

[CHAPTER 95.]

AN ACT

June 16, 1933.

[S. 1561.]

[Public, No. 72.]

Providing for payment of \$50 to each enrolled Chippewa Indian of the Red Lake Band of Minnesota from the timber funds standing to their credit in the Treasury of the United States.

Red Lake Band of
Chippewa Indians.

Per capita payment
to, from tribal funds.

Acceptance, etc.

Payments not sub-
ject to any lien, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized and directed to withdraw from the Treasury so much as may be necessary of the principal timber fund on deposit to the credit of the Red Lake Band of the Chippewa Indians of the State of Minnesota and to make therefrom payment of \$50, in two equal installments of \$25 each, one as soon as practicable after the passage of this Act, and one on or about December 1, 1933, to each enrolled Chippewa Indian of the Red Lake Band of Minnesota, under such regulations as such Secretary shall prescribe. No payment shall be made under this Act until the Chippewa Indians of the Red Lake Band of Minnesota shall, in such manner as such Secretary shall prescribe, have accepted such payments and ratified the provisions of this Act. The money paid to the Indians under this Act shall not be subject to any lien or claim of whatever nature against any of said Indians, except that not to exceed 15 per centum of each installment may be deducted to apply toward individual obligations due the United States or the Red Lake Band of Chippewa Indians,

Approved, June 16, 1933, 12:57 p.m.

[CHAPTER 96.]

AN ACT

June 16, 1933.

[H.R. 5040.]

[Public, No. 73.]

To extend the gasoline tax for one year, to modify postage rates on mail matter, and for other purposes.

Revenue Act of 1932,
amendments.

Gasoline, tax con-
tinued after June, 1933.

Vol. 47, p. 270,
repealed.

Postal rates.
President authorized
to modify.

Vol. 47, p. 285.
Post, p. 760.

Effective date and
duration.

Postmasters' allow-
ances, etc., correspond-
ingly modified.

Vol. 47, p. 285.

First class matter.

Vol. 47, p. 285,
amended.

Rate increase, for
local delivery repealed.
R.S., sec. 3904, p. 759.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 629 of the Revenue Act of 1932 is amended by striking out the following: " , or after June 30, 1933, in the case of articles taxable under section 617, relating to the tax on gasoline."

SEC. 2. The President is authorized during the period ending June 30, 1934, to proclaim such modifications of postage rates on mail matter (except that in the case of first-class matter the rate shall not be reduced to less than 2 cents an ounce or fraction thereof) as, after a survey by him, he may deem advisable by reason of increase in business, the interests of the public, or the needs of the Postal Service, and such modifications shall be in effect on and after such date as he shall proclaim and until July 1, 1934. In case a modification of the rate of postage on first-class matter is proclaimed, the President shall also make a corresponding modification in the percentages of gross postal receipts specified in section 1001 (c) of the Revenue Act of 1932 as amended by this Act, which percentages shall be in effect during the period such modification of the rate of postage on first-class matter is in effect. Nothing in this section shall be construed as giving the President authority to change the rate fixed by law on first-class matter mailed for local delivery, postal cards, and private mailing or post cards.

SEC. 3. (a) Section 1001 (a) of the Revenue Act of 1932 is amended by striking out the period at the end thereof and inserting a colon and the following: " *Provided*, That such additional rate shall not apply on or after July 1, 1933, to first-class matter mailed for local delivery."

(b) The first sentence of section 1001 (c) of the Revenue Act of 1932 is amended, effective July 1, 1933, by striking out the period at the end thereof and inserting a comma and the following: "except that in the case of such post offices as have city or village letter-carrier service 90 per centum of the gross postal receipts shall be counted for such purpose."

Percentage of receipts in determining class of post office.
Vol. 47, p. 286, amended.

SEC. 4. (a) Effective fifteen days after the date of the enactment of this Act, section 620 of the Revenue Act of 1932 is amended to read as follows:

Vol. 47, p. 267, amended.

"SEC. 620. TAX-FREE SALES

Tax-free sales.

"Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this title shall be imposed with respect to the sale of any article—

"(1) for use by the vendee as material in the manufacture or production of, or as a component part of, an article enumerated in this title;

Articles for further manufacture.

"(2) for resale by the vendee for such use by his vendee, if such article is in due course so resold;

Resale by vendee.

"(3) for resale by the vendee to a State or political subdivision thereof for use in the exercise of an essential governmental function, if such article is in due course so resold.

To a State, etc., for official use.

