

accordance with his religious faith, for permanent peace, designating a period during such day in which all the people of the United States may unite in prayer for a permanent peace; calling upon all the people of the United States to unite in prayer at such time; and calling upon the newspapers, radio stations, and all other mediums of information to join in observing such day and period of prayer.

Approved May 26, 1949.

[CHAPTER 145]

AN ACT

To amend the War Claims Act of 1948.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the War Claims Act of 1948 (62 Stat. 1240) is amended in the following respects:

1. The last sentence of section 2 (c) is amended to read as follows: "The limit of time within which claims may be filed with the Commission shall in no event be later than March 1, 1951."

2. Section 8 (a) is amended by striking out the words "March 31, 1949" and inserting in lieu thereof "March 31, 1950".

Approved May 27, 1949.

[CHAPTER 146]

AN ACT

To provide additional revenue for the District of Columbia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act divided into titles and sections may be cited as the "District of Columbia Revenue Act of 1949" and title I of this Act may be cited as the "District of Columbia Sales Tax Act" and title II of this Act may be cited as the "District of Columbia Use Tax Act".

TITLE I—GROSS SALES TAX

DEFINITIONS

"Assessor."

SECTION 101. "Assessor" means the Assessor of the District or his duly authorized representatives.

"Business."

SEC. 102. "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect.

"Collector."

SEC. 103. "Collector" means the Collector of Taxes of the District or his duly authorized representatives.

"Commissioners."

SEC. 104. "Commissioners" means the Commissioners of the District or their duly authorized representatives.

"District."

SEC. 105. "District" means the District of Columbia.

"Engaging in business."

SEC. 106. "Engaging in business" means commencing, conducting, or continuing in business, as well as liquidating a business when the liquidator thereof holds himself out to the public as conducting such a business.

"Food."

SEC. 107. "Food" means cereals and cereal products; milk and milk products, including ice cream; meat and meat products; fish and fish products; eggs and egg products; vegetables and vegetable products; fruit, fruit products, and fruit juices; bottled soft drinks; spices and salt; flavoring extracts and condiments; sugar and sugar products; coffee and coffee substitutes; tea; cocoa and cocoa products; and ice when used for household consumption: *Provided, however,* That the

May 27, 1949

[S. 326]

[Public Law 75]

50 U. S. C., Supp.
II, app. §§ 2001-2013.
62 Stat. 1241.
50 U. S. C., Supp.
II, app. § 2001 (c).

62 Stat. 1245.
50 U. S. C., Supp.
II, app. § 2007 (a).

May 27, 1949

[H. R. 3704]

[Public Law 76]

District of Colum-
bia Revenue Act of
1949.

District of Colum-
bia Sales Tax Act.