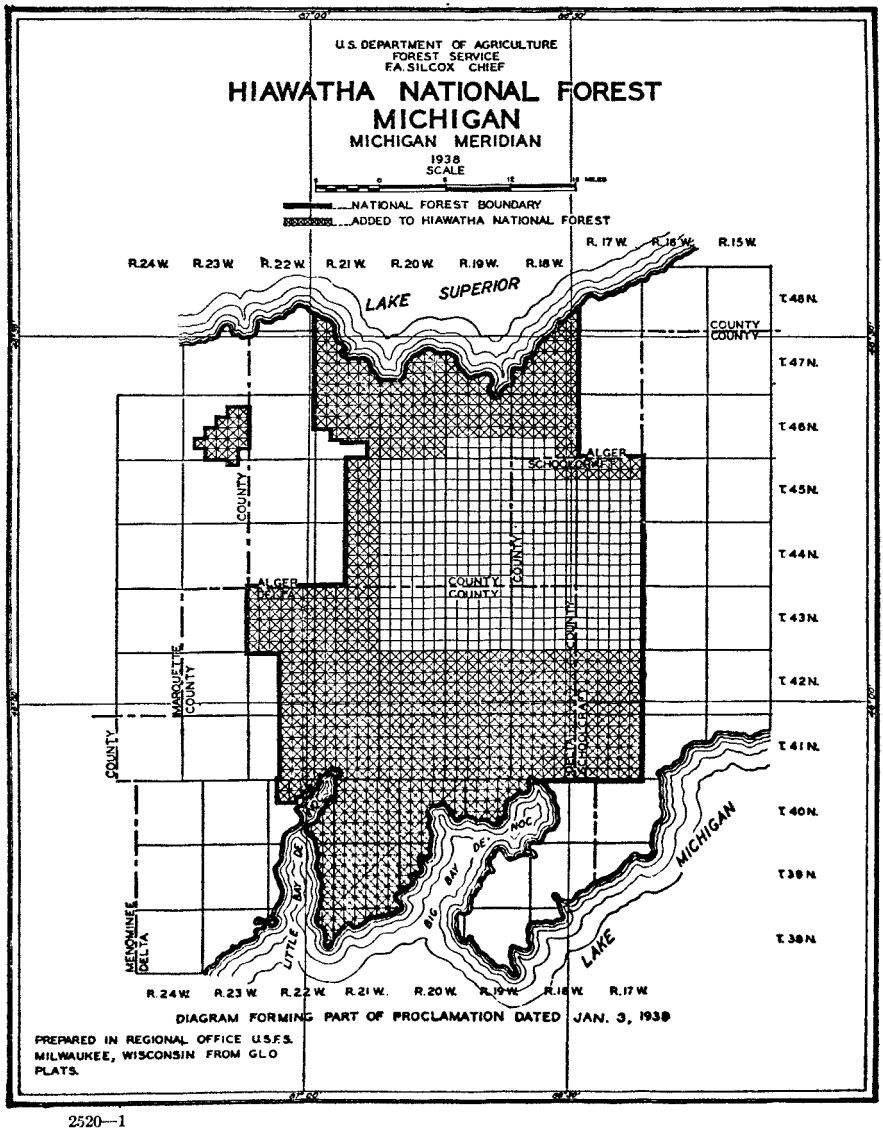


DIAGRAM FORMING PART OF PROCLAMATION DATED JAN. 3, 1939

PREPARED IN REGIONAL OFFICE U.S.F.S.
MILWAUKEE, WISCONSIN FROM G.L.O.
PLATS.

2520—1

BADLANDS NATIONAL MONUMENT—SOUTH DAKOTA

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

January 25, 1939
[No. 2320]

A PROCLAMATION

Badlands National Monument, S. Dak. Preamble. 45 Stat. 1553. 16 U. S. C. § 441.

WHEREAS the act of March 4, 1929, 45 Stat. 1553, provides for the establishment of a national monument to be known as the Badlands National Monument upon certain lands in the State of South Dakota when a quantum of such lands satisfactory to the Secretary of the Interior shall have been acquired by and transferred to the United States for monument purposes, and when certain other conditions set forth in the said act shall have been complied with; and

49 Stat. 1979. 16 U. S. C., Supp. IV, § 441a (note).

WHEREAS Title II of the act of June 26, 1936, 49 Stat. 1979, authorizes the extension of the boundaries of the said monument to include certain adjacent or contiguous lands as may be determined by the President within five years from the approval of that act to be necessary for the proper rounding out of the boundaries of the said monument or the administration thereof, providing the entire area of said monument shall not exceed 250,000 acres; and

WHEREAS all the conditions precedent of the above-mentioned acts have been complied with:

Lands reserved as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, by virtue of and pursuant to the authority vested in me by section 6 of the aforesaid act of March 4, 1929, and Title II of the aforesaid act of June 26, 1936, do proclaim that, subject to all valid existing rights, the following-described lands in South Dakota are hereby set aside, dedicated, and reserved as the Badlands National Monument:

Description.

BLACK HILLS MERIDIAN

South Dakota

T. 3 S., R. 13 E., sec. 12, S½;
sec. 13, all;
sec. 23, S½;
secs. 24 to 26, inclusive;
secs. 31 to 36, inclusive;
T. 4 S., R. 13 E., secs. 3 to 10, inclusive;
secs. 15 to 22, inclusive;
T. 1 S., R. 14 E., sec. 34, S½ N½, S½;
sec. 35, S½ N½, S½;
sec. 36, S½ N½, S½;
T. 2 S., R. 14 E., secs. 1 to 3, inclusive;
secs. 10 to 15, inclusive;
sec. 16, E½;
sec. 21, E½;
secs. 22 to 27, inclusive;
sec. 28, E½;
secs. 33 to 36, inclusive;
T. 3 S., R. 14 E., secs. 1 to 4, inclusive;
sec. 7, S½;
sec. 8, S½;
secs. 9 to 19, inclusive;
secs. 22 to 27, inclusive;
sec. 35, all;
sec. 36, all;

T. 1 S., R. 15 E., sec. 31, S½ N½, S½;
sec. 32, all;
sec. 33, S½;
T. 2 S., R. 15 E., sec. 1, SW¼;
secs. 2 to 36, inclusive;
T. 3 S., R. 15 E., secs. 1 to 10, inclusive;
sec. 11, W½, W½ E½;
sec. 14, W½, W½ E½;
secs. 15 to 21, inclusive;
sec. 22, W½;
sec. 27, W½;
secs. 28 to 33, inclusive;
sec. 34, W½;
T. 2 S., R. 16 E., sec. 7, S½;
sec. 8, S½;
secs. 14 to 23, inclusive, 26 to 35, inclusive;
T. 3 S., R. 16 E., sec. 1, S½;
sec. 2, all;
sec. 3, N½, SE¼;
sec. 11, N½, SE¼;
sec. 12, all;
sec. 13, all;
sec. 24, all;
T. 3 S., R. 17 E., sec. 6, W½ SW¼;
secs. 7 to 29, inclusive;
secs. 32 to 36, inclusive;
T. 4 S., R. 17 E., secs. 1 to 5, inclusive;
secs. 8 to 17, inclusive;
secs. 20 to 23, inclusive;
T. 3 S., R. 18 E., secs. 13 to 30, inclusive;
sec. 32, N½;
sec. 33, N½;
sec. 34, N½;
sec. 35, N½;
sec. 36, N½;
T. 3 S., R. 19 E., secs. 16 to 21, inclusive;
secs. 28 to 30, inclusive;
sec. 31, N½;
sec. 32, N½;
sec. 33, N½;

CONTAINING 150,103.41 acres.

Revocation of Executive Order No. 6909.

Executive Order No. 6909 of November 21, 1934, withdrawing certain lands in South Dakota for the use of the Federal Emergency Relief Administration, is hereby revoked in so far as it affects any of the above-described lands.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument, and not to locate or settle upon any of the lands thereof.

Supervision.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An Act To establish a National Park Service, and for other purposes," approved August 25, 1916 (39 Stat. 535, U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25'' day of January in the year of our Lord nineteen hundred and thirty-nine, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
The Secretary of State.

