

and preserve it for the benefit and enjoyment of the people of the United States.

SEC. 3. Any State, or political subdivision thereof, organization, or individual may, with the approval of the Secretary of the Interior, erect monuments or place tablets within the boundaries of the Whitman National Monument.

Erection of monuments or placing of tablets.

SEC. 4. There are authorized to be appropriated such sums as may be necessary to carry out the provisions of this Act.

Appropriation authorized.

Approved, June 29, 1936.

[CHAPTER 864.]

AN ACT

To authorize the adjustment of the boundary of the Fort Marion National Monument, Florida, in the vicinity of Fort Marion Circle, and for other purposes.

June 29, 1936.
[H. R. 12220.]
[Public, No. 841.]

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 hereby authorized to adjust the boundary of the Fort Marion National Monument, Florida, in the vicinity of Fort Marion Circle, and for said purpose is authorized to convey to adjacent property owners, upon such terms and conditions as may be deemed satisfactory to him, title to such portions of monument land as he may determine to be no longer necessary for said monument, or he may accept in consideration therefor title to such portion of any adjacent property as he may deem desirable to satisfactorily adjust the boundary of said monument.

Fort Marion National Monument, Fla.
Adjustment of boundary.

SEC. 2. That the Secretary of the Interior be, and he is hereby, authorized to accept donations of land, interests in land or buildings, structures, and other property adjacent to and within a distance of one thousand five hundred feet of the boundary of the Fort Marion National Monument in the vicinity of Fort Marion Circle and the Old City Gates, and donations of funds for the purchase and maintenance thereof, the title and evidence of title to lands acquired to be satisfactory to the Secretary of the Interior: *Provided*, That he may acquire on behalf of the United States out of any donated funds, by purchase at prices deemed by him reasonable or by condemnation under the provisions of the Act of August 1, 1888, such tracts of land adjacent to the boundary of the Fort Marion National Monument in the vicinity of Fort Marion Circle and the Old City Gates as may be deemed desirable by him for addition to the monument.

Acceptance of donations.

Provided.
Acquisition of lands.

Vol. 25, p. 357.
U. S. C., p. 1785.

SEC. 3. That any lands acquired on behalf of the United States under the provisions of this Act shall be, and the same are hereby, added to the Fort Marion National Monument and shall be subject to the laws, rules, and regulations applicable to said monument.

Addition of acquired lands to monument.

Approved, June 29, 1936.

[CHAPTER 865.]

AN ACT

To amend section 723 (a) of the Revenue Act of 1932, as amended.

June 29, 1936.
[H. R. 12324.]
[Public, No. 842.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 723 (a) of the Revenue Act of 1932, as amended (U. S. C. 1934, Supp. 1, title 26, sec. 902 (b)), is amended to read as follows:

Revenue Act of 1932, amendment.
Vol. 47, p. 772.
U. S. C., Supp. I, p. 183.

"SEC. 723. (a) Subdivision 3 of schedule A of title VIII of the Revenue Act of 1926 is amended to read as follows:

Capital stock, sales or transfers. Rate of tax on.

“3. CAPITAL STOCK (AND SIMILAR INTERESTS), SALES OR TRANSFERS.—On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to any of the shares or certificates mentioned or described in subdivision 2, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation or other organization, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale (whether entitling the holder in any manner to the benefit of such share, certificate, interest, or rights, or not), on each \$100 of par or face value or fraction thereof of the certificates of such corporation or other organization (or of the shares where no certificates were issued) 4 cents until July 1, 1937, and 2 cents thereafter, and where such shares or certificates are without par or face value, the tax shall be 4 cents until July 1, 1937, and 2 cents thereafter, on the transfer or sale or agreement to sell on each share (corporate share, or investment trust or other organization share as the case may be): *Provided*, That in case the selling price, if any, is \$20 or more per share the above rate shall be 5 cents instead of 4 cents until July 1, 1937: *Provided further*, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited nor upon the return of stock loaned: *Provided further*, That the tax shall not be imposed upon deliveries or transfers to a broker or his registered nominee for sale, nor upon deliveries or transfers by a broker or his registered nominee to a customer for whom and upon whose order the broker has purchased same, nor upon deliveries or transfers by a purchasing broker to his registered nominee if the shares or certificates so delivered or transferred are to be held by such nominee for the same purpose as if held by the broker, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That the tax shall not be imposed upon deliveries or transfers from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if such shares or certificates continue to be held by such nominee for the same purpose for which they would be held if retained by such fiduciary, or from the nominee to such fiduciary, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: *Provided further*, That in case of sale where the evidence of transfer is shown only by the books of the corporation or other organization the stamp shall be placed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, share, interest or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall

