

Commissioned medical or surgical officers.

Registered nurses.

Beauty parlor employees.

Undertakers, etc.

Persons practicing physiotherapy, etc.

Constitutionality.

Separability provision.

Repeal of other laws.

47 Stat. 750.

Proviso.
Existing sanitary, etc., rules not repealed.

Purpose of Act.

June 7, 1938
[H. J. Res. 687]
[Pub. Res., No. 104]

District of Columbia Revenue Act of 1937, amendment.
Ante, p. 368.

Business privilege taxes.
Credit allowed for taxes paid on certain tangible personal property.

(b) Commissioned medical or surgical officers of the United States Army, Navy, or Marine hospital service;

(c) Registered nurses;

(d) Persons employed in beauty parlors; however, the provisions of this section shall not be construed to authorize any of the persons exempted to shave or trim the beard, or cut the hair of any person for cosmetic purposes, except that person included in the subdivision (d) hereof shall be allowed to cut the hair; or

(e) Undertakers and embalmers.

(f) Persons engaged in the practice of physiotherapy or massaging, stimulating, or exercising of the head, neck, arms, bust, or upper part of the body, when done for purposes of health and hygiene.

CONSTITUTIONALITY

SEC. 17. Each section, subsection, sentence, clause, and phrase of this Act is declared to be an independent section, subsection, sentence, clause, and phrase; and the finding or holding of any section, subsection, sentence, phrase, or clause to be unconstitutional, void, or ineffective for any cause shall not affect any other section, subsection, sentence, or part thereof.

REPEAL OF OTHER LAWS

SEC. 18. The Act of Congress of December 19, 1932, and all laws or portions of laws inconsistent with this Act are hereby repealed: *Provided*, That nothing in this Act contained shall be construed to limit or repeal any existing rules, regulations, or laws relating to health or sanitation.

SEC. 19. The purpose of this Act shall be to prevent the spreading of diseases and promote the general health of the public by promoting sanitary conditions in barber shops and barber schools or colleges in the practice of barbering.

Approved, June 7, 1938.

[CHAPTER 323]

JOINT RESOLUTION

To amend title VI of the District of Columbia Revenue Act of 1937.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (b) of section 7 of title 6 of the District of Columbia Revenue Act of 1937, as amended, is amended to read as follows:

“(b) Any tax on tangible personal property (other than motor vehicles) levied against and paid by the taxpayer to the District, within the time prescribed by law for the payment of such tax by the taxpayer, shall be allowed as a credit against the tax imposed by this title for the taxable year in which such tax on tangible personal property is paid.”

Approved, June 7, 1938.