

[CHAPTER 457]

JOINT RESOLUTION

To provide for a floor stock tax on distilled spirits, except brandy.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be levied, assessed, collected, and paid a floor tax of 25 cents on each proof-gallon and a proportionate tax at a like rate on all fractional parts of such proof-gallon upon all distilled spirits, except brandy, produced in or imported into the United States upon which the internal-revenue tax imposed by law has been paid and which, on July 1, 1938, are held by a retail dealer in liquors in a quantity in excess of two hundred and fifty wine-gallons in the aggregate or by any other person, corporation, partnership, or association in any quantity and which are intended for sale for beverage purposes or for use in the manufacture or production of any article intended for sale for beverage purposes.

Each retail dealer in liquors and each person required hereunder to pay the floor tax shall within thirty days after July 1, 1938, make return under oath in such form and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe. Payment of the tax shown to be due may be extended to a date not exceeding seven months after July 1, 1938, upon the filing of a bond for payment in such form and amount and with such surety or sureties as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

All provisions of law, including penalties, applicable in respect of internal-revenue taxes on distilled spirits shall, insofar as applicable and not inconsistent with this section, be applicable in respect of the floor tax imposed hereunder.

Approved, June 16, 1938.

[CHAPTER 458]

AN ACT

To provide for placing educational orders to familiarize private manufacturing establishments with the production of munitions of war of special or technical design, noncommercial in character.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized to place educational orders for munitions of war of special or technical design, or both, noncommercial in character (hereinafter called "special munitions"), and essential accessories and parts thereof needed in the military service, with commercial concerns to familiarize commercial and manufacturing establishments with the manufacture of such munitions and such accessories and parts. In arranging for placing such educational orders, bids shall be solicited only from such establishments as, in the Secretary's judgment, will be competent in time of war to manufacture the particular class of special munitions with respect to which the bid is solicited. In the determination of which classes of special munitions are to be manufactured under this Act, and in the determination of which of the solicited bidders is to be awarded any contract, the Secretary shall have regard solely to the selection of such classes of special munitions and of such bidders as will, in his judgment, under all the circumstances, best serve the interest of the United States and best promote the cause of national defense. The Secretary of War shall enter into no contract under this section without the approval of the President.

June 16, 1938
[H. J. Res. 683]
[Pub. Res., No. 114]

Floor tax on distilled spirits.

Brandy excepted.

Return.

Extension of time of payment.

Applicability of other provisions of law.

June 16, 1938
[H. R. 6246]
[Public, No. 639]

Educational orders to familiarize commercial concerns with production of war munitions, etc., authorized.

Solicitation of bids; limitation.

Determination of munitions to be manufactured, bidders, etc.

Approval of contracts.

Inclusion of gages and other appliances in first orders to be placed.

Title to remain in Federal Government.

Limitation on awards.

Appropriations authorized.
Post, p. 1153.

Sec. 2. That the first of any such educational orders placed with any person, firm, or corporation for supplying any such munitions, accessories, or parts, may include a complete set of such gages, dies, jigs, tools, fixtures, and other special aids and appliances, including drawings thereof, as may be required for the production of such munitions, accessories, and parts in quantity in the event of an emergency. The title to all such facilities shall remain in the Government of the United States.

Sec. 3. That not more than one such educational order for the manufacture of the same, or substantially the same, article of special munitions shall be given to the same person, firm, or corporation within any period of three successive years. This section shall not prohibit the awarding of any contract during any war in which the United States is engaged.

Sec. 4. That, to carry out the provisions of this Act, there is authorized to be appropriated the sum of \$2,000,000 during each of the five fiscal years beginning with the fiscal year during which this Act is enacted.

Approved, June 16, 1938.

[CHAPTER 459]

AN ACT

To authorize the Secretary of the Interior to dispose of surplus buffalo and elk of the Wind Cave National Park herd, and for other purposes.

June 16, 1938
[H. R. 8773]
[Public, No. 640]

Wind Cave National Park.
Disposition of surplus buffalo and elk.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized, in his discretion and under regulations to be prescribed by him, to sell or otherwise dispose of the surplus buffalo and elk of the Wind Cave National Park herd.

Deposit of receipts.

Sec. 2. All moneys received from the sale of any such surplus animals, or products thereof, shall be deposited in the Treasury of the United States as miscellaneous receipts.

Approved, June 16, 1938.

[CHAPTER 460]

AN ACT

To provide for the ratification of all joint resolutions of the Legislature of Puerto Rico and of the former legislative assembly.

June 16, 1938
[H. R. 10662]
[Public, No. 641]

Puerto Rico.
Ratification, etc., of all joint resolutions passed by Legislature or former legislative assembly.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all and each and every of the joint resolutions passed at any time by the Legislature of Puerto Rico or by the former legislative assembly, and approved by the Governor, be, and the same are hereby, in all things ratified, approved, and confirmed; and all acts done, contracts and conveyances made or entered into or issued or delivered or accepted or received, including bonds, deeds, and transfers of real or personal property or easements or intangible or inchoate rights, and documents and papers of every character made, taxes collected and the collection thereof, disbursements of moneys made and warrants therefor, and all other steps, acts, judgments, decrees, and proceedings of any and every kind or nature entered into, made, done, taken, had, executed, issued, delivered, or received or accepted under or by virtue of any such joint resolution, either of the Legislature of Puerto Rico or of the former legislative assembly, be, and the same