ENLARGING CARLSBAD CAVERNS NATIONAL PARK—NEW MEXICO

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

February 3, 1939
[No. 2321]

A PROCLAMATION

Carlsbad Caverns National Park, N. Mex.

Preamble.
46 Stat. 279.
16 U. S. C. §§ 407-407c.

WHEREAS the act of May 14, 1930, c. 272, 46 Stat. 279, established the Carlsbad Caverns National Park, in the State of New Mexico, and authorizes the President upon the recommendation of the Secretary of the Interior to enlarge the said Park by including therein any or all of certain lands described in the said act; and

WHEREAS the Secretary of the Interior has recommended that certain of such lands be added to the said Park; and

WHEREAS it appears that it would be in the public interest to include such lands within the said Park for the preservation of their natural state and outstanding scenic features:

Lands added.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States America, under and by virtue of authority vested in me by section 4 of the aforesaid act of May 14, 1930, do proclaim that, subject to all valid existing rights, the following-described lands, in the State of New Mexico, are hereby added to and made a part of the Carlsbad Caverns National Park:

Description.

NEW MEXICO PRINCIPAL MERIDIAN

T. 25 S., R. 22 E., secs. 24, 25, 35 and 36 (unsurveyed).
T. 26 S., R. 22 E., sec. 1, N½, W½SW¼;
sec. 2, all;
sec. 11, all;
sec. 12, W½W½;
sec. 13, W½W½;
sec. 14, all.
T. 25 S., R. 23 E., secs. 1 to 33, inclusive.
T. 26 S., R. 23 E., sec. 6, lots 1 and 2, E½NW¼.
T. 24 S., R. 24 E., secs. 27 to 29 and 31 to 34, inclusive.
T. 25 S., R. 24 E., secs. 3 to 10, inclusive;
sec. 11, W½;
sec. 14, W½;
sec. 15 to 18, inclusive.

CONTAINING 39,488.41 acres.

Administration.

The administration, protection, and development of the said Park shall be exercised under the direction of the Secretary of the Interior by the National Park Service, subject to the provisions of the act entitled "An Act to establish a National Park Service, and for other purposes", approved August 25, 1916 (39 Stat. 535; U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof, and to all other laws, rules, and regulations applicable to the said Park.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

Privately owned lands within area.

Nothing herein contained shall affect any privately-owned lands within this area or any valid existing claim, location, or entry on said

lands made under the land laws of the United States; but if any of the privately-owned lands are conveyed to the United States, or any existing claim, location, or entry is canceled, the lands so affected shall become a part of the said Park.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 3rd day of February in the year of our Lord nineteen hundred and thirty-nine, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CLOSED AREA UNDER THE MIGRATORY BIRD TREATY ACT
LOUISIANA

February 7, 1939
[No. 2322]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Lacassine Bayou adjacent to Lacassine Migratory Waterfowl Refuge, La.
Preamble.
40 Stat. 755.
16 U. S. C. §§ 703-711; Supp. IV, §§ 703-705, 707, 708, 709a.

WHEREAS the Secretary of Agriculture has submitted to me for approval the following regulation adopted by him on January 9, 1939, under authority of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755):

REGULATION DESIGNATING AS CLOSED AREA PART OF LACASSINE BAYOU ADJACENT TO LACASSINE MIGRATORY WATERFOWL REFUGE, LOUISIANA

Regulation designating part of Lacassine Bayou as closed area.

By virtue of and pursuant to the authority vested in me by section 3 of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755, 16 U. S. C. 704), I, H. A. Wallace, Secretary of Agriculture, do hereby designate as a closed area in or on which pursuing, hunting, taking, capturing, or killing, or attempting to take, capture, or kill migratory birds is not permitted, all that part of Lacassine Bayou from its intersection with the north boundary of Sec. 15, T. 12 S., R. 5 W., Louisiana Meridian, to its mouth or point of confluence with Grand Lake, and lying adjacent to the areas in Cameron Parish, La., established as the Lacassine Migratory Waterfowl Refuge, by Executive Order No. 7780, dated December 30, 1937;

AND WHEREAS upon consideration it appears that the foregoing regulation will tend to effectuate the purposes of the aforesaid Migratory Bird Treaty Act of July 3, 1918:

Regulation approved and proclaimed.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid Migratory Bird Treaty Act of July 3, 1918, do hereby approve and proclaim the foregoing regulation of the Secretary of Agriculture.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this seventh day of February in the year of our Lord nineteen hundred and thirty-nine, and of the Independence of the United States of America [SEAL] the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

ARMY DAY—1939

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

March 15, 1939
[No. 2323]

A PROCLAMATION

Army Day.
Preamble.
50 Stat. 1108.

WHEREAS Senate Concurrent Resolution 5, 75th Congress, 1st session (50 Stat. 1108) provides:

Annual recognition provided for.

"That April 6 of each year be recognized by the Senate and House of Representatives of the United States of America as Army Day, and that the President of the United States be requested, as Commander in Chief, to order military units throughout the United States to assist civic bodies in appropriate celebration to such extent as he may deem advisable; to issue a proclamation each year declaring April 6 as Army Day, and in such proclamations to invite the Governors of the various States to issue Army Day proclamations: *Provided*, That in the event April 6 falls on Sunday, the following Monday shall be recognized as Army Day."

April 6, 1939, designation as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, pursuant to the aforesaid concurrent resolution, do hereby declare April 6, 1939, as Army Day, and I hereby invite the Governors of the several States to issue Army Day proclamations; and, acting under the authority vested in me as Commander in Chief, I hereby order military units throughout the United States, its Territories and possessions, to assist civic bodies in the appropriate observance of that day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 15" day of March, in the year of our Lord nineteen hundred and thirty-nine, and of the Independence of the United States of America the one hundred and sixty-third.

[SEAL]

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

CANCER CONTROL MONTH—1939

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

March 17, 1939
[No. 2324]

A PROCLAMATION

Cancer Control Month, 1939.
Preamble.
52 Stat. 148.
36 U. S. C., Supp. IV, § 150.

WHEREAS Public Resolution No. 82, 75th Congress, approved March 28, 1938 (52 Stat. 148), authorizes and requests the President to issue annually a proclamation setting apart the month of April of each year as Cancer Control Month, and to invite similar action on the part of the Governors of the several States, Territories, and possessions of the United States; and

WHEREAS such Public Resolution requests that such proclamations invite the medical profession, the press, and all agencies and individuals interested in a national program for the control of the disease of cancer, by education and other cooperative means, to unite during the month of April in a public dedication to such program and in a concerted effort to impress upon the people of the Nation the necessity for such a program; and

WHEREAS through the National Cancer Institute of the United States Public Health Service, the Federal government is leading the way in advancing research, in promoting effective treatment methods and in advocating the provision of adequate facilities for cancer patients, as are the several States which have adopted programs for the control of cancer, as well as voluntary groups led by the Women's Field Army which are engaged in a nation-wide educational campaign; and

WHEREAS medical authorities have assured the American people of the curability of many cases of cancer, a disease that now ranks second among the causes of death in the United States:

Month of April 1939 set apart as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby set apart the month of April, 1939, as Cancer Control Month, and invite similar action on the part of the Governors of the several States, Territories, and possessions of the United States; and, in order that the American people may beome better informed concerning the prevalence of cancer and the effective steps which can be taken to control it, I invite the medical profession, scientific groups, all organs of opinion, including the press, radio, and the motion picture industry, and all agencies and individuals interested in a national program for the control of the disease of cancer, to unite during the month of April, 1939, in a concerted effort to impress upon the people of the Nation the necessity for this program and the importance of constant vigilance in this fight for humanity.

DONE at the City of Washington this 17" day of March, in the year of our Lord nineteen hundred and thirty nine, and of [SEAL] the Independence of the United States of America the one hundred and sixty third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

CLOSED AREA UNDER THE MIGRATORY BIRD TREATY ACT
ARKANSAS

March 21, 1939
[No. 2325]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Big Lake Migratory Bird Refuge, Ark. Preamble. 40 Stat. 755. 16 U. S. C. §§ 703-711; Supp. IV, §§ 703-705, 707, 708, 709a.

