

Invalidity of any provision, etc., not to affect remainder of Act.

SEC. 19. That if any provision of this Act or the application thereof to any person or circumstance is held invalid the validity of the remainder of the Act and of the application of such provision to other persons and circumstances shall not be affected thereby.

Act effective on approval.

SEC. 20. That this Act shall take effect upon its passage and approval.

Approved, February 18, 1929.

February 18, 1929.
[S. 1281.]
[Public, No. 771.]

CHAP. 258.—An Act To amend section 7 (a) of the Act of March 3, 1925 (Forty-third Statutes, page 1119), as amended by section 2 of the Act of July 3, 1926 (Forty-fourth Statutes, page 812), so as to provide operators' permits free of cost to enlisted men of the Army, Navy, Marine Corps, and Coast Guard operating Government-owned vehicles in the District of Columbia.

District of Columbia Traffic Act, 1925. Operators' permits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 7 (a) of the Act known as the "District of Columbia Traffic Act, 1925," approved March 3, 1925 (Forty-third Statutes, page 1119), as amended by section 2 of the Act of July 3, 1926 (Forty-fourth Statutes, page 812), be, and the same is hereby, amended by adding at the end thereof the following proviso: *Provided,* That enlisted men of the Army, Navy, Marine Corps, and Coast Guard shall be issued, without charge, a permit to operate Government-owned vehicles, while engaged in official business, upon the presentation of a certificate from their commanding officers to the effect that they are assigned to operate a Government vehicle and are qualified to drive, and upon proving to the satisfaction of the director of traffic that they are familiar with the traffic regulations of the District of Columbia.

Vol. 43, p. 1121. Vol. 44, p. 814, amended.

Issue without charge to enlisted men of Army, etc., operating Government vehicles on official business.

Approved, February 18, 1929.

February 18, 1929.
[S. 4441.]
[Public, No. 772.]

CHAP. 259.—An Act To amend the laws relating to assessment and collection of taxes in the District of Columbia, and for other purposes.

District of Columbia. Remedies for collecting taxes on personal property available for intangible taxes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the remedies provided in the Act of July 1, 1902, for the collection of taxes on tangible personal property, shall be available also for the collection of taxes on intangible property.

All common-law, etc., remedies also available for all taxes.

In addition to the statutory remedies, all common-law and all equitable remedies shall also be available, either separately or concurrently with statutory remedies, as may be deemed advisable, for the collection of all taxes and special assessments of any kind whatsoever.

Real estate levied for personal taxes may be sold under equity decree if price offered at auction insufficient for taxes, etc.

SEC. 2. Where real estate is levied upon for the nonpayment of personal taxes of any kind, and the best price offered at an auction sale is not sufficient to pay taxes, interest, and penalties, said real estate may be sold under decree of the equity court as provided by law.

Taxable motor vehicles assessed at value as of January 1, each year.

SEC. 3. From and after the close of the current calendar year, motor vehicles taxable by the District of Columbia shall be assessed at their value as of January 1, each year, by the Board of Personal Tax Appraisers, subject to revision on appeal by the Board of Personal Tax Appeals, at the rate fixed for the taxation of other tangible personal property for the fiscal year ending the following June 30. The first assessment made under this section shall be at one-half such rate, to cover only the period from the following July 1 to

First assessment at one-half rate, from July 1 to December 1.

December 31. The tax so assessed shall constitute the personal-property tax on such vehicles for the ensuing calendar year, and no motor vehicle registration tag for any tax year shall be issued for motor vehicles subject to taxation on January 1 each year by the District of Columbia until the amount of such tax has been paid in full: *Provided*, That this section shall not apply to motor vehicles constituting the stock in trade of dealers, which shall be taxed as now provided by law. The Commissioners of the District of Columbia shall make such rules and regulations as may be necessary or desirable to enforce the provisions of this section.

Tax a personal-property tax, and no registration tax to be issued until tax paid.

Proviso.
Not applicable to dealers' stock.

SEC. 4. Section 2 of the Act of Congress of July 3, 1926, entitled "An Act to amend sections 5 and 6 of the Act of Congress making appropriations to provide for the District of Columbia for the fiscal year ending June 30, 1903, approved July 1, 1902, and for other purposes," be, and the same is hereby, amended so as to read as follows:

Intangible property tax.
Vol. 44, p. 833, amended.

"SEC. 2. Any person maintaining a place of abode in the District of Columbia on the 1st day of July of a taxable year, and for the three months prior thereto, shall be considered as a resident for the purpose of assessment on intangible property wherever located, unless evidence shall be submitted to the assessor of the District of Columbia, satisfactory to him, that such intangible personal property or the income thereof is taxed to said person in some other jurisdiction, or that the assets of a corporation or association represented by shares or certificates constituting such intangible personal property are taxed by the State in which such corporation or association is chartered or organized and in which such person has a legal residence, in lieu of a tax upon such shares or certificates: *Provided*, That Cabinet officers and persons in the service of the United States Government elected for a definite term of office shall not be considered as residents of the District of Columbia for the purposes of this section."

