

50 Stat. 530.
7 U. S. C. § 1017;
Supp. II, § 1017 note.
Ante, p. 144.

land shall be disposed of by the Secretary of Agriculture on terms consistent with the provisions of section 43 of the Bankhead-Jones Farm Tenant Act, as amended, for the satisfaction of the indebtedness secured by the mortgage, subject, however, to other outstanding charges on the land due the United States, and the purchaser of such land shall be entitled to the issuance of patent or deed upon the completion of all requirements with respect to the payment of such charges.

Approved October 19, 1949.

[CHAPTER 698]

AN ACT

To amend the Civil Service Retirement Act so as to make such Act applicable to the officers and employees of the Columbia Institution for the Deaf.

October 19, 1949
[H. R. 86]
[Public Law 362]

Civil Service Retirement Act, amendments.

46 Stat. 470.
5 U. S. C., Supp. II, § 693 (a).
Ante, p. 621.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection (a) of section 3 of the Civil Service Retirement Act, approved May 29, 1930, as amended (U. S. C., title 5, section 693 (a)), is amended by inserting before the colon preceding the first proviso thereof a comma and the following: "and to all officers and employees of the Columbia Institution for the Deaf".

46 Stat. 472.
5 U. S. C. § 707;
Supp. II, § 707.
Ante, p. 476.

SEC. 2. The first paragraph of section 5 of such Act is amended by inserting after "or the legislative branch of the Government" a comma and "and periods of service as an officer or employee of the Columbia Institution for the Deaf".

46 Stat. 475.
5 U. S. C., Supp. II, § 736b.
Ante, pp. 266, 476.

SEC. 3. Any service rendered prior to the effective date of this Act as an officer or employee of the Columbia Institution for the Deaf shall be considered creditable service for the purposes of section 9 of such Act.

Approved October 19, 1949.

[CHAPTER 699]

AN ACT

To assist States in collecting sales and use taxes on cigarettes.

October 19, 1949
[H. R. 195]
[Public Law 363]

Cigarette State sales and use tax.

"Person."

"Disposing of."

"Cigarette."

"Licensed distributor."

"Use."

"Tobacco tax administrator."

Monthly memorandum.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That as used in this Act the term—

(a) "person" means any individual, partnership, corporation, or association;

(b) "disposing of" means any transfer for profit;

(c) "cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco;

(d) "licensed distributor" means any person authorized by State statute or regulation to distribute cigarettes at wholesale or retail;

(e) "use", in addition to its ordinary meaning, means the consumption, storage, handling, or disposal of cigarettes;

(f) "tobacco tax administrator" means the State official duly authorized to administer the cigarette tax law of a State.

SEC. 2. Any person selling or disposing of cigarettes in interstate commerce whereby such cigarettes are shipped to other than a distributor licensed by or located in a State taxing the sale or use of cigarettes shall, not later than the 10th day of each month, forward