WHEREAS the Secretary of Agriculture has submitted to me for approval the following regulation adopted by him on December 22, 1938, under authority of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755):

REGULATION DESIGNATING AS CLOSED AREA CERTAIN LANDS AND WATERS ADJACENT TO THE BIG LAKE MIGRATORY BIRD REFUGE, ARKANSAS

Regulation designating certain lands and waters adjacent to, as closed area. 40 Stat. 755. 16 U. S. C. § 704; Supp. IV, § 704.

By virtue of and pursuant to the authority vested in me by section 3 of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755, 16, U. S. C., 704), I, H. A. Wallace, Secretary of Agriculture, do hereby designate as closed area in or on which pursuing, hunting, taking, capturing, or killing, or attempting to take, capture, or kill, migratory birds is not permitted, all areas of land and water adjacent to the Big

Lake Migratory Bird Refuge, in Mississippi County, Arkansas, not now owned or controlled by the United States within the following-described exterior boundary:

Description.

Beginning at the corner common to secs. 21 and 22, T. 16 N., R. 9 E., Fifth Principal Meridian, in the line common to the States of Arkansas and Missouri.

Thence with the line common to the States of Arkansas and Missouri,

Easterly to the northwest corner of lot 1, sec. 22, T. 16 N., R. 9 E.;

Thence in sec. 22,

Southerly to the one-quarter corner common to secs. 22 and 27;

Thence between secs. 22 and 27,

Easterly to the east right-of-way boundary of improvement No. 28 of Drainage District No. 17;

Thence with said east right-of-way boundary in sec. 27,

Southwesterly to the line common to secs. 27 and 34;

Thence between secs. 27 and 34,

Westerly to the northwest corner of the NE¼NW¼ of sec. 34;

Thence in sec. 34,

Southerly with the west one-sixteenth line to a point in the west right-of-way boundary of improvement No. 28;

Southwesterly with said west right-of-way boundary to a point in the line common to sec. 3, T. 15 N., R. 9 E., and sec. 34, T. 16 N., R. 9 E.;

Thence with said west right-of-way boundary in T. 15 N., R. 9 E.,

Southerly through sec. 3;

Southeasterly through sec. 10, to the line common to secs. 10 and 11;

Thence between secs. 10 and 11,

Southerly to the corner common to secs. 10, 11, 14, and 15;

Thence between secs. 11 and 14,

Easterly to the west right-of-way boundary of improvement No. 28;

Thence with said west right-of-way boundary in sec. 14,

Southeasterly to the north-south center line;

Thence with the north-south center line,

Northerly to the east right-of-way boundary of improvement No. 28;

Thence with said east right-of-way boundary,

Southeasterly and southerly to the east-west center line;

Thence with said center line,

Westerly to the west right-of-way boundary of improvement No. 28;

Thence with said west right-of-way boundary,

Southerly to the south one-sixteenth line;

Thence with the south one-sixteenth line,

Easterly to the east right-of-way boundary of improvement No. 28;

Thence with said east right-of-way boundary,

Southerly to the line common to secs. 14 and 23;

Southerly in sec. 23 to the east-west center line;

Thence with said center line,

Westerly to the west right-of-way boundary of improvement No. 28;

Thence with said west right-of-way boundary,
Southerly to the line common to secs. 23 and 26;
Southeasterly through sec. 26 to the corner common to secs. 25, 26, 35, and 36;
Southwesterly in sec. 35 to the east-west center line;
Thence with said center line,
Easterly to the east right-of-way boundary of improvement No. 28;
Thence with said east right-of-way boundary,
Southwesterly to the line common to sec. 2, T. 14 N., R. 9 E., and sec. 35, T. 15 N., R. 9 E.;
Thence between sec. 2, T. 14 N., R. 9 E., and sec. 35, T. 15 N., R. 9 E.,
Westerly to the one-quarter corner common to said sections;
Thence in sec. 2, T. 14 N., R. 9 E.,
Southerly to the center north one-sixteenth corner;
Easterly with the north one-sixteenth line to the east right-of-way boundary of improvement No. 28;
Thence with the said east right-of-way boundary,
Southwesterly to the west one-sixteenth line;
Thence with said one-sixteenth line,
Northerly to the west right-of-way boundary of improvement No. 28;
Thence with said west right-of-way boundary,
Southwesterly to the line common to secs. 2 and 11;
Southwesterly through sec. 11;
Southwesterly in sec. 10 to the center west one-sixteenth corner;
Thence with the west one-sixteenth line,
Southerly to the southerly right-of-way boundary of improvement No. 28;
Thence with said southerly right-of-way boundary,
Southwesterly to the line common to secs. 9 and 10;
Thence between secs. 9 and 10,
Northerly to the theoretical one-quarter corner of said secs.;
Thence in sec. 10,
Easterly to the center west one-sixteenth corner;
Northerly to the west one-sixteenth corner of secs. 3 and 10;
Thence between secs. 3 and 10,
Westerly to the corner common to secs. 3, 4, 9 and 10;
Thence between secs. 4 and 9,
Westerly to the meander corner on the east shore of Little River;
Thence in sec. 4,
Northeasterly with the east shore meanders of Little River to the meander corner common to secs. 3 and 4;
Thence crossing Little River,
Northerly to the north shore meander corner common to secs. 3 and 4;
Thence between secs. 3 and 4,
Northerly to the line common to Tps. 14 and 15 N., R. 9 E.;
Thence with said township line,
Easterly to the corner common to secs. 33 and 34, T. 15 N., R. 9 E.;
Thence between secs. 33 and 34, T. 15 N., R. 9 E.,
Northerly to the southeast corner of lot 5, sec. 33;
Thence in sec. 33,
Westerly to the southwest corner of lot 5;
Northerly to the northwest corner of lot 4;
Westerly with the north one-sixteenth line to the re-established meander line of Big Lake;

Thence with the re-established meander line of Big Lake,
Northerly to the line common to secs. 28 and 33;
Northerly through secs. 28, 21, and 16 to the northerly right-of-way boundary of Drainage District No. 16;
Thence with said northerly right-of-way boundary,
Northwesterly in sec. 17 to the east-west center line;
Thence with said center line,
Easterly to the northeast corner of lot 3;
Thence between secs. 16 and 17,
Northerly to the corner common to secs. 8, 9, 16, and 17;
Thence between secs. 8 and 9,
Northerly to the northwest corner of sec. 9;
Thence between secs. 5, and 9,
Easterly to the southeast corner of sec. 5;
Thence between secs. 4 and 9,
Easterly to the southwest corner of lot 13, sec. 4;
Thence in sec. 4,
Northerly to the northwest corner of lot 2;
Thence between sec. 4, T. 15 N., R. 9 E., and sec. 33, T. 16 N., R. 9 E.,
Easterly to the meander corner on the west shore of Little River;
Thence in sec. 33, T. 16 N., R. 9 E.,
Northerly with the west shore meander of Little River, to the east-west center line;
Westerly to the center one-quarter corner;
Northerly to the one-quarter corner common to secs. 28 and 33;
Thence in sec. 28,
Northerly with the center line to the re-established meander line of Big Lake;
Northeasterly with said re-established meander line to the line common to secs. 21 and 28;
Thence in sec. 21,
Northerly with the re-established meander line of Big Lake to the north line of Lot 2;
Easterly with said lot line to the south one-sixteenth corner of secs. 21 and 22;
Thence between secs. 21 and 22,
Northerly to the place of beginning; and

WHEREAS upon consideration it appears that the foregoing regulation will tend to effectuate the purposes of the aforesaid Migratory Bird Treaty Act of July 3, 1918:

Regulation approved and proclaimed.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid Migratory Bird Treaty Act of July 3, 1918, do hereby approve and proclaim the foregoing regulation of the Secretary of Agriculture.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 21st day of March in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Inpendence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President,
SUMNER WELLES
Acting Secretary of State.

