

**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.

stock of each such company shall be determined by applying the mileage traveled in the District by the various classes of such rolling stock operated in the District by such company to the total mileage traveled by the various classes of such rolling stock on all lines over which such company operates, and the tax shall be assessed on that portion of such rolling stock owned by such company on the last day of the calendar year next preceding the tax date. The mileage and value of the rolling stock owned by such company which is permanently located outside of the District of Columbia shall not be included in the computation of such assessment.

Property outside  
D. C.

(2) Every parlor-car company and sleeping-car company owning parlor and sleeping cars (except those owned by railroad companies and described in paragraph (1) of this subsection) which are operated in the District over or upon the tracks of any railroad or terminal company, shall report to the Assessor of the District of Columbia the total number of miles traveled by all such cars, and also the miles traveled by such cars within the District, during the calendar year next preceding the tax date; the total full and true value of all of such cars so used as of 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 value of the cars owned by any such company and used within the District shall be determined by applying to such value the ratio between the mileage traveled by such cars in the District and the total mileage traveled by such cars within and without the District.

Report of parlor-car  
and sleeping-car com-  
panies.

(3) Every car company, mercantile company, corporation or individual (other than railroad, parlor-car and sleeping-car companies described in paragraphs (1) and (2) of this subsection) owning or leasing any stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars, which are run over or upon the line or lines of any railroad or terminal company in the District of Columbia, shall furnish to the Assessor of the District of Columbia, on forms prescribed by said assessor, a true, full, and accurate statement, verified by the affidavit of the officer or person making the same, showing the aggregate number of miles made by their several cars over or upon the several lines of railroad within the District of Columbia during the calendar year next preceding the tax date; the average number of miles traveled per day within the District of Columbia by the cars covered by the statement in the ordinary course of business during the year; and such other pertinent facts and information as said assessor may require.

Other designated  
companies.

Every railroad company whose lines run through or into the District of Columbia shall annually furnish to the said assessor a statement showing the name and address of every car company, mercantile company, corporation, or individual (other than railroad, parlor-car and sleeping-car companies described in paragraphs (1) and (2) of this subsection) whose cars made mileage over its tracks in the District of Columbia during the calendar year next preceding the tax date, and the total number of miles made within the District of Columbia by each during said period.

Other data required.

It shall be the duty of the said assessor to ascertain from the best and most reliable information that can be obtained and from said statements the number of cars required to make the total mileage of each such car company, mercantile company, corporation, or individual within the District of Columbia during the period aforesaid, and to ascertain and fix the valuation upon each particular class of such cars, and the number so ascertained to be required to make the total mileage within the District of Columbia of the cars of each such car company, mercantile company, corporation, or individual within

Determination of  
valuation.

said period shall be assessed against the respective car companies, mercantile companies, corporations, or individuals. The valuation thus obtained shall be the full and true value and shall be the taxable portion of the cars owned by any such car company, mercantile company, corporation, or individual and used within the District of Columbia.

(d) All of the provisions of law relating to the filing of returns, assessment, payment, and collection of personal property taxes in the District of Columbia shall be applicable to the companies described in the foregoing subsections.

(e) Any individual, partnership, unincorporated association, or corporation aggrieved by any assessment of taxes made pursuant to the provisions of this Act may appeal therefrom to the Board of Tax Appeals for the District of Columbia in the same manner and to the same extent as set forth in sections 3, 4, 7, 8, 9, 10, 11, and 12 of title IX of the Act entitled "An Act to amend the District of Columbia Revenue Act of 1937, and for other purposes", approved May 16, 1938.

(f) The provisions of this Act shall be applicable to the taxable year beginning July 1, 1945, and each taxable year thereafter.

Approved December 15, 1945.

#### [CHAPTER 580]

#### AN ACT

To enable the United States to further participate in the work of the United Nations Relief and Rehabilitation Administration.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the joint resolution of March 28, 1944, entitled "Joint resolution to enable the United States to participate in the work of the United Nations relief and rehabilitation organization", is amended in the following respect:

(1) The first section is amended by striking out "\$1,350,000,000" and inserting in lieu thereof "\$2,700,000,000".

(2) Section 9 is amended by striking out "1946" and inserting in lieu thereof "1947".

(3) Add a new section 8 (a) :

"8 (a). In adopting this joint resolution the Congress does so with the following recommendations:

"A. That the United States member of the control committee of the United Nations Relief and Rehabilitation Administration is hereby requested, by appropriate resolutions or agreements, to secure favorable action by that committee or by the United Nations Relief and Rehabilitation Administration Council to attain the following objectives:

"(1) That all trade agreements and all barter agreements of a recipient country with other nations, together with satisfactory information on all exports from, and imports into, such country, whether for governmental or private account, will be made available to the United Nations Relief and Rehabilitation Administration.

"(2) That each recipient country shall supply accredited United Nations Relief and Rehabilitation Administration personnel with all necessary facilities, credentials, documents, and safe conduct in carrying out the objectives of the United Nations Relief and Rehabilitation Administration agreement, including all necessary inspections and investigations.

"(3) That the Administration, if it determines such a course to be desirable, will be permitted, during the period of its operations in a recipient country, to retain title to all motor-transport equipment

Administrative provisions.

Tax appeals.

52 Stat. 371-375.  
D. C. Code § 47-2403  
et seq; Supp. IV, § 47-2403 note et seq.

Applicability.

December 18, 1945  
[H. R. 4649]  
[Public Law 262]

UNRRA, participation expenses.

58 Stat. 122.  
50 U. S. C., Supp.  
IV, app. §§ 1571-1578.  
Ante, p. 606; post, p. 634.

Recommendations.

Objectives.