

[CHAPTER 763]

AN ACT

Authorizing the conveyance to the Commonwealth of Virginia of a portion of the naval reservation known as Naval Proving Ground, Dahlgren, Virginia.

October 8, 1940
[H. R. 9636]
[Public, No. 806]

Virginia.
Conveyance of certain land to, authorized.

Proviso.
Deviations in description.

Effective date.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be, and he is hereby, authorized and empowered in the name and on behalf of the United States of America to convey to the Commonwealth of Virginia, upon such terms and conditions as he may prescribe, all right, title, and interest of the United States of America in and to that portion of the Naval Proving Ground, Dahlgren, King George County, Virginia, upon which the Commonwealth of Virginia has been granted permission to construct, maintain, and operate a State highway designated as Route Numbered 207 by a permit issued by the Secretary of the Navy on April 18, 1940: *Provided,* That the Secretary of the Navy is authorized to make such deviations in the description of the land involved as may be necessary to carry out the purposes and intent of this Act.

SEC. 2. This Act shall be in force from the date of its passage.
Approved, October 8, 1940.

[CHAPTER 764]

AN ACT

To amend section 3493 of the Internal Revenue Code, formerly section 404 of the Sugar Act of 1937.

October 8, 1940
[H. R. 10080]
[Public, No. 807]

Internal Revenue Code, amendment.
53 Stat. 427.
26 U. S. C., Supp. V, § 3493.

Refund of tax paid.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3493 of the Internal Revenue Code (53 Stat. , part 1) be, and it is hereby, amended to read as follows:

“SEC. 3493. EXPORTATION.

“(a) REFUND OF TAX PAID.—Upon the exportation from the United States to a foreign country, or the shipment from the United States to any possession of the United States except Puerto Rico, of any manufactured sugar, or any article manufactured wholly or partly from manufactured sugar, with respect to which tax under the provisions of section 3490 has been paid, the amount of such tax shall be paid by the Commissioner of Internal Revenue to the consignor named in the bill of lading under which the article was exported or shipped to a possession, or to the shipper, or to the manufacturer of the manufactured sugar or of the articles exported, if the consignor waives any claim thereto in favor of such shipper or manufacturer: *Provided,* That no such payment shall be allowed with respect to any manufactured sugar, or article, upon which, through substitution or otherwise, a drawback of any tax paid under section 3500 has been or is to be claimed under any provisions of law made applicable by section 3501.

“(b) PERIOD FOR FILING REFUND CLAIM.—No payment shall be allowed under this section unless within two years after the right to such payment has accrued a claim therefor is filed by the person entitled thereto.”

Approved, October 8, 1940.

Proviso.
Disallowance of certain payments.

Period for filing refund claim.