Where shares without par value.

Provisos.
If selling price \$20 or more per share.
Deposits as collateral.

Deliveries to broker, etc.

Deliveries by broker to customer for whom stock purchased.
Deliveries by broker to registered nominee.

Deliveries from fiduciary to nominee, etc.

Stamps placed upon corporation books.

On certificates.
On bills of sale.

Details required.

Penalty for sales without stamps.

pay a fine of not exceeding \$1,000, or be imprisoned not more than six months, or both: *Provided further*, That as used in this section the term "registered nominee" shall mean any person registered with the collector of internal revenue in accordance with such rules and regulations as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe.'"

"Registered nominee" defined.

Approved, June 29, 1936.

[CHAPTER 866.]

AN ACT

To provide for the establishment of a Coast Guard station on Lake Saint Clair, Michigan.

June 29, 1936.
[H. R. 12494.]
[Public, No. 843.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized to establish a Coast Guard station on Lake Saint Clair, Michigan, at such point as the Commandant of the Coast Guard may recommend.

Lake Saint Clair, Mich.
Establishment of Coast Guard station on, authorized.

Approved, June 29, 1936.

[CHAPTER 867.]

AN ACT

To liberalize the provisions of Public Law Numbered 484, Seventy-third Congress, to effect uniform provisions in laws administered by the Veterans' Administration, to extend the Employees' Compensation Act with limitations to certain World War Veterans and other persons, and for other purposes.

June 29, 1936.
[H. R. 12869.]
[Public, No. 844.]

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

World War Veterans.

TITLE I—WORLD WAR WIDOWS AND CHILDREN

Title I—World War Widows and Children.

SECTION 1. That notwithstanding the provisions of Public Law Numbered 484, Seventy-third Congress (U. S. C., 1934 edition, title 38, secs. 503-507), in no event shall the widow, child, or children otherwise entitled to compensation under the provisions of that Act be denied such compensation if the veteran's death resulted from a disease or disability not service-connected, and at the time of the veteran's death he was receiving or entitled to receive compensation, pension, or retirement pay for 30 per centum disability or more presumptively or directly incurred in or aggravated by service in the World War: *Provided*, That compensation as provided by this section shall not be payable effective prior to the receipt of application therefor in the Veterans' Administration in such form as the Administrator of Veterans' Affairs may prescribe and in no event prior to the date of enactment of this Act.

Compensation of surviving widow, child, etc.
Vol. 48, p. 1281.
U. S. C., p. 1673.

Proviso.
No payments prior to application.

TITLE II—AGENTS AND ATTORNEYS

Title II—Agents and Attorneys.

SEC. 200. The Administrator of Veterans' Affairs is hereby authorized to recognize representatives of the American National Red Cross, the American Legion, the Disabled American Veterans of the World War, the Grand Army of the Republic, the United Spanish War Veterans, Veterans of Foreign Wars, and such other organizations as he shall approve, in the presentation of claims under statutes administered by the Veterans' Administration. However, no such representative shall be recognized until a certificate has been filed in the Veterans' Administration, under such rules as the Administrator of Veterans' Affairs may prescribe, certifying that no fee or compensation of whatsoever nature shall be charged veterans

Administrator of Veterans' Affairs.
Recognition of representatives of designated veterans' organizations, authorized.

Conditions.

No fees to be charged.