

[CHAPTER 887]

AN ACT

October 15, 1940
[H. R. 9654]
[Public, No. 860]

To extend, for an additional year, the provisions of the Sugar Act of 1937 and the taxes with respect to sugar.

Sugar Act of 1937,
amendment.
50 Stat. 916.
7 U. S. C., Supp. V,
§ 1183 (note).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 513 of the Sugar Act of 1937 (relating to termination of powers of the Secretary of Agriculture under the Sugar Act) is amended to read as follows:

Termination of
powers of Secretary;
exception.

"SEC. 513. The powers vested in the Secretary under this Act shall terminate on December 31, 1941, except that the Secretary shall have power to make payments under title III under programs applicable to the crop year 1941 and previous crop years."

50 Stat. 909-912.
7 U. S. C., Supp. V,
§§ 1131-1137.
53 Stat. 429.

SEC. 2. Section 3508 of the Internal Revenue Code (relating to termination of taxes under the Sugar Act) is amended to read as follows:

"SEC. 3508. TERMINATION OF TAXES.

No tax to be im-
posed after June 30,
1942.

"No tax shall be imposed under this chapter on the manufacture, use, or importation of sugar after June 30, 1942."

50 Stat. 915.
48 U. S. C., Supp. V,
§ 1007a.
Philippine Islands,
payments.

SEC. 3. Section 503 of the Sugar Act of 1937 (relating to payments to the Commonwealth of the Philippine Islands) is amended by striking out "June 30, 1941" and inserting in lieu thereof "June 30, 1942".

50 Stat. 908.
7 U. S. C., Supp. V,
§ 1117 (b).
Direct-consumption
quota for Puerto Rico.

SEC. 4. Subsection (b) of section 207 of the Sugar Act of 1937 (relating to direct-consumption sugar from Puerto Rico) is amended by adding at the end thereof the following new sentence: "This subsection is hereby extended so that not more than one hundred and twenty-six thousand and thirty-three short tons, raw value, of the quota for Puerto Rico for any calendar year may be filled by direct-consumption sugar: *Provided, however,* That the amount of said quota which may be filled by direct-consumption sugar for the calendar year 1940 shall not be less than the quantity of direct-consumption sugar from Puerto Rico actually brought into the continental United States, for consumption therein, after December 31, 1939, and up to and including the date of the enactment of this amendatory sentence."

Proviso.
Amount for calen-
dar year 1940.

50 Stat. 907.
7 U. S. C., Supp. V,
§ 1117 (a).
Direct-consumption
quota for Hawaii.

SEC. 5. Subsection (a) of section 207 of the Sugar Act of 1937 (relating to direct-consumption sugar from Hawaii) is amended by adding at the end thereof the following new sentence: "This subsection is hereby extended so that not more than twenty-nine thousand six hundred and sixteen short tons, raw value, of the quota for Hawaii for any calendar year may be filled by direct-consumption sugar: *Provided, however,* That the amount of said quota which may be filled by direct-consumption sugar for the calendar year 1940 shall not be less than the quantity of direct-consumption sugar from Hawaii actually brought into the continental United States, for consumption therein, after December 31, 1939, and up to and including the date of the enactment of this amendatory sentence."

Proviso.
Amount for calen-
dar year 1940.

Approved, October 15, 1940.

[CHAPTER 888]

AN ACT

October 17, 1940
[S. 4270]
[Public, No. 861]

To promote and strengthen the national defense by suspending enforcement of certain civil liabilities of certain persons serving in the Military and Naval Establishments, including the Coast Guard.

Soldiers' and Sail-
ors' Civil Relief Act
of 1940.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the Soldiers' and Sailors' Civil Relief Act of 1940.