

**distribution of United Nations Relief and Rehabilitation Administration supplies and services.**

Citation of Act.

SEC. 2. This Act may be cited as the United Nations Relief and Rehabilitation Administration Participation Act, 1946.

Approved December 14, 1945.

[CHAPTER 578]

AN ACT

December 15, 1945  
[S. 1212]  
[Public Law 260]

To amend Section 12 of the Act entitled "An Act to provide for the recording and releasing of liens by entries on certificates of title for motor vehicles and trailers, and for other purposes," approved July 2, 1940.

District of Columbia.  
54 Stat. 739.  
D. C. Code §40-712.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That Section 12 of the Act entitled "An Act to provide for the recording and releasing of liens by entries on certificates of title for motor vehicles and trailers, and for other purposes," approved July 2, 1940, is hereby amended to read:

Fees for recording liens, etc., on automobiles.

"SEC. 12. The fee for recording liens or assignments or releases of liens upon a certificate shall not exceed the sum of fifty cents for each lien or assignment or release of lien on each automobile contained in the instrument."

Approved December 15, 1945.

[CHAPTER 579]

AN ACT

December 15, 1945  
[S. 1278]  
[Public Law 261]

To provide for the taxation of rolling stock of railroad and other companies operated in the District of Columbia, and for other purposes.

District of Columbia.  
Taxation of rolling stock of railroad and other companies.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) the rolling stock of railroad companies, refrigerator-car companies, parlor-car companies, sleeping-car companies, tank-car companies, express companies, car-renting companies, and all other companies owning parlor, sleeping, dining, tank, freight, or any other cars which are operated or run over or upon the line or lines of any railroad or terminal company in the District of Columbia, shall be deemed to be located in said District for purposes of taxation, whether or not the individual units are continuously in the District or are constantly changing, and such property shall be reported, assessed, and taxed within the time, and at the rates prescribed by law for the reporting and taxation of other personal property in the District of Columbia.

Rolling stock primarily located in D. C.

(b) Such rolling stock as is primarily located in the District of Columbia shall be reported and taxed at its full and true value on the last day of the calendar year preceding the tax date.

Elsewhere.

(c) Such rolling stock as is not primarily located in the District of Columbia shall be reported and taxed in the manner following:

Report.

(1) Every railroad company operating rolling stock over or upon the line or lines of any railroad or terminal company in the District shall report to the Assessor of the District of Columbia the various classes of such rolling stock so operated by such company whether owned by it or any other railroad company; the number of miles traveled by each class of such rolling stock within the District during the calendar year next preceding the tax date; the total number of miles traveled by each class of such rolling stock on all lines over which such company operates during the calendar year next preceding the tax date; the total full and true value of each class of such rolling stock owned by such company on the last day of the calendar year next preceding the tax date; and such other facts and information as said assessor may require. The taxable portion of the rolling

Taxable portion.