

over the offense. The commissioner before whom the defendant is arraigned shall apprise the defendant of his right to make such election and shall not proceed to try the case unless the defendant after being so apprised, signs a written consent to be tried before the commissioner.

SEC. 2. In all cases of conviction by United States commissioners an appeal shall lie from the judgment of the commissioner to the district court of the United States for the district in which the offense was committed. The Supreme Court shall prescribe rules of procedure and practice for the trial of cases before commissioners and for taking and hearing of appeals to the said district courts of the United States.

SEC. 3. United States commissioners specially designated under authority of section 1 of this Act shall receive for services rendered under this Act the same fees, and none other, as provided for like or similar services in other cases under section 21 of the Act of May 28, 1896 (29 Stat. 184; U. S. C., title 28, sec. 597).

SEC. 4. This Act shall not be construed as in any way repealing or limiting the existing jurisdiction, power, or authority of United States commissioners, including United States commissioners appointed for the several national parks and the United States commissioners in Alaska.

SEC. 5. The provisions of this Act shall not apply to the District of Columbia.

Approved, October 9, 1940.

Appeal.

Rules of procedure, etc.

Fees.

Existing jurisdiction, etc.

Nonapplication to D. C.

#### [CHAPTER 786]

#### AN ACT

To amend the Commodity Exchange Act, as amended, to extend its provisions to fats and oils, cottonseed, cottonseed meal, and peanuts.

October 9, 1940  
[H. R. 4068]

[Public, No. 838]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the third sentence of section 2 of the Commodity Exchange Act, as amended, is amended to read as follows: "The word 'commodity' shall mean wheat, cotton, rice, corn, oats, barley, rye, flaxseed, grain sorghums, mill feeds, butter, eggs, Solanum tuberosum (Irish potatoes), wool tops, fats and oils (including lard, tallow, cottonseed oil, peanut oil, soybean oil and all other fats and oils), cottonseed meal, cottonseed, peanuts, soybeans and soybean meal."*

Commodity Exchange Act, amendment.

"Commodity" defined.

52 Stat. 205.  
7 U. S. C., Supp. V, § 2.  
Post, p. 1115.

SEC. 2. This Act shall take effect sixty days after the date of its enactment.

Effective date.

Approved, October 9, 1940.

#### [CHAPTER 787]

#### AN ACT

To permit the States to extend their sales, use, and income taxes to persons residing or carrying on business, or to transactions occurring, in Federal areas, and for other purposes.

October 9, 1940  
[H. R. 6687]

[Public, No. 819]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) no person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.*

Extension of State sales or use tax to Federal areas.

## Applicability.

(b) The provisions of subsection (a) shall be applicable only with respect to sales or purchases made, receipts from sales received, or storage or use occurring, after December 31, 1940.

Extension of State income tax to Federal areas.

SEC. 2. (a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

## Applicability.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

Tangible personal property sold by U. S.

SEC. 3. (a) The provisions of sections 1 and 2 of this Act shall not be deemed to authorize the levy or collection of any tax on or from the United States or any instrumentality thereof, or the levy or collection of any tax with respect to sale, purchase, storage, or use of tangible personal property sold by the United States or any instrumentality thereof to any authorized purchaser.

Authorized purchaser.

(b) A person shall be deemed to be an authorized purchaser under this section only with respect to purchases which he is permitted to make from commissaries, ship's stores, or voluntary unincorporated organizations of Army or Navy personnel, under regulations promulgated by the Secretary of War or the Secretary of the Navy.

Jurisdiction of U. S. over Federal areas.

SEC. 4. The provisions of this Act shall not for the purposes of any other provision of law be deemed to deprive the United States of exclusive jurisdiction over any Federal area over which it would otherwise have exclusive jurisdiction or to limit the jurisdiction of the United States over any Federal area.

Taxation of Indians.

SEC. 5. Nothing in sections 1 and 2 of this Act shall be deemed to authorize the levy or collection of any tax on or from any Indian not otherwise taxed.

Definitions.