March 23, 1939
[No. 2326]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Trade agreement with Czechoslovakia. Preamble. 48 Stat. 943; 50 Stat. 24. 19 U. S. C. § 1351; Supp. IV, §§ 1351, 1352 (c).

WHEREAS it is provided in the Tariff Act of 1930 of the Congress of the United States of America, as amended by the Act of June 12, 1934, entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943), which amending Act was extended by Joint Resolution of Congress, approved March 1, 1937 (50 Stat. 24), as follows:

"Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the purchasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

"(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

"(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any existing rate of duty or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part."

Ante, pp. 2293, 2337.

WHEREAS, pursuant to the said Tariff Act of 1930, as amended, I entered into a foreign Trade Agreement on March 7, 1938, with the President of the Czechoslovak Republic, which Agreement was amended by a Protocol of Amendment signed on April 15, 1938;

WHEREAS, by my Proclamations of March 15, 1938, and April 15, 1938, I did make public the said Trade Agreement, as amended

by the said Protocol of Amendment, in order that the said Agreement as amended should be observed and fulfilled with good faith by the United States of America and the citizens thereof on and after April 16, 1938;

WHEREAS the occupation of the Czechoslovak Provinces of Bohemia, Moravia and Slovakia by armed forces of Germany, and of the Province of Ruthenia by armed forces of Hungary and the assumption of de facto administrative control over these Provinces by Germany and Hungary renders impossible the present fulfillment by the Czechoslovak Republic of its obligations under the said Agreement;

WHEREAS this condition will obtain so long as such occupation and administration continue;

Termination of proclamations of March 15 and April 15, 1938.

NOW, THEREFORE, be it known that I, Franklin D. Roosevelt, President of the United States of America, acting under the authority conferred by the said Tariff Act of 1930, as amended by the said Act of June 12, 1934, as extended by the said Joint Resolution of March 1, 1937, do hereby proclaim that my Proclamations of March 15, 1938, and April 15, 1938, shall be terminated in whole on the thirtieth day after the date of this my Proclamation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the city of Washington this twenty-third day of March in the year of our Lord one thousand nine hundred and [SEAL] thirty-nine and of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
SUMNER WELLES
Acting Secretary of State.

EXPORT OF ARMS, AMMUNITION, AND IMPLEMENTS OF WAR TO SPAIN

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

April 1, 1939
[No. 2327]

A PROCLAMATION

Export of arms, ammunition, and implements of war to Spain.
Preamble.
50 Stat. 3.

WHEREAS Public Resolution No. 1, 75th Congress, approved January 8, 1937, provides in part as follows:

> "That during the existence of the state of civil strife now obtaining in Spain it shall, from and after the approval of this Resolution be unlawful to export arms, ammunition, or implements of war from any place in the United States, or possessions of the United States, to Spain or to any other foreign country for transshipment to Spain or for use of either of the opposing forces in Spain. Arms, ammunition, or implements of war, the exportation of which is prohibited by this Resolution, are those enumerated in the President's Proclamation No. 2163 of April 10, 1936."

AND WHEREAS it is provided further by said joint resolution of January 8, 1937, that

> "When in the judgment of the President the conditions described in this Resolution have ceased to exist, he shall proclaim such fact, and the provisions hereof shall thereupon cease to apply."

50 Stat. 1834.
50 Stat. 121.
22 U. S. C., Supp. IV, §§ 245a-245i.
49 Stat. 1081, 1152.
22 U. S. C., Supp. IV, §§ 245a-245i.

AND WHEREAS by my Proclamation No. 2236 of May 1, 1937, issued pursuant to the provisions of sections 1 and 11 of the joint resolution of Congress approved May 1, 1937, amending the joint resolution entitled "Joint resolution providing for the prohibition of the export of arms, ammunition, and implements of war to belligerent countries; the prohibition of the transportation of arms, ammunition, and implements of war by vessels of the United States for the use of belligerent states; for the registration and licensing of persons engaged in the business of manufacturing, exporting, or importing arms, ammunition, or implements of war; and restricting travel by American citizens on belligerent ships during war," approved August 31, 1935, as amended February 29, 1936, it was declared that a state of civil strife unhappily existed in Spain and that such civil strife was of a magnitude and was being conducted under such conditions that the export of arms, ammunition, or implements of war from the United States to Spain would threaten and endanger the peace of the United States:

AND WHEREAS section 1 (g) of the said joint resolution of May 1, 1937, provides that

> "Whenever, in the judgment of the President, the conditions which have caused him to issue any proclamation under the authority of this section have ceased to exist, he shall revoke the same, and the provisions of this section shall thereupon cease to apply with respect to the state or states named in such proclamation, except with respect to offenses committed, or forfeitures incurred, prior to such revocation."

Revocation of proclamation of May 1, 1937.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, acting under and by virtue of the authority conferred on me by the aforesaid joint resolutions, do hereby proclaim that in my judgment the state of civil strife in Spain described in said joint resolution of January 8, 1937, and the conditions which caused me to issue the said proclamation of May 1, 1937, have ceased to exist, and I do hereby revoke said proclamation of May 1, 1937. Accordingly, the provisions of the said joint resolution of January 8, 1937, and of the said proclamation of May 1, 1937, no longer apply.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 1st day of April, in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CHILD HEALTH DAY—1939

April 4, 1939
[No. 2328]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Child Health Day, 1939.
Preamble.
45 Stat. 617.
36 U. S. C. § 143.

WHEREAS the Congress by joint resolution of May 18, 1928 (45 Stat. 617), has authorized and requested the President of the United States to issue annually a proclamation setting apart May 1 as Child Health Day; and

WHEREAS the health of children is of great concern to all citizens:

May 1, 1939, designated as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby designate May 1, 1939, as Child Health Day, and urge each community to consider how the knowledge of the best methods of promoting health may be spread among all those responsible for the care of children and how proper provision may be made to insure care for the health of all children. And I also call upon the children of each community to celebrate this year's gains in health and growth, and to consider how they may do their part in promoting their own health and the health of the Nation.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 4th day of April in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CLOSED AREA UNDER THE MIGRATORY BIRD TREATY ACT
GEORGIA AND SOUTH CAROLINA

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

April 10, 1939
[No. 2329]

A PROCLAMATION

Savannah River Wildlife Refuge, Ga. and S. C.
Preamble.
40 Stat. 755.
16 U. S. C. §§ 703-711; Supp. IV, §§ 703-705, 707, 708, 709a.

WHEREAS the Secretary of Agriculture has submitted to me for approval the following regulation adopted by him on March 1, 1939, under authority of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755):

REGULATION DESIGNATING AS CLOSED AREA CERTAIN WATERS ADJACENT TO THE SAVANNAH RIVER WILDLIFE REFUGE, GEORGIA AND SOUTH CAROLINA

Regulation designating certain waters adjacent to, as closed area.
40 Stat. 755.
16 U. S. C. § 704; Supp. IV, § 704.

By virtue of and pursuant to the authority vested in me by section 3 of the Migratory Bird Treaty Act of July 3, 1918 (40 Stat. 755, 16 U. S. C. 704), I, H. A. Wallace, Secretary of Agriculture, do hereby designate as closed area in or on which pursuing, hunting, taking, capturing, or killing, or attempting to take, capture, or kill migratory birds is not permitted, the channels of the Savannah River known as Steamboat River and Houstown Cut, between Front and Middle Rivers; Middle River from the head of Argyle Island to its confluence with Front River; and Back River from the mouth of Union Creek to the foot of Argyle Island, adjacent to the areas in Chatham County, Georgia, and Jasper County, South Carolina, established as the Savannah River Wildlife Refuge by Executive Order No. 5748, of November 12, 1931, and enlarged by Executive Order No. 7391, of June 17, 1936.

