

Term "owners" defined.

SEC. 3. The term "owners", as used in this Act, means the owners of Cut-Off Island, Indiana, at the date of the enactment of this Act, and any future owners of such island.

Amendment.

SEC. 4. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 30, 1934.

[CHAPTER 180.]

AN ACT

April 30, 1934.
[H.R. 8853.]
[Public, No. 190.]

To extend the time for the construction of a bridge across the Wabash River at a point in Sullivan County, Indiana, to a point opposite on the Illinois shore.

Wabash River.
Time extended for bridging, Sullivan County, Ind.
Vol. 47, p. 44, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of a bridge authorized by Act of Congress approved February 10, 1932, to be built by Sullivan County, Indiana, or any board or commission of said county which is or may be created or established for the purpose, across the Wabash River, extending from some point in the county across said river to a point opposite on the Illinois shore, are hereby extended one and three years, respectively, from the date of approval hereof.

Amendment.

SEC. 2. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved, April 30, 1934.

[CHAPTER 181.]

AN ACT

April 30, 1934.
[H.R. 8854.]
[Public, No. 191.]

To amend the District of Columbia Alcoholic Beverage Control Act by amending sections 11, 22, 23, and 24.

District of Columbia Alcoholic Beverage Control Act, amended.
Ante, p. 325.
Wholesalers', Class A.
Sales to other than licensee modified.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 11, subsection (c), of the District of Columbia Alcoholic Beverage Control Act is amended by adding at the end of the first paragraph thereof the following: "It shall not authorize the sale of beverages to any other person except as may be provided by regulations promulgated by the Commissioners under this Act."

Ante, p. 332.
Reports by licensees.

SEC. 2. That section 22 of the said Alcoholic Beverage Control Act be amended by adding at the end thereof a new paragraph to read as follows:

"(c) The Commissioners may at any time suspend or revoke in whole or in part the requirements of this section."

Ante, p. 332.

SEC. 3. That section 23 of the said Alcoholic Beverage Control Act is amended so as to read as follows:

Tax levy.

Post, p. 1014.

"SEC. 23. (a) There shall be levied, collected, and paid on all of the following-named beverages manufactured by a holder of a manufacturer's license, and on all of the said beverages imported or brought into the District of Columbia by a holder of a wholesaler's or retailer's license, a tax at the following rates, to be paid by the licensee in the manner hereinafter provided:

Wine.

"(1) A tax of 35 cents on every wine-gallon of wine containing more than 14 per centum of alcohol by volume, except champagne, or any wine artificially carbonated and a proportionate tax at a like rate on all fractional parts of such gallon; (2) a tax of 50 cents on every wine-gallon of champagne or any wine artificially carbonated, and a proportionate tax at a like rate on all fractional parts of such gallon; (3) a tax of 50 cents on every wine-gallon of spirits, and a proportionate tax at a like rate on all fractional parts of such gal-

Champagne.

Spirits.

lon; (4) and a tax of \$1.10 on every wine-gallon of alcohol, and a proportionate tax at a like rate on all fractional parts of such gallon.

"(b) Said taxes shall be collected by and paid to the Collector of Taxes of the District of Columbia and shall be deposited in the Treasury of the United States to the credit of the District of Columbia.

"(c) Said taxes shall be collected and paid by the affixture of a stamp or stamps secured from the Collector of Taxes of the District of Columbia denoting the payment of the amount of the tax imposed by this Act upon such beverage, such affixture to be upon the immediate container of the beverage, unless the Commissioners shall by regulation permit otherwise.

"(d) The Collector of Taxes of the District of Columbia shall furnish suitable stamps, to be prescribed by the Commissioners, denoting the payment of the taxes imposed by this Act, and shall by the sale of such stamps at the amounts indicated on the faces thereof cause the said taxes to be collected.

"(e) Upon beverages manufactured in the District of Columbia by a manufacturer licensed under this Act, the stamps required by this Act shall be affixed before the removal of the beverage from the place of business or warehouse of the said manufacturer for delivery to a purchaser. Upon beverages except taxable light wines, imported or brought into the District of Columbia by any wholesaler licensed under this Act, the stamps required by this Act shall be affixed before the removal of the beverage from the place of business or warehouse of the said wholesaler for delivery to a purchaser; upon taxable light wines imported or brought into the District of Columbia by any wholesaler licensed under this Act, the said stamps shall be affixed within twenty-four hours (excluding Sunday from the count) after the wines are received at the licensed premises of the wholesaler and before said wines are sold by such wholesaler. Upon beverages purchased outside the District of Columbia by any retailer licensed under this Act, the stamps required by this Act shall be affixed within twenty-four hours (excluding Sunday from the count) after the beverage is received at the licensed premises of said retailer and before said beverage is sold by such retailer.

"(f) No person shall use or cause to be used for the payment of any tax imposed by this Act a stamp or stamps already theretofore used for the payment of any such tax.

