

CHAP. 494.—An Act To amend section 305, chapter 8, title 28 of the United States Code relative to the compilation and printing of the opinions of the Court of Customs and Patent Appeals.

June 16, 1930.
[H. R. 11274.]
[Public, No. 360.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second sentence of section 305 (Jud. C., sec. 192) of chapter 8 of title 28 of the United States Code be amended to read as follows:

“The reporter of the Court of Customs and Patent Appeals shall prepare and transmit—

“(1) To the Secretary of the Treasury, once a week, in time for printing in the publication entitled ‘Treasury Decisions,’ copies of all opinions relating to customs rendered by the court to that date;

“(2) To the Commissioner of Patents, once a week, in time for printing in the publication entitled ‘Official Gazette,’ copies of all opinions relating to patent and trade-mark appeals rendered to that date by said court.

“The reporter shall cause to be compiled and published, at least once a year, in such manner as the court shall direct, all of the opinions rendered by said court to that date, together with such digests and indexes as the court may deem necessary.”

Approved, June 16, 1930.

Opinions of Court of Customs and Patent Appeals.
Vol. 36, p. 1144, amended.
U. S. C., p. 902.
Transmittal by reporter.

“Treasury Decisions.”

“Official Gazette.”

Compiled, etc., annually.

CHAP. 495.—Joint Resolution Extending the time for the assessment, refund, and credit of income taxes for 1927 and 1928 in the case of married individuals having community income.

June 16, 1930.
[H. J. Res. 340.]
[Pub. Res., No. 88.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the three-year period of limitation provided in section 277 of the Revenue Act of 1926 upon the assessment of income taxes imposed by that Act for the taxable year 1927, and the three-year period of limitation provided in section 284 of the Revenue Act of 1926 in respect of refunds and credits of income taxes imposed by that Act for the taxable year 1927 shall be extended for a period of one year in the case of any married individual where such individual or his or her spouse filed a separate income-tax return for such taxable year and included therein income which under the laws of the State upon receipt became community property.

Income tax, 1926.
Vol. 44, pp. 58, 66, amended.
U. S. C., Supp. IV, p. 354.

Period of limitation upon assessment, etc., for 1927, and refunds extended one year to married individuals, including community property in return.

Similar extensions for taxable year of 1928.

SEC. 2. The two-year period of limitation provided in section 275 of the Revenue Act of 1928 upon the assessment of income taxes imposed by Title I of that Act for the taxable year 1928, and the two-year period of limitation provided in section 322 of the Revenue Act of 1928 in respect of refunds and credits of income taxes imposed by that Act for the taxable year 1928 shall be extended for a period of one year in the case of any married individual where such individual or his or her spouse filed a separate income-tax return for such taxable year and included therein income which under the laws of the State upon receipt became community property.

Vol. 45, pp. 856, 861.
U. S. C., Supp. IV, p. 408.

SEC. 3. The periods of limitations extended by this joint resolution shall, as so extended, be considered to be provided in sections 277 and 284 of the Revenue Act of 1926 and sections 275 and 322 of the Revenue Act of 1928, respectively.

Limitations considered as included in Revenue Acts of 1926 and 1928.

SEC. 4. Nothing herein shall be construed as extending any period of limitation which has expired before the enactment of this joint resolution.

No expired limitation revived.

Approved, June 16, 1930.