WHEREAS upon consideration it appears that the foregoing regulation is in the public interest and will tend to effectuate the purposes of the aforesaid Migratory Bird Treaty Act of July 3, 1918:

Regulation approved and proclaimed.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid Migratory Bird Treaty Act of July 3, 1918, do hereby approve and proclaim the foregoing regulation of the Secretary of Agriculture.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this tenth day of April in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXCLUDING CERTAIN LANDS FROM THE TONGASS NATIONAL FOREST AND ADDING THEM AND OTHER LANDS TO THE GLACIER BAY NATIONAL MONUMENT—ALASKA

April 18, 1939
[No. 2330]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Glacier Bay National Monument, Alaska. Preamble.

WHEREAS it appears that certain public lands, part of which are within the Tongass National Forest, adjacent to the Glacier Bay National Monument, in Alaska, have situated thereon glaciers and geologic features of scientific interest; and

WHEREAS a portion of the aforesaid public lands contiguous to the said monument are necessary for the proper care, management, and protection of the objects of scientific interest situated on the lands included within the said monument; and

WHEREAS it appears that it would be in the public interest to reserve all of the aforesaid public lands as a part of the said monument:

Lands excluded from Tongass National Forest and other lands added to.
30 Stat. 36.
16 U. S. C. § 473.
34 Stat. 225.
16 U. S. C. § 431.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the act of June 4, 1897, 30 Stat. 11, 34, 36 (U. S. C., title 16, sec. 473), and the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that all of the following-described lands which lie within the Tongass National Forest, in Alaska, are excluded therefrom, and that, subject to valid existing rights, all the following-described lands in Alaska are hereby added to and made a part of the said Glacier Bay National Monument:

Description.

Beginning at the summit of Mount Fairweather, on the International Boundary line between Alaska and British Columbia; thence southeasterly along present southern boundary of Glacier Bay National Monument to the point of the divide between the waters of Glacier Bay and Lynn Canal where said divide is forked by the headwaters of Excursion Inlet; thence easterly and southeasterly along the divide between the waters of Excursion Inlet and Lynn Canal to a point in approximate latitude 58°27′ N., longitude 135°18′ W., where said divide meets a subsidiary divide between streams flowing into Excursion Inlet; thence westerly and northwesterly along said subsidiary divide to the east shore of Excursion Inlet; thence due west to the center of the principal channel of Excursion Inlet; thence southerly along the center of the principal channel of Excursion Inlet to its

junction with the Icy Passage; thence westerly and southwesterly along the center of Icy Passage, North Passage, North Indian Pass, and Cross Sound to the Pacific Ocean; thence northwesterly following the general contour of the coast at a distance of 3 nautical miles therefrom to a point due west of the mouth of Seaotter Creek; thence due east to the north bank of Seaotter Creek and easterly along the north bank of Seaotter Creek to its headwaters; thence in a straight line to the summit of Mount Fairweather, the place of beginning. Containing approximately 904,960 acres.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

Supervision, etc.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of the monument as provided in the act of Congress entitled "An Act to establish a National Park Service, and for other purposes," approved August 25, 1916, 39 Stat. 535 (U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 18" day of April in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EMPLOYMENT WEEK AND EMPLOYMENT SUNDAY

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

April 26, 1939
[No. 2331]

A PROCLAMATION

Employment Week and Employment Sunday.
Preamble.

As industry and business make substantial progress towards recovery there are ever-increasing employment opportunities for all groups. It is important to our social equilibrium that these opportunities be equitably shared, and that no group in the population shall feel itself discriminated against in hiring policies. It is particularly important that those men and women who have reached the age where their family responsibilities are at a peak receive their fair share of the new jobs, and are at least allowed to compete for these openings on the basis of their actual qualifications, freed from the handicap of an unfounded prejudice against age alone.

I am mindful of the fact that among those over forty years of age are a great body of our most experienced, able, and competent workers; that this group as a whole is not sharing as fully as other age groups in the employment revival; that many of those over forty have lost their jobs through no personal failing but because of circumstances over which they, and their employers, had no direct control; that among those over forty and still actively in the labor market are practically the entire group of World War veterans (whose average age is 46), a group that is surely entitled to look to our society for security and economic independence.

A committee of distinguished representatives of industry, labor, and the public has recently issued its report to the Secretary of Labor in which it analyzes the factual basis for the alleged prejudice against hiring middle-aged workers and finds no good reasons that would support the continuance of this prejudice.

In view of these considerations, I should like to ask employers throughout the country to give special consideration to this problem of the middle-aged worker, to review and re-examine their current policies in order to determine whether applicants who are over forty years of age are being given a fair opportunity to qualify for jobs, and to study their various departments and processes with a view to seeing where the qualifications and abilities of these older applicants could be utilized. I want to urge social agencies, labor organizations, and the general public to join in giving this problem their earnest consideration:

Week beginning Apr. 30, 1939, declared as Employment Week.

Sunday, Apr. 30, 1939, declared as Employment Sunday.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby declare the week beginning April 30, 1939, as Employment Week, and do hereby declare Sunday, April 30, 1939, as Employment Sunday, and urge all churches, civic organizations, Chambers of Commerce, veterans organizations, industry, labor, and the press, throughout the United States to observe that week and that Sunday as Employment Week and Employment Sunday to the end that interest in the welfare of the older workers may be stimulated and employment opportunity afforded them.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 26'' day of April in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President,
CORDELL HULL
Secretary of State.

ENLARGING THE WHITMAN NATIONAL FOREST—OREGON

April 26, 1939
[No. 2332]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Whitman National Forest, Oreg. Preamble.

WHEREAS the hereinafter-described public lands in the State of Oregon have been found to be chiefly valuable for national-forest purposes; and

WHEREAS such lands are within the limitations contained in the act of March 4, 1925, entitled "An Act To authorize the addition of certain lands to the Whitman National Forest", c. 541, 43 Stat. 1282; and

43 Stat. 1282.

WHEREAS it appears that the addition of such lands to the Whitman National Forest would be in the public interest:

Lands added to and reserved as part of.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by the aforesaid act of March 4, 1925, do proclaim that, subject to all valid existing claims, the following-described public lands in the State of Oregon are hereby added to, and reserved as a part of, the Whitman National Forest:

Willamette Meridian

Description.

T. 10 S., R. 38 E.,
sec. 3, lot 2;
T. 11 S., R. 38 E.,
sec. 11, NE¼NE¼;
sec. 17, NE¼NE¼, S½SE¼;
sec. 30, S½NE¼, SE¼NW¼, E½SW¼, W½SE¼, SE¼SE¼;
T. 11 S., R. 40 E.,
sec. 31, lots 3 and 4;
aggregating 626.25 acres.

Partial revocation of designated Executive orders.

Executive Orders No. 4220 of May 8, 1925, and No. 6910 of November 26, 1934, as amended, withdrawing public lands for classification, are hereby revoked so far as they affect any of the above-described lands.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington, this 26" day of April, in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CACHE NATIONAL FOREST—IDAHO AND UTAH

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

April 28, 1939
[No. 2333]

A PROCLAMATION

Cache National Forest, Idaho and Utah.

WHEREAS it appears that the public lands in the hereinafter-described area in Utah within a grazing district established by the Secretary of the Interior April 8, 1935, under the provisions of the act of June 28, 1934, c. 865, 48 Stat. 1269, lie within a watershed forming a part of the Cache National Forest and can best be administered in connection with such national forest:

48 Stat. 1269.
43 U. S. C. ch. 8A; Supp. IV, ch. 8A.

Lands transferred to.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, by virtue of the authority vested in me by section 13 of the aforesaid act of June 28, 1934, as amended (U. S. C., title 43, sec. 315L), section 24 of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), and the act of June 4, 1897, 30 Stat. 11, 36 (U. S. C., title 16, sec. 473), do proclaim that the following-described lands are hereby transferred from the grazing district and included in and made a part of the Cache National Forest, and that such lands shall be subject to all the laws and regulations relating to national forests:

48 Stat. 1274.
43 U. S. C. § 315l.
26 Stat. 1103.
16 U. S. C. § 471.
30 Stat. 36.
16 U. S. C. § 473.

Description.

