

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

to the tobacco tax administrator of the State into which such shipment is made, a memorandum or a copy of the invoice covering each and every such shipment of cigarettes made during the previous calendar month into said State; the memorandum or invoice in each case to include the name and address of the person to whom the shipment was made, the brand, and the quantity thereof.

SEC. 3. Whoever violates the provisions of this Act shall be guilty of a misdemeanor and shall be fined not more than \$1,000 or imprisoned not more than six months, or both.

Approved October 19, 1949.

[CHAPTER 701]

AN ACT

To provide a method of financing the acquisition and construction by the city of Duluth of certain bridges across the Saint Louis River, and for other purposes.

October 20, 1949  
[H. R. 5956]  
[Public Law 364]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 3 of the Act entitled "An Act to authorize the city of Duluth, in the State of Minnesota, to construct a toll bridge across the Saint Louis River, between the States of Minnesota and Wisconsin, and for other purposes", approved August 7, 1939 (53 Stat. 1258), is amended to read as follows:

Saint Louis River,  
Bridges at Duluth,  
Minn.

"SEC. 3. Said city of Duluth is hereby authorized to fix and charge tolls for transit over any bridge or bridges acquired or constructed under the provisions of this Act, and the rates of toll so fixed shall be such as will pay costs of operation and maintenance and will amortize the cost, within the period provided herein, of such bridge or bridges and approaches thereto as evidenced by an issue or issues of bonds to pay the cost of such bridge or bridges, which bonds may be so issued subject to and in accordance with the pertinent laws of the State of Minnesota. All such bonds shall be in a form not inconsistent with this Act, and shall mature at such time or times as the city may determine, not exceeding thirty years from the date of their issue. The city, when it deems it to be in the best interests of the city, may issue refunding bonds to repurchase and redeem any outstanding bonds before the maturity thereof: *Provided*, That the refunding bonds shall mature at such time or times not exceeding thirty years from the date of the original issue of the bonds proposed to be repurchased or redeemed, as the city may determine. The city of Duluth, in its discretion, may treat the acquisition and construction of any bridge or bridges acquired or constructed under the provisions of this Act as a single project, and may provide that the revenues realized from the operation of any such bridge or bridges may be used in payment of any bond or bonds issued as provided by this Act. An accurate record of the cost of any bridge or bridges and their approaches acquired or constructed, the expenditures for maintaining, repairing, and operating the same, and of the daily tolls collected, shall be kept and shall be available for the information of all persons interested."

Toll charges.

Issuance of bonds.

Refunding bonds.

Maturity.

Record of expenditures and receipts.

53 Stat. 1259.

SEC. 2. The first sentence of section 4 of such Act is amended by striking out all after the word "tolls" down to and including the words "free bridge".

SEC. 3. The first section of Public Law 527, Seventy-ninth Congress (60 Stat. 653), is amended by striking out "one and three years, respectively, from October 16, 1946", and inserting in lieu thereof "until such construction is commenced and completed".

Approved October 20, 1949.