SEC. 6. As used in this Act—

"Person."  
26 U. S. C., Supp. V, § 3797.

(a) The term "person" shall have the meaning assigned to it in section 3797 of the Internal Revenue Code.

"Sales or use tax."

(b) The term "sales or use tax" means any tax levied on, with respect to, or measured by, sales, receipts from sales, purchases, storage, or use of tangible personal property, except a tax with respect to which the provisions of section 10 of the Federal Highway Act, approved June 16, 1936, are applicable.

49 Stat. 1521.  
4 U. S. C., Supp. V, § 12.

"Income tax."

(c) The term "income tax" means any tax levied on, with respect to, or measured by, net income, gross income, or gross receipts.

"State."

(d) The term "State" includes any Territory or possession of the United States.

"Federal area."

(e) The term "Federal area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State shall be deemed to be a Federal area located within such State.

Federal Highway Act, amendment.  
49 Stat. 1521.  
4 U. S. C., Supp. V, § 12.

SEC. 7. (a) Subsection (a) of section 10 of the Federal Highway Act, approved June 16, 1936, is amended—

(1) By striking out the words "upon sales of gasoline and other motor vehicle fuels" and inserting in lieu thereof the words "upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels"; and

(2) By striking out the words "upon such fuels" and inserting in lieu thereof the words "with respect to such fuels".

(b) Subsection (b) of such section 10 is amended by striking out the words "not sold for the exclusive use of the United States during" and inserting in lieu thereof the words "with respect to which taxes are payable under subsection (a) for".

Approved, October 9, 1940.

[CHAPTER 788]

AN ACT

Providing for the barring of claims against the United States.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That every claim or demand (except a claim or demand by any State, Territory, possession or the District of Columbia) against the United States cognizable by the General Accounting Office under section 305 of the Budget and Accounting Act of June 10, 1921 (42 Stat. 24), and the Act of April 10, 1928 (45 Stat. 413), shall be forever barred unless such claim, bearing the signature and address of the claimant or of an authorized agent or attorney, shall be received in said office within ten full years after the date such claim first accrued: *Provided,* That when a claim of any person serving in the military or naval forces of the United States accrues in time of war, or when war intervenes within five years after its accrual, such claim may be presented within five years after peace is established.

SEC. 2. Whenever any claim barred by section 1 shall be received in the General Accounting Office, it shall be returned to the claimant, with a copy of this Act, and such action shall be a complete response without further communication.

Approved, October 9, 1940.

October 9, 1940  
[H. R. 8150]  
[Public, No. 820]

Barring of claims  
against United States.

31 U. S. C. §§ 71, 236.

*Proviso.*  
Accrual in time of  
war, etc.

Return of barred  
claims.

[CHAPTER 789]

AN ACT

Granting the consent of Congress to the Minnesota Department of Highways and the counties of Benton and Stearns in Minnesota, to construct, maintain, and operate a free highway bridge across the Mississippi River at or near Sauk Rapids, Minnesota.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the consent of Congress is hereby granted to the Minnesota Department of Highways and the counties of Benton and Stearns in Minnesota, to construct, maintain, and operate a free highway bridge and approaches thereto across the Mississippi River, at a point suitable to the interests of navigation, at or near Sauk Rapids, Minnesota, in accordance with the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters", approved March 23, 1906, and subject to the conditions and limitations contained in this Act.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, October 9, 1940.

October 9, 1940  
[H. R. 9661]  
[Public, No. 821]

Mississippi River.  
Bridge authorized  
across, at Sauk  
Rapids, Minn.

34 Stat. 84.  
33 U. S. C. §§ 491-  
496.

Right reserved.

[CHAPTER 790]

AN ACT

To authorize the acceptance of donations of property for the Vicksburg National Military Park, in the State of Mississippi, and for other purposes.

*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 hereby authorized, in his discretion, to accept, in behalf of the United States, donations of lands, buildings, structures,

October 9, 1940  
[H. R. 9656]  
[Public, No. 822]

Vicksburg National  
Military Park, Miss.  
Acceptance of prop-  
erty donations.