

Administrator shall consider, among other things, the relative aeronautical need for and urgency of all such development included in the plan and the likelihood of securing satisfactory sponsorship of projects for the accomplishment of such airport development. Any subsequent appropriation of funds pursuant to section 5 of this Act shall be deemed to grant the authority requested, unless a contrary intent shall have been manifested by the Congress by law or by concurrent resolution. No grant of funds in excess of \$50,000 in any one fiscal year for development of any class 4 or larger airport shall be made unless authorized as provided herein."

Approved February 9, 1950.

60 Stat. 172.
49 U. S. C. § 1104;
Sup. III, § 1104.
Post, p. 1071.

[CHAPTER 6]

AN ACT

To authorize relief of authorized certifying officers of terminated war agencies in liquidation by the Treasury Department.

February 9, 1950
[H. R. 4387]
[Public Law 446]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Comptroller General of the United States is authorized and directed to allow credit in the accounts of authorized certifying officers of terminated war agencies, in process of liquidation by the Treasury Department at the time of the enactment of this Act, for the amounts of suspensions and disallowances, which have been, or may be, raised by the General Accounting Office on account of payments made in accordance with vouchers certified by such certifying officers: *Provided,* That the Secretary of the Treasury or his authorized representative shall certify that in his opinion there is no evidence of fraud or collusion on the part of the certifying officers in connection with the payments.

Terminated war
agencies.
Certifying officers.

Approved February 9, 1950.

[CHAPTER 16]

AN ACT

To provide economic assistance to certain areas of the Far East.

February 14, 1950
[S. 2319]
[Public Law 447]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act be cited as the "Far Eastern Economic Assistance Act of 1950".

Far Eastern Eco-
nomic Assistance Act
of 1950.

SEC. 2. To enable the President until June 30, 1950, to obligate funds heretofore appropriated for assistance in certain areas of China, section 12 of Public Law 47, Eighty-first Congress, is amended by striking out "February 15, 1950" and inserting in lieu thereof "June 30, 1950".

China.

63 Stat. 55.
22 U. S. C., Sup. III,
§ 1543 note.

SEC. 3. (a) The Administrator for Economic Cooperation is hereby authorized to furnish assistance to the Republic of Korea in conformity with—

Korea.

(1) the provisions of the Economic Cooperation Act of 1948, as amended, wherever such provisions are applicable and not inconsistent with the intent and purposes of this section 3; and

62 Stat. 137.
22 U. S. C., Sup. III,
§ 1501 note.
Post, pp. 198-202.

(2) the agreement on aid between the United States of America and the Republic of Korea signed December 10, 1948, or any supplementary or succeeding agreement which shall not substantially alter the basic obligations of either party.

(b) Notwithstanding the provisions of any other law, the Administrator shall immediately terminate aid under this section in the event of the formation in the Republic of Korea of a coalition government which includes one or more members of the Communist Party or of the party now in control of the government of northern Korea.

Merchant vessels.
Post, p. 202.

(c) Notwithstanding the provisions of any other law, the Administrator is authorized to make available to the Republic of Korea merchant vessels of tonnage not in excess of two thousand five hundred gross tons each, in a number not to exceed ten at any one time, with a stipulation that such vessels shall be operated only in east Asian waters and must be returned forthwith upon demand of the Administrator and in any event not later than June 30, 1951. Any agency of the United States Government owning or operating any such vessel is authorized to make such vessel available to the Administrator for the purposes of this section upon his application, notwithstanding the provisions of any other law and without reimbursement by the Administrator, and title to any such vessel so supplied shall remain in the United States Government.

Appropriation authorized.
Post, pp. 202, 289.

(d) In order to carry out the provisions of this section 3, there is hereby authorized to be appropriated to the President, in addition to sums already appropriated, not to exceed \$60,000,000 for the fiscal year ending June 30, 1950.

RFC advances.
Post, p. 202.

(e) Notwithstanding the provisions of any other law, until such time as an appropriation shall be made pursuant to subsection (d) of this section, the Reconstruction Finance Corporation is authorized and directed to make advances not to exceed in the aggregate \$30,000,000 to carry out the provisions of this section, in such manner, at such times, and in such amounts as the Administrator shall request, and no interest shall be charged on advances made by the Treasury to the Reconstruction Finance Corporation for this purpose. The Reconstruction Finance Corporation shall be repaid without interest for advances made by it hereunder, from funds made available for the purposes of this section 3.

Time limitation.

SEC. 4. The authorization for appropriations in this Act is limited to the period ending June 30, 1950, in order that any subsequent authorizations may be separately passed on, and is not to be construed as an express or implied commitment to provide further authorizations or appropriations.

Approved February 14, 1950.

[CHAPTER 36]

AN ACT

February 21, 1950
[H. R. 5486]
[Public Law 448]

To amend certain provisions of the Internal Revenue Code to permit the use of additional means, including stamp machines, for payment of tax on distilled spirits, modify loss allowances for distilled spirits, for the transfer and redistillation of spirits, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2800

Internal Revenue Code, amendments.
53 Stat. 298.
26 U. S. C. § 2800
(a) (1).

(a) (1) of the Internal Revenue Code is amended by the addition of two paragraphs designated "(A)" and "(B)" to read as follows:

"(A) Payment of Tax as to Domestic Spirits.—The tax on distilled spirits produced in the United States, to be paid upon withdrawal from bond, and the tax on rectified spirits produced in the United States, shall be paid by stamp, under such rules and regulations, permits, bonds, records, and returns, and with the use of such tax-stamp machines or other devices and apparatus, including but not limited to storage, gaging, and bottling tanks and pipe lines, as the Commissioner with the approval of the Secretary shall prescribe.

"(B) Penalties.—Whoever manufactures, procures, possesses, uses, or tampers with a tax-stamp machine which may be required under this section with intent to evade the internal-revenue tax imposed upon distilled spirits and recti-