

[CHAPTER 471]

AN ACT

To amend the National Firearms Act.

June 16, 1938
[H. R. 9610]

[Public, No. 651]

National Firearms Act, amendment.
48 Stat. 1237.
26 U. S. C. § 1132a.

Taxes on certain types of firearms.

Transfer tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of section 2 (a) of the National Firearms Act is amended by striking out the period at the end thereof and inserting a colon and the following: "Provided, That manufacturers and dealers in guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading shall pay the following taxes: Manufacturers, \$25 per year; dealers, \$1 per year."

SEC. 2. The first sentence of section 3 (a) of such Act is amended by striking out the period at the end thereof and inserting a colon and the following: "*Provided, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, shall be at the rate of \$1.*"

Approved, June 16, 1938.

[CHAPTER 472]

AN ACT

To authorize the conveyance of the old lighthouse keeper's residence in Manitowoc, Wisconsin, to the Otto Oas Post Numbered 659, Veterans of Foreign Wars of the United States, Manitowoc, Wisconsin.

June 16, 1938
[H. R. 9707]

[Public, No. 652]

Manitowoc, Wis., lighthouse keeper's residence.

Conveyance to Otto Oas Post, No. 659, Veterans of Foreign Wars.

Reversionary provision.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, upon terms satisfactory to the Director of Procurement and at a price not less than 50 per centum of its value as of the date when possession of the hereinafter-described property was taken under lease by the hereinafter-designated post, as said value shall be estimated and determined by the Director of Procurement, the Secretary of Commerce is authorized and directed to convey, by quitclaim deed to the Otto Oas Post, Numbered 659, Veterans of Foreign Wars of the United States, of Manitowoc, Wisconsin, the old lighthouse keeper's residence in Manitowoc, Wisconsin, together with the land appurtenant thereto, being lots 1 and 2 in block 178 southwesterly corner of Fifth and York Streets, which is now leased to the said post of the Veterans of Foreign Wars of the United States, under a lease expiring on December 31, 1940, such land being no longer required for use by the Lighthouse Service. Should the Otto Oas Post, Numbered 659, Veterans of Foreign Wars, cease to occupy the property for club headquarters or alienate or attempt to alienate such property, title thereto shall revert to the United States.

Approved, June 16, 1938.

[CHAPTER 473]

AN ACT

To permit articles imported from foreign countries for the purpose of exhibition at the Seventh World's Poultry Congress and Exposition, Cleveland, Ohio, 1939, to be admitted without payment of tariff, and for other purposes.

June 16, 1938
[H. R. 10155]

[Public, No. 653]

Seventh World's Poultry Congress and Exposition, Cleveland, Ohio, 1939.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all articles which shall be imported from foreign countries for the purpose of exhibition at the international exposition to be held at Cleveland,

Ohio, beginning in July 1939 by the Seventh World's Poultry Congress and Exposition, or for use in constructing, installing, or maintaining foreign buildings or exhibits at the said exposition, upon which articles there shall be a tariff or customs duty shall be admitted without payment of such tariff, customs duty, fees, or charges under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during and/or within three months after the close of the said exposition, to sell within the area of the exposition any articles provided for herein, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles, when withdrawn for consumption or use in the United States, shall be subject to the duties, if any, imposed upon such articles by the revenue laws in force at the date of their withdrawal; and on such articles, which shall have suffered diminution or deterioration from incidental handling or exposure, the duties, if payable, shall be assessed according to the appraised value at the time of withdrawal from entry hereunder for consumption or entry under the general tariff law: *Provided further*, That imported articles provided for herein shall not be subject to any marking requirements of the general tariff laws, except when such articles are withdrawn for consumption or use in the United States, in which case they shall not be released from customs custody until properly marked, but no additional duty shall be assessed because such articles were not sufficiently marked when imported into the United States: *Provided further*, That at any time during or within three months after the close of the exposition, any article entered hereunder may be abandoned to the Government or destroyed under customs supervision, whereupon any duties on such article shall be remitted: *Provided further*, That articles, which have been admitted without payment of duty for exhibition under any tariff law and which have remained in continuous customs custody or under a customs exhibition bond, and imported articles in bonded warehouses under the general tariff law may be accorded the privilege of transfer to and entry for exhibition at the said exposition under such regulations as the Secretary of the Treasury shall prescribe: *And provided further*, That the Seventh World's Poultry Congress and Exposition shall be deemed, for customs purposes only to be the sole consignee of all merchandise imported under the provisions of this Act, and that the actual and necessary customs charges for labor, services, and other expenses in connection with the entry, examination, appraisalment, release, or custody, together with the necessary charges for salaries of customs officers and employees in connection with the supervision, custody of, and accounting for articles imported under the provisions of this Act, shall be reimbursed by the Seventh World's Poultry Congress and Exposition to the Government of the United States under regulations to be prescribed by the Secretary of the Treasury, and that receipts from such reimbursements shall be deposited as refunds to the appropriation from which paid, in the manner provided for in section 524, Tariff Act of 1930.

Approved, June 16, 1938.

Dutiable articles, imported for exhibition purposes, etc., admitted free under regulations.

Sales permitted.

Provisos.
Duty on articles withdrawn.

Deterioration allowance.

Marking requirements.

Abandoned articles.

Transfer privilege.

Exposition deemed sole consignee of merchandise.

Reimbursement for incurred Federal expenses.

Deposit of receipts as refunds.
46 Stat. 741.
19 U. S. C. § 1524.