

Fractions of a month disregarded.

"In determining the total periods of service upon which the allowances are to be computed under section 6 hereof, the fractional part of a month, if any, shall be eliminated from each respective total period."

Approved, August 7, 1939.

[CHAPTER 546]

AN ACT

To amend the District of Columbia Revenue Act of 1939, and for other purposes.

August 7, 1939

[H. R. 7320]

[Public, No. 321]

District of Columbia Revenue Act of 1939, amendment. *Ante*, p. 1096.

Reciprocal exchange of information with the United States and the several States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (c) of section 21 of title II of the District of Columbia Revenue Act of 1939, is amended to read as follows:

"(c) **RECIPROCAL EXCHANGE OF INFORMATION WITH THE UNITED STATES AND THE SEVERAL STATES.**—Notwithstanding the provisions of this section, the assessor may permit the proper officer of the United States or of any State imposing an income tax or his authorized representative to inspect income-tax returns, file with the assessor or may furnish to such officer or representative a copy of any such income-tax returns provided the United States or such State grant substantially similar privileges to the assessor or his representative, or to the proper officer of the District charged with the administration of this title."

Approved, August 7, 1939.

[CHAPTER 547]

AN ACT

To limit the operation of sections 109 and 113 of the Criminal Code and section 190 of the Revised Statutes of the United States with respect to counsel in certain cases.

August 7, 1939

[S. 2478]

[Public, No. 322]

Brien McMahon. Restrictions respecting certain counsel waived in favor of.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the employment of Brien McMahon as an attorney or counselor specially employed, retained, or appointed by the Attorney General or under authority of the Department of Justice, at a compensation not to exceed the rate of \$10,000 per annum, to assist in the conduct of the case of United States against Mary Helen Corporation and others, in the eastern district of Kentucky, and the case of Société Suisse pour Valeurs de Metaux, petitioner, against Homer S. Cummings, Attorney General of the United States, and William A. Julian, Treasurer of the United States, in the District of Columbia, including all proceedings therein and any other case or proceeding, appellate or otherwise, that may arise out of or pertain to the matters or any of them involved in the said cases, shall not be construed to be employment within the meaning of sections 109 and 113 of the Criminal Code of the United States, as amended (U. S. C., title 18, secs. 198 and 203), or section 190 of the Revised Statutes of the United States (U. S. C., title 5, sec. 99).

Approved, August 7, 1939.

35 Stat. 1107, 1109.

18 U. S. C. §§ 198,

203.

R. S. § 190.

5 U. S. C. § 99.