"(g) No tax shall be levied and collected on any alcohol exempt from tax under the laws of the United States, or on any alcohol sold for nonbeverage purposes by the holder of a manufacturer's or wholesaler's license, in accordance with the regulations promulgated by the Commissioners.

"(h) If any Act of Congress shall hereafter prescribe for a Federal volume tax on alcoholic beverages under which a portion of said tax shall be returned to the District of Columbia, the taxes levied under this section shall not be collected after the effective date of said Act.

"(i) The possession by any licensee of any beverage after its removal from the licensed premises of a manufacturer or wholesaler within the District of Columbia or after twenty-four hours (Sunday being excluded from the count) after its receipt from outside the District of Columbia, upon which the tax required has not been paid, shall render such beverage liable to seizure wherever found, and to forfeiture by the District of Columbia. And the absence of the proper stamps from any container (or wrapper if such be permitted) after the time at which the affixture of the stamp is required by this Act shall be notice to all persons that the tax

Alcohol.

Payment to Collector; division of credit.

Taxes to be paid by affixture of stamps on container.

Stamps to be furnished by Collector.

Beverages of local manufacture.

Without the District.

Stamp requirements.

Taxable light wines brought into the District.

Outside purchases by local licensees.

Reuse of stamps prohibited.

Tax-free alcohol or for nonbeverage purposes.

Local tax withdrawn if revenue otherwise obtained.

Enforcement provisions.

Absence of stamps prima facie evidence of nonpayment.

Proceedings. has not been paid thereon and shall be prima facie evidence of the nonpayment thereof. Such beverage so liable to forfeiture shall be proceeded against in the Supreme Court of the District of Columbia by the corporation counsel of the District of Columbia, and, if condemned, the said beverage shall be disposed of by destruction or delivered for medicinal, mechanical, or scientific uses to any department or agency of the United States Government or the District of Columbia government or any hospital or other charitable institution in the District of Columbia, or sold at public auction, as the court may direct. The proceedings of such libel cases shall conform, as near as may be, to the proceedings in admiralty, and all such proceedings shall be at the suit of and in the name of the District of Columbia.

Disposition if condemned.

Punishment for counterfeiting, etc. "(j) Any person who shall counterfeit or forge any stamp required by this Act shall, upon conviction, be subject to a fine not exceeding \$5,000 or to imprisonment for a period of not more than two years, or to both such fine and imprisonment."

Statement of present stock to be made. SEC. 4. That section 24 of said Alcoholic Beverage Control Act is amended so as to read as follows:

Necessary stamps to be attached to such container. "SEC. 24. (a) Every licensed manufacturer, wholesaler, and retailer under this Act shall furnish the Collector of Taxes of the District of Columbia on the day this Act becomes effective a statement under oath, on a form to be prescribed by the Commissioners, showing the amount and kind of taxable beverages held and possessed by him on the day this Act becomes effective, and shall state the number and denomination of stamps necessary for the stamping of such beverages so held and possessed on said date, as required by this Act.

Stamps to be furnished free and affixed to present tax-paid stock. "(b) All beverages held or possessed by any licensed manufacturer, wholesaler and retailer under this Act on the effective date of this Act shall have the stamps affixed thereto as required by this Act, but such stamps shall be furnished free and without cost to such licensee by the Collector of Taxes of the District of Columbia upon receipt by him of the statement under oath required by paragraph (a) of this section: *Provided, however,* That such licensee shall on or before the 10th day of the calendar month first occurring after the effective date of this Act, file with the Board the statement under oath required under section 22, paragraphs (a) and (b) of the Alcoholic Beverage Control Act for the District of Columbia as originally enacted and approved, and shall on or before the 15th day of the calendar month first occurring after the effective date of this Act pay to the Collector of Taxes of the District of Columbia all taxes imposed by section 23 of said Act, as originally enacted and approved, on the beverages so reported as herein required."

Promiso. Sworn statements to be filed by licensees. (a) of this section: *Provided, however,* That such licensee shall on or before the 10th day of the calendar month first occurring after the effective date of this Act, file with the Board the statement under oath required under section 22, paragraphs (a) and (b) of the Alcoholic Beverage Control Act for the District of Columbia as originally enacted and approved, and shall on or before the 15th day of the calendar month first occurring after the effective date of this Act pay to the Collector of Taxes of the District of Columbia all taxes imposed by section 23 of said Act, as originally enacted and approved, on the beverages so reported as herein required."

Ante, p. 332.

Payment to be made. SEC. 5. This Act shall become effective on the 1st day of the calendar month first occurring after thirty days from the approval thereof.

Effective date.

Approved, April 30, 1934.

[CHAPTER 182.]

AN ACT

Providing for settlement of claims of officers and enlisted men for extra pay provided by Act of January 12, 1899.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the General Accounting Office is authorized and directed to receive and settle claims of officers and enlisted men who were appointed or enlisted

April 30, 1934.

[H. R. 1724.]

[Public, No. 102.]

Volunteer Army.
Claims of officers and
enlisted men for extra
pay, to be settled.