Salt Lake Meridian

T. 5 N., R. 1 E.,
sec. 1, all,
secs. 9 to 24, inclusive,
sec. 26, N½,
sec. 27, N½,
sec. 28, N½,
sec. 29, N½,
sec. 30, N½;

T. 7 N., R. 1 E.,
secs. 1 to 5, inclusive,
sec. 8, NE¼,
secs. 9, 10, 11, 13 and 15,
sec. 16, N½ and SE¼,
sec. 22, N½,
sec. 23, all,
sec. 25, N½,
sec. 26, N½;
T. 8 N., R. 1 E.,
secs. 1, 2, 3, 5, 6 and 7,
secs. 9 to 17, inclusive,
sec. 19, all,
secs. 21 to 36, inclusive;
T. 9 N., R. 1 E.,
secs. 1, 12, 13 and 19,
secs. 24 to 29 and 31 to 36, inclusive;
T. 10 N., R. 1 E.,
secs. 13, 24, 25 and 36;
T. 5 N., R. 2 E.,
secs. 1 to 29, inclusive,
sec. 30, E½;
T. 6 N., R. 2 E.,
secs. 1, 2, 3 and 4,
sec. 5, E½,
sec. 9, NE¼,
sec. 10, N½,
sec. 11, N½,
secs. 13, 23, 24, 25 and 26,
sec. 27, S½,
sec. 28, S½,
sec. 29, all,
sec. 30, S½,
secs. 31 to 36, inclusive;
T. 7 N., R. 2 E.,
secs. 1 to 9, inclusive,
secs. 11, 13, 15, 16, 17, 19, 21, 23, 24, 25, 27 and 29,
sec. 31, NE¼,
sec. 32, N½,
secs. 33, 35 and 36;
Tps. 8 and 9 N., R. 2 E., all;
T. 10 N., R. 2 E.,
sec. 2, all,
sec. 7, S½,
sec. 9, all,
secs. 13 to 36, inclusive;
T. 11 N., R. 2 E.,
sec. 32, all;
T. 5 N., R. 3 E.,
secs. 2 to 11, 14 to 22 and 28 to 30, inclusive;
T. 6 N., R. 3 E.,
secs. 1 to 5 and 7 to 25, inclusive,
secs. 27, 29, 31, 32, 33, 35 and 36;
T. 7 N., R. 3 E.,
secs. 2 to 9 and 11 to 21, inclusive,
secs. 23 and 25,
secs. 27 to 36, inclusive;
T. 8 N., R. 3 E., all;

T. 9 N., R. 3 E.,
secs. 1 to 18, inclusive,
secs. 21, 22, 23, 25 and 26,
secs. 28 to 36, inclusive;
T. 10 N., R. 3 E.,
sec. 2, all,
sec. 7, lots 2 to 16, inclusive, and SE¼,
sec. 8, S½SW¼,
secs. 12, 13, 16, 18, 19, 22, 24, 27 and 28,
secs. 30 to 34, inclusive,
sec. 36, all;
T. 11 N., R. 3 E.,
sec. 25, S½,
sec. 36, all;
T. 6 N., R. 4 E.,
secs. 1, 2, 3, 5, 7, 9, 11, 12 and 13,
secs. 15 to 21, inclusive,
secs. 23, 24, 25 and 27,
secs. 29 to 33, inclusive,
secs. 35 and 36;
T. 7 N., R. 4 E.,
secs. 2, 3, 4, 7, 10, 12, 13, 15, 16 and 17,
secs. 19 to 27, and 29 to 36, inclusive;
T. 9 N., R. 4 E.,
sec. 2, all,
sec. 19, S½,
secs. 23, 26, 27, 29, 30, 31, 32, 34, 35 and 36;
T. 10 N., R. 4 E.,
secs. 2, 3, 4, 5, 7, 11, 16, 18 and 36;
T. 11 N., R. 4 E.,
secs. 2, 3, 10, 11, 14, 15, 16, 22 and 23,
secs. 26 to 32, inclusive;
T. 12 N., R. 4 E.,
sec. 36, all;
T. 6 N., R. 5 E.,
secs. 1, 2, 3 and 4,
secs. 6 to 11, inclusive,
secs. 13, 15, 16 and 17,
secs. 19 to 23, inclusive,
secs. 25, 27, 28 and 29,
secs. 31 to 36, inclusive;
T. 7 N., R. 5 E.,
secs. 1, 2, 3, 5, 6, 7, 9, 11, 13, 15, 16, 17, 19, 20, 21, 23, 25, 26, 27 and 29,
secs. 31 to 36, inclusive;
T. 10 N., R. 5 E.,
secs. 16 and 32;
T. 11 N., R. 5 E.,
sec. 16;
T. 6 N., R. 6 E.,
secs. 3, 4, 5, 7, 9, 10, 15, 16, 17, 19, 21 and 22,
secs. 25 to 36, inclusive;
T. 7 N., R. 6 E.,
secs. 7, 17, 18, 19, 21, 27, 29, 31, 32, 33 and 34;
T. 5 N., R. 1 W.,
secs. 13, 14 and 24,
sec. 25, N½;
aggregating 392,686 acres.

Prior rights not affected.

The reservation made by this proclamation shall, as to all lands to which legal rights have been acquired under any of the public land laws or which are reserved for any public purpose, be subject to, and shall not interfere with or defeat such legal rights or prevent the use for such public purpose of lands so reserved, so long as such rights are legally maintained or such reservation remains in force.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 28″ day of April, in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

NATIONAL MARITIME DAY—1939

May 4, 1939
[No. 2334]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

National Maritime Day, 1939. Preamble.

WHEREAS on May 22, 1819, the steamship *The Savannah* sailed from Savannah, Georgia, on the first successful transoceanic voyage under steam propulsion, thus making a material contribution to the advancement of ocean transportation; and

48 Stat. 73. 36 U. S. C. § 145.

WHEREAS the Congress by joint resolution approved May 20, 1933 (48 Stat. 73), designated May 22 of each year as National Maritime Day and requested the President to issue annually a proclamation calling upon the people of the United States to observe such National Maritime Day; and

WHEREAS it is fitting that the enterprise and achievements of the American merchant marine and the courage and patriotism of the officers and seamen of that merchant marine throughout our history be thus recognized;

Inviting observance of May 22, 1939, as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby call upon the people of the United States to observe May 22, 1939, as National Maritime Day by displaying the flag at their homes or other suitable places and do direct Government officials to display the flag on all Government buildings on that day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 4″ day of May in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

NATIONAL FLOOD PREVENTION WEEK

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

May 4, 1939
[No. 2335]

A PROCLAMATION

National Flood Prevention Week.
Preamble.
52 Stat. 1248.

WHEREAS Public Resolution No. 129, 75th Congress, approved June 29, 1938 (52 Stat. 1248), provides:

"That the Honorable Franklin D. Roosevelt, President of the United States, be, and he is hereby requested to proclaim the week of May 31, 1939, National Flood Prevention Week in the United States of America, and to ask the cooperation, interest, and aid of all the people in the work of flood prevention";

Week beginning May 31, 1939 proclaimed as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby proclaim the week beginning May 31, 1939, as National Flood Prevention Week, and do call upon the people of the United States to cooperate and aid in the work of flood prevention and to give serious consideration to such measures as may prevent disastrous floods and aid in the conservation of our national resources.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 4" day of May, in the year of our Lord nineteen hundred and thirty-nine, and of the
[SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

CORRECTING THE PROCLAMATIONS OF NOVEMBER 25, 1938, AND JANUARY 11, 1939, RELATING TO THE MARQUETTE NATIONAL FOREST—MICHIGAN

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

May 11, 1939
[No. 2336]

A PROCLAMATION

Marquette National Forest, Mich.
Preamble.

WHEREAS the date of the Executive order of October 26, 1874, withdrawing public lands in Michigan for lighthouse purposes, is incorrectly stated as October 20, 1874, in Proclamation No. 2313 of November 25, 1938, enlarging the Marquette National Forest, in the State of Michigan, and in Proclamation No. 2319 of January 11, 1939, correcting the aforesaid proclamation:

Ante, p. 2505.
Ante, p. 2520.