Persons with place of abode in the District July 1, and three months prior deemed residents for assessment.

Exceptions.

Proviso.
Cabinet officers and elected persons not included as residents.

SEC. 5. Section 5 of the said Act of 1926 is hereby amended to read as follows:

Vol. 44, p. 833, amended.

"SEC. 5. Real-estate taxes and personal taxes of all kinds, excepting the tax on motor vehicles as herein provided, shall hereafter be payable semiannually in equal installments in the months of September and March. If either of said installments on real or personal property shall not be paid within the months when the same is due, said installments shall thereupon be in arrears and delinquent, and there shall be added and collected with said tax a penalty of 1 per centum per month upon the amount thereof for the period of such delinquency, and such installment or installments, with the penalties thereon, shall constitute a delinquent tax to be collected in the manner now provided by law.

Taxes, except motor vehicle, payable semiannually in September and March.

"If any person neglects or refuses to file a return of personal property as required by law, and the assessor certifies to the Board of Commissioners that, in his opinion, the best information obtainable does not afford a satisfactory basis for assessment, the Board of Commissioners may, by petition to the Supreme Court of the District of Columbia for mandamus against such person, compel the filing of a sworn return, and in such case the court shall require the person at fault to pay all expenses of the proceeding."

Mandamus may be sought to compel filing of sworn return of personal property, if refused, and satisfactory assessment not obtainable.

Vol. 44, p. 833, amended.

SEC. 6. Section 6 of the said Act of 1926 is hereby amended to read as follows:

"SEC. 6. That beginning July 1, 1930, returns of all personal property other than automobiles shall be made in the month of July in the fiscal year in which the assessment is levied and the value of such property shall be made as of the first day of that month except that merchants shall continue to return their average stock in trade

Returns of personal property except automobiles to be made in July, as of first of that month.

Proviso.
Effective during
March, 1929.
Vol. 44, p. 834, amend-
ed.
Board of personal
tax appeals.
To meet first Mon-
day in September.

Inconsistent laws re-
pealed.

as provided in said Act of 1902: *Provided*, That this section shall be effective during March, 1929."

SEC. 7. Section 7 of the said Act of 1902 is hereby amended to read as follows: "That the Board of Personal Tax Appeals shall meet on the first Monday of September of each year and continue in session until the first Monday in March of the following year, or until such time as their work shall have been completed."

SEC. 8. That all Acts or parts of Acts inconsistent herewith are hereby repealed.

Approved, February 18, 1929.

February 18, 1929.
[S. 4257.]
[Public, No. 773.]

CHAP. 260.—An Act To authorize the payment of certain salaries or compensation to Federal officials and employees by the treasurer of the Territory of Alaska.

Alaska.
Salaries of Federal
officials, etc., appro-
priated by legislature
thereof, may be paid
by the treasurer up to
March 31, 1929.

Proviso.
Hereafter appropri-
ation to conform with
Federal law.

Vol. 37, p. 512.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any salaries to United States officials or employees of the United States Government in Alaska, appropriated by the Alaska Territorial Legislature, session of 1927, may be paid to such United States officials or employees of the United States by the treasurer of Alaska up to and including the date of March 31, 1929, any Federal law to the contrary notwithstanding: *Provided*, That subsequent to March 31, 1929, all appropriations by the Alaska Territorial Legislature shall be in conformity with the provisions of the Act of Congress approved August 24, 1912, entitled "An Act to create a legislative assembly in the Territory of Alaska, to confer legislative powers thereon, and for other purposes," and amendments thereto.

Approved, February 18, 1929.

February 18, 1929.
[H. R. 13795.]
[Public, No. 774.]

CHAP. 261.—An Act For recognition of meritorious service performed by Lieutenant Commander Edward Ellsberg, Lieutenant Henry Hartley, and Boatswain Richard E. Hawes.

Navy.
Recognition of serv-
ices of designated offi-
cers in salvage of ships
S-4 and S-51.

Officers to be addi-
tional numbers in the
grades.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and is hereby, authorized to appoint Edward Ellsberg, now a naval constructor with the rank of lieutenant commander in the Naval Reserve, a naval constructor with the rank of commander in the Naval Reserve; and Chief Boatswain R. E. Hawes, United States Navy, an ensign in the Navy; and to advance Lieutenant Henry Hartley, United States Navy, thirty-five numbers on the list of lieutenants of the Navy, in recognition of their services in the salvage of the United States Ships S-4 and S-51.

SEC. 2. That these officers shall be additional numbers in the grades to which or in which they are hereby advanced, and in any to which they may hereafter be promoted.

Approved, February 18, 1929.

February 19, 1929.
[H. R. 15809.]
[Public, No. 775.]

CHAP. 265.—An Act To authorize a preliminary survey of Mud Creek in Kentucky with a view to the control of its floods.

Mud Creek, Ky.
Preliminary survey
directed of, with view
to control its flood.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and directed to cause a preliminary survey to be made of Mud Creek in Kentucky from Mining City, at which point said creek empties into Green River,