

ment of the Board, is without fault when, in the judgment of the Board, recovery would be contrary to the purpose of the Acts or would be against equity or good conscience.

“(d) No certifying or disbursing officer shall be held liable for any amount certified or paid by him in good faith to any person where the recovery of such amount is waived under subsection (c) of this section or has been begun but cannot be completed under subsection (a) of this section.”

SEC. 27. (a) Subsection (e) of section 1532 of the Internal Revenue Code is amended by adding thereto the following sentence: “For the purpose of determining the amount of taxes under sections 1500 and 1520, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and (1) such compensation is earned before April 1, 1940, and the taxes thereon under such sections are not paid before July 1, 1940, or (2) such compensation is earned after March 31, 1940.”

(b) For the purpose of determining the amount of taxes under sections 2 (a) and 3 (a) of the Carriers Taxing Act of 1937, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and the taxes thereon under such sections are not paid before July 1, 1940.

Approved, October 10, 1940.

Protection against liability.

Determination of tax amounts.  
53 Stat. 182.  
26 U. S. C., Supp. V. § 1532 (e).  
53 Stat. 179, 180.  
26 U. S. C., Supp. V. §§ 1500, 1520.

Taxes under Carriers Taxing Act of 1937.  
50 Stat. 437.  
26 U. S. C., Supp. V. §§ 262 (a), 263 (a).

[CHAPTER 843]

AN ACT

To transfer the essential language of section 518, title IV, of the Tariff Act of 1930, approved June 17, 1930, into the Judicial Code of the United States and to provide for its reenactment as part of said Judicial Code, to take effect from the date of its passage, including the allowance to the judges of the United States Customs Court for traveling expenses incurred for maintenance while absent from New York on official business and to repeal all Acts inconsistent therewith to the extent of such inconsistency, and for other purposes.

October 10, 1940  
[S. 3990]  
[Public, No. 834]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That a new section be, and the same is hereby, added to the Judicial Code of the United States relating to the United States Customs Court, to be known as section 187 (a), to follow immediately after section 187, to read in the exact language of section 518, title IV, of the Tariff Act of 1930 as follows:

Judicial Code, amendments.  
36 Stat. 1143.  
28 U. S. C. § 293.

46 Stat. 737.  
19 U. S. C. § 1518.

“SEC. 187. (a) UNITED STATES CUSTOMS COURT.

“The United States Customs Court shall continue as now constituted, except that the chief justice and the associate justices of such court now in office and their successors shall hereafter be known as the judges of such court. All vacancies in such court shall be filled by appointment by the President, by and with the advice and consent of the Senate. Not more than five of the judges of such court shall be appointed from the same political party and each of such judges shall receive a salary of \$10,000 a year. They shall not engage in any other business, vocation, or employment, and shall hold their office during good behavior. The offices of such court shall be at the port of New York. The court and each judge thereof shall have and possess all the powers of a district court of the United States for preserving order, compelling the attendance of witnesses and the production of evidence, and in punishing for contempt. The court shall have power to establish from time to time such rules of evidence, practice, and procedure,

Continuation as now constituted; exception.

Appointment to vacancies.

Tenure.

Offices at New York.  
Powers.

not inconsistent with law, as may be deemed necessary for the conduct of its proceedings, in securing uniformity in its decisions and in the proceedings and decisions of the judges thereof, and for the production, care, and custody of samples and of the records of such court. Under such rules as the United States Customs Court may prescribe, and in its discretion, the court may permit the amendment of a protest, appeal, or application for review. One of the judges of such court, designated for that purpose by the President of the United States, shall act as presiding judge, and in his absence the judge then present who is senior as to the date of his commission shall act as presiding judge; and until any such designation is made the chief justice of the United States Customs Court now in office shall act as presiding judge. The presiding judge, or the acting presiding judge in his absence, shall have control of the fiscal affairs and of the clerical force of the court, making all recommendations for appointment, promotions, or otherwise affecting such clerical force; he may at any time before trial, under the rules of the court, assign or reassign any case for hearing or determination, or both, and shall designate a judge or division of three judges and such clerical assistants as may be necessary to proceed to any port within the jurisdiction of the United States for the purpose of hearing or of hearing and determining cases assigned for hearing at such port, and shall cause to be prepared and promulgated dockets therefor. Judges of the court shall each be allowed and paid his necessary expenses of travel and his reasonable expenses, not to exceed \$10 per day actually incurred for maintenance while absent from New York on official business. The judges of said court shall be divided into three divisions of three judges each for the purpose of hearing and deciding appeals for the review of reappraisements of merchandise, and of hearing and deciding protests against decisions of collectors. A division of three judges or a single judge shall have power to order an analysis of imported merchandise and reports thereon by laboratories or bureaus of the United States. The presiding judge shall assign three judges to each of said divisions and shall designate one of such three judges to preside. The presiding judge of the court shall be competent to sit as a judge of any division or to assign one or two other judges to any of such divisions in the absence or disability of any one or two judges of such division. A majority of the judges of any division shall have full power to hear and decide all cases and questions arising therein or assigned thereto. A division of the court deciding a case or a single judge deciding an appeal for a reappraisalment may, upon the motion of either party made within thirty days next after such decision, grant a rehearing or retrial of such case when in the opinion of such division or single judge the ends of justice so require.