Correction of previous proclamations.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do proclaim that the aforesaid proclamations are hereby corrected by substituting the date "October 26, 1874," for the date "October 20, 1874," wherever the latter date may appear in such proclamations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 11" day of May in the year of our Lord nineteen hundred and thirty-nine, and of the
[SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

SANTA ROSA ISLAND NATIONAL MONUMENT—FLORIDA

May 17, 1939
[No. 2337]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Santa Rosa Island National Monument, Fla.
Preamble.

WHEREAS certain Government-owned lands in the State of Florida have situated thereon various objects of geological and scientific interest; and

WHEREAS it appears that it would be in the public interest to reserve such lands as a national monument to be known as the Santa Rosa Island National Monument:

Establishment.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that, subject to all valid existing rights, the following-described lands in Florida are hereby reserved from all forms of appropriation under the public-land laws and set apart as the Santa Rosa Island National Monument:

34 Stat. 225.
16 U. S. C. § 431.

Description.

Tallahassee Meridian

T. 2 S., R. 23 W.,	fractional secs.	19 to 29, inclusive;
T. 2 S., R. 24 W.,	" "	19 to 24, inclusive;
T. 2 S., R. 25 W.,	" "	19 to 24, and 26 to 30, inclusive;
T. 2 S., R. 26 W.,	" "	25 to 33, inclusive;
T. 2 S., R. 27 W.,	" "	33 to 36, inclusive;
T. 3 S., R. 27 W.,	" "	3 to 6, inclusive;
T. 3 S., R. 28 W.,	" "	1 to 12, inclusive, and sec. 18;
T. 3 S., R. 29 W.,	"	secs. 12, 13, 14, 15, 22, and those parts of secs. 16 and 21 east of east boundary of the Fort Pickens Military Reservation (longitude 87° 09′ 52″ W.), excluding small island in sec. 16 occupied by Bureau of Fisheries, containing 9500 acres.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument, and not to locate or settle upon any of the lands thereof.

Supervision.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes," approved August 25, 1916 (39 Stat. 535; U. S. C., title 16, secs. 1 and 2), and act supplementary thereto or amendatory thereof.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 17″ day of May in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

AUSTRALIA—SUSPENSION OF TONNAGE DUTIES

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

May 22, 1939
[No. 2338]

A PROCLAMATION

Australia, tonnage duties.
Preamble.
R. S. § 4228.
30 Stat. 214.
46 U. S. C. § 141.

WHEREAS section 4228 of the Revised Statutes of the United States, as amended by the act of July 24, 1897, c. 13, 30 Stat. 214 (U. S. C., title 46, sec. 141), provides, in part, as follows:

> "Upon satisfactory proof being given to the President, by the government of any foreign nation, that no discriminating duties of tonnage or imposts are imposed or levied in the ports of such nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country, the President may issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States are suspended and discontinued, so far as respects the vessels of such foreign nation, and the produce, manufactures, or merchandise imported into the United States from such foreign nation, or from any other foreign country; the suspension to take effect from the time of such notification being given to the President, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, shall be continued, and no longer.";

AND WHEREAS satisfactory proof was received by me from the Government of Australia in a note from the Minister for External Affairs dated February 27, 1939, to the American Consul General at Sydney, that no discriminating duties of tonnage or imposts are imposed or levied in the ports of Australia upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in such vessels, from the United States, or from any foreign country:

Discriminating duties discontinued.

NOW, THEREFORE, I, Franklin D. Roosevelt, President of the United States of America, under and by virtue of the authority vested in me by the above-quoted statutory provisions, do hereby declare and proclaim that the foreign discriminating duties of tonnage and imposts within the United States are suspended and discontinued so far as respects the vessels of Australia and the produce, manufactures, or merchandise imported in such vessels into the United States from Australia or from any other foreign country; the suspension to take effect from February 27, 1939, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States and their cargoes shall be continued, and no longer.

Effective date; continuance in effect.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 22d day of May in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

EXCLUDING CERTAIN LANDS FROM THE BEAVERHEAD NATIONAL FOREST AND ADDING THEM AND OTHER LANDS TO THE BIG HOLE BATTLEFIELD NATIONAL MONUMENT—MONTANA

June 29, 1939
[No. 2339]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Big Hole Battlefield National Monument, Mont. Preamble.

WHEREAS the unsurveyed E½NE¼SE¼NW¼ sec. 24, T. 2 S., R. 17 W., P. M., Montana, was reserved by Executive Order No. 1216 of June 23, 1910, as the Big Hole Battlefield Monument;

WHEREAS upon survey it has been found that the area intended to be reserved by that Executive order is the five-acre tract designated as the "Big Hole Battlefield Monument" on General Land Office supplemental plat of the survey of sec. 24, approved July 19, 1917, and described by metes and bounds as follows:

> Beginning at a point S. 0°1′ W., 5.00 chs. and N. 89°42′ E., 3.00 chs. from the northwest sixteenth-section corner of Sec. 24, T. 2 S., R. 17 W., M. P. M.; thence S. 0°2′ W., 10.00 chs.; S. 89°42′ W., 5.00 chs.; N. 10 chs.; N. 89°42′ E., 5.00 chs.; to point of beginning;

WHEREAS it appears that certain public lands within the Beaverhead National Forest, adjacent to the Big Hole Battlefield Monument, are historic landmarks, forming a part of the battle grounds where Chief Joseph and a band of Nez Perce Indians were defeated by a detachment of United States Soldiers;

WHEREAS certain other public lands within the aforesaid national forest are contiguous to the said national monument and are necessary for the proper care, management, and protection of the historic landmarks included within the monument; and

WHEREAS it appears that it would be in the public interest to reserve all of the aforesaid public lands as a part of the said national monument:

Lands excluded from Beaverhead National Forest and certain other lands added to.
30 Stat. 36.
16 U. S. C. § 473.
34 Stat. 225.
16 U. S. C. § 431.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by the act of June 4, 1897, 30 Stat. 11, 36 (U. S. C., title 16, sec. 473), and the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that the above-mentioned Executive Order of June 23, 1910, is hereby construed in conformity with the supplemental plat of survey approved July 19, 1917, to embrace the tract described above by metes and bounds, as well as the area erroneously reserved thereby; and that the hereinafter-described lands are hereby excluded from the Beaverhead National Forest and, subject to valid existing rights, added to and made a part of the said monument, which is hereby designated as the Big Hole Battlefield National Monument:

Description.

Montana Principal Meridian

T. 2 S., R. 17 W., sec. 24, lots 1 and 2, N½ NW¼;
sec. 23, E½ NE¼ NE¼, E½ SE¼ NE¼;
comprising 195 acres.

Warning against unauthorized acts.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

The Director of the National Park Service under the direction of the Secretary of the Interior, shall have the supervision, management, and control of the monument as provided in the act of Congress entitled "An act to establish a National Park Service, and for other purposes," approved August 25, 1916 (39 Stat. 535, U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof. Supervision. 39 Stat. 535. 16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 29th day of June in the year of our Lord nineteen hundred and thirty-nine, and of [SEAL] the Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
The Secretary of State.

MODIFICATION OF POSTAGE RATES

BY THE PRESIDENT OF THE UNITED STATES

June 30, 1939
[No. 2340]

A PROCLAMATION

WHEREAS the interests of the public and the promotion of the cultural growth, education, and development of the American people require the continuation of the postage rates on books as prescribed by Proclamation No. 2309 of October 31, 1938: Postage rates. Preamble. *Ante*, p. 2497.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States, under and by virtue of the authority vested in me by section 2 of the act of June 16, 1933, 48 Stat. 254, as amended by section 515 of title III of the act of May 10, 1934, 48 Stat. 760, Public Resolution 36, approved June 28, 1935, 49 Stat. 431, Public Resolution 48, approved June 29, 1937, 50 Stat. 358, and section 1 of title I of the Revenue Act of 1939, approved June 29, 1939, (Public No. 155, 76th Congress, 1st Session), do proclaim that the postage rate on books consisting wholly of reading matter and containing no advertising matter other than incidental announcements of books, when mailed under such regulations as the Postmaster General shall prescribe, shall, for the period commencing July 1, 1939, and ending June 30, 1941, continue to be one and one-half cents a pound or fraction thereof, irrespective of the zone of destination. Rate on books of designated class continued in effect. 48 Stat. 254, 760; 49 Stat. 431; 50 Stat. 358; *ante*, p. 862. 39 U. S. C. § 280 (note); Supp. IV, § 280 (note).