For the purposes of this title the manufacturer or producer to whom an article is sold under paragraph (1) or resold under paragraph (2) shall be considered the manufacturer or producer of such article. The provisions of paragraphs (1) and (2) shall not apply with respect to tires or inner tubes or articles enumerated in section 604, relating to the tax on furs."

Manufacturer or producer defined.

Tires, furs, etc., excluded.
Vol. 47, p. 261.

(b) Effective fifteen days after the date of the enactment of this Act, section 601 (c) (1) of the Revenue Act of 1932 is amended by adding at the end thereof the following:

Lubricating oils.
Vol. 47, p. 259.

"Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax shall be imposed under this section upon lubricating oils sold to a manufacturer or producer of lubricating oils for resale by him, but for the purposes of this title such vendee shall be considered the manufacturer or producer of such lubricating oils."

Sales to manufacturer for resale, tax free.

Vendee deemed manufacturer, etc.

(c) Effective fifteen days after the date of the enactment of this Act, section 621 (a) of the Revenue Act of 1932 is amended by inserting after paragraph (2) thereof the following new paragraph:

Credits and refunds.
Vol. 47, p. 268, amended.

"(3) to a manufacturer, producer, or importer in the amount of tax paid by him under this title with respect to the sale of any article to a dealer, if the manufacturer, producer, or importer has in his possession such evidence as the regulations may prescribe that (A) such article has after the date this paragraph takes effect been delivered by the dealer to a State or political subdivision thereof for use in the exercise of an essential governmental function and (B) the manufacturer, producer, or importer has repaid or agreed to repay the amount of such tax to the dealer or has obtained the consent of the dealer to the allowance of the credit or refund."

Allowance of, sales of taxable articles to States, etc.

Condition.

SEC. 5. Effective fifteen days after the date of the enactment of this Act, title IV of the Revenue Act of 1932 is amended by adding at the end thereof a new section to read as follows:

New section.
Vol. 47, p. 270, amended.

“SEC. 630. EXEMPTION FROM TAX OF CERTAIN SUPPLIES FOR VESSELS

Tax exemptions, ships' stores, supplies, etc.

“Under regulations prescribed by the Commissioner, with the approval of the Secretary, no tax under this title shall be imposed upon any article sold for use as fuel supplies, ships' stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation, vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions. Articles manufactured or produced with the use of articles upon the importation of which tax has been paid under this title, if laden for use as supplies on such vessels, shall be held to be exported for the purposes of section 601 (b).”

Vol. 47, p. 266, amended.

SEC. 6. (a) Effective September 1, 1933, section 616 of the Revenue Act of 1932 is amended to read as follows:

“SEC. 616. TAX ON ELECTRICAL ENERGY FOR DOMESTIC OR COMMERCIAL CONSUMPTION

Electric energy for domestic or commercial consumption. Tax payment by vendor.

“(a) There is hereby imposed upon electrical energy sold for domestic or commercial consumption and not for resale a tax equivalent to 3 per centum of the price for which so sold, to be paid by the vendor under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe. The sale of electrical energy to an owner or lessee of a building, who purchases such electrical energy for resale to the tenants therein, shall for the purposes of this section be considered as a sale for consumption and not for resale, but the resale to the tenant shall not be considered a sale for consumption.

Resale to tenants construed.

Provisions inapplicable. Vol. 47, pp. 267-269. Sale to Federal, State, etc., governments.

“(b) The provisions of sections 619, 622, and 625 shall not be applicable with respect to the tax imposed by this section.

Public-owned plants.

“(c) No tax shall be imposed under this section upon electrical energy sold to the United States or to any State or Territory, or political subdivision thereof, or the District of Columbia. None of the provisions of this section shall apply to publicly owned electric and power plants. The right to exemption under this subsection shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may, by regulation, prescribe.”

Electric energy furnished prior to September 1, 1933.

(b) Despite the provisions of this section the tax imposed under section 616 of the Revenue Act of 1932 before its amendment by this section on electrical energy furnished before September 1, 1933, shall be imposed, collected, and paid in the same manner and shall be subject to the same provisions of law (including penalties) as if this section had not been enacted.

Approved, June 16, 1933, 1 p.m.

[CHAPTER 97.]

AN ACT

To amend the probation law.

June 16, 1933. [H.R. 5208.] [Public, No. 74.]

United States courts. Arrest of probationer, wherever found.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of the second paragraph of section 2 of the Act of March 4, 1925, entitled “An Act to provide for the establishment of a probation system in the United States courts, except in the District of Columbia” (U.S.C., title 18, sec. 725), be, and the same is hereby, amended to read as follows: “At any time within the probation

Vol. 43, p. 1260. U.S.C., p. 516.