**Amendment of protests, etc.**

**Presiding judge.**

**Control of fiscal affairs and clerical force.**

**Assignment of cases.**

**Travel, etc., expenses.**

**Divisions of court.**

**Rehearing or retrial of case.**

**Exemption as to salary.**  
19 U. S. C. § 49; Supp. V, § 49.

**Retirement.**

**Active service assignment.**

“The judges of the United States Customs Court are hereby exempted from so much of section 1790 of the Revised Statutes as relates to their salaries.

“When any judge of the United States Customs Court resigns his office after having held a commission as judge or justice of such court or member of the Board of General Appraisers at least ten years continuously, or otherwise, and having attained the age of seventy years, he shall, during the residue of his natural life, receive the salary which is payable to a judge of such court at the time of his resignation. Any such judge, who is qualified to resign under the foregoing provisions, may retire, upon the salary of which he is then in receipt, from regular active service as a judge of such court and upon such retirement the President may appoint a successor; but such retired judge may, with his consent, be assigned by the presiding judge of such court to serve upon such court and while so serving shall have all the powers of a judge of such court.”

SEC. 2. That all Acts or parts of Acts inconsistent with the provisions of this Act be, and the same are hereby, repealed to the extent of such inconsistency.

Inconsistent Acts repealed.

SEC. 3. That this Act, including the provision for payment of the expenses of the judges of the Customs Court, Government attorneys, and stenographic clerks incurred while absent from New York on official business, shall take effect from the date of its passage.

Effective date.

Approved, October 10, 1940.

[CHAPTER 844]

AN ACT

Authorizing a per capita payment of \$10 each to the members of the Red Lake Band of Chippewa Indians from any funds on deposit in the Treasury of the United States to their credit.

October 10, 1940  
[H. R. 8369]  
[Public, No. 835]

*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 be, and he is hereby, authorized to withdraw as much as may be necessary from any funds on deposit in the Treasury of the United States to the credit of the Red Lake Indians in Minnesota, and to make therefrom a per capita payment of \$10 to each of the members of the Red Lake Band of Chippewa Indians of the State of Minnesota, living at the date of the passage of this Act, immediately payable upon the passage of this Act, under such rules and regulations as the said Secretary may prescribe: *Provided*, That the money paid to the Indians as authorized herein shall not be subject to any lien or claim of attorneys or other parties: *Provided further*, That before any payment is made hereunder, the Red Lake Band of Chippewa Indians in Minnesota shall, in such manner as may be prescribed by the Secretary of the Interior, ratify the provisions of this Act and accept same.

Red Lake Band of Chippewa Indians, Minn.  
Per capita payment to.

*Proviso.*  
Payments not subject to any lien, etc.  
Acceptance, etc.

Approved, October 10, 1940.

[CHAPTER 845]

AN ACT

To further amend the Alaska game law.

October 10, 1940  
[H. R. 8474]  
[Public, No. 836]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 10 of the Act entitled "An Act to establish an Alaska Game Commission, to protect game animals, land fur-bearing animals, and birds in Alaska, and for other purposes", approved January 13, 1925, as amended, is further amended to read as follows:

Alaska Game Law, amendment.

43 Stat. 743.  
48 U. S. C. § 198;  
Supp. V, § 198.

"SEC. 10. REGULATIONS.—That the Secretary of the Interior, upon consultation with or recommendation from the Commission, is hereby authorized and directed from time to time to determine when, to what extent if at all, and by what means game animals, land fur-bearing animals, game birds, nongame birds, and nests or eggs of birds may be taken, possessed, transported, bought, or sold, and to adopt suitable regulations permitting and governing the same in accordance with such determinations, which regulations shall become effective on the date specified therein; but no such regulations shall permit any person to take any female yearling or calf moose, any doe yearling or fawn deer, or any female or lamb mountain sheep except under permit for scientific, propagation, or educational purposes; or to use any dog in taking game animals; or to sell the heads, hides, or horns of any game animals, except the hides of moose, caribou, deer, and mountain goat, or black bears if and when declared to be game animals by the Secretary

Regulations for taking game animals, etc.

Special prohibitions.