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 30'' day of June in the year of our Lord nineteen hundred and thirty-nine and of the [SEAL] Independence of the United States of America the one hundred and sixty-third.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

LIGHTHOUSE WEEK

July 19, 1939
[No. 2341]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Lighthouse Week.
Preamble.
Ante, p. 746.

WHEREAS Public Resolution 16, 76th Congress (53 Stat. 746), approved May 15, 1939, provides in part:

Designation of.

"That the week commencing August 7, 1939, is hereby designated as Lighthouse Week in commemoration of the one hundred and fiftieth anniversary of the enactment by the first Congress of the United States of the ninth Act of said Congress, which was approved by President George Washington on August 7, 1789, and laid the foundation of the United States Lighthouse Service by providing that all expenses in the necessary support, maintenance, and repairs of all lighthouses, beacons, buoys, and public piers to render navigation safe and easy should be paid for by the Treasury of the United States. During said week all Government officials are hereby directed to display the flag of the United States on all Government buildings, and are requested in appropriate manner to celebrate the enactment and approval of said Act.

"Sec. 2. That the President of the United States is hereby requested, by appropriate proclamation, to call attention of all citizens of the United States to said event and to request the cooperation of all citizens, communities, civic organizations, States, municipalities, counties, public agencies, churches, and schools in an appropriate recognition of the devoted, efficient, faithful, and splendid work of the Lighthouse Service for one hundred and fifty years in the safeguarding of life and property upon the sea";

Observance invited.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do call upon the officials of the Government to observe the provisions of the aforesaid public resolution, invite the attention of all citizens of the United States to the celebration of Lighthouse Week commencing August 7, 1939, and request the cooperation of communities, civic organizations, States, municipalities, counties, public agencies, churches, and schools to recognize in an appropriate manner the devoted, efficient, faithful, and splendid work of the Lighthouse Service for one hundred and fifty years in the safeguarding of life and property upon the sea.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 19" day of July, in the year of our Lord nineteen hundred and thirty-nine, and [SEAL] of the Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

RELATING TO NEWLY-MINED DOMESTIC SILVER

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

July 25, 1939
[No. 2342]

A PROCLAMATION

Coinage of silver.
Preamble.
48 Stat. 1723; 49 Stat. 3402, 3445; 52 Stat. 1530; *ante*, p. 2517.

WHEREAS, by Proclamation of the twenty-first day of December, 1933, as modified by Proclamations of the ninth day of August, 1934, the tenth and twenty-fourth days of April, 1935, the thirtieth day of December, 1937, and the thirty-first day of December, 1938, the United States coinage mints are directed to receive for coinage and addition to the monetary stocks of the United States silver mined subsequently to December 21, 1933, from natural deposits in the United States or any place subject to the jurisdiction thereof;

AND WHEREAS, such Proclamation as so modified is subject to revocation or further modification as the interests of the United States may seem to require.

NOW, THEREFORE, finding that the interests of the United States require further modification of said Proclamation of the twenty-first day of December, 1933, as so modified; by virtue of the power in me vested by the Act of Congress cited in said Proclamation, and other legislation designated for national recovery, and by virtue of all other authority in me vested;

Time limit extended.

I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby proclaim and direct that, unless repealed or further modified by Act of Congress or by subsequent Proclamation, the said Proclamation of the twenty-first day of December, 1933, as heretofore and hereby modified, shall remain in force and effect until the thirty-first day of December, 1939, with respect to silver mined subsequently to December 21, 1933, and on or before July 1, 1939, from natural deposits in the United States or any place subject to the jurisdiction thereof; and I do further proclaim and direct that the proviso:

Provision rescinded.

> "that silver to be eligible for receipt under the said Proclamation of the twenty-first day of December, 1933, as heretofore and hereby modified must be delivered to a United States coinage mint not later than June 30, 1939."

stated in the said Proclamation of the thirty-first day of December, 1938, is hereby rescinded.

Right of revocation or modification.

Notice is hereby given that I reserve the right by virtue of the authority vested in me to revoke or modify this Proclamation as the interests of the United States may seem to require.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25th day of July, in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

NATIONAL AVIATION DAY

July 25, 1939
[No. 2343]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

National Aviation Day. Preamble.

WHEREAS the development of aeronautics in recent years has been so rapid that aviation in its many phases has come to exert a profound influence on the course of events throughout the world; and

WHEREAS American initiative and industry have contributed greatly to this development and should be encouraged to continue such contribution in order that the United States may retain its outstanding position in the field of aeronautics; and

Ante, p. 739.

WHEREAS Public Resolution No. 14, 76th Congress, approved May 11, 1939 (53 Stat. 739), provides:

Statutory authorization.

"That the President of the United States is authorized to designate August 19 of each year as National Aviation Day, and to issue a proclamation calling upon officials of the Government to display the flag of the United States on all Government buildings on that day, and inviting the people of the United States to observe the day with appropriate exercises to further and stimulate interest in aviation in the United States.":

August 19, 1939, and August 19 of each succeeding year designated as.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, do hereby designate August 19, 1939, and August 19 of each succeeding year as National Aviation Day, and call upon officials of the Government to display the flag of the United States on all Government buildings on that day, and invite the people of the United States to observe the day with appropriate exercises to further and stimulate interest in aviation in this country.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States of America to be affixed.

DONE at the City of Washington this 25'' day of July in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
Secretary of State.

TUZIGOOT NATIONAL MONUMENT—ARIZONA

July 25, 1939
[No. 2344]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA

A PROCLAMATION

Tuzigoot National Monument, Ariz. Preamble.

WHEREAS certain Government-owned lands in the State of Arizona have situated thereon historic and prehistoric structures and other objects of historic or scientific interest; and

WHEREAS it appears it would be in the public interest to reserve such lands as a national monument to be known as the Tuzigoot National Monument:

Establishment.

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the authority vested in me by section 2 of the act of June 8, 1906, c. 3060, 34 Stat. 225 (U. S. C., title 16, sec. 431), do proclaim that, subject to all valid existing rights, the following-described lands in the State of

34 Stat. 225.
16 U. S. C. § 431.

Arizona are hereby reserved from all forms of appropriation under the public-land laws and set apart as the Tuzigoot National Monument:

Gila-Salt River Meridian

Description.

T. 16 N., R. 3 E., beginning at a point in section 21, N. 83 degrees 51 minutes, E. 5032.4 feet of the W ¼ corner said section 21; thence N. 26 degrees, 55 minutes, E. 1950.5 feet; thence S. 63 degrees, 05 minutes, E. 594.5 feet; thence S. 19 degrees, 56 minutes, W. 2977.7 feet; thence W. 70.0 feet; thence N. 13 degrees, 52 minutes, W. 1369.1 feet to the place of beginning containing approximately 42.665 acres.

Warning is hereby expressly given to all unauthorized persons not to appropriate, injure, destroy, or remove any feature of this monument and not to locate or settle upon any of the lands thereof.

Warning against unauthorized acts.

The Director of the National Park Service, under the direction of the Secretary of the Interior, shall have the supervision, management, and control of this monument as provided in the act of Congress entitled "An Act to establish a National Park Service, and for other purposes," approved August 25, 1916 (c. 408, 39 Stat. 535; U. S. C., title 16, secs. 1 and 2), and acts supplementary thereto or amendatory thereof.

Supervision.

39 Stat. 535.
16 U. S. C. §§ 1, 2.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 25'' day of July in the year of our Lord nineteen hundred and thirty-nine, and of the [SEAL] Independence of the United States of America the one hundred and sixty-fourth.

FRANKLIN D ROOSEVELT

By the President:
CORDELL HULL
The Secretary of State.

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